



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 – September 26, 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 September 26, 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
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DRAFT #1 PUBLIC BOARD MEETING AGENDA – September 26, 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 June 6, 2024
 - B. Meeting Summary of April 18, 2024 (supplemental)
 - C. Meeting Summary of July 17, 2024 (supplemental)
 - D. Meeting Summary of August 26, 2024 (supplemental)
4. ***PUBLIC COMMENT – estimated 8:45 am.***
5. **REPORT OF OSCPA**
6. **REPORT OF OAIA**
7. **EXECUTIVE SESSION # 1 UNDER AUTHORITY OF ORS 192.660(2)(f)(h): CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE, COUNSEL ADVICE**
8. **BOARD WORK SESSION**
 - A. PUBLIC ACCOUNTANCY ACT LEGISLATIVE CONCEPT – CONTINUED DEVELOPMENT
 1. Level Set of work accomplished to date – what has changed (Pittioni/Hunt/Orme - *informational*)
 2. Developments since the last Board Meeting potentially impacting development (*informational*)
 - a. Release of “Exposure Draft” by NASBA without language and comment request
 - b. UAA process update (potentially with language exposure if it occurs prior to Sept. 26)
 - c. “Legal Opinion” released by NASBA on September 19, 2024 on open mobility
 - d. Update on related Executive Director conversations and regional developments update
 - e. Stakeholder updates: OSCPA, OAIA (if not covered in items 5 & 6), AICPA, NASBA, TAC
 - f. Timing and Process Clarification regarding LC 299 / Oregon Public Accountancy Act

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

WORK SESSION – CONTINUED

3. ROUNDTABLE DISCUSSION AND DECISION / ACTION ITEMS RELATED TO LEGISLATIVE CONCEPT

- a. Discuss any Board-level policy or technical concerns with latest leg. Concept language including definition of client and definition of professional
- b. Approve language with or without edits / direction to counsel and staff on next steps
- c. Potential delegation to Chair / Counsel / staff response to formal draft 1 in October
- d. Develop response to NASBA exposure draft including options / potential scheduling of a separate LRC / Board meeting if no language is exposed by September 26, 2024

B. DISCUSSION OF CURRENT OPTIONS RELATED TO ALTERNATIVE PRACTICE STRUCTURES (APS)

1. Level Set / the basis / what are the issues (*informational*)
2. Development of direction to staff on current APS applications pending or direction on options development addressing current APS firms for the December 2024 Board meeting (*action/motion*)
3. Discussion of implications for future policy approaches in rule or statute and potential direction to Laws and Rules Committee (*action/motion*)

C. GOAL FRAMEWORK DEVELOPMENT FOR ACCOUNTING SCHOLARSHIPS FUNDED BY THE BOARD

1. Report from the Pipeline Committee (joint with Agenda item 19) on this issue / framing of discussion
2. Direction to Pipeline Committee for Contract Development (*Action/Motion*)

9. NEW BUSINESS

- A. License Restoration Request of Tandi Thomas (*Motion*)
- B. Updated Debt Collection Policy after DOJ Review – Request for Adoption and direction to staff for the December 2024 Board Meeting (*Motion*)
- C. FinCEN / Corporate Transparency Act / BOI Reporting inquiries from licensees – Board position (*Motion*)
- D. Q2 NASBA CPA Exam results data (*information/discussion*)

10. OLD BUSINESS

- A. Update on Attendance at NASBA Annual Conference Oct. 27-30 Orlando, FL

11. EXECUTIVE SESSION #2 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 23-031 – Jeffrey S. Moore + Hansen Hunter & Co PC

14. REPORT OF CHAIR (Sullivan)

15. REPORT OF VICE CHAIR (Valdivia)

16. REPORT OF TREASURER (Pittioni on behalf of Robinson, excused)

- A. Fiscal position summary

17. **REPORT OF EXECUTIVE DIRECTOR**

- A. Stakeholder Engagement, Legislative and Personnel Update (Pittioni)
 - 1. November 8, 2024 Town Hall on legislative proposals @ OSCPA and on line
- B. Budget Status Update with focus on achieving Board objectives
- C. 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 August 15, 2024

19. **PIPELINE COMMITTEE REPORT**

- A. Report from September 20, 2024 Committee Meeting

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

- A. Report from August 29, 2024, PROC (Lyons)

21. **RATIFICATION REQUESTS**

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

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

Next Regular Board meeting: Thursday, December 12, 2024

Next Special Board meeting: Friday, November 8, 2024, 9 to 11 a.m. (Town Hall is only agenda item)
Potential additional brief Special Board Meeting may be scheduled during work session.