

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Jun-09	I		Admin	Address change violation	4 @ \$100.00 each		
Jun-09	I		Admin	Address change violation	11 @ \$100.00 each		
Jun-09	I		Admin	Address change violation	22 @ \$100.00 each		
Jun-09	I		Admin	Address change violation	8 @ \$100.00 each		
Jul-09	I		Admin	Address change violation	27 @ \$100.00 each		
Jul-09	I		Admin	Address change violation	3 @ \$100.00 each		
Jul-09	I		Admin	Address change violation	19 @ \$100.00 each		
Feb-05	F	03-04-015	Admin	Assumed business name-failure to provide notice to Board	\$500.00		
Jun-09	I		Admin	Board communication - failure to timely respond	5 @ \$100.00 each		
Jun-09	I		Admin	Board communication - failure to timely respond	3 @ \$100.00 each		
Nov-06	F	Final Order O-06-137	Admin	Board communication - failure to timely respond	\$1,000.00		
Mar-07	I	04-11-089	Admin	Board communication - failure to timely respond	\$1,000.00		
Feb-08	F	06-04-013	Admin	Board communication - failure to timely respond	\$1,000.00		
Feb-08	F	07-10-028	Admin	Board communication - failure to timely respond	\$200.00		
Mar-09	I	08-02-002	Admin	Branch office - failure to register	\$250.00		
Jun-09	I		Admin	Civil penalties - failure to pay	7 Licensees	Suspended license - indefinite	
Jun-09	I		Admin	Civil penalties - failure to pay	5 Licensees	Suspended license - indefinite	
Jul-09	I		Admin	Civil penalties - failure to pay	4 Licensees	Suspended license - indefinite	

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Feb-08	I	Final Order O-08-002	Admin	Civil penalties - failure to pay		Suspended license - indefinite	
Feb-08	I	Final Order O-08-003	Admin	Civil penalties - failure to pay		Suspended license - indefinite	
Feb-08	I	Final Order O-08-004	Admin	Civil penalties - failure to pay		Suspended license - indefinite	
Mar-10	I	09-053	Admin	Commission - failure to notify Board	\$250.00		
Mar-10	I	07-05-018B	Admin	Commission - failure to report on license renewal form	\$500.00		
Mar-10	I	07-05-018C	Admin	Commission - failure to report on license renewal form	\$500.00		
Sep-06	I	Final Order O-06-095	Admin	Consent order - failure to comply with consent order, payment of stayed civil penalty	\$3,500.00		
Jun-09	I		Admin	CPE audit - failure to respond to a Board communication	16 @ \$250.00 each		
Jul-09	I		Admin	CPE audit - failure to respond to a Board communication	10 @ \$250.00 each		
Jul-09	I		Admin	CPE audit - failure to respond to a Board communication	3 @ \$250.00 each		16
Feb-05	I	Final Order O-04-114	Admin	CPE requirements - failure to comply		Suspended license	
Feb-08	I	Final Order O-08-005	Admin	CPE requirements - failure to comply		Suspended license	
Feb-05	I	N-04-013	Admin	CPE requirements - failure to comply. Board communication - failure to timely respond		Suspended license	

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Jun-09	F		Admin	Firm registration - failure to register	1 @ \$500.00		
Jun-09	F		Admin	Firm registration - failure to register	28 @ \$500.00 each		
Jun-09	F		Admin	Firm registration - failure to register	1 @ \$500.00		
Jul-09	F		Admin	Firm registration - failure to register	18 @ \$500.00 each		
Jul-09	F		Admin	Firm registration - failure to register	2 @ \$500.00 each		
Aug-07	F	06-11-044	Admin	Firm registration - failure to register a firm for eight years while providing auditing services	\$12,000.00		
Sep-06	F	Final Order O-06-096	Admin	Firm registration - using the CPA designation without firm registration	\$500.00		
Apr-06	I	Final Order O-06-046	Admin	Litigation monitoring agreement - failure to comply	\$100.00		
Dec-09	F	09-011	Admin	Litigation monitoring agreement - failure to report	\$1,000.00		
Dec-09	I	08-11-034	Admin	Peer review - failure to enroll	\$5,000.00	2 yrs pre-issuance reviews	12
Sep-06	F	05-11-001	Admin	Peer review - failure to report	\$1,000.00		
Jun-10	F	10-036	Admin	Peer review - failure to submit acceptance letter with firm renewal. Failure to timely respond.	\$5,100.00		
Sep-10	F	10-079	Admin	Peer review - failure to submit acceptance letter with firm renewal. Board communication - failure to timely respond	\$5,100.00		

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Nov-06	I	06-02-006	Admin	Question on license renewal - failure to truthfully answer	\$2,500.00		
Jun-06	I	05-07-020	Admin	Question on license renewal - failure to truthfully answer	\$3,500.00		
Jul-10	I	09-111	Dishonesty	Assisting individual in filing false tax return		Strict supervision - cannot sign documents	
Jun-10	I	10-024	Dishonesty	Bank Fraud		Revoked license	
Dec-05	I	04-07-059	Dishonesty	Dishonesty and misrepresentation	\$19,000.00	1 yr license suspension	
Dec-05	I	04-08-076	Dishonesty	Embezzled from employer	\$5,000.00	Revoked license	
May-07	I	06-09-039	Dishonesty	Embezzled from employer		Revoked license	
Oct-08	I	07-08-023	Dishonesty	Embezzled from employer		Resigned in lieu of discipline	
Nov-08	I	05-12-037	Dishonesty	Embezzled from investors		Resigned in lieu of discipline	
May-08	I	02-05-034	Dishonesty	Embezzled from investors. SSARS 8 - failure to restrict use to management use only. Board communication - failure to timely respond	\$2,000.00	Resigned in lieu of discipline	
Aug-10	I	08-02-003	Dishonesty	Embezzled from minor child		Revoked license	
Aug-10	I	03-04-012	Dishonesty	Fraud and misrepresentation		Revoked license	
Mar-09	I	08-11-033	Dishonesty	Harassment and ID theft		5 years suspension, stayed	
Apr-06	I	02-03-022	Dishonesty	Misrepresentation and professional misconduct. Failure to respond fully and truthfully to Board	\$15,000.00	8 month license suspension	
May-08	I	04-02-007	Dishonesty	Misrepresentation during an audit		Resigned in lieu of discipline	

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Mar-09	I	06-12-049	Dishonesty	Misrepresentations to employer	\$2,600.00		
Nov-06	I	05-08-021	Dishonesty	Purchased multiple hunting licenses using false names	\$15,000.00	3 yr suspension	32
Jun-06	I	04-12-091	Dishonesty	Represented to employer that he was a CPA prior to obtaining a license	\$2,500.00	Revocation stayed for 5 years, suspend license for 2 years, CPE hours in ethics, 1 year of pre-issuance reviews	24
Jan-07	I	05-10-029	Ethics	Accounting principles - unsupported journal entries and inaccurate statements in representation letters	\$6,000.00	Suspended license for 3 years, \$4,000 stayed	
Mar-10	F	09-108	Ethics	Advertising - listed lapsed license as active on letterhead	\$100.00		
Nov-10	I	10-088	Ethics	Advertising - use of CPA by non-licensee on website		Agreed to discontinue advertising	
Jun-05	F	04-02-005	Ethics	Advertising - contingent fees	\$500.00		4
Feb-08	I	06-12-047	Ethics	Advertising - use of plural firm name, and professional misconduct for harassment	\$7,500.00	Stayed \$3,750	
Jun-05	F	04-12-092	Ethics	Advertising - used firm name prior to registering a firm	\$500.00		
Aug-07	I	07-01-006	Ethics	Advertising - used firm name prior to registering a firm	\$100.00		
Dec-09	I	08-07-020	Ethics	Agreed upon procedures - failed to comply with standards	\$2,000.00	First 3 pre-issuance reviews if provides audit, attestation or compilation services. CPE hrs required if providing forensic accounting services or testifying as an expert witness	24
Jun-10	I	09-104	Ethics	Assisting individual in filing false tax return. Board communication - obstruction of an investigation. Failure to timely respond.	\$500.00	Revoked license	

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Apr-05	I	02-01-004	Ethics	Auditing Standards - did not comply with GAAP and yellow book standards	\$13,000.00	CPE hours in A-133 and pre-issuance reviews, Stayed \$3,500	16
Mar-09	I	07-05-016	Ethics	Auditing Standards - competence			65
Feb-06	I	03-05-021	Ethics	Auditing Standards - failure to comply with GAAS		Pre-issuance peer review for all audits	18
Mar-07	F	04-07-063	Ethics	Auditing Standards - failure to comply with GAAS, Failure to adequately review, supervise and review audit work	\$25,000.00	15 pre-issuance peer reviews; \$20,000 stayed for three years	
May-08	I	06-10-043	Ethics	Auditing Standards - incomplete working paper documentation. failure to keep client informed	\$1,500.00		
Mar-10	F	06-06-040A	Ethics	Auditing Standards - failure to review	\$2,000.00		
Feb-06	F	04-09-082	Ethics	Auditing Standards - incomplete workpaper documentation	\$5,000.00	Pre-issuance of 5 audits . CPE hours for all audit employees	16
Feb-08	I	06-12-045	Ethics	Auditing Standards - incomplete workpaper documentation	\$1,000.00	Suspend license for 90 days	36
Feb-08	F	05-09-023	Ethics	Auditing Standards - incomplete workpaper documentation resulted in embezzlement	\$20,000.00	15% of all audits pre-issuance review for 1 year. CPE hours for all attest employees	20
Mar-10	F	06-06-040	Ethics	Auditing Standards - incomplete workpaper documentation resulting in embezzlement	\$10,000.00	No attest, No conducting peer reviews; Order Withdrawn - deceased	
Oct-07	F	05-09-029	Ethics	Auditing Standards - issued auditor's reports that were not in accordance with GAAS. Failed to register a firm.	\$4,500.00		

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Dec-09	F	08-10-030	Ethics	Auditing Standards - municipal audit non- compliance	\$1,500.00	CPE hours in GASB and municipal audits. Three pre- issuance reviews if enters into municipal audit engagements.	24
Dec-09	F	09-037A	Ethics	Auditing Standards - municipal audit non- compliance	\$1,000.00	First 3 pre-issuance reviews	
Dec-09	I	09-037B	Ethics	Auditing Standards - municipal audit non- compliance	\$500.00		80
Dec-09	I	09-037C	Ethics	Auditing Standards - municipal audit non- compliance	\$500.00		80
Sep-10	I	09-038	Ethics	Auditing Standards - municipal audit non- compliance	\$3,000.00	Restriction from performing municipal audits. Pre- issuance reviews of first 5 audits if leaves current employment	24
Dec-09	F	07-07-020	Ethics	Auditing Standards - municipal audit non- compliance resulted in embezzlement	\$15,000.00	Pre-issuance reviews of 20% of audit engagements CPE hours apply to all firm auditors	40
Dec-09	I	08-08-025	Ethics	Auditing Standards - non- compliance		One pre-issuance review	31
Dec-05	F	02-10-066	Ethics	Auditing Standards - signed audit report without reviewing work performed by a non-licensee	\$13,000.00	Restricted from performing audit, attest or compilation work	
Apr-05	I	04-10-088	Ethics	Board communication - failure to timely respond	\$1,000.00		
Nov-08	I	07-01-007	Ethics	Board communication - refusal to cooperate with Board investigation	\$5,000.00	Cease and Desist	
May-10	F	06-01-001	Ethics	Commissions - tax shelter transactions	\$4,000.00	Plus reimbursement for investigation costs \$12,500	
May-10	I	06-01-001A	Ethics	Commissions - tax shelter transactions	\$2,000.00		

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
May-10	I	06-01-001B	Ethics	Commissions - tax shelter transactions	\$2,000.00	Plus reimbursement for investigation costs \$10,000	
May-10	I	06-01-001C	Ethics	Commissions - tax shelter transactions	\$4,000.00	Plus reimbursement for investigation costs \$9,000	
Mar-07	I	04-03-044	Ethics	Custody of wokrpapers - failure to retain tax working papers	\$2,000.00		
Mar-07	F	04-05-057	Ethics	Confidential client information - failure to adopt reasonable safeguards	\$5,000.00		
Apr-05	I	02-03-020	Ethics	Conflict of interest - representation during a divorce	\$4,000.00	CPE hours in ethics	4
Dec-09	I	07-11-033	Ethics	Consent order - independence, record retention, failure to respond to Board, failure to comply	\$6,000.00	Suspended license for 7 years	
Jun-05	I	04-01-004	Ethics	Contingent fees in advertisement	\$500.00		4
Dec-09	I	09-048	Ethics	Differing Interests - business transaction with client	\$7,500.00	Stayed \$2,500	
Feb-08	I	06-06-026	Ethics	Divorce - contacted opposing spouse, without proper disclosure during divorce proceedings		Censure	12
Aug-08	I	07-05-017	Ethics	Divorce - disclosed clients information to ex-spouse	\$500.00		
Mar-09	I	08-05-07	Ethics	Due professional care	\$100.00		
Mar-09	I	08-05-015	Ethics	Due professional care - errors on tax return. Confidential client information, disclosed to another client	\$1,500.00		

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Feb-05	F	02-09-061	Ethics	Due professional care - tax return	\$500.00		
Mar-09	I	08-04-009	Ethics	Due professional care - tax return	\$100.00		
Feb-06	I	05-09-026	Ethics	Due professional care - did not complete amended return for client & failed to respond to client calls. Requested records - failure to timely return records	\$1,000.00		
Dec-09	I	06-08-037	Ethics	Due professional care - tax return, intentional disregard of federal law	\$3,000.00	Revoked license	
Oct-10	I	09-095	Ethics	Due Professional Care	\$500.00		
Oct-10	I	10-016	Ethics	Due Professional Care	\$750.00	CPE hours in quality control	16
Dec-10	I	10-025	Ethics	Due professional care. Board communication - failure to respond related to investigation	\$3,500.00		
May-08	F	07-11-030	Ethics	Firm registration - failure to register a firm when bidding on municipal audit	\$500.00		
Oct-10	I	08-05-013	Ethics	General and technical standards - due professional care, professional misconduct	\$7,500.00	Suspended license for 2 years; required to provide copy of the Order to potential employers	24
Nov-08	I	07-09-026	Ethics	General & Technical Standards	\$2,000.00		16
Jun-05	I	02-09-057	Ethics	General & Technical Standards	\$1,000.00		16
Oct-05	I	04-09-080	Ethics	General & Technical Standards	\$1,000.00		16
Nov-08	I	05-01-004	Ethics	General & Technical Standards	\$1,000.00		
Oct-05	I	05-05-013	Ethics	General & Technical Standards	\$500.00		16

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Oct-05	F	02-11-075	Ethics	General & Technical Standards and failure to register firm	\$1,500.00		8
Oct-05	I	04-10-086	Ethics	General & Technical Standards -Issuing misleading reports, 5 violations	\$5,000.00		
May-08	I	07-08-022	Ethics	General & Technical Standards and Professional misconduct.	\$1,000.00		
May-08	I	07-11-034	Ethics	General & Technical Standards - tax return	\$2,000.00		
Oct-10	I	09-110	Ethics	Professional misconduct - did not respond to client	\$750.00		
Nov-06	I	05-08-022	Ethics	Professional misconduct - failure to communicate with client	\$1,000.00		
Oct-05	I	04-12-094	Ethics	Professional misconduct	\$1,250.00		
Dec-09	I	09-043	Ethics	Professional misconduct - inappropriate behavior	\$500.00	Complete treatment programs	
Sep-06	I	05-12-038	Ethics	Professional misconduct - failed to respond to client	\$5,000.00	CPE hours in ethics	8
Mar-09	I	06-05-023	Ethics	Professional misconduct - failed to timely respond to client	\$5,100.00	\$2,500 civil penalty stayed	
Dec-09	I	08-09-029	Ethics	Professional misconduct - General & Technical Standards	\$6,000.00	3 years suspension	
Dec-05	I	05-05-011	Ethics	Professional misconduct - failure to respond to IRS notices or notify client that he would not respond. Requested records - failure to timely return records	\$1,000.00		
Mar-10	F	07-05-018A	Ethics	Referral fee - failure to disclose to client	\$500.00		

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Aug-07	I	06-01-003	Ethics	Requested records - failure to return client records, professional misconduct, and failure to timely respond to the Board	\$6,000.00		
Dec-05	I	05-05-014	Ethics	Requested records - failure to timely return records	\$500.00		
Mar-09	I	08-04-011	Ethics	Requested records - failure to timely return records	\$500.00		16
Aug-05	I	04-12-093	Ethics	Requested records - request for client records	\$1,000.00		
May-08	I	07-11-035	Ethics	Requested records. Board communication - failure to timely respond	\$6,500.00		
Apr-06	I	03-10-034	Ethics	SSARS - did not retained copies of financial statements or workpapers	\$12,000.00	Restricted practice, no attest or compilations. \$6,000 stayed.	24
Oct-07	F	06-02-005	Ethics	SSARS - analytical procedures and GAAP failures in review engagements	\$15,000.00	If accepts a compilation or audit engagement two pre-issuance reviews and 16 hours of CPE. \$7500 of civil penalty stayed.	16
May-08	I	07-08-025	Ethics	SSARS - did not issue a compilation report with financial statements		CPE in Accounting Standards	16
Nov-06	I	04-07-065	Ethics	SSARS - failure to follow standards	\$500.00	Pre-issuance reviews of five engagements	16
May-08	I	06-03-011	Ethics	SSARS 8 - failure to issue an engagement letter	\$2,000.00		32
Mar-10	I	09-102	Ethics	SSARS 8 - issuing financial statements not in compliance, and offering services without an active license or firm registration	\$6,500.00		80

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Nov-06	I	06-03-010	Ethics	Tax engagement - undertook engagement that licensee could not reasonably expect to complete with professional competence	\$2,000.00		
Nov-06	F	05-11-036	Ethics	Trust funds - failure to make timely deposits to employee IRA Retirement Accounts	\$8,000.00		
Feb-06	I	05-04-009	w/o license	Inactive license - assuming the title of CPA	\$1,000.00	Stayed \$900	
Feb-08	I	05-05-015	w/o license	Inactive license - use of CPA designation while inactive	\$2,000.00		
Apr-06	I	05-09-028	w/o license	Inactive license - use of CPA designation while inactive	\$1,000.00		
Mar-07	I	06-06-027	w/o license	Inactive license - use of CPA designation while inactive	\$500.00		
May-07	I	06-06-031	w/o license	Inactive license - use of CPA designation while inactive	\$11,000.00	Written Statement, Article	
Mar-10	I	09-053	w/o license	Inactive licensee - use of a CPA designation while inactive	\$1,000.00		
Mar-10	I	09-102	w/o license	Inactive licensee - use of a CPA designation while inactive	\$500.00	Reinstate inactive permit to active by June 30, 2010	80
Mar-07	F	06-04-016	w/o license	Lapsed license - failure to renew firm name, holding out while not licensed, failure to meet non-CPA ownership requirements	\$9,500.00	\$3,500 stayed for 3 years	
May-08	F	07-11-030	w/o license	Lapsed license - use of a CPA designation while lapsed	\$500.00		65

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Feb-05	I	04-10-084	w/o license	Lapsed license - use of CPA designation while lapsed	\$1,000.00		
Mar-07	I	06-04-017	w/o license	Lapsed license - use of CPA designation while lapsed	\$10,000.00	Revocation stayed for 3 years, CPE hours in ethics	12
Nov-06	I	06-05-019	w/o license	Lapsed license - use of CPA designation while lapsed	\$500.00		
Jan-07	I	06-09-040	w/o license	Lapsed license - use of CPA designation while lapsed	\$500.00	\$250 stayed for self-reporting	
Jan-07	I	06-10-042	w/o license	Lapsed license - use of CPA designation while lapsed	\$500.00	\$250 stayed for self-reporting	
May-08	I	07-12-038	w/o license	Lapsed license - use of CPA designation while lapsed	\$5,000.00		
Aug-08	I	07-12-040	w/o license	Lapsed license - use of CPA designation while lapsed	\$3,000.00		
May-08	I	07-12-041	w/o license	Lapsed license - use of CPA designation while lapsed	\$500.00	\$250 stayed	
Nov-08	I	08-05-016	w/o license	Lapsed license - use of CPA designation while lapsed	\$2,500.00		
Apr-05	I	04-07-062	w/o license	Lapsed license - used the CPA designation without an active license	\$4,000.00		
Aug-07	I	08-01-003	w/o license	Non licensee - use of CPA designation	\$500.00		
Feb-08	I	05-09-025	w/o license	Non-licensee - used the CPA designation without an Oregon license	\$1,000.00		
Jun-06	I	05-09-024	w/o license	Non-licensee - advertisement, used CPA designation	\$5,000.00		
Nov-06	I	06-07-032	w/o license	Non-licensee - assuming the title of PA	\$35,000.00	Cease and desist, \$22,000 Stayed	

Oregon Board of Accountancy
Sanctions Imposed

Year order signed	Firm or Ind.	Case #	Violation Code	Violation Description	Number of violations / Civil Penalty	Penalty - Other	Penalty CPE Hrs
Dec-05	I	02-02-012	w/o license	Non-licensee - billed for attest services		Letter of concern	
Dec-09	I	09-002	w/o license	Non-licensee - issued compilation report without a license	\$5,000.00	\$2,000 stayed, plus Cease & desist	
Dec-05	I	05-07-019	w/o license	Non-licensee - provided attest services without holding a license. Use of a CPA designation without a license	\$1,500.00		
Aug-07	I	05-10-030	w/o license	Non-licensee - provided compilation services without a license	\$6,000.00	Cease and Desist	
Aug-07	I	06-02-096	w/o license	Non-licensee - provided compilation services without a license	\$10,000.00	Cease and desist	
Aug-07	I	07-02-011	w/o license	Non-licensee - use of a CPA designation without a license	\$1,000.00		
Feb-08	I	07-07-021	w/o license	Non-licensee - use of a CPA designation without a license	\$4,000.00		
Dec-09	I	09-098	w/o license	Non-licensee - use of a CPA designation without a license	\$1,500.00	Cease and desist	
Apr-05	I	04-10-083	w/o license	Non-licensee - use of a CPA designation without an Oregon license	\$300.00		
Aug-05	I	05-01-003	w/o license	Non-licensee - use of a CPA designation without an Oregon license	\$1,000.00		
Dec-09	I	09-003	w/o license	Non-licensee - use of a CPA designation without an Oregon license	\$250.00		
Jun-10	I	09-114	w/o license	Non-licensee - using the CPA designation	\$5,000.00		
Aug-08	I	07-11-037	w/o license	Non-licensee - using the CPA designation	\$500.00		
May-10	I	09-113	w/o license	Suspended license - use of a CPA designation while suspended	\$15,000.00	License Revocation	