



# Oregon

Tina Kotek, Governor

**BOARD OF ACCOUNTANCY**  
200 Hawthorne Ave SE, Ste D450  
Salem, OR 9730  
☎ (503) 378.4181  
☎ Fax (503) 378.3575  
[boa.info@state.or.us](mailto:boa.info@state.or.us)  
<http://www.oregon.gov/boa>

**Before the Senate Committee on Education  
February 10, 2025 Hearing on SB 796  
Testimony of Martin Pittioni  
Executive Director, Board of Accountancy**

Chair Sen. Frederick, Vice-Chair Sen. Weber, members of the Committee, for the record, my name is Martin Pittioni, and I have served the Board of Accountancy (Board) as its Executive Director from 2012 to 2017 and again since May 2022. Thank you for allowing me to testify briefly on SB 796, which also carries a subsequent referral to Ways and Means.

The Certified Public Accountant (CPA) profession is facing a diminishing pipeline nationally. According to the Integrated Postsecondary Education Data System (IPEDS), accounting degree completions fell by 17% from 75,153 in 2017–2018 to 62,318 in 2021–2022. In addition, in 2020 the American Institute of Certified Public Accountants (AICPA) estimated that 75% of the CPA workforce will meet retirement age within 15 years. The reasons for this workforce pipeline issue are complex, with the rising cost of education playing a part.

What SB 796 fundamentally does is authorize the Board to fund need-based accounting scholarships. The bill does not provide the Board authority to run its own scholarship program. Instead, if the bill passes, and a connected \$1 million policy option package in the Board's budget is approved, that would allow the Board to leverage existing private sector scholarship programs to accomplish this objective. That policy package will be discussed on Wednesday during the Board's budget hearing (HB 5001). This bill in essence proposes the leanest approach that avoids unnecessary overhead, does not expand government, and thus maximizes impacts to accounting students in financial need. The \$1 million size of the associated expenditure authorization request was carefully calibrated to ensure it would not on its own trigger fee increases in the 2025-27 or 2027-29 biennium.

SB 796 if passed would allow (but not require) the Board to make additional scholarship expenditure authorization requests in future budget cycles, which would be subject to the normal budgetary review process. Passage of SB 796 would mean the Board would no longer have to seek a change in its statutes in future budget cycles in order to be able to make a request for accounting scholarship funding to the Governor and Legislature.

The idea behind SB 796 originated from the State of Washington SSB 5534 (2015) to help the Washington Board of Accountancy reduce its ending balance while positively impacting the pipeline of accounting students. The Oregon Board is now in a similar place – needing to reduce its ending balance and doing so in a way that also helps improve the pipeline of accounting students. My Board member Dr. Logan Steele and the Board's Pipeline Committee Chair Dr. Elizabeth Almer will fill in the specifics of how we have worked together to prepare for the possibility of this bill, and the associated funding package, to become law by July 1. This will include their perspective on impacts if passed. Need-based scholarships are rare for accounting students, as are scholarships open to part-time and community college students. The Board is working through its Pipeline Committee with our higher education partners to address that, utilizing the grant agreement process that would be enabled by this bill.

Thank you again for the opportunity to put the Board's comments on the record. I would be happy to answer any questions from the committee.