



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 – JUNE 8, 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 June 8, 2023 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

+1 720 707 2699 US (Denver)

+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 February 16, 2023
4. **PUBLIC COMMENT – estimated 8:45 am**
5. **ASSOCIATION REPORTS**
 - A. REPORT OF OSCPA
 - B. REPORT OF OAIA
6. **BOARD WORK SESSION:
LAWS AND RULES COMMITTEE REQUESTS FOR DIRECTION AND RULE MAKING RECOMMENDATIONS**
 - A. Overview Report from Chair Raymond Johnson, CPA (retired)
 - B. Requests for Policy Direction from the LRC
 - C. Detail Review of Proposed Rule Recommendations for Potential Rules to go into effect October 1
 - D. Timeline Discussion: Informal Stakeholder Outreach / Forums and initiation of Rulemaking for Oct. 1 Rules
 - E. Overview of Rules Topics LRC is to September 28 Board Meeting with a planned January 1, 2024 effective date
 - F. Timeline Discussion: Informal Stakeholder Outreach / Forums and initiation of Rulemaking for Jan. 1 Rules
 - G. Overview of statutory change topics LRC is developing for 2024 and 2025 legislative sessions
7. **EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h)(i): CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE, COUNSEL ADVICE AND EVALUATION OF EXECUTIVE DIRECTOR**
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 PUBLIC AGENDA ITEMS 6 AND 10 THROUGH 19 UNTIL THE START OF EXECUTIVE SESSION AT NOON AND THEN RESUME PUBLIC SESSION AS SOON AS EXECUTIVE SESSION / WORKING LUNCH IS CONCLUDED, ESTIMATED TO BE ABOUT 2:00 P.M.

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

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8. **MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
 - A. 22-022
 - B. 22-023
 - C. 23-003
 - D. 23-021
 - E. Consent Agenda Recommended to Close Reporting Inquiries
 - F. Consent Agenda Recommended to Close Inquiries
 - G. Other Motions / Compliance with Settlement Agreements

 9. **NEW BUSINESS**
 - A. Request to delay December Board meeting by one day to Friday December 15, 2023 (*Motion*)
 - B. Attendance at NASBA Annual Meeting in New York October 29-Nov 1 2023 (*Motion*)
 - C. NASBA Recruitments for NASBA positions (*informational*)
 - D. AICPA Draft Pipeline Plan May 2023 (*informational*)
 - E. Rule Interpretation: Internship limit / Lane Community College Cooperative Education credits (*Motion*)
 - F. Rule Interpretation Div. 50 AICPA qualified peer reviewer (*Motion; may be combined with PROC Report item 18*)

 10. **OLD BUSINESS** (*all items informational*)
 - A. Transition of temporary rules to permanent rules / June 21 noon Board Meeting and Rulemaking Hearing
 - B. Update on Attendance at the Western Regionals Meeting June 27-30, 2023
 - C. UAA Update to 30-month exam testing window

 11. **REPORT OF CHAIR** (Sullivan)

 12. **REPORT OF VICE CHAIR** (Valdivia)

 13. **REPORT OF TREASURER** (Robinson)
 - A. Fiscal position summary as of April 30, 2022

 14. **REPORT OF EXECUTIVE DIRECTOR**
 - A. Stakeholder Engagement, Legislative (including ending balance leg concept 2025), Personnel Update (Pittioni)
 - B. Operational Updates on Renewals, Wall Certificates, Exam Services and CPE Audit Service (Barlow)

 15. **COMPLAINTS COMMITTEE (BOACC)**
 - A. Meeting Summary of April 27, 2023

 16. **QUALIFICATIONS COMMITTEE**
 - A. Meeting Summary of June 1, 2023

 17. **PEER REVIEW OVERSIGHT COMMITTEE**
 - A. Report from the May 25, 2023 PROC (Board Liaison Nancy Oliver-Young and Martin Pittioni)

 18. **RATIFICATION REQUESTS**
 - A. CPA Certificates/Permits
 - B. Firm Registrations
 - C. Industry Certificates/Permits
 - D. Admission to Municipal Roster

 21. **ANNOUNCEMENTS AND ADJOURNMENT (estimated at 4:00 p.m.)**
Next Board meeting: Thursday September 28, 2023