

## Tax Time Is Your Opportunity To Say Thanks

Do you feel it? It's that time of year again, tax season. If you are due a refund when you file your Oregon Individual Income Tax Return, you have an opportunity to say "Thanks" to Oregon's veterans by sharing a small portion of that money with the Oregon Veterans' Home.

Located in The Dalles, the Home is Oregon's only State-run Veterans' Home and was built solely to serve Oregon's veterans, but with no general fund money to support it, the home relies on donations like those from the Charitable Check off portion of individual tax refunds.

This is the fourth year Oregonians have had the option of sharing some of their state tax refund with the Veterans' Home when filing their return. Last year, generous Oregonians donated \$11,722 to the Home using this method. The average donor donated \$20 to the home. By comparison, the average donation for the Oregon Non-game Wildlife Fund was only \$6.69. However, the wildlife fund raised a whopping \$129,386 last year alone! So we don't necessarily need more money donated from individuals, we just need more individuals to donate. Get it?

Remember, donations are tax deductible and it is very easy to do.

If you fill out the Oregon Form 40S (the short form):

- \* Locate line 31 on the form
- \* Enter the number "12" where it asks you to "Enter code"
- \* Choose an amount from those listed or enter an amount of your choice

If you fill out the Oregon Form 40 (the long form)

- \* Locate line 63 on the form
- \* Enter the number "12" on the line where it says "Enter code"
- \* Choose an amount from those listed or enter an amount of your choice

If a tax professional prepares your Oregon tax forms, you will need to tell him or her that you would like a part of your refund to go to the Oregon Veterans' Home. The Oregon Department of Revenue will in turn send your donation straight to the Oregon Veterans' Home Trust Fund where it will be used to provide care to the American heroes who reside at the Home and to maintain the facility. That's it! And you can feel good about helping those who have served our country.

Your donation protects this valuable asset that belongs to the citizens of Oregon and ensures that American heroes will continue to have a place of safety and dignity to reside.

When you give to the Oregon Veterans' Home, you are saying "Thank You" to the American heroes who reside there - who gave so much of themselves for all of us. It is truly a place where honor lives.

**Newsletters:** The *Accountancy News* is published every two months. It is posted on the web site ([egov.oregon.gov/BOA](http://egov.oregon.gov/BOA)). 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)

## Committee Membership

Thank you to Barbara Blue, CPA with Pratt and Blue CPAs and Jessie Bridgham, CPA with Hough & MacAdam LLC who have each completed 6 years as members of the CPE committee. Both of these licensees provided valuable contributions to the committee and will be greatly missed.

The Board welcomes the following new committee members:

### **CPE Committee**

Laura Fisher, CPA of Hough and MacAdam LLC  
James Lanzarotta, CPA of Moss Adams LLP

### **Qualifications Committee**

Harold Ashford, CPA of Harold Ashford & Associates

### **Peer Review Oversight Committee**

Jessie Bridgham, CPA, of Hough & MacAdam, LLC  
Gerald W. Burns, CPA  
Donald F. New, PA of Dickey and Tremper LLP

### **Code of Professional Conduct Committee**

Barbara Santiago, CPA of Intel  
Scott E. Miller, CPA of Miller Accounting & Consulting PC

## **NSA:**

The Board has been advised that the National Society of Accountants (NSA) has discontinued its peer review program. Firms that have previously participated in the program will be required to enroll in another program. The Oregon Society of CPAs administers the OSCPA Peer Review Program for licensees who are not AICPA members. Information is available at <http://www.orcpa.org/peer.html> or you may contact Phyllis Barker at 503-641-7200 extension 27 or email [phyllis@orcpa.org](mailto:phyllis@orcpa.org) for enrollment information.

## **CONSIDER THIS:**

You want to contact a former colleague in Anywhere Oregon, whom you haven't seen for years. To your dismay, you learn that your friend is deceased.

The Board has a policy to honor deceased licensees by sending a condolence letter to the surviving spouse and family within a reasonable timeframe.

The Board would appreciate receiving information from firms and licensees about deceased licensees so that we may honor their service to the public.

## **ATTENTION SUPERVISOR LICENSEES:**

Mentors who are asked to verify experience for an employee or former employee are required to submit the Certificate of Experience form to the Board within 21 calendar days from the date on the form. It is important for the 21 day time limit to be met. If you have questions about the form, please call the Board office.

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 other information that affects licensees.

**2005 Board Meeting Schedule**  
**February 6 – Conference Call**  
**May 21 & 22 - Coast**  
**August 7 – Salem Board Office**  
**October 1 & 2 - Bend**  
**December 11 – Salem Board Office**

**Meetings of the Board are open to the public.**  
**Unless otherwise noted, meetings begin at 9:00 a.m.**

## **DISCIPLINARY ACTIONS**

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. The easiest way to change your address is to access the change of address form on the Board website at [www.Oregon.gov/BOA](http://www.Oregon.gov/BOA) using the tool bar on the left. You will receive an e-mail confirmation within 24 hours for address changes submitted on-line.

**Jerry Bounds** Received a letter of concern for conduct that could be misleading to the public when he failed to clearly state that he is not a Certified Public Accountant and submitted a bill for audit services in his name without reference to the CPA who was responsible for the audit report.

**J. Paul Kenote** was assessed a \$500 civil penalty for violation of OAR 801-030-0015(2) when he did not return client records in a timely manner.

**Hubert H Carroll, Scott Devore, Dona Yarnall, and Marcia Pierce** were each assessed a \$100 civil penalty for violation of OAR 801-030-0020(7), for not providing a timely response to a Board communication.

**Cheryl Anderson** was assessed a \$500 civil penalty for violation under 673. 320(1), permit or registration required and a \$500 civil penalty under 673. 320(3), use of a title or designation that implies the person holds a CPA permit.

**Mark Eklund** was assessed a \$500 civil penalty for violation of 801-030-0015(2) (b) when he failed to provide requested client records and a \$500 civil penalty for violation of 801-030-0020 (1) for failure to respond to IRS notices, or for failure to inform Client that Eklund did not intend to respond to IRS notices.

**Kevin Sundberg** was assessed a \$19,000 civil penalty and a twelve-month suspension for violation of ORS 673.170(2), dishonesty in the practice of public accounting and OAR 801-030-0020(1)(a) and (b), or alternatively ORS 673.170(4) dishonesty not in the practice of public accounting.

**Paula Hickey** was assessed a \$5,000 civil penalty and her CPA certificate was revoked for violation of 673.170(2), dishonesty in the practice of public accounting or in the alternative ORS 673.170(4), dishonesty not in the practice of public accounting.

**Peter Heitkemper and Firm** are restricted from performing audit, attest or compilation work in Oregon and assessed a civil penalty of \$13,000 for violation of ORS.170(2)(b).

**J. Brooks Peacock** – The October 2005 newsletter stated that an application for CPA Certificate submitted by J. Brooks Peacock was denied based on a third degree felony conviction, by entry of Plea in Abeyance, in the Fourth Judicial District Court of Utah. The statement is amended as follows:

The Order to Deny Application of CPA Certificate submitted by J. Brooks Peacock was based on a plea in abeyance agreement between Mr. Peacock and the State of Utah dated April 28, 2004.

## **Board Members**

**James Gaffney, CPA, Chair**  
Moss Adams LLP  
805 SW Broadway #1200  
Portland, OR 97205

**Lynn Klimowicz, CPA, Vice-Chair**  
Slight, Klimowicz & Friel PC  
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**Kent Bailey, CPA, Treasurer**  
Guyer Lindley Bailey & Martin CPAs PC  
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Baker City, OR 97814

**Jens Andersen, CPA**  
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**Stuart Morris, PA**  
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Portland, OR 97213

**Anastasia Meisner, Public Member**  
Guyer Meisner Attorneys  
16325 Boones Ferry Rd #205  
Lake Oswego, OR 97035

**Raymond N. Johnson, CPA**  
Portland State University  
PO Box 751  
Portland OR 97207-0751

## **New Licenses Granted November 1 – December 5, 2005 Congratulations!**

TAKASHI ARAI  
JENNIFER S BAXTER  
STEVEN M BERKSON  
OLGA V BROWN  
JAMES H CALDWELL  
DARIN S CARLSEN  
JONATHAN CAVANAGH  
JAMES W CHALMERS  
SOMYA CHAUHAN  
JAMES C CHON  
ARTHUR W CLARK JR  
LISA R COCHRANE  
BENJAMIN L COVINGTON  
KATHLEEN B CUNHA  
BRUCE LENNON DARLING  
RUSSELL W DAY  
JEREMIAH D DODRILL  
JOHN MICHAEL DONOHUE  
ROZETTA K FAN-WALTH  
TRUDY ELIZABETH FAWCETT

BRITTINI SUMMER FRANK  
SHINGO FUKUTOMI  
BRIAN DANIEL GILL  
AMY LYNN GREER  
MICHELLE M HANUS  
KIMBERLY TISH HERZBERG  
KHARA M HORLYK  
PATRICIA J HUBER  
DOUGLAS E HUDELSON  
ARRYL J KANESHIRO  
DAVID V KIRSTIEN  
EKATERINA KOUSTAREVA  
RYAN JAMES KUENZI  
LISA LABBEE  
PIHUI LEE  
PATRICIA ANNETTE LEIGHTON  
STEPHEN J LOOMIS  
KEVIN JAMES LYCKLAMA  
ANNE N MARKUSEN  
YOSHIKO MIKAMI

PATRICIA MORRIS  
MICHAEL J MUIR  
STEVEN A NITTLER  
KEITH EDWARD PARKER  
ERIK CURTIN PARRISH  
CHRISTOPHER JAMES  
PRITCHARD  
NATHAN REAGAN  
JAMES JOSEPH SHARP  
VINCENT W SINNOTT JR  
DAVID ARTHUR STIEFEL  
CHARLES ROBERT THOMAS  
ANGELA M VAANDERING  
KATHLEEN VALDEZ  
RACHEL R VANCE  
J KURT VOIGHT  
GEOFF C WALL  
MICHAEL DAVID WHIPPLE

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The ten-year trend in the number of licenses and registered public accounting firms demonstrates a steady upward increase, which is an extension of a similar increase in the ten years from 1985 to 1995. The numbers include both active and inactive licensees.

### Ten-Year Licensing Trend

