

Accountancy News

December 2002

THE BOARD E-MAIL SYSTEM WAS DOWN FROM NOVEMBER 27 THROUGH DECEMBER 4. IF YOU SUBMITTED AN ADDRESS CHANGE OR OTHER CORRESPONDENCE DURING THAT PERIOD, PLEASE RESUBMIT YOUR REQUEST.

New CPA Exam Web Site...

A new website, www.cpa-exam.org, will make it easier for candidates and interested parties to gather information about the CPA examination and its move towards computerization. This information was available before, but from different sources and spread across a number of web sites. The web site was created to coincide with the transition of the Uniform CPA examination to a computer-based test, scheduled for implementation in early 2004.

Name Changed?

The Board of Accountancy has changed its policy for licensees who wish to change their name with the Board. A licensee who requests a name change is required to complete a name change form (available on the Board website) including the following information:

1. The request must be in writing and include both the name on the current license and the name that is requested.
2. Copy of picture identification issued by government agency.
3. Copy of the legal document supporting the name change. Examples are marriage certificates, divorce decrees and order entering a legal name change.
4. Return the original CPA certificate or PA license issued and current wallet card.
5. Payment of the appropriate fee, if any.

Quick Facts The Board issued 320 new CPA licenses from June 2001 through June 2002. 81 applied by reciprocity from another state.

2001 CPE Audit:

CPE reports of 233 randomly selected licensees were audited for the 2001-03 renewal period

- 94% passed the audit
- 6% were asked for additional information
- 100% Compliance after the audit

2001 Municipal CPE Audit:

CPE reports of 15 randomly selected licensees were audited for the 2001-03 renewal period

- 95% passed the audit
- 5% were asked for additional information
- 100% Compliance after the audit

Newsletters: The *Accountancy News* is published every two months. It is posted on the web site (www.boa.state.or.us). Licensees who would like to receive the newsletter by US mail or e-mail should contact Kimberly Bennett at 503.378.4181 x24 or kimberly.bennett@state.or.us.

DISCIPLINARY ACTIONS

This is a brief description of action taken by the Board for violations of ORS Chapter 673 and OAR Chapter 801. This report is condensed and may not include all the facts set forth in the Board order. Readers should contact the Board if they would like further information.

Clement Cahall, CPA #2463 On September 9, 2002 the Oregon Board of Accountancy approved a consent agreement to censure Clement Cahall for preparing tax returns under the name of a firm that was not registered to provide public accounting services.

Del Shepard, CPA #4905 On October 21, 2002 the Oregon Board of Accountancy issued a final order suspending Oregon Certified Public Accounting certificate held by Del Shepard for failure to file tax returns or failure to pay taxes owed to the Oregon Department of Revenue.

Bradley Thornberg, CPA #6918 On July 27, 2002, the Oregon Board of Accountancy approved a consent agreement assessing a civil penalty of \$500 for using the CPA permit number on tax returns filed during the period that the CPA permit was lapsed.

Christina Shelhorse On November 5, 2002 the Oregon Board of Accountancy approved a consent agreement assessing a civil penalty of \$2,500 for falsely representing to the public that she holds an active license and permit.

Michael Tayloe, CPA#9179 On November 5, 2002 the Oregon Board of Accountancy issued a civil penalty for \$11,000 for false and misleading advertising and using the names of three accounting firms not registered with the Board.

The Oregon Board of Accountancy assessed a \$100 civil penalty against the following licensees for failure to submit a change of address within 30 days: Darren Andersen #8112, James C. Arnold #4306, Ronald K. Bebb #4660, Amy Blalock Bergmann #9596, Kimberly Edwards Howard #9520, Dennis R Howe #8284, Jason D. Janus #8820, Mark C. Juranek #8672, Douglas A. Kieffer #2686, Brenda Bills Large #6758, David H. Naemura #8634, Einar M. Nordahl #1104, Charles R. Rountree #8086, Suzanne M. Rupp #9750, Stephen Shurin #5516, Steven E. Sutherland #7734, Carolyn L. Tippit #7034, Greg Togni #9488.

2002 Renewal Cycle:

The renewal cycle for even-numbered licensees is completed. Renewals were mailed on May 10, 2002 to 3506 individuals. The following renewal actions were processed:

2528 CPAs Active Status	20 PAs Active Status	203 Lapsed
732 CPAs Inactive Status	8 PAs Inactive Status	15 Deceased

580 lacking letters were issued for CPE questions, including failure to report qualifying QAS and Ethics programs and failure to report 24 hours of CPE each fiscal year.

430 lacking letters were issued for other reasons including: incomplete form, failure to report both business and residence addresses, no signature, failure to register firm when doing attest work or failure to make proper payment.

127 Active licensees renewed as inactive.

Licensees whose permits are not properly renewed become "lapsed". Lapsed licensees may not hold out as a CPA or PA and may not offer or perform public accounting services. Approximately 215 licensees' permits lapsed in this renewal cycle.

It is important that licensees keep current with the rules of the state board. You can access the rules from the Board website at www.boa.state.or.us or phone the board office for a copy of the rules. There is a charge for the rules if you call the office. The website section called "Keeping Current" is updated with new information.

2002-03 Meeting Schedule

Board Meetings:

December 16 - Salem
February 3 - Phone Conference
March 24 - Phone Conference
May 18-19 - Eugene
August 18 - Salem
October 19-20 - To be determined
December 15 - Salem