



**Before the  
Senate Business and Transportation Committee  
SB 272 – Supplemental Testimony  
Martin Pittioni, Executive Director  
Board of Accountancy**

Chair Sen. Beyer, Vice-Chair Senator Girod, Members of the Committee, for the record, my name is Martin Pittioni. I am the Executive Director of the Board of Accountancy (Board), and I appreciate the opportunity to provide supplemental written testimony about the Board-proposed Senate Bill 272.

The purpose of this supplemental testimony is to address the issue identified during the hearing on February 11, 2015, by Ted Hughes as representative of the Oregon Association of Independent Accountants (OAIA), raising concerns about language in page 14, Section 17 of SB 272 as introduced, which eliminates a reference to a National Society of Accountants (NSA) peer review program that no longer exists. This was done simply with the intent of keeping the proposed statutory language current.

In discussing this matter with OAIA, I was provided with additional information that NSA is attempting to revive its peer review program. The purpose of this testimony is to provide formal assurance in the legislative record to this committee, NSA, OAIA and the other stakeholders of the Board, that the Board views the current proposed language in Section 17 of SB 272 as permissive. That assurance means that the Board will not interpret the language in Section 17 as prohibiting it from approving a NSA sponsored peer review program, should one be established in the future and submitted to the Board for review and approval.

This assurance is by no means a stretch. The current statutory language in ORS 673.455 is permissive, and that characteristic is not changed by the amendments to ORS 673.455 in Section 17. In fact it is that very permissiveness that has allowed the Board to recognize and approve a peer review program operated by the Oregon Society of CPAs (OSCPA), even though that program is not explicitly mentioned in this statute. Therefore, it is by no means a policy or interpretation departure for the Board to provide written assurance to OAIA and NSA that SB 272 as introduced does not in any way represent a hurdle to future Board consideration of any applications by NSA for recognition of an NSA peer review program, should one be re-established.

I have received written assurances from OAIA that based on this testimony on the legislative record of SB 272, that OAIA will not pursue further pursue a request for a formal amendment to address this issue. Thank you again for hearing this bill. The Board respectfully asks for your support to move this bill to the Senate floor with a do pass recommendation.