



Oregon Board of Accountancy

200 Hawthorne Ave. SE Suite D450, Salem, OR 97301

503-378-4181

The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

PUBLIC MEETING NOTICE AND DRAFT AGENDA BOARD OF ACCOUNTANCY LAWS AND RULES COMMITTEE AUGUST 31, 2023, NOON TO 4:00 P.M.

This meeting will be held on a hybrid basis, with in-person attendance and a **Zoom** option (a verified account to observe and provide comment by Zoom is required)

Members of the public wishing to observe or comment may also appear in person or via Zoom.

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: Laws and Rules Committee Meeting

Time: Thursday August 31, 2023 12:00 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

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Dial by your location

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+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/u/knq4azv5R>

Members of the public may attend the meeting in person or by Zoom. The meeting location is accessible to persons with disabilities. Upon request, arrangements can be made for attendance of all or part of the meeting by telephone. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting at 503.378.4181 or boa.info@boa.oregon.gov.

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.*

**BOARD OF ACCOUNTANCY – LAWS AND RULES COMMITTEE MEETING
DRAFT PUBLIC SESSION AGENDA**

Thursday, August 31, 2023

NOON – 4:00 p.m. Pacific Time

(In-Person and Zoom Hybrid Meeting)

PHYSICAL MEETING LOCATION: OSCPA, 10206 SW Laurel Rd, Beaverton, OR 97005

ZOOM LINK: <https://us06web.zoom.us/j/6589430200?pwd=bjl5ZWwrSWdxUnlDRjZBdWJkejUvUT09>

- 1. CALL TO ORDER / ANNOUNCE RECORDING OF MEETING**
- 2. REVIEW AND ADOPTION OF AGENDA**
- 3. PUBLIC COMMENT**
- 4. NEW BUSINESS (Working Lunch)**
 - A. Policy Discussions**
 - a. Definition of Public Accountancy and Relationship to Inactive Status**
 - b. Retired Status - review definition in relationship to current exposed rules**
 - c. Retired Status – policy question of minimum CPA service length in Oregon and eligibility point for OR retired status for those who practiced outside Oregon**
 - B. Review of LRC Rules Recommendations for submission to 09/29/2023 Board Meeting**
 - a. Reinstatement Rule Changes**
 - b. CPA Exam Credit Relief Initiative**
 - c. Definitions Section**
 - d. CPA evolution and HB 2523 (120-to sit) Rule Changes previously vetted by LRC**
 - e. Other language clean-ups proposed**
 - C. Vote on LRC Rules Commendations for the 09/29/2023 Board Meeting**
 - D. Review of Draft Rule Implementation Timeline**
 - E. Development of LRC Fall Agenda and Meeting Times**
- 5. ANNOUNCEMENTS AND ADJOURNMENT**