

# Accountancy **News**

December 2004

## **Highlights of approved administrative rule changes**

The Oregon Board of Accountancy adopted revisions to Oregon Administrative Rule Chapter 801 that will be effective January 1, 2005. Complete revisions may be viewed on the Board website, [www.boa.state.or.us](http://www.boa.state.or.us) under the keeping current tab. The following revisions may be of general interest.

**Record Retention, OAR 801-030-0015(2)(e).** The retention period for working papers associated with audits and attest services is increased from five years to seven years. This change is consistent with the national trend and the uniform accountancy act.

**CPE, OAR 801-040-0050(1)** Partial hours are allowed for CPE credits. Eligible CPE credit will be measured by the length of the program with one 50 minute period equaling one CPE credit and a credit will be issued in half increments (equal to 25 minute program periods) after the first credit has been earned.

**Reinstatement, OAR 801-040-0090(3)(a)** The requirement to complete CPE in financial accounting and reporting has been eliminated for licensees seeking reinstatement.

**Disciplinary Sanctions, OAR 801-030-0020(13) Continuing Violations.** An example of a continuing violation is the continued existence of an office sign purporting to offer public accounting services by an unregistered firm. Each day of a continuance is a separate violation and is subject to a civil penalty.

### **Qualified instructor for CPE programs:**

OAR 801-040-0030(2)(e) requires programs to be conducted by a qualified instructor whose background, training, education, or experience makes it appropriate for the person to teach or lead a discussion on the subject matter of the particular program.

The Continuing Education Committee recommends and the Board has approved a minimum of 5 years experience in any area of instruction before one is considered to be a qualified instructor by experience.

An individual who is not approved for the Roster of Municipal Auditors is not qualified to teach CPE programs regarding governmental audits unless the individual can demonstrate expertise by his/her personal background, training, or experience in performing municipal audits.

#### **Website:**

The Board updates the website ([www.boa.state.or.us](http://www.boa.state.or.us)) on a regular basis to keep licensees advised of Board activities. For information on topics such as the computer-based CPA Exam, proposed rules, calendar of events, Independence Task Force reports, please visit the tab marked "Keeping Current". The licensee database on the Board website is updated on a monthly basis. The information is accurate as of the date on the licensee search page. For current information on a licensee or firm, please contact the Board office at 503.378.4181 x21.

## **New Licenses Granted September 1, 2004 through December 2004**

MARC I ABRAMS	KAREN M HENNING-DRIVER	NICHOLAS T REID
TREVOR LELAND ADAMS	MICHAEL B HILTON	MARK PAUL REYNOLDS
ANDREI VINCENT G AMPARO	EDWIN EARL HOLT	ERIN M RICE
DAVID LINDSEY ASKWITH	LEILAND SPISER HURD	JOE R RICHARDSON
IVAN E BEEMAN	ADAM M HUSKEY	MARGARET STIVER RICHARDSON
MICHAEL ANTHONY BELK	NIHAD CHRISTIAN JARALLAH	MATTHEW JAMES RIDER
KIMBER A BELL	CLAUDIA EVELYN JIMENEZ	CHARLES F RUSSELL
SUSAN AVENT BUSBICE	MARINA KALYUZHNYA	AARON K SAITO
JAMES A CAREY	HILLARY B KENNEDY	NANCY J SAVONICK
TARISA A CHIOTTI	RICHARD G KOTLOW	SARA R SCHMITZ
HILARY W CRAIG	DOUGLAS LAUDERBACH	STEVEN J SCHONWIT
RUSSELL CRAIG CRAMER	NICHOLAS A LAWLOR	FAITH K SIMPSON
MARC L CUREY	BRAD LINCOLN	KATHERINE ELIZABETH SIMPSON
TRAVIS PAUL DAVIS	ELISABETH LIPPUNER	THOMAS J SMIGEL
JOHN DAVID DESMOND	MICHAEL MAHER	ROGER KENT SMITH
YEMEI JOYCE DONG	JESSICA LEIGH MAK	CATHY LOUISE SORENSEN
PATRICIA LYNN DUNN-HANNING	HAZEL A MASCARENHAS	CARRIE C SOWDERS
PETER HOLLINGWORTH ETTRO	LOUIS O MCCOLLUM III	AMY KRISTINE SPANIK
JEANETTE A FACER	LYNN C MCGLOTHIN	ANTHONY STEELE
CHRISTOPHER SCOTT FALK	HOLLY JEAN MEYER	IRINA P STEIN
J SCOTT FARBER	MICHAEL ROBERT MILLER	KIMBERLY L STILLWELL
CARRIE LYNN FORTIER	TIFFANY M MISNER	JENNIFER MARIE STOMBERG
CAMMY ELIZABETH FOX	MAEORA MARIE MOSIEUR	STEPHANIE H STUDEBAKER
MICHELLE J GALL	THOMAS EMERY NUNLEY	SEAN D SUPPES
ROBERT THOMAS GENTRY	SARAH BETH OPFER	JAMES KEVIN THOMPSON
FRANK X GLOEGGLER	AMBER OWEN	OLGA TSOKOVA
THOMAS J GOODFELLOW	PRAKASH B PATEL	ERICA BRO VOSS
MICHELLE MARTEL GOTTLIEB	STEPHEN PATTERSON	CHARLOTTE M WEAVER
DON ROBERT GROTH	ANNETTE KRISTINA PISAN	MARK J WEINTRAUB
CRYSTAL G GUINEY	RAY A POTTER	GARY L WELTMANN
KRISTAL A HASSLER	JARED PAUL PULVER	GABRIEL ADAM WILLARD
WARREN R HELMS	MIN QIU	
BRIAN H HENDERSON	PETER M RAUCH	

The Board has implemented a list serve information program. Subscribers may receive information from the Board via an internet subscription service. Licensees who have previously submitted an e-mail address were included on the subscription list. An individual who prefers not to receive this information, or who prefers to receive the information at a different e-mail address may unsubscribe from the service and resubscribe using the preferred e-mail address.

Subscribers will receive the Board of Accountancy newsletter, administrative rule revisions, information concerning professional issues, and information that affects licensees.

**Newsletters:** The *Accountancy News* is published every two months. It is posted on the web site ([www.boa.state.or.us](http://www.boa.state.or.us)). Licensees who would like to receive the newsletter by US mail or e-mail need to contact Kimberly Bennett at 503.378.4181 x 24 or [Kimberly.bennett@state.or.us](mailto:Kimberly.bennett@state.or.us)

# Address Changes on the Web

## ***As a reminder...***

It is the Board's policy to publish the name of each licensee who is disciplined for violations of Board statutes and rules, including licensees who fail to provide a change of address. If you want to avoid reading your name in print, take care to advise the Board in writing whenever the individual licensee's business or residential address changes, and also when a firm address changes. Changing your individual address will not change the CPA firm address.

The easiest way to do this is to access the change of address form on the Board website at [www.boa.state.or.us](http://www.boa.state.or.us) using the tool bar on the left. Be sure to include your employment information on the individual address change form. The last field entitled *CPA Firm, Employment, Business Name* applies to all licensees whether working in public accounting, government or private industry, to provide a current record of your employment.

You will receive an e-mail confirmation for address changes submitted on-line in 24 hours or less.

OAR 801-030-0020 (9) **Notification of change of address**, employer or assumed business name. Licensees are required to maintain a current record with the Board of the information described in this rule, and to provide written notice to the Board of any change in such information within 30 days of such change. Written notice required under this rule may be provided by US mail, private delivery service, fax transmittal, e-mail or personal delivery. The information required under this rule will not be accepted over the telephone:

- (a) Licensee's current business and residential addresses. If the number of a post office box, mail drop or pick-up service is provided for either address, the licensee must also provide the physical address;
- (b) The name and address of licensee's current employer; and
- (c) Any assumed business name used by licensee, if licensee is conducting the practice of public accountancy under an assumed business name.

## **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 for further information.

### **A \$100 civil penalty was assessed against the following licensees for failure to provide written notice of change of address within 30 days:**

Ivy Banting Schlegel, CPA	Jonathan Jurevic, CPA
Laura Elizabeth Taylor, CPA	Astumi Polstra-Murakami, CPA
Anna Loomis, CPA	Sanford S Haskin, CPA
Scott Vernon Palka, CPA	Vivian Roz, CPA
Alexei V Grachev, CPA	L. Scott Hobson, CPA
Lisa N Johnson, CPA	Kathleen L Sohl, CPA
Karen G Grossman, CPA	Janice S Poehner, CPA

**A \$100 civil penalty was assessed against the following licensees for failure to comply with continuing education requirements:**

Olga Romanova, CPA  
David L Wimmer, CPA  
Noriko Sekikawa, CPA  
Alexander Pavlyk, CPA

William R McClintock, CPA  
Janice S Poehner, CPA  
Michele Grebisz, CPA

**A \$500 civil penalty was assessed against the following firms for failure to renew firm registration:**

Williamson & Anderson PC  
Melanie A Correa, CPA, LLC  
Debra A Randall CPA INC

Christopher Dye, CPA, Permit # 9602 was assessed a \$500 civil penalty and required to complete 8 additional hours of CPE in Non-Profit/Municipal Accounting and Auditing for failure to comply with competency and auditing standards.

## **Board Members**

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