



NOTICE OF PUBLIC MEETING

OREGON BOARD OF ACCOUNTANCY

200 Hawthorne Ave. Ste. D450, Salem, OR 97301

The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

PUBLIC BOARD MEETING AGENDA – FEBRUARY 16, 2023

This meeting will be held in person at the Board's Salem Offices
An attendance option by **Zoom** is available (a verified account is required) –
Meeting Start time is **8:30 a.m.**

Zoom participants will be placed in a virtual waiting room before the meeting and during Executive Session

BOA Admin is inviting you to a scheduled Zoom meeting.

Topic: Regular Board Meeting

Time: Thursday December 15, 2022 08:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/6589430200?pwd=bjI5ZWwrSWdxUnlDRjZBdWJkejUvUT09>

Meeting ID: 658 943 0200

Passcode: mjZS3T

One tap mobile

+17207072699,,6589430200#,,,,*131463# US (Denver)

+12532158782,,6589430200#,,,,*131463# US (Tacoma)

Dial by your location

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+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 658 943 0200

Passcode: 131463

Find your local number: <https://us06web.zoom.us/j/6589430200?pwd=bjI5ZWwrSWdxUnlDRjZBdWJkejUvUT09>

ORS 673.015 Statement of public interest in regulating practice of accountancy:

The public interest requires:

- (1) The promotion of reliable information used for guidance in financial transactions and accounting for, or assessing the financial status or performance of, commercial, noncommercial and governmental enterprises;*
- (2) That persons professing special competence in accountancy or offering assurance as to the reliability or fairness of presentation of such information demonstrate their qualifications to do so, and that persons who have not demonstrated and maintained such qualifications, including public accountancy professionals not in public practice, not be permitted to hold themselves out as having special competence or to offer such assurance; and*
- (3) That the conduct of persons licensed as having special competence in accountancy be regulated in all aspects of their professional work and that the use of titles relating to the practice of public accountancy that have the capacity or tendency to mislead or deceive the public as to the status or competence of the persons using the titles be prohibited.*



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Zoom participation option will also be enabled; Meeting participants by Zoom will be placed in a virtual waiting room before the meeting and during Executive Session

1. **8:30 A.M. CALL TO ORDER / ANNOUNCE RECORDING¹ / INTRODUCTION OF BOARD AND GUESTS**
A recording of the public portion of the meeting will be posted to the Board website after the meeting. Please ensure that topics discussed are appropriate for public consumption.
2. **AGENDA REVIEW AND APPROVAL**
3. **REVIEW OF PUBLIC BOARD SUMMARY**
 - A. Meeting Summary of December 15, 2022
4. **PUBLIC COMMENT – estimated 8:45 am**
5. **REPORT OF OSCPA**
6. **REPORT OF OAIA**
7. **EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h) CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE AND COUNSEL ADVICE**
NOTE: EXECUTIVE SESSION IS A WORKING LUNCH WITH AN EXPECTED APPROXIMATE START TIME OF NOON AND PROJECTED END TIME OF ABOUT 2:00 P.M. THE BOARD WILL WORK ON AGENDA ITEMS 9 THROUGH 20 UNTIL THE START OF EXECUTIVE SESSION AND THEN RESUME PUBLIC SESSION.
8. **MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
 - A. Consent Agenda Recommended to Close Reporting Inquiries
 - B. Consent Agenda Recommended to Close Inquiries
 - C. Other Motions / Compliance with Settlement Agreements
9. **CONSIDERATION OF SETTLEMENT PROPOSALS**
 - A. 21-009 Settlement Proposal Michael Liska (supplemental)
 - B. 22-005 Settlement Proposal William Holmes / Holmes & Company, PC
 - C. 22-006 Settlement Proposal Carrie Lindquist (supplemental)

¹ One or more Board members may be participating by teleconference.

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10. **NEW BUSINESS**
 - A. Resignation Request of John B. Brams
 - B. Attendance at NASBA Western Regional Conference June 27-29, Kansas City, Missouri
 1. Attendance at preceding New Board Member Training (starts evening of June 26, 2023)
 - C. NASBA / AICPA Joint Message regarding lowering the 150-hour standard for Initial Licensure to 120 hours
 - D. Board feedback on Proposals to Extend 18 Month Testing Window / AICPA 8-Point Plan / NASBA Response
 - E. NASBA / AICPA Exposure Draft: Proposed Statements on Standards for CPE Programs
 - F. CPA Exam Quarter 4 Reports
 - G. Legislative Update / Oregon Legislature 2023 session / HB2523 (change to 120 hours to sit for the CPA exam)
 - H. Request to create Legislative Subcommittee of the Board to assist with responses / positions during session
 - I. Discussion of WA State Approach to Ending Balance Reduction / CPA Pipeline work
 11. **OLD BUSINESS**
 - A. Temporary Rules Filing / NASBA CPAES transition update (Barlow)
 - B. Review and Approval of Updated Delegation of Authority to Executive Director (Hunt and Pittioni)
 12. **REPORT OF CHAIR** (Sullivan)
 - A. Board Committee Liaisons for 2023
 13. **REPORT OF VICE CHAIR** (Valdivia)
 - A. Report from February 8, 2023 Budget Hearing
 14. **REPORT OF TREASURER** (Robinson)
 - A. Fiscal position summary as of December 31, 2022
 15. **REPORT OF EXECUTIVE DIRECTOR**
 - A. Agency Expectations from the Governor's Office
 - B. Stakeholder Engagement Update
 - C. Director Operational Updates (Personnel, IT)
 - D. Licensing Coordinator Operational Updates (Wall Certificates, CPAES transition, CPE Audit Service, box.com)
 16. **COMPLAINTS COMMITTEE (BOACC)**
 - A. Meeting Summary of January 5, 2023
 17. **QUALIFICATIONS COMMITTEE**
 - A. Meeting Summary of February 8, 2023
 18. **PEER REVIEW OVERSIGHT COMMITTEE**
 - A. Report from Board Liaison Nancy Oliver-Young
 19. **LAWS AND RULES COMMITTEE**
 - A. Report from Chair Johnson and/or Executive Director Pittioni
 20. **RATIFICATION REQUESTS**
 - A. CPA Certificates/Permits
 - B. Firm Registrations
 - C. Industry Certificates/Permits
 - D. Admission to Municipal Roster
 21. **ANNOUNCEMENTS AND ADJOURNMENT (estimated at 3:00 p.m.)**

Next Board meeting: Thursday June 8, 2023