



## *NOTICE OF PUBLIC MEETING*

**OREGON BOARD OF ACCOUNTANCY 3218 Pringle Rd SE, Salem, OR 97302**

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The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

# **PUBLIC BOARD MEETING AGENDA – May 13, 2019**

Board of Accountancy – 2<sup>nd</sup> Floor Conference Room  
3218 Pringle Rd SE, Salem, OR 97302

**8:30 a.m.**

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1. **PUB 1 00:00:00 CALL TO ORDER / ANNOUNCE RECORDING<sup>1</sup> / INTRODUCTION OF BOARD AND INVITED GUESTS**
2. **PUB 1 00:02:09 AGENDA REVIEW AND APPROVAL**
3. **PUB 1 00:03:29 APPOINTMENT OF BOARD LEADERSHIP**
  - A. Chair
  - B. Vice-Chair
  - C. Treasurer
4. **PUB 1 00:04:59 APPOINTMENT OF COMMITTEE LIAISONS**
  - A. Qualifications Committee - Stuart Morris
  - B. Complaints Committee
  - C. Laws & Rules Committee
  - D. Peer Review Oversight Committee
5. **PUB 1 00:08:02 BOARD WORK SESSION**
  - A. **PUB 2 00:00:13** Presentation from NASBA Pacific Regional Director – Katrina Salazar – 11:00 a.m.
  - B. Presentation from Center Of Public Trust – Alfonso Alexander - 11:00 a.m.
  - C. **PUB 1 00:08:02** Experience Verification Service - NASBA
  - D. Review of Delegated Authority + Policies Pursuant to Delegated Authority
    1. Consider adding "good cause" determination for expired licensee / Licensees working in Oregon without an Oregon License
  - E. Chapter 3 Peer Review + State Comments
    1. Nevada Comments
    2. Wyoming Comments
  - F. Criminal Background Criteria – SB 773

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<sup>1</sup> If arrangements can be made for you to participate in all or part of the meetings by phone, you are free to do so. There is no prohibition about participating by teleconference. If there is sufficient advance notice, you may appear by phone for all or part of the meetings. One or more members may be participating by teleconference.

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6. **PUB 1 00:52:41 COMPLAINTS COMMITTEE (BOACC)**
    - A. April 26, 2019 Meeting Summary (informational only)
  
  7. **EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h) CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE AND COUNSEL ADVICE**
  
  8. **PUB 3 00:00:17 MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
    - A. Consent Agenda Recommended to Close Reporting Inquiries
      1. 2018-RPT-001
      2. 2018-RPT-076
    - B. Consent Agenda Recommended to Close Inquiries
      1. 2017-INQ-010
      2. 2017-INQ-014
      3. 2017-INQ-016
      4. 2017-INQ-017
      5. 2018-INQ-013
      6. 2018-INQ-052
      7. 2018-INQ-055
      8. 2018-INQ-067
      9. 2018-INQ-070
      10. 2019-INQ-001
      11. 2019-INQ-009
      12. 2019-INQ-010
      13. 2019-INQ-015
      14. 2019-INQ-020
    - C. Other Motions / Compliance with Settlement Agreements
      1. Michael W. Nicholls / 16-023
      2. Curtis E. Ankerberg / 18-010
  
  9. **PUB 1 00:54:02 CONSIDERATION OF SETTLEMENT PROPOSALS**
    - A. M. Carmen Nunez Dieguez / 18-042
    - B. Duane Clayton Roemmich / 17-029
    - C. Christmiaty Gerlach / 18-037
    - D. John Michael Barnett / Barnett & Co LLP dba Barnett & Company CPAs / 17-061; 18-020; 18-035; 18-036
    - E. Cathryn D. Matthews / Matthews + Associates CPA PC / 17-039
    - F. David E. Brockmiller / 18-039

10. **PUB 1 01:08:38 REVIEW OF PUBLIC BOARD SUMMARY**
  - A. January 22, 2019
  - B. February 01, 2019
11. **PUB 1 01:10:07 REPORT OF OSCPA**
12. **PUB 1 01:14:22 REPORT OF OAIA**
13. **PUB 1 01:15:07 REPORT OF CHAIR**
14. **PUB 1 01:15:37 REPORT OF VICE CHAIR**
15. **PUB 1 01:15:58 REPORT OF TREASURER**
  - A. FY19 Projections
16. **PUB 1 01:21:47 REPORT OF EXECUTIVE DIRECTOR**
  - A. Executive Director Report
  - B. Public Records Policy
  - C. Recognition of Service – Candace Fronk
17. **PUB 2 00:44:54 NEW BUSINESS**
  - A. Request to Reinstate Expired License – Bolland
  - B. Request for Reconsideration of Revocation – David Smiley – **11:30 a.m. appearance**
18. **PUB 2 00:47:54 OLD BUSINESS**
19. **PUB 2 00:48:00 PUBLIC COMMENT**
20. **PUB 2 00:48:30 QUALIFICATIONS COMMITTEE**
  - A. Meeting Summary of April 10, 2019 (informational only)
  - B. Recommendations from Committee
    1. Mark Ferguson
    2. Heather Rowenhorst
    3. Benjamin Hiatt
    4. Carolyn Stevenson
21. **PUB 2 00:49:00 RATIFICATION REQUESTS**
  - A. CPA Certificates/Permits
  - B. Firm Registrations
  - C. Municipal Roster Applications

22. **PUB 2 00:49:42 CPA EXAMINATION**  
A. CPA Exam Performance Q1 2019 - *supplement*  
B. 2018 Elijah Watt Sells Award Recipients and Top 10 Candidates (2018 Q2 - 2019 Q1)
23. **PUB 2 00:51:08 LAWS & RULES COMMITTEE**  
A. April 24, 2019 Meeting Summary – information only
24. **PUB 2 00:53:09 PEER REVIEW**  
A. 2018 OSCPA Oversight Report
25. **PUB 3 00:19:31 ANNOUNCEMENTS AND ADJOURNMENT (estimated at 4:00 p.m.)**  
**Next Board meeting:** Friday, August 23, 2019

***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.*