



## 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.

### BOARD OF ACCOUNTANCY – LAWS AND RULES COMMITTEE (ZOOM ONLY MEETING)

PUBLIC SESSION – DRAFT AGENDA - Thursday, January 18, 2024

1:00 – 3:00 p.m. Pacific Time

ZOOM LINK: <https://us06web.zoom.us/j/6589430200?pwd=bjI5ZWwrcWdxUnlDRjZBdWJkejUvUT09>

1. CALL TO ORDER / ANNOUNCE RECORDING OF MEETING
2. REVIEW AND ADOPTION OF AGENDA
3. PUBLIC COMMENT
4. NEW BUSINESS
  - a. Update from the December 14, 2023 Board Meeting
    - Update from Chair Johnson on LRC report and subsequent Dec. 21, 2023 Board
    - Update from Martin Pittioni on Board direction on additional licensure pathway
  - b. Update from Martin Pittioni on current technical rule fixes in the works
  - c. Draft rule change to align BOA rules with HB 2523 / 120 to sit
    - Context: Need to clarify in rule that 150 hours of education is still needed for licensure
    - ACTION: Not a policy Issue – just direction to staff to draft
  - d. Draft Rule to create specific pathway to reinstate lapsed license after 6 years of lapsed status
    - Context: Statute requires license expiry after 6 years of lapse, Board can reinstate
    - ACTION: Review and discuss initial rule draft from Board counsel
  - e. Draft Rule to amend current do-over if a candidate does not complete the 3Es in 8 years
    - Context: Previous outline of 80 hours of CPE over to keep the window open
    - ACTION: Review and discuss WA Board of Accountancy approach of recent experience
    - ACTION: Direct staff on further rule drafting
  - f. Clarify what a retired CPA can do in industry
    - Context: Board feedback- CPA can do anything a non-licensee can do, but not hold out as a CPA retired because public does not understand that meaning
5. ANNOUNCEMENTS AND ADJOURNMENT

*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](mailto: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.*