



NOTICE OF PUBLIC MEETING

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

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

PUBLIC BOARD MEETING AGENDA – December 06, 2019

Board of Accountancy – Morrow Crane Training Center
3218 Pringle Rd SE, Salem, OR 97302

8:30 a.m.

- 1. CALL TO ORDER / ANNOUNCE RECORDING¹ / INTRODUCTION OF BOARD AND INVITED GUESTS**
- 2. AGENDA REVIEW AND APPROVAL**
- 3. COMPLAINTS COMMITTEE (BOACC)**
 - A. November 15, 2019 Meeting Summary (*informational only*)
- 4. EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h) CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE AND COUNSEL ADVICE**
- 5. MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
 - A. Consent Agenda Recommended to Close Reporting Inquiries
 1. NONE
 - B. Consent Agenda Recommended to Close Inquires
 1. 2019-INQ-004
 2. 2019-INQ-055
 3. 2019-INQ-067
 4. 2019-INQ-068
 5. 2019-INQ-073
 6. 2019-INQ-075
 - C. Other Motions / Compliance with Settlement Agreements
 1. NONE

¹ 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.

6. CONSIDERATION OF SETTLEMENT PROPOSALS

- A. 18-008 Ralph L. Stromberger + Perrin McMillan & Miller (*supplemental*)
- B. 18-024 Martin Michael Kamenski
- C. 18-027 Christopher A. Farrens
- D. 19-002 Kevin Gram Breard + Breard & Associates Inc. (*supplemental*)
- E. 19-017 Herbert Brent Stratton + Stratton & Miller LLC dba B2a CPAs (*supplemental*)

7. REVIEW OF PUBLIC BOARD SUMMARY

- A. October 24, 2019

8. REPORT OF OSCPA

9. REPORT OF OAIA

10. REPORT OF CHAIR

11. REPORT OF VICE CHAIR

12. REPORT OF TREASURER

- A. FY21 Projections – September 2019

13. REPORT OF EXECUTIVE DIRECTOR

- A. Executive Director Report (no item)

14. NEW BUSINESS

- A. Review Proposed Rule Comments

- B. Adoption of Proposed Rules

- a. Division 001
- b. Division 005
- c. Division 010
- d. Division 020
- e. Division 030
- f. Division 040
- g. Division 050

- C. Report from NASBA Annual Meeting (no item)

- D. Write-off Certification – Gerry McReynolds

- E. Office Lease

- F. Review of Meeting Attendance for Board and Committees

Wright, Fast

15. OLD BUSINESS

- A. Adoption of 2020 Meeting Calendar
- B. CPA Evolution Newest Model

16. QUALIFICATIONS COMMITTEE

- A. Meeting Summary of November 20, 2019 *(supplemental)*

17. RATIFICATION REQUESTS

- A. CPA Certificates/Permits
- B. Firm Registrations
- C. Municipal Roster Applications

18. PEER REVIEW (no meeting)

19. ANNOUNCEMENTS AND ADJOURNMENT (estimated at 2:00 p.m.)

Next Board meeting: January 30, 2020 *(tentative)*

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.*