



Oregon Board of Accountancy

200 Hawthorne Ave. SE Suite D450, Salem, OR 97301

503-378-4181

The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

BOARD OF ACCOUNTANCY – LAWS AND RULES COMMITTEE (LRC)

HYBRID IN-PERSON AND ZOOM MEETING

<https://us06web.zoom.us/j/6589430200?pwd=bjI5ZWwrSWdxUnlDRjZBdWJkejUvUT09>

LOCATION: OSCPA Offices, 10206 Laurel St., Beaverton, OR 97005

Tuesday, November 19, 2025, 11 a.m. to 2:00 p.m. (Pacific Time)

DRAFT PUBLIC SESSION AGENDA

1. **CALL TO ORDER / ANNOUNCE RECORDING OF MEETING / INTRODUCTION OF GUESTS**
2. **REVIEW AND ADOPTION OF DRAFT AGENDA AS PRESENTED OR AMENDED (Motion)**
3. **PUBLIC COMMENT**
4. **WORK SESSION ON SB 797 RULE DEVELOPMENT**
 - A. Debrief on any Nov. 17 Town Hall input or questions related to SB 797 rules development
 - B. Updated Rule Draft Review
 - C. Washington Board framework for CPE credit for Board and committee service
 - D. RECOMMENDATION(S) FROM LRC TO THE DECEMBER 1, 2025, BOARD (MOTIONS)
5. **PE/APS CURRENT STATE AND NEXT STEPS FOR LRC POLICY DISCUSSIONS**
 - A. NASBA APS/PE Task Force White Paper
 - B. AICPA-PEEC work on independence rules – current state
 - C. Report from AICPA Peer Review Board Public Meeting on Nov. 11, 2025
 - D. Potential Next Steps and scheduling of our next LRC Meeting (Discussion)
6. **ANNOUNCEMENTS AND ADJOURNMENT**

Next LRC Meeting: TBD

Members of the public may attend the meeting in person or by Zoom. The meeting location is accessible to persons with disabilities. Upon request, arrangements can be made for attendance of all or part of the meeting by telephone. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting at 503.378.4181 or boa.info@boa.oregon.gov.

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.*