

OREGON BOARD OF ACCOUNTANCY
AMENDED December 13, 2004 Minutes
3218 Pringle Road SE #110
Salem OR 97302
503-378-4181

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

Board Members Present

Stuart Morris, PA, *Chair*
James Gaffney, CPA *Vice-Chair*
Lynn Klimowicz, CPA, *Secretary-Treasurer*
Jens Andersen, CPA
Kent Bailey, CPA
~~Ray Johnson, CPA~~
Anastasia Meisner, *Public Member*

Staff Members

Carol Rives, *Administrator*
Kimberly Bennett, *Committee Coordinator*
Noela Kitterman, *Investigator*
Joyce Everts, *Committee Coordinator*
Heather Shepherd, *Committee Coordinator*

Guests Attending

~~Cheryl Langley, OSCP Representative~~
Doug Henne, CPA, OSCP Representative
Jim Aldrich, PA, OAIA Representative
~~Ray Johnson, CPA~~

1. CALL TO ORDER

The meeting was called to order at 9:34 a.m.

A. Appoint Process Observer

Jens Andersen was appointed process observer.

B. Introduction of Guests

Guests were introduced and welcomed to the meeting. Mr. Ray Johnson, CPA, was welcomed as a new Board member. Mr. Johnson is a professor at Portland State University.

2. APPROVAL OF MINUTES

A. October 24, 2004, Work Session

BOARD ACTION: Moved by Gaffney and carried to approve the minutes as amended. The amendment provides clarification that Ray Johnson was a guest in attendance.

Vote: 7 ayes.

B. October 25, 2004, Board Meeting

BOARD ACTION: Moved by Klimowicz and carried to approve the minutes as amended. The amendments provide clarification that Alan Steiger did not attend the meeting. Ray Johnson should be listed as a guest. Ms. Klimowicz requested that the Board action of Randall McCord include that the licensee had prior exposure to this particular issue. This information will give historical information for the Board. Cheryl Langley was not present at the meeting.

Vote: 7 ayes.

3. REPORT OF CHAIR

A. NASBA

1. PCAOB update, annual conference

Rives stated that Bill McDonough, Chair, PCAOB provided an update of the direction in which PCAOB is taking. The memo is attached and made a permanent part of these minutes (Attachment A).

2. NASBA Focus Question

Rives asked the Board to comment on the answers she developed for the NASBA focus questions. The Board concurred to submit the focus question answers as written.

Bailey reported on the November 2004, NASBA Strategic Initiatives Committee meeting that was held in Nashville, TN. The Committee has a new chair and a new focus. The Committee is interested in discussing refund anticipation loans at a national level and NASBA as a regulatory agency for audit jurisdictions to the State Boards. The Committee will meet monthly to work on the NASBA ten (10) year strategic plan; they will alternate monthly by phone and in person in Nashville.

B. Board Member Appointments

1. Ray Johnson was confirmed by the Governor.
2. Lynn Klimowicz is expected to be confirmed by the Governor in January, 2005. Klimowicz will continue in her Board position, with voting rights, until confirmed.

C. Action from Executive Session (*see Legal Section 12*)

4. REPORT OF VICE CHAIR

A. Meeting sites for 2005 Work Sessions and Board Meetings

The Board and Work Session meetings for May 22 and 23, 2005 will be in Roseburg, and the same meetings for October 16 and 17, 2005 will be in Bend.

5. REPORT OF SECRETARY-TREASURER

A. Financial Reports

Klimowicz reviewed the 2004 October report and compared the figures with last years report.

6. REPORT OF ADMINISTRATOR

A. Administrative Rules

1. Hearing Officer Report

A hearing was held on November 17, 2004 at the Board office for any comments related to the proposed administrative rules. There was one guest, Sheri McPherson from the OSCPA who provided written comments for the Boards review.

2. Division 030

a. 801-030-0020(13) Continuing Violations

OSCPA has suggested that the Board consider changing the language for response time to a potential continuing violation. The rules are not clear as to when the violation will begin. The proposed language states that if a violation is not corrected within 10 working days after notice, that the violation will be deemed to have taken place beginning on the date of written notice.

The Board discussed the language and determined that it is too specific. It was suggested by Klimowicz to soften the last sentence of the Board proposed rules to state that the individual *may* be subject to

BOARD ACTION: Moved by Klimowicz and carried to amend 801-030-0020(13) and add the word "may" to the last sentence.

Vote: 7 ayes.

3. Division 001

a. 801-001-0020

Rule revisions to Division 001 include general housekeeping and changing the name of the Hearings Officer Panel to reflect their new name.

BOARD ACTION: Moved by Johnson and carried to accept proposed changes to Division 001.

Vote: 7 ayes.

4. Division 020

All changes have previously been approved. The OSCPA suggested striking the reference to "1984" for the Single Audit Act. The Board agreed.

BOARD ACTION: Moved by Andersen and carried to approve the changes to Division 020 and strike the reference to 1984.

Vote: 7 ayes.

5. Division 040

a. 801-040-0040(3)(c)(A)

It was suggested by the OSCPA to not remove communication skills from the list of Technical Subjects. The OSCPA claims that there is increased complexity of communication nowadays and that it is valuable, technical subject matter. The Board does not want to list every possible subject.

BOARD ACTION: Moved by Andersen and carried to approve proposed changes to Division 040 as filed with no additional revisions.

Vote: 7 ayes.

6. Division 010

The Board has previously approved all changes to Division 010.

BOARD ACTION: Moved by Andersen and carried to approve proposed changes to Division 010.

Vote: 7 ayes.

B. REPORT FROM COMPLAINTS COMMITTEE

Ms. Rives presented a report describing events at the Complaints committee meeting on November 11, 2004. The memo is attached and made a part of the minutes. (Attachment E) The Oregonian received a copy of an investigation report that was to be discussed at the committee meeting, and published an article about the matter in the November 10 Business Section of the Oregonian. At the meeting John Barker, Attorney for the licensee under investigation, suggested strongly that a committee member was responsible and declared that the committee was biased.

Ms. Klimowicz recommends that the Board have a three fold response, one, that the Board has total confidence in the volunteers on the committee, two, the Board recognizes the confidentiality of the report and three, that the by-laws have been amended to include information for committee members in regard to confidentiality. The letter should be drafted by the Board office and signed by the Board Chair.

The Board made a decision to take the case from the Complaints Committee and they set a date for a Special Board meeting on January 21, 2005 to discuss the case. James Gaffney recused himself from all discussion regarding Moss Adams.

C. LEGISLATIVE BILL DRAFTS

1. LC 307 – Confidentiality of Peer Review Reports

This bill will be introduced by the Governor as part of his Streamlining Business initiation. The Board will request that the bills be introduced through the House.

BOARD ACTION: Moved by Bailey and carried to approve LC307.

Vote: 7 ayes.

2. LC 304

This concept combines legislative concepts 304, 305 and 306.

BOARD ACTION: Moved by Bailey and carried to approve legislative concept LC 304.

Vote: 7 ayes.

D. DEPARTMENT OF REVENUE E-FILE QUESTION

The Board received an email from the Department of Revenue asking the Boards position on tax returns having an electronic signature. The Internal Revenue Service approves electronic signatures. There will be a “p” number to use for identification purposes as well as firm name and name of licensee on the federal returns.

BOARD ACTION: Moved by Klimowicz and carried to approve the use of electronic signatures by Oregon licensees. Rives will respond.

Vote: 7 ayes.

E. TRAVEL AUTHORIZATION FOR NASBA CONFERENCE

The Administrator asked the Board for approval to send the Administrator and two staff members to attend the NASBA conference.

BOARD ACTION: Moved by Klimowicz and carried to approve travel as requested.

Vote: 7 ayes.

F. BOARD CALENDAR

Board members were asked to review the proposed meeting calendar and respond to Joyce Everts.

G. REVISED COMMITTEE BY-LAWS

The committee by-laws have been changed to reflect the new Independence Committee and the information regarding how committee members should respond to press and requests for public information. The Independence committee proposed changes to the by-laws, including changing the name of the committee to “Code of Professional Conduct” committee and also changing the number of members.

BOARD ACTION: Moved by Johnson and carried to approve changes to the committee by-laws as presented.

Vote: 7 ayes.

H. PERSONAL SERVICES CONTRACT AWARDED

The Board has entered into a personal services contract with Robert Wall to review the Union Baker ESD audit.

I. COMMITTEE APPOINTMENTS

The Board reviewed a list of committee members whose term expire in 2004. Committee members may be reappointed for additional 2 year terms up to a total of six years. In addition, the Board reviewed the resume of Ron Rawls to serve on the Qualifications committee. Mr. Rawls was recommended by the Chair of the Qualifications committee, Stacy Simpson.

BOARD ACTION: Moved by Klimowicz and carried to approve the reappointments of committee members and to appoint Ron Rawls to serve on the Qualifications Committee.

Vote: 7 ayes.

J. RESIGNATION REQUEST

Robert Vaughn has requested that the Board accept his resignation of his CPA certificate and permit. He is no longer practicing public accounting.

BOARD ACTION: Moved by Gaffney and carried to accept resignation request.

Vote: 7 ayes.

K. DEPARTMENT OF REVENUE CERTIFICATION PROGRAM

The Board of Accountancy has a certification program with the Department of Revenue. The Department has recently undergone staff changes and is no longer able to provide the required supervisor of licensee applicants. Department of Revenue notified the Board that they wish to place their program on inactive status until proper supervision arrangements have been made. They have also requested a waiver of the 3-year advisory review requirement which is due December 31, 2004. The Board agreed that if there is no program, an advisory review is not necessary.

BOARD ACTION: Moved by Klimowicz and carried to place the program on inactive status and not require an advisory review.

Vote: 7 ayes.

L. GUIDELINES FOR LOBBYING

A list of current representatives and senators for each Board member was distributed. Rives outlined the state guidelines on lobbying activities during legislative session. Board members must keep track of the time spent on lobbying or advocating for a Board bill.

7. REPORT OF OAIA

Aldrich reported at the last Board meeting it was approved that the OAIA lobbyist could be used to promote the Oregon Board of Accountancy bills during legislation.

8. REPORT OF OSCPA

Henne reported that the OSCPA is putting the budget together for the next year. The legislative reconnect report was prepared and sent to legislators.

9. CONTINUING PROFESSIONAL EDUCATION

A. Report of CPE Committee

1. Acceptance of Minutes

a. November 2, 2004

BOARD ACTION: Moved by Morris and carried to accept the minutes of November 2, 2004 with amendments. The amendment provides clarification that Alan Steiger was not present and that Stuart Morris was present at the meeting.

Vote: 7 ayes.

B. Consent Agenda
1. Recommendations

BOARD ACTION: Moved by Morris and carried to accept the consent agenda.

Vote: 7 ayes.

2. Municipal Auditor Applications

a. Barbara Jane Haas

COMMITTEE RECOMMENDATION: Defer; the applicant completed a course on April 1, 2003 which was independent study and not NASBA QAS approved. The CPE sponsor has a revised edition that became NASBA QAS approved on January 1, 2004. Ms. Haas will provide proof of completion for the NASBA QAS version within 30 days, staff will fax to committee members for review and recommendation.

b. Julie Anne Arendt

COMMITTEE RECOMMENDATION: Accept; the applicant completed the requirements for the municipal audit roster, as required by OAR 801-020-0690.

C. Items Removed from Consent Agenda
1. none

D. 2004 Annual CPE Report

Ms. Shepherd summarized the activities of the CPE committee for the 2004 calendar year. A copy of the report is attached (Attachment B) and made a permanent part of these minutes.

10. PEER REVIEW OVERSIGHT

A. Report of Peer Review Oversight Committee

1. Acceptance of Minutes

a. December 7, 2004

BOARD ACTION: Moved by Andersen and carried to accept the minutes of December 7, 2004.

Vote: 7 ayes.

B. Consent Agenda
1. Recommendations

a. The Committee recommended approval of the AICPA and the OSCP Peer Review Programs.

BOARD ACTION: Moved by Andersen and carried to accept the recommendations of the Committee.

Vote: 7 ayes.

C. 2004 Annual Peer Review Oversight Committee Report

Andersen summarized the activities of the Peer Review Committee for the 2004 calendar year. The report is attached (Attachment C) and made a permanent part of these minutes.

BOARD ACTION: Moved by Andersen and carried to approve the 2004 Peer Review Annual Report.

Vote: 7 ayes.

11. COMPLAINTS COMMITTEE

A. Report of Complaints Committee

1. Acceptance of Minutes

a. November 11, 2004

BOARD ACTION: Moved by Klimowicz and carried to accept the minutes of November 11, 2004.
Vote: 7 ayes.

B. Consent Agenda

BOARD ACTION: Klimowicz moved and it was carried to accept the consent agenda with the exception of items removed.

Vote: 7 ayes.

1. Complaint Investigations

- | | |
|----------------------------|-----------|
| *a. Kevin J. Sundberg, CPA | 04-07-059 |
| *b. Paula J. Hickey, CPA | 04-08-076 |
| c. Morton Bohn, CPA | 04-09-079 |
| *d. Susan Cain | 04-10-083 |
| *e. Linda D Schade, CPA | 04-10-084 |

****Items 11.B.1.a., 11.B.1.b., 11.B.1.d. and 11.B.1.e moved to 11.C. for discussion***

C. Items Removed from Consent Agenda

11.B.1.a. 04-07-059 -022 Kevin J. Sundberg, CPA

ALLEGED VIOLATIONS:

- ORS 673.170(4) Disciplinary actions, grounds
- OAR 801-030-0020(1) Professional misconduct

While employed by Barrett & Company Kevin Sundberg prepared income tax returns for clients and kept the fees paid for these services. Sundberg did not remove Barrett & Company from the paid preparer section of the tax returns for these clients. Sundberg used Barrett & Company's tax program and supplies when he prepared the returns.

Sundberg stated that the clients knew that he was responsible for the tax returns even though Barrett & Company was displayed in the paid preparer section of the tax return.

Sundberg also represented Barrett & Company on a radio talk show during tax season. Barrett & Company paid Sundberg to represent the company on the talk show. Sundberg kept a new client that was obtained as a result of the talk show as his own client.

INVESTIGATOR RECOMMENDATIONS:

- ORS 673.170(4) Disciplinary actions, grounds
- Dishonesty in the practice of public accountancy
- 6 months **SUSPENSION**, and

17 returns at \$5,000 each

\$ 85,000

OAR 801-030-0020(b) Professional misconduct Failure to respect the rights of others	<u>5,000</u>
Total civil penalties	\$90,000

COMMITTEE DISCUSSION: During tax season an employee is expected to be working for the employer between 60 and 70 hours per week. When did Sundberg have time to do work for personal clients? Barrett stated that Sundberg: did not meet his employee goals; he stole software from the Company; he used the Company's laptop computer for personal work; he prepared tax returns and he took the money for preparing the returns. Barrett & Company became suspicious when Sundberg would not let the Company laptop out of his sight and Sundberg did not mention Barrett & Company's name on the radio talk show, but gave his personal cell phone number as a call line. Since Sundberg grew up in the CPA profession and has a master's degree in tax, he should understand the ramifications of his actions.

COMMITTEE RECOMMENDATION: Moved and carried to suspend licensee permit for one month and assess a civil penalty of \$22,000; \$1,000 for each of the 17 tax returns and \$5,000 for failure to respect the rights of others.

Board Discussion: The Board concurred that Sundberg was stealing from the firm, he knows better and another Ethics course is not what he needs.

BOARD ACTION: Klimowicz moved and it was carried to suspend licensee permit for twelve (12) months and assess a civil penalty of \$22,000.

Vote: 7 ayes.

11.B.1.b. 04-08-076 Paula J. Hickey, CPA

ALLEGED VIOLATIONS

ORS 673.170(2)(b) Dishonesty, fraud or gross negligence
OAR 801-030-0020(1)(a) and (b) Professional misconduct

Hickey admitted to taking at least \$35,000 from her employer, Transportation Unlimited, while employed as their bookkeeper. Hickey took the money through payroll advances, loans, and personal expenditures using company credit cards and cell phones.

Hickey concealed the amount of money that she took from the company by making journal entries. Hickey made some repayments in the amounts owed and concealed the repayments by entering the amounts as miscellaneous income.

INVESTIGATOR RECOMMENDATION

ORS 673.170(2)(b) Dishonesty, fraud or gross negligence
OAR 801-030-0020(1)(a) and (b) Professional misconduct

Revocation for dishonesty, fraud and gross
negligence and professional misconduct

REVOCATION

OAR 801-030-0020(1)(a) and (b) Professional misconduct
Fraudulent use of employer's property including
payroll advances, loans and personal expenditures
paid for with company funds

\$5,000

COMMITTEE DISCUSSION: Hickey made journal entries from 1998 to 2002, wrote them off as income, and then paid them back using miscellaneous income. She knew that she was doing something wrong. Revocation is appropriate, but the civil penalty should be higher. The civil penalty should be as follows: 1998 and 1999 - \$1,000 for each year; 2000 through 2002 - \$5,000 for each year.

COMMITTEE RECOMMENDATION: Moved and carried to recommend revocation and assess a civil penalty in the amount of \$17,000.

Board Discussion: The Board concurred that Hickey committed an egregious act and the Board needs to apprise the Bend Newspaper.

BOARD ACTION: Klimowicz moved and it was carried to accept the Committee's recommendation to revoke licensee's certificate and permit and assess a civil penalty in the amount of \$17,000.

Vote: 7 ayes.

11.B.1.d. 04-10-083 Susan Cain

ALLEGED VIOLATIONS

ORS 673.320(3) Permit or registration required

Cain is Assistant Professor at Southern Oregon University and is licensed in California, but not in Oregon. Cain's faculty profile that was published in Southern Oregon University's website included the CPA designation.

INVESTIGATOR RECOMMENDATION

ORS 673.320(3) Permit or registration required

Civil penalty of \$500 for holding out as a CPA

\$500

COMMITTEE RECOMMENDATION: Moved by Klimowicz and carried to accept the investigator's recommendation.

Board Discussion: The Board concurred that Cain should have known the rules. The Board directed staff to reiterate this rule in the Board of Accountancy Newsletter.

BOARD ACTION: Klimowicz moved and it was carried to accept the Committee's recommendation to assess a civil penalty in the amount of \$500.

Vote: 7 ayes.

11.B.1.e 04-10-083 Linda D Schade, CPA

ALLEGED VIOLATIONS

ORS 673.320 (3) Permit or registration required

Schade's permit lapsed when she failed to timely renew her CPA permit in June 2004. Shade admitted on her reinstatement application that she held out as a Certified Public Accountant while her CPA permit was lapsed when she signed seven (7) extensions and two (2) tax returns.

INVESTIGATOR RECOMMENDATION

ORS 673.320(3) Permit or registration required

Civil penalty of \$1,000 for holding out as a CPA \$1,000

COMMITTEE RECOMMENDATION: Moved by Klimowicz and carried to accept the investigator's recommendation.

BOARD ACTION: Klimowicz moved and it was carried to accept the Committee's recommendation to assess a civil penalty in the amount of \$1,000.

Vote: 7 ayes.

12. LEGAL

A. Report of Legal Items

1. Proposed ALJ Orders

a. Randy Hunt

Board Discussion: A proposed order from the Administrative Law Judge provides for Suspension of Hunt's permit to practice public accountancy. The Administrative Law Judge cited an incorrect statute which can be modified in the final order.

BOARD ACTION: Moved by Klimowicz and carried to accept the proposed order from the Administrative Law Judge with the exception of the incorrect statute.

Vote: 6 ayes, abstain 1 (Gaffney).

2. Proposed Consent Orders

a. Dale Glasser

Board Discussion: A proposed consent order was presented in which Glasser agrees to pay a civil penalty of \$4,000, denies having committed any violation, agrees to adhere to the Board's rules and a written set of guidelines regarding conflicts of interest adopted by Isler & Co., and agrees to attend one out of firm seminar on ethics issues and conflicts of interest.

BOARD ACTION: Moved by Johnson and carried to accept the proposed consent order.

Vote: 7 ayes.

b. Randall McCord

Board Discussion: A letter submitted by McCord proposed that McCord would agree to pay a reduced civil penalty of \$2,500 for violation of ORS 673.320(3). McCord violated this same statute in 1995. The Board considered that McCord had prior experience and should have known that he was not permitted to use the CPA designation while lapsed.

BOARD ACTION: Moved by Johnson and carried to reject McCord's proposal that the civil penalty be reduced to \$2,500 as licensee had prior exposure to this particular issue.

Vote: 7 ayes.

B. Other

1.

13. QUALIFICATIONS COMMITTEE

A. Report of Qualifications Committee

1. Acceptance of Minutes

a. November 18, 2004

BOARD ACTION: Moved by Bailey and carried to accept the minutes of November 18, 2004.

Vote: 7 ayes.

B. Consent Agenda

1. Recommendations

a. James Carey (Committee Review)

Mr. Carey gained his experience with the Internal Revenue Service (IRS). The committee reviewed the documents sent by the IRS and noted that the write-up provided brief general information and did not address the specific qualifications of Mr. Carey. Staff sent the IRS a letter asking for further clarification on the applicant's experience.

The response was received and the committee reviewed. The write-up was still general but was sufficient for the committee to approve this applicant for licensure. The committee would like to stress to the approved certification programs that although their program has been approved by the Board a complete write-up is still necessary.

COMMITTEE RECOMMENDATION: Approve

b. Qiu, Min

04-09-008

Ms. Qiu gained her experience with the following employer:

Pacific Cornetta Inc 79 mos All Competencies met

Ms. Qiu passed the CPA Exam in November 2001. Mr. Emery reported that Ms. Qiu is a senior accountant at Pacific Cornetta and reports directly to the president of the company. The supervisor licensee, William Blair, checked off on all competencies, however, the narrative was minimal and somewhat confusing. Staff sent a letter to Mr. Blair asking him to explain how the applicant achieved each competency individually, provide documentation to back that up, provide more clarity on the degree of supervision and explain how he met the definition of "direct supervision".

The additional information was received and the supervisor licensee clarified the committee's concerns. Mr. Emery recommends approval.

COMMITTEE RECOMMENDATION: Approve

c. Mosieur, Maeora Marie (Emberland)

04-09-009

Ms. Mosieur gained her experience with the following employer:

The Mill Casino 55.5 mos All competencies met

Ms. Mosieur passed the Uniform CPA Exam in May 2003. Mr. Emberland reported that the write-up submitted was thorough and demonstrated that the applicant had met the competencies.

COMMITTEE RECOMMENDATION: Approve.

C. Items Removed from Consent Agenda

1. None

D. 2004 Annual Qualifications Committee Report

The Board reviewed the 2004 annual report a copy of which is attached (Attachment D).

14. INDEPENDENCE COMMITTEE

A. Approval of Minutes

1. December 1, 2004

BOARD ACTION: Moved by Gaffney and carried to accept the minutes of the December 1, 2004 meeting.

Vote: 7 ayes.

B. CONSENT AGENDA

1. Current Independence Standards and Interpretations

***2. Committee By-Laws**

BOARD ACTION: Moved by Gaffney and carried to approve the consent agenda. The committee by-law changes were discussed under the administrators report.

Vote: 7 ayes.

15. CPA EXAM

A. Candidate Performance 2004

The Administrator reported that we have a copy of CPA Exam candidate performance for review.

B. CBT Data

The Administrator reviewed a memo that was distributed regarding information provided at the NASBA Annual conference in regard to CBT trends. Candidate numbers are lower than anticipated and therefore fees for computer testing service could increase. The average pass rate for each section is around 44%. The Administrator also recommended that the Board consider reducing the six month testing period for candidates to 90 days.

16. OLD BUSINESS

A. Moss Adams:

A Special Board meeting will be held January 21, 2005, to discuss the Moss Adams case.

17. NEW BUSINESS

A. Election of Officers

The Board reviewed the slate of officers proposed. Mr. Gaffney was in line to serve as Chair for 2005, however, he has declined the nomination due to the pending Moss Adams investigation. Stuart Morris was nominated to continue as Chair in 2005. Lynn Klimowicz was nominated for Vice-Chair and Kent Bailey as Treasurer.

BOARD ACTION: Moved by Klimowicz and carried to accept Stuart Morris as Chair, Lynn Klimowicz, Vice Chair and Kent Bailey, Treasurer.

Vote: 7 ayes.

B. Appoint Committee Liaisons

Liaisons for each committee were suggested for the Board to review.

Jens Andersen	Peer Review
Jim Gaffney	CPE Committee
Ray Johnson	Code of Professional Conduct
Lynn Klimowicz	Complaints
Anastasia Meisner	Qualifications

BOARD ACTION: Moved by Klimowicz and carried to accept committee liaison positions.

Vote: 7 ayes.

18. PROCESS OBSERVER REPORT

Jens Andersen reported that the meeting went smoothly. He appreciated receiving the Board packet earlier to allow more time to review.

19. NEXT MEETING

Date: January 21, 2005
Location: Salem, Oregon

20. ADJOURNED

There being no further business, the meeting adjourned at 1:47 p.m.