



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 – SEPTEMBER 29, 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 September 29, 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.*



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DRAFT #2 PUBLIC BOARD MEETING AGENDA – SEPTEMBER 29, 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 8, 2023
 - B. Meeting Summary of June 21, 2023 *supplemental*
 - C. Meeting Summary of August 10, 2023 *supplemental*
4. **PUBLIC COMMENT** – estimated 8:45 am. (for topics outside proposed rules / item 7).
5. **REPORT OF OSCPA**
6. **REPORT OF OAIA**
7. **RULEMAKING HEARING / ORAL PUBLIC COMMENT ON BOARD PROPOSED RULES (start time 9.a.m)**
8. **BOARD WORK SESSION**
 - A. Review of written comment record (*supplemental*) and discussion of potential changes to rules (*Discussion*)
 - B. Adoption of Final Rules (*Recommended Effective Date October 1, 2023 – Motion*)
 - C. Review of new LRC rule and policy recommendations (*Dr. Raymond Johnson, LRC Chair / discussion*)
 - D. Review of proposed rulemaking timeline and integration of October 26 OSCPA/BOA Town Hall (*discussion*)
 - E. INITIATE UPDATE OF BOARD STRATEGIC PLAN (*discussion*)
 1. Review of 2017 Strategic Plan, Fall 2022 and Fall 2023 SWOT Analyses (*Pittioni / all*)
 2. ROUNDTABLE DISCUSSION OF FUTURE STRATEGIC DIRECTION FOR THE BOARD
 - a. Strategic Direction Provided By The Board Since June 2022 (Summary)
 - b. Connection to Community Outreach Plan and DEI Plan (Governor expectations)
 - c. Practice of Public Accountancy Definition / history and potential connect to plan
 - d. Strategic Plan Development
 - e. Connection to Potential Budgetary Priorities For Current Biennium
 - f. Connection to Potential Legislative and Budgetary Asks for 2025-27 Biennium

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

9. **NEW BUSINESS** *(Note New Business items may need to be considered after Executive Session)*
 - A. Introduction of new DAS CHRO Client Agency HR Manager Rebecca (“Reba”) Dunnington
 - B. Scheduling of two noon time Board Meetings for the primary purposes of:
 1. Rule Exposure Action after Oct. 26 OSCPA/BOA Town Hall (Oct 27 or Nov. 3?) *(Motion)*
 2. Rulemaking Hearing and Final Adoption (cannot occur sooner than December 21) *(Motion)*
 - C. Review and potential adoption of Initial Draft Board Meeting and Committee Calendar for 2024 *(Motion)*
 - D. 2024 Attendance at 2024 NASBA Executive Director, Staff and Legal Counsel Conference in Nashville *(Motion)*
Note: this item will include consideration of a request for attendance of new staff for training purposes
 - E. PROC recommendation to work with OSCPA to terminate the Oregon Program *(Motion)*
 - F. California PETH Exam – Board Position on Equivalency to the AICPA Ethics Exam
 1. Communication from Basil Agrocosta *(Discussion)*
 2. Substantive Discussion and Potential Authorization of Temporary Rulemaking *(Motion)*
 - G. NASBA Data on Examination Performance *(informational)*
10. **OLD BUSINESS** *(Note: Old Business items may need to be considered after Executive Session)*
 - A. Status Updates on Cases where the Board previously found a violation:
 - 1.23-021 – Breanna Mendoza: Suspension was not appealed
 - 2.22-006 – Carrie Lindquist: Notice Issued
 - 3.21-009 – Michael Liska: Notice Issued
11. **EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h): CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE, COUNSEL ADVICE**
NOTE: EXECUTIVE SESSION IS A WORKING LUNCH WITH AN EXPECTED APPROXIMATE START TIME OF NOON
12. **MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
13. **CONSIDERATION OF SETTLEMENT PROPOSALS**
 - A. Investigation 23-003 – Leslie Yudin
14. **REPORT OF CHAIR** (Sullivan)
 - A. Appointment of Dr. Logan Steele as Board Liaison to the Pipeline Committee
15. **REPORT OF VICE CHAIR** (Valdivia)
16. **REPORT OF TREASURER** (Robinson)
 - A. Fiscal position summary and approach to Revenue Projections for 2023-25
17. **REPORT OF EXECUTIVE DIRECTOR**
 - A. Stakeholder Engagement, Legislative and Personnel Update (Pittioni)
 - B. Key Performance Measure Report for FY ending June 30, 2023 *(supplemental)*
 - C. Operational Updates on Renewals, Wall Certificates, Exam Services and CPE Audit Service (Barlow)
18. **COMPLAINTS COMMITTEE (BOACC)**
 - A. Meeting Summary of April 27, 2023
19. **QUALIFICATIONS COMMITTEE**
 - A. Meeting Summary of June 1, 2023
20. **PEER REVIEW OVERSIGHT COMMITTEE**
 - A. Report from PROC Meetings (Board Liaison Nancy Oliver-Young)

21. **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 Short Special Board meeting: TBD (pending item 9.B.1)

Next Regular Board meeting: Friday, December 15, 2023

Short December 21 or 22 Board Meeting for Rulemaking Hearing and Rules Adoption: TBD (pending 9.B.2)

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