



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 – June 6, 2024

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 6, 2024 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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DRAFT #1 PUBLIC BOARD MEETING AGENDA – June 6, 2024

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 video 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 15, 2024
4. ***PUBLIC COMMENT – estimated 8:45 am.***
5. **REPORT OF OSCPA**
6. **REPORT OF OAIA**
7. **RULEMAKING HEARING (9:00 A.M.)**
8. **BOARD WORK SESSION**
 - A. **RULEMAKING – FINAL CONSIDERATION**
 1. Consideration of Oral and Written comment with respect to Exposed Rules
 2. Approval and Adoption of Exposed Rules (with or without amendments) *(Discussion and Motion)*
 - B. **PUBLIC ACCOUNTANCY ACT LEGISLATIVE CONCEPT – CONTINUED DEVELOPMENT**
 1. Level Set of work accomplished and Approved by Gov Office to date *(informational)*
 2. Developments since 2/15/24 Board Meeting potentially impacting development *(informational)*
 - a. Passage of HB 1920 / Re-write of the Public Accountancy Act in Washington State
 - b. Current state of Evolution of the NASBA 120+2 SPP pathway
 - c. California steps toward developing an evergreen model of licensure
 - d. Pacific University conversation on HB 2523 (2023)
 - e. Report from AICPA Council Meeting May 21-23, 2024
 - f. Current state legislative / rules development on alternate pathways in other jurisdictions
 - g. Report from the LRC on current state legislative language development (LRC Chair Orme)
 3. **ROUNDTABLE DISCUSSION** *(all – potential motions)*
 - a. Implications of developments with respect to draft recommended by LRC
 - b. Discuss / Determine Strategy on Specificity versus Rulemaking Authority
 - c. Review of Pathway for ongoing discussions with stakeholders and leg concept deadline
 - C. **DISCUSSION OF FUTURE APPROACH TO PRIVATE INDUSTRY MOUs / CPA Candidate development**

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

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9. **NEW BUSINESS**
 - A. Board appointments – status update after May 2024 Legislative Days (*informational*)
 - B. Sublease with Oregon Board of Tax Practitioners – update
 - C. 2025-27 Budget Development – Update

 10. **OLD BUSINESS**
 - A. Attendance at NASBA Western Regional Conference June 23-25 Omaha, NE

 11. **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*

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

 13. **CONSIDERATION OF SETTLEMENT PROPOSALS**
 - A. Investigation 23-026 – Janell Kaye Howard

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

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

 16. **REPORT OF TREASURER** (Robinson)
 - A. Fiscal position summary

 17. **REPORT OF EXECUTIVE DIRECTOR**
 - A. Stakeholder Engagement, Legislative and Personnel Update (Pittioni)
 - B. Operational Updates (Barlow)
 1. Renewal Season – current status and changes from last year
 2. Technology Investments – Options Development

 18. **COMPLAINTS COMMITTEE (BOACC)**
 - A. Meeting Summary for April 25, 2024

 19. **PIPELINE COMMITTEE REPORT**
 - A. Report from April and May Subcommittee on Finance Committee Meetings (Robinson)
 - B. Update on Scholarship Legislative Concept Development

 20. **PEER REVIEW OVERSIGHT COMMITTEE (PROC)**
 - A. Report from May 7, 2024, PROC (Lyons)

 21. **RATIFICATION REQUESTS**
 - A. CPA Certificates/Permits (*supplemental*)
 - B. Firm Registrations (*supplemental*)
 - C. Municipal Roster (*supplemental*)

 22. **EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(i): EVALUATION OF EXECUTIVE DIRECTOR**

 23. **ANNOUNCEMENTS AND ADJOURNMENT (estimated at 4:00 p.m.)**
Next Regular Board meeting: Thursday, September 26, 2024