

OREGON BOARD OF ACCOUNTANCY



September 29, 2024

Diversity & Inclusion /Affirmative Action Plan – Cover Memorandum

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2025-2027 (Proposed)

A. Who benefits from agency programs, both directly and indirectly?

The most direct beneficiaries of the Oregon Board of Accountancy (Board) programs are currently licensed Oregon certified public accountants (CPAs) and registered public accounting firms, Oregon candidates for the CPA exam, and initial applicants for CPA licensure. More indirectly, due to the nature of cross-border mobility of CPA practice privileges, CPAs and CPA firms in other states benefit as well.

Most indirectly, but also most importantly, the public seeking and receiving services from CPAs and CPA firms benefit from the Board's programs. The Board's mission is to protect consumers by ensuring only qualified persons receive a CPA license, and that those CPAs are being held accountable to professional standards.

B. Who will be burdened by agency programs?

Technically, the burdens of this Board should only fall on the licensees by means of paying fees for licensure that form the backbone of the agency's budget. That said, the Board takes great care to limit the burden of the agency in the following ways:

- a) The Board has not increased fees since an association-sponsored fee bill passed the Oregon Legislature in 2015. The Board is also not proposing fee increases in its 2025-27 Agency Request Budget, and no such requests are planned for the 2027-29 budget cycle either.
- b) The Board has worked extremely hard through extensive rulemaking to decrease regulatory burdens for CPA exam candidates, candidates for initial licensure, and the profession.
- c) The Board is maintaining a strong compliance program and exercises solid oversight of the peer review process. Failure to do so would burden the public by failing to enforce professional standards.

C. How does the agency increase or decrease racial equity? Do proposed new programs have potential unintended/racial equity consequences? What benefits may result from the program?

The Board has worked intensely in the 2023-25 cycle to focus on equity and diversity implications of its work. Specifically, it:

- a) Fully integrated its Strategic Plan with its DEI/AA plan and equity/diversity related resource requests in its 2025-27 Agency Request Budget.
- b) Finished barrier removals in rule; for candidates in the pipeline in particular there are strong equity impacts (Credit Relief Initiative restored passed CPA exam section credits lost during the declared COVID public health emergency, major internship hours increase in allowable education credits to meet licensure requirements, major extension CPA exam study window)
- c) Built on the February 2024 published M.I.T Sloan School of Business study that laid out the equity and diversity basis for the Board's 2025 proposed public

accountancy act changes by adding more flexible licensure pathways. The study shows the profession switch from 120 to 150 semester hours of education:

- (1) Did not improve the quality of CPAs;
- (2) Led to a 14% overall decline in CPAs entering the field; and that
- (3) The decline was highly disproportional for minorities (26%)

Hence the Board is proposing adding an additional licensure pathway the returns to the original education standard and original 2-year experience requirement.

d) The Board's 2025-27 Agency Request Budget also has strong equity lens:

- (1) Board is proposing a \$1 million Policy Option Package for need-based accounting scholarships which is open also to part-time and community college students, while leveraging existing private sector resources to administer the program. Most current private scholarships for accounting students are merit-based, and not available to part-time or community college students.
- (2) Staffing Restructure Policy Option Package will also allow far more agency resources to be devoted to pipeline and candidate support work

D. Whose voices and perspectives are not at the table? Why? What does the agency do to ensure multiple perspectives are part of our decision-making process?

The agency has worked extremely hard to include all stakeholders and dramatically expanded public outreach through mass emails seeking comment on proposed rules and held not one but two town halls last year alone accessible for all licensees. In addition, the Board has broadened its membership and guest invitations for its laws and rules development process by including out of state voices, especially regional voices from Idaho, Washington, and California, and national voices. This was critical as the profession is really integrated through national mobility of practice. Protecting cross-border mobility is essential for both the service-seeking public and the profession. It is also an especially critical issue for provision of services to rural clients.

That said, that does not mean we are doing as well as we could with having everyone at the table. A good part of that is simply a resourcing issue – our Board's staffing structure is not built for that type of outreach and engagement. That is why the Board in its strategic plan asked for resourcing of an internal management position that would allow the Executive Director to spend more of his time working on community engagement, outreach as part of its work on workforce pipeline issues. DAS has been exceptionally supportive of allowing a temporary version of that revised staffing plan to be put in place, while the agency seeks legislative approval in its 2025-27 ARB.

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DESCRIPTION OF AGENCY

A. Mission and Objectives

The mission of the Oregon Board of Accountancy (Board) is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules. The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) and Public Accountants (PAs) in Oregon.

The Board ensures that approximately 9,000 CPAs, PAs, municipal auditors and public accounting firms registered to practice in Oregon demonstrate and maintain professional competency to serve the needs of their clients and other users of their services. The Board is authorized by ORS chapter 673 to establish and enforce standards and regulations and license qualified applicants to practice public accountancy in Oregon.

B. Name of Agency Director/Administrator

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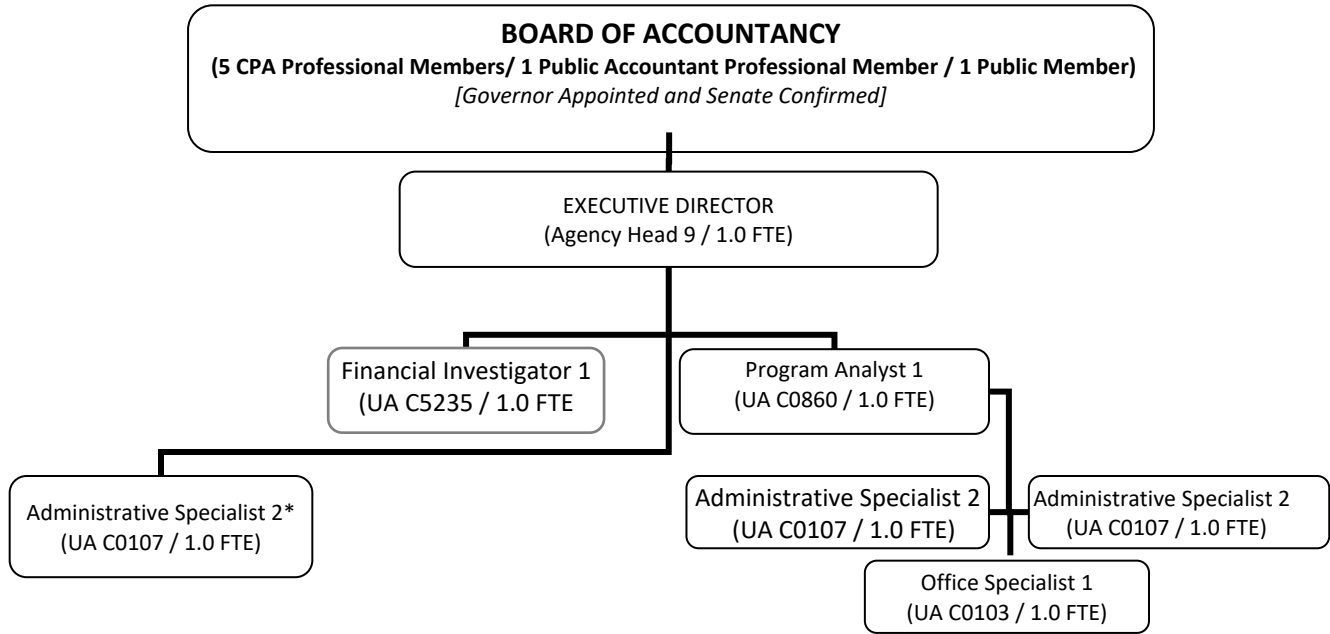
C. Name of Governor's Policy Advisor

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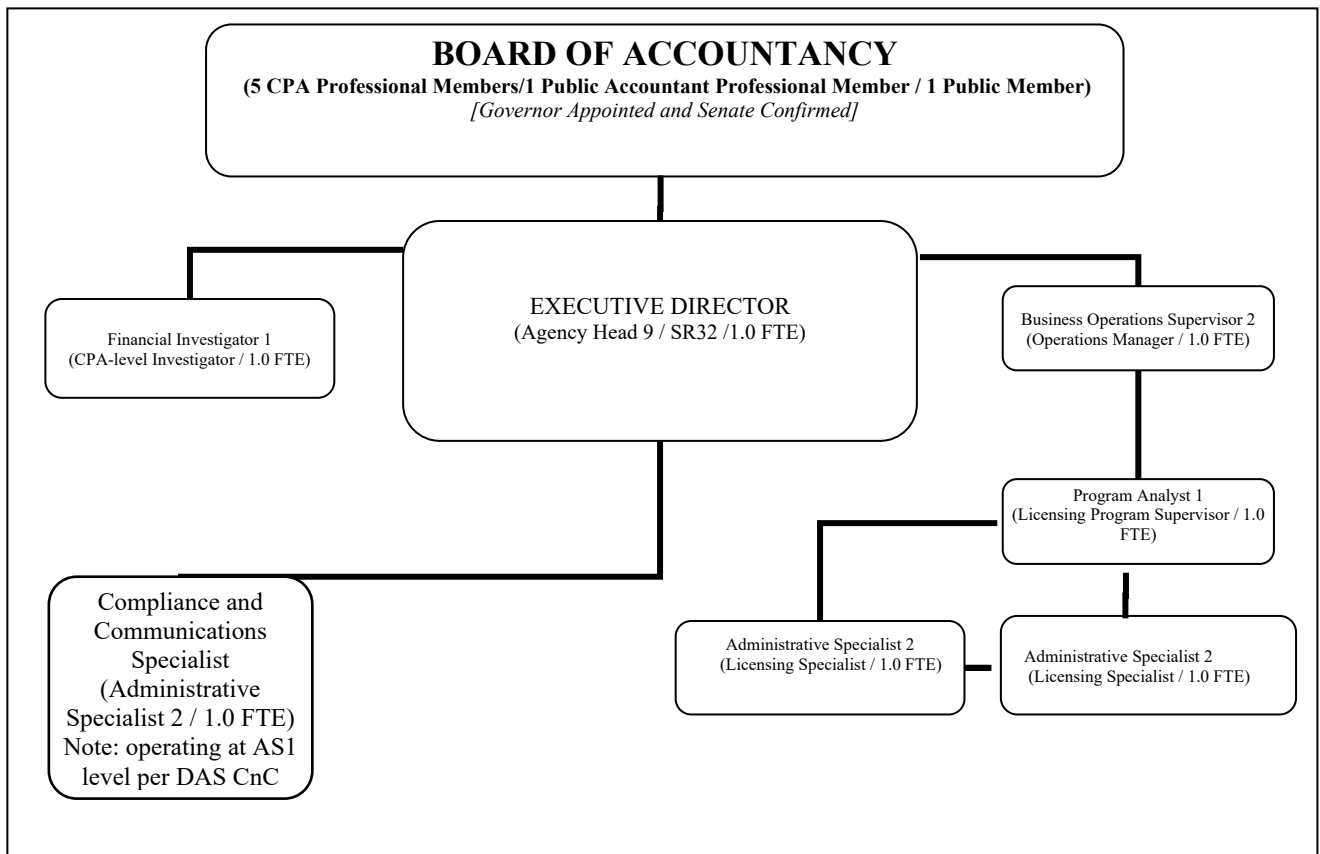
D. Name of DEI and Affirmative Action Representative

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ORGANIZATIONAL CHART – CURRENTLY AUTHORIZED (7.0 FTE)



ORGANIZATIONAL CHART PROPOSED FOR 2025-27 (7.0 FTE)



The rationale for the proposed changes in the organizational structure of the staff is directly related to workforce and equity initiatives of the Board of Accountancy, as discussed further in the DEI/AA plan

objectives section below.

AFFIRMATIVE ACTION POLICY

It is the policy of the State of Oregon that employment without discrimination is recognized as and declared to be a civil right. The State of Oregon is committed to achieving a workforce that represents the diversity of Oregon community and is a leader in providing its citizens fair and equal employment opportunity.

Accordingly, the Oregon Board of Accountancy shall:

1. Maintain a policy of equal treatment and equality of opportunity in employment for all applicants and employees in its employment decisions.
2. Apply all terms, conditions, benefits, and privileges of employment with the agency to all applicants and employees regardless of race, color, religion, age, sex, sexual orientation, gender identity, marital status, national origin, political affiliation, FMLA/OFLA leave status, military leave status, disability, or any other reason prohibited by the law or policy of the state or federal government.
3. Engage in efforts improve the workforce pipeline and diversity of the profession, including through collaboration with agency partners.

AGENCY AFFIRMATIVE ACTION POLICY STATEMENT

The Board of Accountancy is committed to achieving a work force that represents the diversity of Oregon's population and to providing fair and equal employment opportunities. The Board is committed to an affirmative action program that provides equal opportunities for all persons regardless of race, color, religion, sex, sexual orientation, national origin, marital status, age or disability. The Board provides an environment for each employee, applicant for employment, and every licensee or applicant for licensure, that is free from sexual harassment, as well as harassment and intimidation on account of an individual's race, color, religion, gender, sexual orientation, national origin, age, and marital status or disability. The Board's employment practices are consistent with the State's Affirmative Action Plan Guidelines and with state and federal laws, which preclude discrimination.

The Executive Director will communicate the plan to every employee on email and at an all staff meeting. The Director will further work through the agency's DEI / Affirmative Action Representative to review hiring and promotion patterns and job descriptions with our HR Business Partner in the Department of Administrative Services Chief Human Resources Office (DAS CHRO) with a goal of identifying and removing any barriers to equal employment opportunities. This partnership will also ensure that the agency's Affirmative Action Policy Statement and Affirmative Action Plan are posted on the agency's website and is effectively communicated to the Board's employees.

DIVERSITY AND INCLUSION STATEMENT

The Board of Accountancy is committed to establishing, monitoring, and maintaining a work environment where all employees are given opportunities to develop, treated with respect and

integrity and feel part of the Board's goals and mission. This is accomplished by promoting a diverse staff where everyone feels supported and valued. The Board is an equal-opportunity employer that is committed to a pro-active role in recruitment and selection process. The Board recognizes that given the small size of its staff, the greatest DEI impact it can have is by identifying and resourcing community engagement with its partners to help achieve the profession's goals for accountancy workforce development and in the process. Therefore, the Board's DEI and Affirmative Action Plan will from this point forward emphasize the Board's community engagement efforts to improve the accountancy workforce pipeline and its diversity, while still addressing the Board's own work force.

HUMAN RESOURCE SERVICES

The Oregon Board of Accountancy's Human Resource Services are provided by the Department of Administrative Services, Chief Human Resource Office (CHRO). The Board of Accountancy works closely with CHRO on all recruitments, promotions, and personnel issues that arise.

TRAINING, EDUCATION AND PROFESSIONAL DEVELOPMENT

The Board of Accountancy recognizes that its employees are its greatest resource. Investing in employee development and enhancing employee knowledge, skills and abilities is one of the agency's highest priorities.

Continued professional development and training opportunities ensures that employees are provided with the skills needed to excel in their work, and therefore be retained in the agency. The Oregon Board of Accountancy uses a variety of approaches to establish a climate that supports continuous learning and development through the following:

- Establish clear paths for acquiring the skills, knowledge and experience that employees need for their continuing learning and career development.
- Establish developmental opportunities for employees, such as detail assignments and leadership training to give everyone interested in a chance to participate in assignments that prepare them for high-level positions.
- Use a variety of ways to provide training and developmental experience for employees such as:
 - Webinars and other interactive online training
 - Internal and external training courses
 - Establish individual needs and training requests and make those a standard part of the conversation during the quarterly check-ins with employees.

Investing in training opportunities for all employees reflects the value and support the Board places on our employees.

DIVERSITY AND INCLUSION / AFFIRMATIVE ACTION PLAN PREVIOUS OBJECTIVES:

In the prior biennium, the Board of Accountancy had to completely re-build of its staff and operations, with all positions except one investigator position vacating between January and August 2022. The agency rebuilding of its staff in 2023-25 was extremely well supported by DAS and yet still not without

its challenges simply due to the gravity of losing almost all organizational memory and expertise on the licensing and administrative side, combined with some long-term illnesses by staff. These challenges have been largely overcome, with two recruitments for full capacity under way.

The new Executive Director joined the Board in May 2022 and re-imagined this aspect of the Board’s work, with a new emphasis on community engagement (this part was an original 2023-25 plan goal), and directly integrating DEI work with the Board’s Strategic Plan and resourcing that work in the Board’s 2025-27 Budget proposal. The integration of DEI/AA directly into Strategic Planning and budget development happened organically under the leadership of the Executive Director and was fully aligned with the agency expectations of Governor Kotek’s administration.

Prior to 2023-25, the DEI/AA plan objectives of the Board were exclusively focused on staff and board composition and accomplishing diversity objectives in that arena. The agency changed this approach starting with the 2023-25 plan, by adding a significant emphasis on community engagement to the plan with a goal of contributing to workforce expansion and diversity in the accountancy profession.

With respect to Board and staff current state, impacted by one current permanent vacancy on the staff and a vacancy on the Board from the passing of a Board member, the following reflects the current composition of the Board and its staff at the time of this writing:

Current State as of 9/9/2024 – Staff/Board member diversity:

Board Members	Race	Staff	Race
Board Members	Race	Staff	Race
7 members		6 staff	
4 males – 66%	5 White – 84%	4 males – 66%	5 White – 84%
2 females – 33%	1 Hispanic – 16 %	2 females – 33%	1 Hispanic – 16%
1 vacant		1 vacancy	

DEI / AFFIRMATIVE ACTION PLAN 2023-25 OBJECTIVES AND ACCOMPLISHMENTS:

The Board’s primary DEI/AA goal for 2023-25 was to expand its plan objectives to contribute directly to improving the size and diversity of the professions’ pipeline, focusing on community engagement plan development and implementation. That objective was intended to maximize the equity and diversity impact of a Board with a small staff and budget. Pursuing that objective developed in exciting, organic ways during the biennium. Most fundamentally the Board pivoted from a narrow focus on community engagement plan to getting the foundation right. That meant integrating and aligning its strategic plan with its workforce pipeline improvement plans and associated equity and diversity goals, and further aligning that with resourcing requests in its 2025-27 Agency Request Budget. As such the Board accomplished far more than its initial goal. Specific highlights are:

1. The Board conducted a strategic planning process in Fall and Winter of 2023/24, with final plan adoption in February 2024 (Appendix D). That organically evolved inclusion of workforce

pipeline goals with significant equity and diversity impacts.

2. The Board and its Laws and Rules Committee undertook (and completed!) a massive amount of rulemaking to address workforce and pipeline issues, many of which involved significant equity impacts. Examples of direct equity impact accomplishments include:
 - a. Major increase in allowable internship hours (from 6 quarter hours) to the maximum allowed for graduation requirements in Oregon public universities (18 quarter hours) to ease the financial burden of meeting licensure education requirements (partial learn while you earn approach).
 - b. Complete reform of CPA exam score validity framework through:
 - i. one time restoration of exam credits lost during the COVID public health emergency; and
 - ii. one-time extension of any test scores valid on January 1, 2024 to June 30, 2025 to allow for adaption to the updated CPA exam (CPA evolution) introduced in January 2024; and
 - iii. permanent (and retroactive!) major expansion of the exam score validity window from 18 months to 30 months; and
 - iv. not starting the exam score validity window count until the score release date of the first passed CPA extension (effectively further lengthening the exam validity window compared to the earlier date sat for the first passed section); and
 - v. implementing the ability to sit for the exam CPA exam sooner than completion of all education requirements (implementation of HB 2523 – 2023).
3. In addition, the Board has worked diligently to develop reform of its licensure framework legislatively, with an agency request concept for the 2025 Oregon legislative session that includes adding back a version of the 120-semester hour plus two years of supervised experience pathway to licensure.

This is especially impactful from a DEI perspective as a MIT Sloan School of Business longitudinal study published in February 2024 (Appendix B) demonstrated that the national move changing the profession (in all states not just Oregon) from a 120-semester hour requirement to adding in effect a fifth year of schooling (150 semester hours) decreased the flow in the CPA pipeline by 14%, with a far greater impact on minorities (26% reduction of minorities in the pipeline). Due to the national integration of the profession, and its complex interworking of licensure standards with the ability to easily practice across state lines, this work is taking place in a very challenging national environment, although Oregon stakeholders are completely unified. This critical work is consuming significant resources.

4. The Board has also worked in 2023-25 to pursue a legislative and budgetary initiative for the 2025 Oregon Legislative Session to utilize \$1 million of excess operating reserves to fund need-based accounting scholarships for accounting students, including part-time and community college students, to increase the funnel of accounting students in the potential CPA-producing

pipeline. If approved this would directly benefit economically challenged accounting students most at risk of not entering, or not completing, the CPA pipeline. Costs are minimized through leveraging existing private sector (association-based) accounting scholarship programs thus avoiding creating administrative work and overhead at the Board of Accountancy.

5. The Board also worked to pursue a staff reorganization within its existing resources, that is currently in place temporarily pending approval in the 2025 legislative session budget process. That package (without adding staff) would create a Deputy Director position overseeing and handling primarily operational matters, to free up the Director's time with more external, pipeline focused work. Based on current experience, that time primarily benefits students that need help navigating the complexities of the CPA pipeline.

All of this tremendous work in 2023-25 was, at the time of submission of the 2023-25 DEI/AA plan, just barely coming into focus. The fact the Board has already achieved as much as it has, and has neatly aligned its strategic planning goals, equity work and budget plans, is something the Board is very proud of. The motivation to continue this work into the 2025-27 biennium is exceptionally high.

DEI / AFFIRMATIVE ACTION PLAN 2025-27 OBJECTIVES:

Effectively, the major DEI initiatives commenced in 2023-25 and detailed above lay out the work ahead. Key objectives For 2025-27 thus include:

1. Implement and leverage the Deputy Director position if approved, including using those resources to formalize, plan and execute community outreach.
2. Implement the accountings scholarship program if approved in FY 2026 – this has very specific and urgent deadlines in order to ensure that scholarships could be awarded by March 2026 already.
3. Implement the Board's legislative concept proposing a more flexible and equity freidmly pathway to licensure, if approved.
4. Continue to implement and apply the Board's new equity friendly rules impacting the CPA pipeline, ensuring the rules are used and communicated well to maximum benefit.
5. Continue to align its strategic, budgetary and DEI/AA framework.

Signature

Martin Pittioni, Executive Director

Date

If you have any questions regarding the agency's DEI and Affirmative Action Plan please contact the Affirmative Action Representative listed below.

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The Journal of Accountancy's reporting on the April 2022 release of AICPA's 2021 Trends Report sets forth the following key background data highlighting at the national level the accountancy profession pipeline challenge and current state of efforts to improve diversity:

Difficulties maintaining the supply of potential CPAs in the pipeline mirror challenges experienced throughout the educational sector since the start of the COVID-19 pandemic. Overall, educational enrollment is down as some young people have reevaluated their aspirations and their ability to pay for college amid the pandemic.

Total undergraduate enrollment declined 6.6% from the fall of 2019 through the fall of 2021, representing a deficit of 1,025,569 students, according to the National Student Clearinghouse Research Center.

Accounting postsecondary programs also have seen a decline, although its start began before the pandemic. The combined number of bachelor's and master's degree graduates in accounting has dropped steadily since reaching a high of 79,854 in 2015–2016. Between 2018–2019 and 2019–2020, that number fell 4% to 72,923.

On the other hand, the number of new CPA Exam participants is expected to rise in the upcoming years after an increase from 30,385 in 2020 to 32,186 in 2021. Historical trends have shown that overall candidate volumes tend to increase prior to the launch of a new exam format. With the CPA Evolution-aligned exam debuting in January 2024, more exam-takers are expected in 2022 and 2023.

The profession's efforts to encourage diversity, equity, and inclusion delivered progress with a rise of almost 5 percentage points (a change from 30.1% in 2018 to 34.7% in 2020) in the portion of new accounting graduate hires at CPA firms who are ethnically diverse. This occurred despite an ethnic diversity trend in bachelor's degrees that has been almost completely flat dating back to 2013–2014.

Meanwhile, the portion of ethnically diverse partners in accounting/finance functions at CPA firms doubled over a two-year period from 9% to 18%. These included gains with partners identifying as Asian/Pacific Islander (from 4% to 10%), Hispanic/Latino (from 2% to 5%), and Black/African American (from 1% to 2%).



'150-hour rule' for CPA certification causes a 26% drop in minority entrants

by Betsy Vereckey | Feb 5, 2024

Why It Matters

Additional educational requirements for CPAs have dampened interest from new applicants, especially minority candidates, new research shows.

Professional occupations and entrepreneurial ventures are important to economic mobility and growth. But onerous occupational licensing requirements can make it harder for low-income individuals to participate, according to MIT Sloan associate professor of accounting Andrew Sutherland.

Sutherland, a co-author of new research entitled "Occupational Licensing and Minority Participation in Professional Labor Markets," said roughly one quarter of U.S. workers require a license to do their job.

"For occupations like medicine, one can understand the rationale," Sutherland said. But in many states, it's also florists, hair braiders, shampooers, and auctioneers who face these requirements. "There is growing concern that some licensing requirements are arbitrary and disproportionately affect lower-income workers," he said.

In the field of accounting, some observers argue that the current logjam in talent can be traced back to a four-decades-old rule that was implemented by the American Institute of Certified Public Accountants: To

obtain a CPA license, accountants must complete 150 credit hours (five years) of university study rather than 120 hours (four years).

At the time the rule was implemented, the AICPA said that students needed the additional hours of study to keep up with new tax laws and more sophisticated approaches to auditing.

State Boards of Accountancy had discretion over when to enact the 150-hour rule. By 2015, all states and territories had adopted it, but most didn't impose any requirements on what courses students must take to satisfy the rule. That means students can fulfill the requirement by taking humanities or other non-business-related classes.

Now, new research by Sutherland, Mattias Uckert, and Felix W. Vetter shows that the 150-hour rule didn't measurably improve CPA service quality but did create additional barriers to entry for minority candidates.

"Tuition in professional fields like accounting is expensive, and forgoing a year of income to complete a fifth year of college entails a sacrifice," Sutherland said. "Naturally, the burden of such requirements tends to fall on those least able to afford the additional year."

The research quantifies the impact of the 150-hour rule: It has dampened new entry into the field — particularly among minorities.

A stark decline in minority entrants

Relying on publicly available CPA license data, the authors looked at how many CPAs earned their license each year from 1986 to 2019. The authors recorded a 14% overall decline in new CPAs entering the field following a given state's 150-hour rule enactment. But the results were starkest for Black and Hispanic populations: Following the rule's enactment, entry among minorities dropped by 26% compared with nonminorities.

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Notably, the additional requirements didn't appear to improve CPA service quality. In fact, there was a decrease in the share of candidates passing the notoriously grueling CPA exam on the first attempt. Moreover, the decrease was greatest for students from universities with more minorities and less financial aid. Sutherland said he suspects that the rule deterred many of the best candidates from entering accounting.

The authors also collected comprehensive data on disciplinary actions involving CPAs and examined the frequency of professional violations, tax fraud, and other misconduct over a 30-year period. They found no indication that the additional year of education reduced CPA involvement in these incidents.

Finally, the authors studied whether employers valued the additional year, by examining the education requirements detailed in a large dataset of job postings. Once again, they found no evidence that the 150-hour rule moved the needle.

"You might say, 'Well, maybe there's some benefit of requiring the extra year; perhaps candidates get better training, and then that translates into improved service quality for consumers of CPA services.' But that doesn't seem to be the case," Sutherland said. "We had a hard time finding any redeeming quality that would justify the entry distortions we see."

Having fewer minorities in accounting can have a ripple effect

"Several of the Big Four — the largest professional accounting firms — are saying that if it weren't for this rule, they'd be able to attract more and better candidates," Sutherland said.

Having fewer minorities in the field could also have a ripple effect by reducing mentoring and recruiting opportunities and making it harder for businesses to find the services they need in order to access financial markets and grow.

Accounting work is often relationship-based, and CPAs commonly work in the communities they grew up in, Sutherland said. The rule could be “taking away service providers that are important to that community,” he said.

Sutherland plans to further research the impacts of the 150-hour rule by collecting data on financing outcomes and business formation across communities.

“When licensing bodies do this, it doesn’t affect everyone equally,” Sutherland said. “It’s an unintended consequence of the regulation.”

READ NEXT: THE UNEXPECTED RIPPLE EFFECTS OF ‘REGTECH’ —>



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SUMMARY

Digest: The Act allows the OBA to create a grant program for people to become CPAs. (Flesch Readability Score: 84.4).

Allows the Oregon Board of Accountancy to create a grant program to provide scholarships for students seeking accounting degrees in college or individuals who wish to become certified public accountants in Oregon.

Declares an emergency, takes effect July 1, 2025.

A BILL FOR AN ACT

1
2 Relating to Oregon Board of Accountancy scholarships; creating new pro-
3 visions; amending ORS 673.425; and declaring an emergency.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2025 Act is added to and made a part**
6 **of ORS 673.010 to 673.465.**

7 **SECTION 2. (1) As used in this section, “Post-secondary education**
8 **institution” means:**

9 **(a) A public university listed in ORS 352.002;**

10 **(b) A community college operated under ORS chapter 341;**

11 **(c) A school or division of the Oregon Health and Science Univer-**
12 **sity; or**

13 **(d) An Oregon-based, generally accredited, not-for-profit private**
14 **institution of higher education.**

15 **(2) The Oregon Board of Accountancy may establish a program for**
16 **awarding grants to organizations to fund need-based scholarships for**
17 **students seeking higher education in accounting at a post-secondary**
18 **education institution that is accredited by a regional accrediting as-**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 **sociation or by another accrediting body that is recognized by the**
2 **board.**

3 **(3) The board may by rule establish the eligibility criteria for the**
4 **grant program.**

5 **SECTION 3.** ORS 673.425 is amended to read:

6 673.425. The Oregon Board of Accountancy Fund is established in the
7 State Treasury, separate and distinct from the General Fund. All moneys
8 collected or received by the Oregon Board of Accountancy shall be deposited
9 in the fund. Interest earned on moneys in the fund shall be credited to the
10 fund. Moneys in the fund are continuously appropriated to the board **to**
11 **provide grants under section 2 of this 2025 Act and** for the administration
12 and enforcement of ORS 673.010 to 673.465.

13 **SECTION 4.** **This 2025 Act being necessary for the immediate pres-**
14 **ervation of the public peace, health and safety, an emergency is de-**
15 **clared to exist, and this 2025 Act takes effect July 1, 2025.**

16



Due Date to Governor's Office – June 1, 2024

Approved at the Board of Accountancy Meeting on February 15, 2024

**OREGON BOARD OF ACCOUNTANCY
STRATEGIC PLAN – DETAIL IMPLEMENTATION DRAFT**

(Implementation steps are set forth in italics)

VISION STATEMENT

Become a proactive regulator embracing best policy and administrative practices to ensure public protection, responsiveness to changes in CPA practice and sensitivity to pipeline issues facing the profession. To achieve this vision, the Board will deepen its relationship with licensees and candidates for examination through development and implementation of a community engagement plan that will add value for existing licensees and help attract and support a deeper and more diverse pool of candidates pursuing CPA licensure.

GOALS

Develop a draft community engagement plan by June 30, 2024 and request as necessary resources to support plan implementation in the agency's 2025-27 Agency Request Budget. This work will integrate with the Board's DEI Plan and include a position request for an agency deputy director.

- *Request Deputy Director Position in Agency Request Budget for 2025-27*
- *Collaborate with the Department of Administrative Services (DAS) and Legislative Fiscal Office (LFO) to implement if possible and approved Deputy position into the current budget by July 2024*
- *Bring draft Community Engagement Plan (CEP) to the June 6, 2024 Board Meeting*
- *Explore opportunities for collaboration with OSCPA in CEP development.*
- *Update the Board's DEI plan and integrate it with strategic plan goals by June 30, 2024 by:*
 - *Integrating specifics of the Community Engagement Plan*
 - *Describing Equity Impacts of the Pipeline Committee work and related legislative concept to help fund need-based scholarships through disbursement of a excess operating funds*
 - *Emphasizing the diversity impact on the CPA candidate pipeline by offering an additional licensure option not reliant on a fifth year of school*

Build pro-active education and outreach into the Board's licensing and compliance functions.

- *Integrate specific outreach on compliance and licensing topic to schools, candidates, licensees and firms into Board operations and the CEP (outreach activity timing dependent on when resourcing and hiring of Deputy Director position occurs)*
- *Make town-hall type outreach with Q&A opportunity a permanent feature of Board operations.*

Develop and implement communication structures and resources to support effective regulation and community engagement, in a manner sensitive to the differing needs of practitioners and the next generation of applicants for licensure.

- *Revamp and update the Board's web site by June 30, 2024*
- *Develop social media capacity and bring social media plan to the December 2024 Board meeting*
- *Increase use of the mass email and targeted capacity already available to increase compliance through additional deadline reminders and push targeted information relevant to specific groups*

Improve operational efficiency in licensing and compliance through technology and process improvements and resource that work as necessary.

- *Prioritize work with DAS Procurement, DAS Enterprise Information Systems (EIS), DAS CFO, and as necessary LFO to select and implement a database solution, with pathway clarity prior to 2025-27 Agency Request Budget (ARB) consideration at the June 6 Board or a potential special July 2024 Board meeting dedicated to final ARB review and approval.*
 - *Priority given to solutions achievable within the existing budget authorization.*
 - *Align recurring subscription pricing model with recurring budget line item authority.*
 - *Ensure if additional resources are necessary to accomplish IT goals that policy package is built into 2025-27 ARB.*
- *Build on maturation of staff and NASBA March 2024 Conference training for staff by*
 - *developing and implementing an internal plan for process improvements achievable prior to IT solution deployment*
 - *ensuring staff input on system requirements and improvements for IT solution*
- *Potentially contract with WA Board for IT system and licensing process consultation*

Become a leader in the national discussion on creating more flexible options to achieve CPA licensure, without lowering standards and without endangering the profession's key national accomplishments in the arena of substantial equivalency and mobility.

- *Ensure a Board voice / attendance at the NASBA Western Regional and Annual Conferences*
- *Utilize all opportunities for input the NASBA Licensure Task Force provides.*
- *Engage with our state, regional and national regulatory and association partners in the continued development of the Board's 2025 legislative concept creating an additional pathway for licensure that positively impacts the workforce pipeline and minimizes disruption to mobility and substantial equivalency.*