



NOTICE OF PUBLIC MEETING AND DRAFT AGENDA

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 – December 15, 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: Friday December 15, 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/knq4azv5R>

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.*



OREGON BOARD OF ACCOUNTANCY
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DRAFT PUBLIC BOARD MEETING AGENDA – DECEMBER 15, 2023

This meeting will be held at the Board offices at 200 Hawthorne Ave Ste D450, Salem, OR 97301

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 June 21, 2023
 - B. Meeting Summary of August 10, 2023
 - C. Meeting Summary of September 29, 2023
 - D. Meeting Summary of November 3, 2023
4. ***PUBLIC COMMENT – estimated 8:45 am.***
5. **REPORT OF OSCPA**
6. **REPORT OF OAIA**
7. **BOARD WORK SESSION**
 - A. NASBA presentation on the AICPA/NASBA Experience, Learn and Earn (ELE) Initiative (9 A.M.) Presenter: *Dan Dustin, CPA, Vice President of State Board Relations, National Association of State Boards of Accountancy*
 - B. Report from the NASBA Chair CPA Licensure Taskforce (*Dan Dustin*)
 - C. Report from NASBA Annual Conference and other NASBA Updates (*Robinson, Pittioni, Dustin*)
 - D. BOARD STRATEGIC PLANNING (*discussion*)
 1. Strategic Plan and Vision Statement – new draft (*Sullivan*)
 2. ROUNDTABLE DISCUSSION (*all*)
 - a. Draft Vision and Goals – detail discussion
 - b. Connection to Community Outreach Plan and DEI Plan (Governor expectations)
 - c. Engaging in / becoming leaders in the national discussions on changes to CPA licensure
 - d. Connection to Potential Legislative and Budgetary Asks for 2025-27 Biennium
 - a. Deputy Director Position
 - b. Potential IT ask to improve our service delivery and licensure experience.

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

8. **NEW BUSINESS**
 - A. Report from the LRC Meetings of November 9 and December 8, 2023 (*Ray Johnson, CPA retired*)
 - B. Status Update on Rulemaking and need to fix some technical errors via temp rule
 - C. HB 2523 implementation of 120 to sit – another rule correction issue
 - D. NASBA Examination Data
9. **OLD BUSINESS** (*Note: Old Business items may need to be considered after Executive Session*)
 - A. Board Calendar for 2024
10. **EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h): CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE, COUNSEL ADVICE** (WORKING LUNCH / APPROXIMATE START TIME OF NOON)
11. **MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
12. **CONSIDERATION OF SETTLEMENT PROPOSALS**
13. **REPORT OF CHAIR** (Sullivan)
 - A. Recognition of Service – Nancy Young-Oliver
14. **REPORT OF VICE CHAIR** (Valdivia)
15. **REPORT OF TREASURER** (Robinson)
 - A. Fiscal position summary
16. **REPORT OF EXECUTIVE DIRECTOR**
 - A. Stakeholder Engagement, Legislative and Personnel Update
 - B. Key Performance Measure Report for FY ending June 30, 2023
 - C. Operational Updates (Barlow)
17. **COMPLAINTS COMMITTEE (BOACC)**
 - A. Meeting Summary for November 2, 2023
18. **QUALIFICATIONS COMMITTEE**
 - A. Meeting Summary of December 6, 2023
19. **PEER REVIEW OVERSIGHT COMMITTEE**
 - A. Report from PROC Meeting of November 7, 2023
20. **RATIFICATION REQUESTS**
 - A. CPA Certificates/Permits
 - B. Firm Registrations
 - C. Industry Certificates/Permits
21. **ELECTION OF OFFICERS FOR 2024 (Chair, Vice Chair, Treasurer)**
22. **ANNOUNCEMENTS AND ADJOURNMENT (estimated at 4:00 p.m.)**

Next Short Special Board meeting: Thursday December 21, 2023, noon (includes Rulemaking Hearing)
Next Regular Board meeting: Thursday, February 14, 2024