



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 – December 18, 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: Wednesday December 18, 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 PUBLIC BOARD MEETING AGENDA
December 18, 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. **INTRODUCTION OF NEW DAS CHRO CLIENT AGENCY MANAGER, HEIDI STEINER AND INTRODUCTION OF NEW STAFF NICOLE KUCKEIN AND QUINN STODDARD**
4. **REVIEW OF PUBLIC BOARD SUMMARY**
 - A. Meeting Summary of April 18, 2024
 - B. Meeting Summary of July 17, 2024
 - C. Meeting Summary of August 26, 2024
 - D. Meeting Summary of September 26, 2024
 - E. Meeting Summary of November 6, 2024
 - F. Meeting Summary of November 8, 2024
5. **PUBLIC COMMENT** – estimated 8:45 a.m.
6. **REPORT OF OSCPA**
7. **REPORT OF OAIA**
8. **PIPELINE COMMITTEE REPORT**
 - A. Report from December 13, 2024 Committee Meeting (Dr. Elizabeth Almer) (*Informational*)
 - B. Action item: Authorize Pipeline Committee to start drafting rules upon passage of LC 0298 (*Motion*)
9. **WORK SESSION**
 - A. **Continued Discussion of P/E and APS structures**
 1. Report from the December 3, 2024 Laws and Rules Committee (Chair Jason Orme)
 2. Roundtable Discussion on next steps (all)
 3. Potential Motions

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

AGENDA ITEM 9 - WORK SESSION (CONTINUED)

B. Board Strategic Plan Review and Update

1. What progress have we made? (Chair Sullivan / all)
2. What adjustments are necessary (all)

C. Future Process for Private Industry / Government MOUs (Robinson)

1. Current MOU – Potential updates
2. Current Annual Report Sample and Potential Process Update

D. Preparation for the 2025 Oregon Legislative Session

1. Report from the OSCPA/OAIA/Board of Accountancy November Town Hall
2. Report on LC Stati and 12/10 Legislative Day (Pittioni)
3. Update on the national developments – AICPA, NASBA, TAC (Haley, Pittioni, McPherson, Orme)
4. Legislative/rules developments in other jurisdictions on pathways and mobility (Pittioni)
5. Discussion: Preparation for Legislative Hearings and Budget Hearings

10. NEW BUSINESS

- A. 2025 Board Calendar: Review and Adoption (*Motion*)
- B. Approvals for Attendance at NASBA Conference for EDs/Staff/Legal Counsel March 25-27, 2025 (FL) (*Motion*)
- C. 2024 Q3 NASBA CPA Exam results data and Candidate Care Report (*informational*)

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. 23-036 Justin Kim
- B. 24-012 John Borden
- C. 24-013 Svetlana Eltz

14. REPORT OF CHAIR (Sullivan)

15. REPORT OF VICE CHAIR (Valdivia)

16. REPORT OF TREASURER (Robinson)

- A. Fiscal position summary

17. REPORT FROM NASBA (Lyons)

18. REPORTS FROM STAFF

- A. Personnel Update (Director Pittioni)
- B. Budget Status Update / Governor Recommended Budget with focus on Board objectives (Director Pittioni)
- C. Operational Updates (Barlow)
- D. DEI/Affirmative Action Plan submitted September 29, 2024 (Director Pittioni)
- E. Presentation of First Draft Communications Plan (Stoddard)

19. **COMPLAINTS COMMITTEE (BOACC)**
 - A. Meeting Summary for November 7, 2024

20. **PEER REVIEW OVERSIGHT COMMITTEE (PROC)**
 - A. Report from November 12, 2024, PROC (Lyons)

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

22. **BOARD OFFICER ELECTIONS FOR 2025**
 - A. Nomination and Election for Chair
 - B. Nomination and Election for Vice Chair
 - C. Nomination and Election for Treasurer

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

Next Regular Board meeting: Thursday, February 13, 2025

