



## **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 – February 15, 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: Friday February 15, 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

+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.*



**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.

**DRAFT #1 PUBLIC BOARD MEETING AGENDA – FEBRUARY 15, 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 RECORDING<sup>1</sup> / 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 June 21, 2023 *(supplemental)*
  - B. Meeting Summary of August 10, 2023 *(supplemental)*
  - C. Meeting Summary of November 3, 2023 *(supplemental)*
  - D. Meeting Summary of December 15, 2023
  - E. Meeting Summary of December 21, 2023 *(supplemental)*
4. ***PUBLIC COMMENT – estimated 8:45 am.***
5. **REPORT OF OSCPA**
6. **REPORT OF OAIA**
7. **BOARD WORK SESSION**
  - A. NASBA Licensure Task Force – Developments and Request for Comment from U.S. jurisdictions
    1. Slides from the Task Force Presentation / Board update *(informational)*
    2. Communications with NASBA on 120/150 since the 12/15/2023 Board Meeting *(informational)*
    3. Feb. 5 2024 MIT Study on impact of moving to 150+1 licensure *(informational)*
    4. NASBA Licensure Task Force Comment Request to all U.S. Jurisdictions *(Discussion and Motion)*
  - B. BOARD STRATEGIC PLANNING – IMPLEMENTATION STEPS *(Discussion and potential motions)*
    1. Strategic Plan and Vision Statement as adopted *(informational)*
    2. Developments since 12/15/23 Board Meeting impacting our strategic environment *(informational)*
      - a. Governor’s Office Feedback on 2025 legislative concepts and 25-27 budget policy packages
      - b. Potential IT project, DAS procurement consultation and potential impact on budget
    3. ROUNDTABLE DISCUSSION *(all – potential motion)*
      - a. Fiscal development for ending balance / scholarship leg concept / Board role
      - b. Discuss Draft Strategic Plan Action Plan Document

<sup>1</sup> One or more Board members may be participating by teleconference.

**BOARD WORK SESSION (AGENDA ITEM 7 - CONTINUED)**

- C. Report from the January LRC Meeting and LRC rule recommendations for exposure (*Discussion and Motions*)  
(note: all documents for the rules related portion of our agenda item 7.C. are supplemental)
1. Rules proposal to allow completion of initial licensure requirements beyond current 8-year window
  2. Rules proposal to establish framework for reinstatement of an expired license
  3. Rules proposal to align our rules with HB2523 (2023) 120 to sit
  4. Staff item: consideration of lower reinstatement fee for retired CPA status licensees
  5. Staff Report on fixes to prior rulemaking activity to be included in potential new rules
  6. Potential Motions for Rules Exposure and proposed Rulemaking Hearing at June Board

8. **NEW BUSINESS**

- A. Board appointments – status update (*informational*)
- B. Attendance at NASBA Western Regional Conference June 23-25 (*discussion and motion*)
- C. NASBA Examination Data Reports (*informational*)
- D. Potential lease amendment / subtenancy proposal by Board of Tax Practitioners (*informational*)

9. **OLD BUSINESS**

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**

- A. Investigation 22-025 – Francisco Javier Peña
- B. Investigation 23-004 – David Howard Smith
- C. Investigation 23-011, 23-012, 23-013, 23-14, and 23-020 – Giancarlo Pozzi
- D. Investigation 23-015, 23-016, 23-017, 23-018, 23-019, and 23-029 - Brian Pape + Brown/Armstrong a Prof Corp
- E. Investigation 23-022 – Tracy Atara Glover (*supplemental*)
- F. Investigation 23-023 – Duane Liebswager CPA PC (*supplemental*)
- G. Investigation 23-024 – John B. Brams

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

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

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

- A. Fiscal position summary (*supplemental*)

16. **REPORT OF EXECUTIVE DIRECTOR**

- A. Stakeholder Engagement, Legislative and Personnel Update (Pittioni)
- B. Operational Updates (Barlow)

17. **COMPLAINTS COMMITTEE (BOACC)**

- A. Meeting Summary for January 4, 2024

18. **PIPELINE COMMITTEE REPORT**

- A. Report from January 12 and February 9 Committee Meetings (Dr. Logan Steele, Board Liaison)
- B. Pipeline Committee Goals Document

19. **PEER REVIEW OVERSIGHT COMMITTEE (PROC)**

- A. Report from January 12, 2024 PROC (Haley Lyons)
- B. Calendar Year 2023 PROC Report

20. **RATIFICATION REQUESTS**

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

21. **ANNOUNCEMENTS AND ADJOURNMENT (estimated at 4:00 p.m.)**

**Next Regular Board meeting:** Thursday, June 6, 2024 (will likely include Rulemaking Hearing)

**DRAFT**