

Accountancy News

November 2006

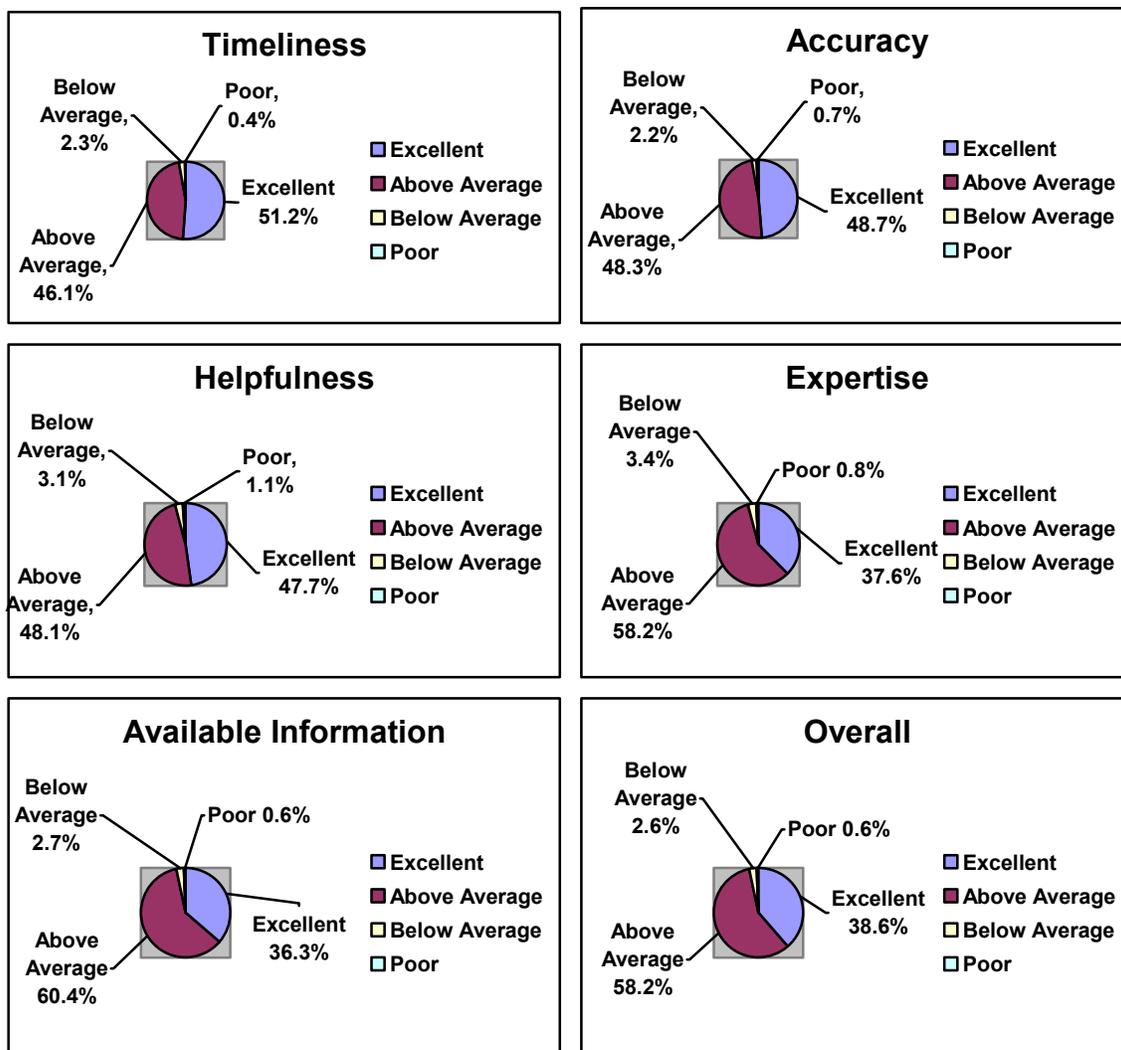
2006 License Renewal Survey

When licensees completed the 2006 renewal process, they received an e-mail link to the Board of Accountancy on-line customer survey. Thanks to licensees for taking time to complete the survey. The Board appreciates your responses, and will consider your suggestions as we seek ways to improve our service.

The format for the 2006 customer satisfaction survey was adopted by the 2005 Legislature, and is a required performance measure for all state agencies. State agencies file an annual progress report describing the agency's performance measures, including customer satisfaction. The annual progress reports are posted on the Progress Board website:

http://www.oregon.gov/DAS/OPB/2005report/2005BPR_Home.shtml

Many licensees requested an option to respond "not applicable". While this option was available on our previous form, state agencies may not change the format of the new mandated survey.



Attention Firms...

The Corporation Division, Secretary of State is experiencing a problem with customers who are filing corporations, LLC's, or other types of entities. Customers are sending in both articles and an assumed business name application for the same name. To correct this problem, when filing an entity such as an LLC or corporation with the Corporation Division, please submit only the appropriate articles, and the \$50 fee. Do not submit an assumed business name in addition to the articles.

Schools with Highest Passing Rates Among First-Time Candidates Without Advanced Degrees

Rank	Institution	Number of Fail	Number of Pass	Number of Candidates	Percent Passing
1	Univ. of Michigan – Ann Arbor	6	40	46	87.0
2	University of Iowa	9	39	48	81.3
3	Univ. of N. Carolina at Chapel Hill	10	25	35	71.4
4	University of Wisconsin-Whitewater	14	31	45	68.9
5	University of Wisconsin-Madison	19	41	60	68.3
6	Texas A&M University	28	60	88	68.2
7	University of Texas at Austin	40	85	125	68.0
7	Brigham Young University	16	34	50	68.0
9	University of Georgia	21	44	65	67.7
10	University of Notre Dame	14	27	41	65.9
11	Auburn University	15	28	43	65.1
12	University of Minnesota – Twin Cities	9	15	24	62.5
13	Miami University – Oxford	11	16	27	59.3
14	Truman State University	12	16	28	57.1
15	Marquette University	11	13	24	54.2
16	University of Tennessee – Knoxville	15	17	32	53.1
17	Univ. of Illinois at Urbana-Champaign	101	114	215	53.0
18	University of Northern Iowa	30	32	62	51.6
19	Indiana University at Bloomington	37	37	74	50.0
20	Univ. of California – Los Angeles	35	34	69	49.3
21	University of Arizona	14	13	27	48.1
22	University of Kentucky	12	11	23	47.8
22	University of Virginia	12	11	23	47.8
24	Iowa State University	18	16	34	47.1
25	James Madison University	22	19	41	46.3

State Board Report, NASBA, October 2006

The Board has implemented a list serve information program. Subscribers may receive information from the Board via an internet subscription service. 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 re-subscribe using the preferred e-mail address.

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

2006 Board Meeting Schedule
December 11 – Salem Board Office

2007 Board Meeting Schedule
February – To Be Determined
May – To Be Determined
August – To Be Determined
October – To Be Determined
December – To Be Determined

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

New CPA Licenses Issued between September 1 – November 1, 2006
Congratulations!

Adams, Ryan	Dunning, Christopher	Klug, Yulia	Schwab, Scott
Barger, Shellie	Dutton, Lucas	Kreiling, Emily	Skinner, Casey
Beckman, Jonathan	Ellingson, Tamera	Kuhn, Stephan	Sleeth, Erin
Berlin, Noel	Erath, Mark	Lamba, Samiksha	Song, Cindy
Bethune, Sefanit	Fischbach, Gretchen	Look, Nathaniel	Sordello, David
Bolson, Adele	Frank, Sara	Lucey, Yuliya	Sorensen, Michelle
Brady, Barbara	Gerig, Daniel	Lupori, Thomas	Sorensen, Stephen
Brajcich, Paul	Giancristoforo, Ann	Mamakli, Deniz	Sturm, Robert
Brennan, Jennifer	Green, Daivd	Meyers, Andrew	Tannenbaum, Lindy
Bruder, Catherine	Green, R. Michael	Miller, Justin	Thompson, Brett
Burroughs, Martha	Grimmer, Teri	Monro, John	Tillotson, Deborah
Byrne, James	Hamper, Kris	Morgan, Christopher	Tust, Robert
Carter, Ryan	Harding, Brian	Muha, Charles	Uerlings, Danielle
Chang, Eric	Henle, Josh	Mundell, Karen	Vaughan, Lora
Chernokhaeva, Nadezhda	Henson, Robert	Nakamura, Bruce	Wenck, Patrick
Clark, Roger	Herinckx, Rachel	Nichols, Jeremy	White, Bradley
Coon, Jennifer	Heyer, Alyson	Nitchman, Wesley	Whitfield, Christeena
Cortes, Ernest	Hintenach, Candace	O'Connor, AnnaMaria	Wilson, Wade
Daniels, Sarah	Hoag, Robin	O'Dowd, Kathleen	Winslow, Lisa
Danzl-Jenkins, Cynthia	Irving, Travis	Powell, Bryan	Yakubovich, Diana
Daubert, Joseph	Jansson, Ursula	Rad, Aura	Yoshimitsu, Masako
Davidson, Adam	Jaross, Madeline	Rebar, Robert	Zito, Joseph
Davison, Scott	Kaiser, Andrew	Reid, Vanessa	
Dunnahoe, Lisa	Keller, Kelly	Satrum, Jon	
	King, Emily	Schumann, Larry	

License Reinstatements

The following Oregon CPA permits have been reinstated since November 1, 2006

To Active Status

Jeanne Arbow	Bernard McNamee	Scott Gibbs Smith
Pamela Chapple	Linda Moreland-Hooker	Anton Stenberg
Manuel Flores	Ronald Odermott	G Marvin Stephens
William Gordon	Charles Patee	Olga Timoshkina
James Herman	Matthew Reid	Vessela Zlateva
Monica Marriott	Steven Reznick	

Board Members

James Gaffney, CPA, Chair
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Lynn Klimowicz, CPA, Vice-Chair
Slight, Klimowicz & Friel PC
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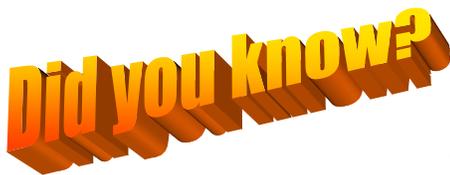
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Eugene, OR 97440

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When a firm cancels its membership with the AICPA, the firm is no longer enrolled in the AICPA Peer Review Program. AICPA does not notify the firm that the Peer Review enrollment is terminated. There are two consequences that public accounting firms should know about:

(1) OAR 801-050-0020(4)(b) requires firms to notify the Board of any change in Peer Review enrollment within 21 days, including termination from an approved program. Violation of any Board rule is subject to a civil penalty.

(2) If the firm does not enroll in another peer review program in a timely manner, the firm's peer review schedule may be affected.

If you have questions please contact Joyce Everts, Board of Accountancy at 503-378-4181 x23 or Phyllis Barker, Oregon Society of CPAs, 1-800-255-1470.

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.

Disclaimer: Every effort has been made to ensure that the following information is correct; however it should not be relied upon without verification from the Board office. Names of companies and individuals listed may be similar to the names of parties who have not had enforcement actions taken against them. Disciplinary orders are public information and copies may be obtained by contacting the Board office.

A \$100 civil penalty was assessed against the following licensees for failure to provide written notice of change of address within 30 days: The easiest way to change your address is to access the change of address form on the Board website at <http://egov.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.

John Draneas
Martin Alter
Jennifer Hendricks
George Thompson
Russell Brinkerhoff
Debrah Atkinson

Glenda Anderson
Heather Winicki
David Hathaway
Robin Gintner
Sean Sartain
Brad Anderson

Kevin Minkoff
Kevin Pryse
Thornberg, Bradford
Lawrence Ringwelski
Kevin Knight

Richard Ray: Failure to communicate with client, in violation of Professional misconduct OAR 801-030-0020(1), \$1,000 civil penalty.

Bopp & Bopp: Failure to respond to a Board communication within 21 days in violation of OAR 801-030-0020(7), \$1,000 civil penalty.

James Rose (non licensee): Cease and Desist for assuming or using the title or designation “public accountant,” or the abbreviation “PA”, in violation of ORS 673.320(5), performing attest services and issued reports on financial statements, in violation of ORS 673.320(1) and 673.160; issuing a report on financial statements using language that is reserved for use by licensees, certified public accountants and licensed public accountants, in violation of ORS 673.320(1); failure to use the report statement described in ORS 673.325 that is allowed for use by individuals or business organizations who are not licensed under ORS Chapter 673.

Gerry McReynolds, Pacific Tax Service (non licensee): Cease and Desist for performing unlicensed compilation services and issuing a report on financial statements, in violation of ORS 673.320(1) and 673.160; issuing a report on financial statements using language that is reserved for use by licensees in violation of ORS 673.320(1); failure to use the report statement described in ORS 673.325 that is allowed for use by individuals or business organizations who are not licensed under ORS Chapter 673.

Lance Barrett: Failure to make timely deposits of Employee contributions to the simple IRA Retirement Plan, in violation of OAR 801-030-0020(1), \$8,000 civil penalty.

Gwendolyn Wolfe: Failure to meet reporting requirements of AR 100.17 and Interpretation AR 9100.41-45, in violation of OAR 801-030-0010(1); failure to disclose a lack of independence as required by AR 100.19, in violation of OAR 801-030-0010(1); \$500 civil penalty and 16 hours of continuing professional education (CPE) in accounting and auditing.

Dennis Weldon: 3-year suspension based on conviction of a crime, an element of which was dishonesty, fraud or misrepresentation, in violation of ORS 673.170(h): 32 hours of continuing professional education (CPE) in Ethics and \$15,000 civil penalty with \$5,000 stayed contingent on completion of requirements in Consent Order.

Shari Wulf: Failure to truthfully answer a question on the permit renewal application, in violation of ORS 673.170(2)(a)(D); \$2,500 civil penalty

Jeffrey Edwards: Use of the CPA (Inactive status) designation while in lapsed status, in violation of ORS 673.320(3); \$500 civil penalty.

Eugene Stewart: Undertook a tax engagement that Stewart could not reasonably expect to complete with due professional competence, in violation of OAR 801-030-0010(1); failure to respond to Client, in violation of OAR 801-030-0020(1); \$2,000 civil penalty.