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 – Thursday, December 3, 2026

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 3, 2026, 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/u/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
200 Hawthorne Ave. Ste. D450, Salem, OR 97301

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DRAFT PUBLIC BOARD MEETING AGENDA
December 3, 2026

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 RECORDING[1] / INTRODUCTION OF BOARD AND GUESTS**
   A video record of the Board's public session will be posted to the Board website after the meeting

2. **AGENDA REVIEW AND APPROVAL**

3. **REVIEW OF PUBLIC BOARD SUMMARY**
   - **A.** Meeting Summary of September 24, 2026, Board Meeting
   - **B.** Meeting Summary of October 1, 2026, Board Meeting

4. **PUBLIC COMMENT**

5. **REPORT FROM OSCPA**

6. **REPORT FROM OAIA**

7. **BOARD WORK SESSION**

   - **A.** AICPA Proposed Peer review Standards Update Number 4 / comments due by Dec. 15, 2026

   - **B.** AICPA PEEC Proposed Ethics Code Revisions related to PE/APS Re-Exposed on Nov. 16, 2026
     - **1.** Direction to LRC (if any) on drafting of comment recommendations

   - **C.** PE/APS Legislative Concept Update and Next Steps
     - **1.** Developments since October 1, 2026, Board (Chair Haley, Pittioni)
     - **2.** Legislative Counsel Final Draft of Permit Requirement Leg Concept LC 0176 on APS/PE
     - **3.** Discussion of AICPA PEEC Nov. 16 Exposure Draft changes / implications for LC 0176
     - **4.** Additional public comment and input and comment from TAC / OSCPA / OAIA
     - **5.** Consideration of potential further amendment language to LC 0176 *(Motion)*

   - **D.** Update on fee increase legislative concept *(informational)*

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

8. **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 11:30 A.M.)*

9. **MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**

10. **CONSIDERATION OF SETTLEMENT PROPOSALS**

- **A.** Cynthia Cox, CPA License #10808, Board Case 26-001
- **B.** Brian Rapp, CPA License #13445, Board Case 26-016
- **C.** Kerry Rasmusson + MYOR LLP, CPA License # 8248, Board Case 26-017
- **D.** Charles Yuva, CPA License # 3889, CPA Board Case 26-018

Note: Additional settlements may be added on a revised draft agenda planned to be published on December 1, 2026

11. **NEW BUSINESS**

- **A.** Board Meeting Draft Calendar for 2027 – adoption *(Motion)*
- **B.** NASBA Q3 CPA Exam Result Reports

12. **OLD BUSINESS**

- **A.** Agency Budget Request for 2027-29 / Update
- **B.** Report out from Nov. 5 Board/OSCPA/OAIA Town Hall (Orme)

13. **REPORT OF CHAIR** (Lyons)

- **A.** Appointments to Board Committees
- **B.** NASBA Report / Report from NASBA Board Meeting in Litchfield Park, AZ

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

15. **REPORT OF TREASURER** (Robinson)

- **A.** Report from NASBA Annual Conference in Litchfield Park, AZ
- **B.** Fiscal position summary

16. **REPORT FROM EXECUTIVE DIRECTOR**

17. **REPORT FROM DEPUTY DIRECTOR**

- **A.** CPE Audits Progress Update
- **B.** NASBA IT Solution Option – Status Update
- **C.** Draft Communications Plan for 2027 (Stoddard)

18. **COMPLAINTS COMMITTEE (BOACC)**

- **A.** Meeting Summary for November 2, 2026, BOACC
- **B.** Report from November 2, 2026, BOACC (Valdivia)

19. PEER REVIEW OVERSIGHT COMMITTEE (PROC)

A. Report from November 3, 2026, PROC (Hartley)

20. RATIFICATION REQUESTS

A. CPA Certificates/Permits

B. Municipal Audit Roster

C. Firm Registrations

21. ANNOUNCEMENTS AND ADJOURNMENT (estimated at 2:22 p.m.)

Next Regular Board meeting: Thursday, February 4, 2027, 8:30 a.m.