



DISCIPLINARY ACTION REPORT IN ALPHABETICAL ORDER BY LAST NAME

Final Board Actions from January 1, 2011 – November 30, 2013

Public Information Updated December 4, 2013

Following is a complete listing of all final public disciplinary actions or actions in lieu of discipline taken by the Board since 2010. This information is provided in accordance with the public records law, ORS 192.420 and ORS 676.175(3). If you require the full text of the Disciplinary Action, please refer to the last page of this report for contact information.

Alison LLC (non-registered firm):

CASE #11-059NK

Settlement Agreement and Stipulated Final Order (Civil Penalty)

(February 7, 2013)

In case #11-059NK, the Board finds and Respondent admits the website for Alison LLC advertised that it offered public accounting services that included accounting and tax services. Under "Tax Services", Respondent's website affirmatively represented that "our CPAs provide in-depth tax services." Respondent's website also represented that Alison LLC had CPAs on staff that could provide clients with profit and loss statements, balance sheets, and other custom financial reports.

The Order provided and Respondent agreed to pay a civil penalty of \$500 for violation of ORS 673.320(4), Use of the CPA designation without the required firm registration.

Alyateem, Jiryis (#11586):

CASE #12-044NK

Settlement Agreement and Stipulated Final Order

(July 22, 2013)

(Resignation of License in Lieu of Revocation, Civil Penalty)

In case #12-044NK, the Board found that Respondent obtained Oregon CPA license #11586 in 2006 when he knew he did not meet the minimum qualifications for licensure and that all or part of the information provided with his application was false.

The Order provided and Respondent agreed to resign his license in lieu of revocation, and to a civil penalty of \$12,500, which is permanently stayed pending compliance with the Order. Respondent stipulates that he committed the following violations: OAR 801-030-0020(1), Professional misconduct, for knowingly submitting an Oregon Application for Issuance of a CPA Certificate and Permit to Practice Public Accountancy that contained false information; OAR 801-030-0020(1), Professional misconduct, for knowingly signing a Certificate of Experience as true and correct for an applicant applying for licensure in the State of Colorado, when he knew the information to be false; OAR 801-050-0020 Peer Review Enrollment and Participation in Peer Review, for failing to enroll US Tax Services (Firm # 2149) in a peer review program.

Bach, Lincoln (#8825):

CASE #12-061NK

Settlement Agreement and Stipulated Final Order (Civil Penalty)

(May 6, 2013)

In case #12-061NK, the Board found that Respondent used the CPA designation in a biography published on his employer's company website, without specifying that license was in Inactive Status.

The Order provided and Respondent agreed to a \$200 civil penalty for a violation of ORS 673.320(3), Use of the title or designation Certified Public Accountant.



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Bennett, Robert W. (#5732):

CASE #10-082CNK

Stipulation and Order (Civil Penalties)

(May 23, 2011)

In case #10-082CNK, the Board finds and Respondent admits that his client was informed by the Internal Revenue Services (IRS) that their 2007 tax returns were selected for audit by the Internal Revenue Service (IRS) in 2009. Client met with the IRS auditor and it was concluded that client must pay additional taxes, including interest and penalties. Client contacted Respondent about the audit results and to seek assistance with the auditor's findings. Respondent agreed to contact the IRS agent. Client attempted to contact Respondent on several occasions. Respondent did not timely communicate with the client.

The Order provided and Respondent agreed to pay civil penalties of \$1,500 for violations of OAR 801-030-0010(1)(b), Due professional care.

Bishop, Brian (#5381):

CASE #11-006CDC

Stipulation and Final Order (Civil Penalty)

(May 22, 2012)

In case #11-006CDC, the Board finds and Respondent admits that while he was providing contractual accounting services to a company, he failed to timely submit and accurately record invoices for his professional fees causing the client's financial records to be inaccurate or misstated.

The Order provided and Respondent agreed to a pay civil penalty of \$1,000 for violation of OAR 801-030-0010(1)(b), Due professional care.

Burroughs, Gary (#2653):

CASE #12-055NK

Settlement Agreement and Stipulated Final Order
(Resignation of License, Civil Penalty)

(July 23, 2013)

In case #12-055NK, the Respondent negotiated the electronic version of checks from a client without the client's knowledge or consent, and failed to return an unearned retainer upon request.

Respondent stipulated to two violations of OAR 801-030-0020(1) and agreed to resign his license, and to other conditions including return of the retainer to the client, and to a \$5,000 civil penalty, \$2,500 of which will be permanently stayed pending compliance with the Order.

Campbell, Robert A. (#2436) / Robert A. Campbell CPA PC (#539):

CASE #11-007CNK

Stipulation and Order (Civil Penalty)

(August 6, 2012)

In case #11-007CNK, the Board finds and Respondent admits he entered into an agreement, by signing an engagement letter, to have a peer review of his firm. After the peer review was completed and submitted to the OSCP, a fee dispute arose between the Respondent and the peer reviewer. Respondent failed to make timely payment for the peer review in accordance with the engagement letter.

The Order provided and the Respondent agreed to pay a civil penalty of \$1,500 for violation of OAR 801-030-0020(1), Professional misconduct, for failure to timely pay the peer reviewer in accordance with the terms of the engagement letter.



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Daniel, Mary Ann (unlicensed individual):

CASE #12-068NK

Settlement Agreement and Stipulated Final Order (Civil Penalty)

(May 6, 2013)

In case #12-068NK, the Board found that Respondent used the CPA designation on a resume for a job opening in Oregon, without specifying that she held a license in Retired Status from the State of Nevada.

The Order provided and Respondent agreed to a \$500 civil penalty for a violation of ORS 673.320(3), Use of the title or designation Certified Public Accountant.

Dodge, Keith L. (#9901):

CASE #10-055CNK

Stipulation and Order (Civil Penalty)

(February 7, 2011)

In case #10-055CNK, the Board finds and Respondent admits that Respondent's former employee requested that Respondent complete a verification of work experience form required for licensing with the Oregon Board of Tax Practitioners. Respondent indicated that he would complete the verification of work experience form if the employee signed a "Covenant not to Compete".

The Order provided and Respondent agreed to pay a civil penalty of \$1,500 for violation of OAR 801-030-0020(1), Professional misconduct.

Doorn, Edd L. (#3466):

CASE #09-046CNK

Stipulation and Order (Civil Penalties and Voluntary License Resignation)

(August 15, 2011)

In case #09-046CNK, the Board finds and Respondent admits that he borrowed, but did not repay, at least \$61,000 from his client between the years 1992 and 1999. In 2004, Respondent informed client that the house he was renting was available for purchase from the owner, who was also a client. Respondent failed to disclose to client that the loans and real estate transactions between himself and client created differing and potentially conflicting interests.

The Order provided and Respondent agreed to voluntarily resign his license, sell his professional accounting firm and pay \$15,000 in civil penalties for violations of OAR 801-030-0005(2), Integrity and Objectivity; OAR 801-030-0020(8), Business transactions with clients; and OAR 801-030-0020(1)(a) and (b), Professional misconduct.

Firebaugh, Robert (#12617):

CASE #11-038CNK

Stipulation and Order (Revocation of License)

(October 22, 2012)

On June 28, 2011, Deputy Prosecuting Attorney, James E. David, filed an Information in the Superior Court of the State of Washington, in and for the County of Clark, in which included monetary and identity theft in the first degree.

In case #11-038CNK, the Board finds and Respondent admits that he entered into a confession of judgment in a lawsuit that was filed against him by his former employer.

The Order provided and Respondent agreed to revocation of license #12617, effective August 6, 2012.



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Garchar, Michael J. (#4835):

CASE #11-029CNK

Stipulation and Order (Civil Penalty)

(May 22, 2012)

In case #11-029CNK, the Board finds and Respondent admits that he did not contact his client to inquire, discuss, or inform the client that, in his opinion, amounts the client listed as spousal support were not eligible to be deducted, and were not deducted as such, in accordance with Code Section 71 on clients 2009 and 2010 tax returns.

The Order provided and Respondent agreed to pay a civil penalty of \$500 for violation of OAR 801-030-0010(1)(b), Due professional care.

Grable, William T. (#8612) / William T. Grable PC CPA (firm #1028):

CASE #10-048CNK

Stipulation and Order

(March 16, 2011)

In case #10-048CNK, the Board finds and Respondent admits that he failed to timely participate in a peer review program for the period ending June 30, 2007. Upon notification that the Board opened this case, Respondent immediately enrolled in a peer review program and completed the peer review process.

The Order provided and Respondent agreed to no monetary or other disciplinary action for the violation of OAR 801-050-0020, Failure to enroll in a peer review program.

Gray, Todd (non-licensee):

CASE #10-081CNK

Stipulation and Cease and Desist Order (Civil Penalties)

(February 7, 2011)

In case #10-081CNK, the Board finds and Respondent admits that he represented to an employer that he was a CPA and used the abbreviation "CPA" in email messages. Respondent has never held a Certified Public Accountant certificate and permit in Oregon or any other state.

The Order provided and Respondent agreed to cease and desist from using the CPA designation and to pay civil penalties of \$5,000 for violations of ORS 673.320(3), Use of the CPA title or designation without holding a valid certificate or permit in Oregon.



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Guy, Kent D. (#12124):

CASE #12-005NK

Settlement Agreement and Stipulated Final Order

(Civil Penalties, Continuing Professional Education, Mentoring, Counseling)

(February 7, 2013)

In case #12-005NK, the Board finds and Respondent admits that he was an employee of Alison & Hill Tax Services and/or Alison Tax Services (Alison), as a staff accountant, from July 15, 2010 to December 23, 2011. In December of 2011 Respondent's employment with Alison was terminated.

On December 28, 2011, when Alison employees were preparing to mail personal income tax organizers to the firm's clients, it was discovered that client contact information appeared to be incorrect. Alison employees conducted a review and discovered that, between December 13, 2011 and December 15, 2011, Respondent had, on multiple occasions, corrupted the mailing address and phone contact information of about 229 of Alison's tax clients.

The Order provided and Respondent agreed to the assessment of civil penalties in the total amount of \$10,000 (stayed), to participate in monthly meetings with an approved mentoring group for a period of 12 months, monthly meetings with an approved counselor for a period of twelve months, and completion of an additional 20 hours of continuing professional education for violation of OAR 801-030-0005(2)(c), Use of confidential client information in a manner that was adverse to the interest of his employer; and violation of OAR 801-030-0020(1)(a) and (b), Conduct that would cause a reasonable person to have substantial doubts about Respondent's honesty, fairness, respect for the rights of his employer, and for the laws of the state and the Nation.

Henick, Martin J. (#4407):

CASE #10-109CNK

Stipulation and Order (Civil Penalty)

(August 15, 2011)

In case #10-109CNK, the Board finds and Respondent admits that he prepared and e-filed Client's business tax return with the Internal Revenue Service before client examined and approved the tax return, and before the client signed Form 8879-C. The IRS e-filer rules, described in IRS publication 3112, indicate that an Authorized IRS e-filer can only file a tax return after the taxpayer examines and authorizes the filing of the return via IRS e-file. Authorization is indicated by a signature on Form 8879-C.

The Order provided and Respondent agreed to pay a civil penalty of \$250 for violation of OAR 801-030-0010(1)(b), Due professional care.

Hodges, Sidney (#5572):

CASE #12-028NK

Settlement Agreement and Stipulated Final Order

(Resignation of License in Lieu of Revocation, Civil Penalty)

(July 23, 2013)

In case #12-028NK, the Board found that Respondent operated as a CPA while permit # 5572 was in lapsed status from: July 1, 2010 to March 12, 2012, and July 1, 2012 to August 23, 2013.

The Order provided and Respondent agreed to resign his license in lieu of revocation, and pay a total of \$10,000 in civil penalties as follows: \$2,000 each for three violations of ORS 673.320(3), Use of the CPA title or designation and engaging in the practice of public accountancy when he did not hold a valid certificate or permit in Oregon; \$2,000 for holding himself out as a member of a properly registered CPA firm and otherwise causing the firm to be in violation of ORS 673.160 and the Administrative Rules which govern firm registration and operation; and \$2,000 for falsely representing to the Board that he was on personal leave from June 2010 to December 2011, in violation of OAR 801-030-0020(1), Professional misconduct.



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Keller, Bob M. (#5010):

CASE #09-069CNK

Stipulation and Order (Civil Penalties)

(May 23, 2011)

In case #09-069CNK, the Board finds and Respondent admits that he directed client's bookkeeper, for client's S-Corporation, to convert the bookkeeping records to QuickBooks. Respondent did not review the converted records and did not know that some of the QuickBooks beginning balances were incorrect. The result was that the S-Corporation's incorrect financial information was reported on the client's personal tax returns. The same client owned another business reportable on Schedule-C. Respondent did not verify that income reported on Form's 1099 matched the income reported on the Schedule-C.

The Order provided and Respondent agreed to pay civil penalties of \$3,500 for violations of OAR 801-030-0010(1)(b), Due professional care.

MacBryde, Michael (Licensed in CA, Municipal Lic. #1494):

CASE #11-018CNK

Stipulation and Order (Civil Penalty)

(November 14, 2011)

In case #11-018CNK, the Board finds and Respondent admits he signed an audit report before he was listed on the Oregon municipal roster.

The Order provided and Respondent agreed to pay a civil penalty of \$1,500 for violation of OAR 801-020-0620(5), the requirement to be admitted to the Municipal Roster when bidding, contracting, or otherwise offering to issue or issuing an audit, under ORS 297.405 to ORS 297.555.

MacGlashan, Susan (#6110):

CASE #11-016CNK

Stipulation and Order (Civil Penalty)

(August 15, 2011)

In case #11-016CNK, the Board finds and Respondent admits that she used the CPA designation on work related correspondence while holding an inactive permit.

The Order provided and Respondent agreed to pay a civil penalty of \$100 for violation of ORS 673.320(3), Use of the CPA designation without an active license.

Mercer, Gary (# 3372):

CASE #11-014CNK

Stipulation and Order (Civil Penalties)

(August 13, 2012)

In case #11-014CNK, the Board finds and Respondent admits that, on January 13, 2011, he sold his accounting practice and transferred his client files to another CPA, without obtaining the prior written consent of his clients.

The Order provided and Respondent agreed to pay civil penalties of \$500 for violation of OAR 801-030-0015(1)(a)(A), Confidential client information; and violation of OAR 801-030-0015(2)(d)(A), Custody and disposition of working papers.



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Nease, Michael G. (#5941)/Michael G. Nease CPA PC (firm #682):

CASE #11-009CNK

Stipulation and Order (License Revocation and Firm termination)

(May 23, 2011)

On March 18, 2011, Lane County Assistant District Attorney filed Information #201106281 in the Circuit Court of the State of Oregon for Lane County accusing Nease of three counts of aggravated theft in the first degree, class B felonies.

In case #11-009CNK, the Board finds and Respondent admits that he used employer funds to make unauthorized payments on his personal credit cards in an amount that does not exceed \$107,500.

The Order provided and Respondent agreed to revocation of Mr. Nease's license #5941 and termination of firm #682 for 3 violations of OAR 801-030-0020(1), Professional misconduct.

O'Donnell, Matthew (#7372):

CASE #12-035NK

Stipulation and Order (Civil Penalties)

(December 18, 2012)

In case #12-035NK, the Board finds and Respondent admits that he submitted false information on a firm renewal application. The firm renewal application indicated that, in addition to Respondent, Respondent's firm employed at least one staff person, which works a minimum of 20 hours per week, who was licensed to practice public accountancy under ORS 673.150. After the firm's renewal was complete, the Board received information indicating that the licensee listed on the firm renewal application was not and never had been employed by the firm. Therefore, the firm did not meet the requirements to use a plural firm name.

The Order provided and Respondent agreed to pay civil penalties of \$15,000 for violations of OAR 801-030-0005(2), Integrity and Objectivity; OAR 801-030-0020(1), Professional Misconduct; OAR 801-030-0020(6), False and Misleading Firm Names; and OAR 801-030-0020(6), Plural Firm Names. In addition to the civil penalties, the Order provided for recovery of costs in the amount \$2,000 pursuant to ORS 673.170(10).

Ostermiller, Kurt W. (#8302):

CASE #10-083CNK

Final Order adopting OAH Proposed Order #1002118
(Civil Penalties, Cost Recovery)

(February 8, 2012)

In case #10-083CNK, the Board finds that Respondent held an active license in Oregon beginning April 29, 1996 through June 30, 1996. Respondent did not renew or reinstate license #8302 at any time after it expired in 1996. In 2009 and 2010, Respondent used the CPA designation on business cards, a membership profile, and on his business website.

The Order provided civil penalties of \$15,000 for three violations of ORS 673.320(3), Use of the CPA designation without an active license; and recovery of costs associated with disciplinary action totaling \$5,898.88.

PricewaterhouseCoopers LLC (firm #1039):

CASE #11-037CNK

Stipulation and Order (Civil Penalty)

(December 5, 2011)

In case #11-037NK, the Board finds and Respondent admits that the firm issued an audit report on an Oregon municipality. The report was signed by a partner that was not listed on the municipal roster.

The Order provided and Respondent agreed to pay a civil penalty of \$10,000 for violation of OAR 801-020-0620(5), Requirement that for any person who bids, contracts, or otherwise offers to issue or issues an audit, under ORS 297.405 to ORS 297.555, to be admitted to the Municipal Roster.



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Pozzi, Giancarlo (#6959):

CASE #12-053NK

Settlement Agreement and Stipulated Final Order
(Civil Penalty, Continuing Professional Education)

(May 6, 2013)

In case #12-053NK, the Board found that Respondent failed to maintain safe custody of client records and working papers.

The Order provided and Respondent stipulated that he failed to implement reasonable procedures for the safe custody of client records and working papers, in violation of OAR 801-030-0015(2)(d)(C), Custody and disposition of working papers. The Order provided and the Respondent agreed to a civil penalty of \$3,000 and 10 hours of Continuing Professional Education (CPE) as follows: 4 hours CPE in ethics as it relates to confidentiality and 6 hours in subjects that pertain to the Respondent's public accounting practice.

Pryse, Kevin (#4934):

CASE #11-022CNK

Stipulation and Order (Civil Penalties)

(August 6, 2012)

In case #11-022CNK, the Board finds and Respondent admits that he provided tax services to husband-shareholder, wife-shareholder, and their company, while he was also a company shareholder; he did not report spousal support on either the wife-shareholder or the husband-shareholder's individual income tax returns (after they were divorced); did not recommend that they file amended tax returns to correctly report the spousal support; did not report all allowable depreciation in accordance with the company's depreciation schedule; and advised the wife-shareholder that she could resolve a duplicate repayment of a loan by giving him 10% of the money she would receive upon sale of the company.

The Order provided and Respondent agreed to pay civil penalties of \$7,000 for violations of OAR 801-030-0005(2), Conflict of interest, OAR 801-030-0010(1)(b), Due professional care, and OAR 801-030-0020(1), Professional misconduct.

Rodney, Ryan (unlicensed in Oregon):

S #12-033NK

Final Order by Default (Civil Penalty)

(April 23, 2012)

Respondent was licensed as a CPA in Arizona but was not licensed in Oregon as a CPA or a PA or any license that would permit him to prepare and file income taxes in Oregon. His principal place of business was in Oregon and he advertised on an internet website and on Craigslist that he was a CPA and was qualified to provide various tax services including tax preparation, in the State of Oregon, and used a business name that included the designation "CPA".

The Order provided that he had violated ORS 673.320(3), Use of the CPA designation without an Oregon license, and assessed a \$5,000 civil penalty and recovered Board investigation costs of \$607.25.

Schoenstein, Eric (#7450):

CASE #11-025CNK

Stipulation and Order (Civil Penalty)

(November 10, 2011)

In case #11-025CNK, the Board finds and Respondent admits that he used the CPA designation in his biography listed on his employer's website without indicating that he held an inactive certified public accountant permit.

The Order provided and Respondent agreed to pay a civil penalty of \$1,800 for violation of ORS 673.320(3), Use of the CPA designation without an active license.



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Sheets, David (#5947):

CASE #12-031NK

Stipulation and Order (Suspension of License and Civil Penalties)

(February 7, 2013)

In case #12-031NK, the Board finds and Respondent admits that he did not submit a renewal application to the Board on or before his renewal period of June 30, 2011. Therefore, Respondent's license lapsed on July 1, 2011. Respondent has a history of allowing his license to lapse and then applying for reinstatement during the following tax year. Respondent allowed his license to lapse a total of seven times, and renewed his license late three times, between 1991 through 2011. In February of 2012, Respondent requested a reinstatement application to renew his license. On February 21, 2012, Respondent submitted an email to the Board indicating that he had filed tax returns for clients after July 1, 2011, the date his license had lapsed.

The Order provided and Respondent agreed that his license shall be suspended, effective February 28, 2013 through February 28, 2014, he shall not practice public accountancy or sign documents that require the signature of a CPA, shall not supervise professional staff in the practice of public accountancy, shall not use the CPA designation in any manner whatsoever, will provide the Board with the names and contact information of his clients, shall send a letter to each client advising them that his permit to practice public accountancy has been suspended, and notify his clients, in writing, that they need to engage a new accountant to carry on work in progress and prepare tax returns during the year 2013.

Respondent also agreed to pay civil penalties in the total amount of \$10,000 as follows:

- A) \$5,000 for violation of ORS 673.320(3), Use of the title or designation certified public accountant or the abbreviation CPA without holding a valid license; and
- B) \$5,000 for violation of OAR 801-030-0020(1), Professional misconduct by showing disregard for Oregon state law through his repeatedly allowing his license to lapse or by renewing late.

Shiraishi, Christopher (#4818) /Hunt Shiraishi LLC (firm#2109):

CASE #11-024CNK

Stipulation and Order (Civil Penalty)

(February 6, 2012)

In case #11-024CNK, the Board finds and Respondent admits that when submitting an initial firm registration application and subsequently submitting a firm renewal application, Respondent did not provide accurate information. Respondent answered the question, "Has any Oregon licensee associated with the firm been revoked, suspended, or denied the right to practice public accountancy in any jurisdiction or the right to perform services licensed under the other regulatory authority?" Respondent answered "No" when in fact, a partner in the firm held a suspended license.

The Order provided and Respondent agreed to pay a civil penalty of \$1,000 for violation of OAR 801-030-0020(7)(b)(B), Failure to respond fully and truthfully to inquiries from and comply with all Board requests.

Sikora, Nancy (#4819):

CASE #10-105CNK

Stipulation and Order (Civil Penalty)

(December 5, 2011)

In case #10-105CNK, the Board finds and Respondent admits that she provided a copy of a letter containing confidential client information to a 3rd party for proofreading.

The Order provided and Respondent agreed to pay a civil penalty of \$500 for violation of OAR 801-030-0015(1)(a)(A), Confidential client information.



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Slovick, Wayne J. (#2490):

CASE #11-065CNK

Stipulation and Final Order (Civil Penalties)

(August 6, 2012)

In case #11-058CNK, the Board finds and Respondent admits that he was appointed trustee of a client's Family Joint Gift Trust, Life Insurance Trust, and three trusts belonging to the client's grandchildren. Respondent resigned as trustee of the Family Joint Gift Trust on March 2, 2009. A year later, Respondent wrote and cashed a check made payable to himself from the Joint Gift Trust in payment of his fees. Respondent was directed by the client's attorney to resign as the trustee of the three grandchildren trusts and return any and all records in his possession. Respondent did not resign as trustee of the three grandchildren trusts and did not return the requested records until two years after the request was made.

The Order provided and Respondent agreed to pay civil penalties of \$6,000 for violation of OAR 801-030-0005(2), Integrity and objectivity; and violation of OAR 801-030-0020(1), Professional misconduct.

Steers, Timothy (#4939):

CASE #07-07-019/N-07-031

Final Order adopting OAH Proposed Order #901451
(Suspension, Civil Penalties, Cost Recovery)

(February 18, 2011)

The Administrative Law Judge concluded that when Respondent failed to withdraw from an engagement he violated OAR 801-030-0005(1), Independence, and when he failed to respond to a Board inquiry, he violated OAR 801-030-0020(7)(b)(A).

The Order N-07-031 adopts OAH Proposed Order #901451 and provided civil penalties of \$6,000, and suspension of license #4939 for a period of 7 years for violations of OAR 801-030-0005(1), Independence; and OAR 801-0030-0020(7)(b)(A), Failure to respond to a Board inquiry. The Order provided for recovery of costs associated with disciplinary action totaling \$15,161.47.

Stevens, Brian D. (#6335):

CASE #09-008CNK

Stipulation and Order (Revocation of License)

(May 23, 2011)

In case #09-008CNK, the Board finds and Respondent admits that he owned 25% of Summit 1031 Exchange (Summit). In the course of its business activities as a Qualified Intermediary, Summit entered into contracts with exchange clients. The contract stated that client's funds would be deposited into a financial institution. Respondent and other principals of Summit did not maintain client exchange funds in a financial institution. Without the exchange clients' knowledge, Respondent, and the other principals of Summit, loaned exchange funds to Inland Capital Corporation, Inc., a company owned by Respondent and the other principals of Summit. Inland then loaned funds to LLCs owned by Respondent and the other principals of Summit. In about 2006, Summit experienced liquidity problems and in 2008 Summit entered into bankruptcy with a shortfall of approximately 13.7 million dollars. On April 7, 2011, Respondent appeared in federal court and entered a plea of guilty to two felony charges.

The Order provided and Respondent agreed to Revocation of Mr. Steven's license #6335, and to not seek reissuance of a CPA license for a period of 5 years.

Tan, Jenni (#non-licensee):

CASE #10-096CNK

Stipulation and Order (Civil Penalties)

(May 23, 2011)

In case #10-096CNK, the Board finds and Respondent admits that Respondent indicated in campaign flyers, newspaper advertisements, and in the Clackamas County Voter's Pamphlet, that she was a "Certified Public Accountant" or "CPA". Respondent did not indicate in the publications and advertisements that her license was issued in California.

The Order provides for and Respondent agreed to pay civil penalties of \$750 for violations of ORS 673.320(3), Permit or registration required to use the CPA designation.



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Ternberg, Jay (#6217):

CASE #10-094CNK

Stipulation and Order (Civil Penalties)

(August 15, 2011)

In case #10-094CNK, the Board finds and Respondent admits that he failed to assist a client in making a response to an IRS notice regarding discrepancies found on a tax return he prepared. He also failed to respond, on multiple occasions, to the client's request for records. Respondent failed to timely provide the client's records. Respondent also failed to timely provide documents requested by the Board during the investigation process.

The Order provided and Respondent agreed to pay civil penalties in the amount of \$8,000 for violations of OAR 801-030-0010(1)(b), Due professional care; OAR 801-030-0015(2)(b), Requested records; and OAR 801-030-0020(7)(c), Failure to cooperate fully with a Board investigation.

Traxton, Aaron (#12329):

CASE #11-058CNK

Stipulation and Final Order (Civil Penalty)

(October 24, 2012)

In case #11-058CNK, the Board finds and Respondent admits that beginning May 5, 2009 through November 18, 2011, Respondent practiced public accountancy using the plural firm name "Traxton & Associates, LLC". Other than Respondent, the firm did not employ a person which was licensed to practice public accountancy, under ORS 673.150, who worked a minimum of 20 hours per week.

The Order provided and Respondent agreed to pay a civil penalty of \$200 for violation of OAR 801-030-0020(6)(c)(A), Plural firm names.

Ulbricht, Kenneth B. (#3614):

CASE #10-045CDC

Stipulation and Order (Civil Penalty)

(May 23, 2011)

In case #10-045CDC, the Board finds and Respondent admits that Respondent's client engaged a new CPA. The new CPA requested, on behalf of the client, that Respondent provide him with client records. The CPA made the same records request, on multiple occasions, over a three month period. Respondent only began to cooperate and provide the requested records after Respondent was informed a complaint would be submitted to the Board.

The Order provided and Respondent agreed to pay a civil penalty of \$1,000 for violation of OAR 801-030-0015(2)(b)(B), Requested records.



DISCIPLINARY ACTION REPORT IN ALPHABETICAL ORDER BY LAST NAME

Final Board Actions from January 1, 2011 – November 30, 2013

Public Information Updated December 4, 2013

Ussing, Melvin (#2431):

CASE #12-034NK

Settlement Agreement and Stipulated Final Order
(Resignation of License, Civil Penalty)

(August 6, 2013)

In case #12-034NK, the Board found that Respondent engaged in the practice of public accountancy while in lapsed status, failed to provide a written response to the Board within 21 days of the Board's written request for information, and continued to advertise and solicit business even after the Board's notice directed him to discontinue doing so.

The Order provided and Respondent stipulated that Respondent engaged in the practice of public accountancy by preparing and/or signing tax returns as a CPA while his license was in lapsed status or otherwise invalid in violation of ORS 673.320(3); failed to cooperate and fail to provide a written response to the Board within 21 days of the date of the Board's written response request for information in violation of OAR 801-030-0020(7); and continued to use the CPA designation for personal gain and continued to advertise and solicit business in violation ORS 673.320(3) after the Board's notice to him to discontinue doing so, which constitutes a violation under OAR 801-030-0020(1), Professional Misconduct. Civil penalties of \$20,000 are permanently stayed on the condition Respondent resigns his license, provides proof he has sold his business, and does not engage in the practice of public accountancy.

Vajratkar, Shrikant:

CASE #12-075NK

Settlement Agreement and Stipulated Final Order (Civil Penalty)

(May 6, 2013)

In case #12-075NK, the Board found that Respondent used the CPA designation in his email signature without specifying that he was licensed in the State of Washington, not Oregon.

The Order provided and Respondent agreed to a \$100 civil penalty for a violation of ORS 673.320(3), Use of the title or designation Certified Public Accountant.

Van Houten, Carol (#4051):

CASE #10-023CNK

Stipulation and Order (Surrendered License)

(February 7, 2011)

In case #10-023CNK, the Board does not find that Respondent has or has not violated any statutes or regulations. Respondent agrees to surrender her CPA certificate and permit and may then refer to herself as a "former CPA".

Wheatley, Jacolyn C. CPA (#8848) / Jacolyn C. Wheatley CPA, LLC (#1960): **CASE #10-046CNK**

Stipulation and Order (Civil Penalties and Continuing Professional Education)

(February 7, 2011)

In case #10-046CNK, the Board finds and Respondent admits that on the December 2009 firm registration/renewal application for firm #1960, Respondent indicated that she would enroll the firm in a peer review program. Respondent had made a similar statement in prior firm registration/renewal applications, but had never enrolled in a peer review program. At the time the Board considered case #10-046CNK, Respondent and Respondent's firm were no longer actively offering public accounting services. Respondent was working in private industry.

The Order provided and Respondent agreed to pay civil penalties of \$3,500 for violation of OAR 801-050-0020, Failure to enroll and participate in a peer review program. If Respondent offers public accounting services after the date of the order, she shall complete 40 hours of additional Continuing Professional Education, and if Respondent performs audit, attestation, or compilation services the first two engagements shall be subject to a pre-issuance review.



DISCIPLINARY ACTION REPORT IN ALPHABETICAL ORDER BY LAST NAME

Final Board Actions from January 1, 2011 – November 30, 2013

Public Information Updated December 4, 2013

Whitney, Scott A. (#9638):

CASE #11-045NK

Settlement Agreement and Stipulated Final Order (Revocation of License)

(February 7, 2013)

In case #11-045NK, the Board finds and Respondent admits that he made recommendations to clients to loan money to a company. The loans should have been characterized as securities transactions, and registered as such. The loans, totaling approximately \$3.4 million, were never repaid to Respondent's clients.

On October 2, 2012, Respondent entered into a plea agreement in Linn County Circuit Court and was convicted of one (1) count of Racketeering and four (4) counts of Unlawful Offer or Sale of Securities. Respondent was sentenced to 36 months in prison for his Racketeering conviction and 18 months in prison for each count of his Unlawful Offer or Sale of Securities convictions, sentences to run concurrently. Respondent was also sentenced to 24 months of Post-Prison Supervision and required to pay fines, assessments, and full restitution to his victims.

The Order provided and Respondent agreed to revocation of his license pursuant to ORS 673.170(2)(g), Conviction of a felony; and violation of ORS 673.170(2)(h), Conviction of a crime, an essential element of which is dishonesty, fraud, or misrepresentation.

Wilhelm, Keith:

CASES #12-002NK & #12-009NK

Settlement Agreement and Stipulated Final Order (Civil Penalty)

(November 6, 2012)

Cases #12-002NK and #12-009NK were considered together and finalized with a single Stipulation and Final Order. Respondent was licensed as a CPA in California but was not licensed in Oregon as a CPA or a Tax Preparer. His principal place of business was in Oregon and he prepared and filed over 100 tax returns with the Oregon Department of Revenue and used the CPA designation on a power of attorney form.

The Order provided and Respondent agreed that he had violated ORS 673.320(5), Use of the CPA designation without an Oregon license, and agreed to a \$5,000 civil penalty.

Wilson, Daniel W. (#10650) / Luther & Wilson PC (firm #1815):

CASE #10-106CNK

Default Final Order (Suspension, Civil Penalties, Cost Recovery)

(November 1, 2011)

In case #10-106CNK, the Board finds that Respondent used the CPA designation and engaged in the practice of public accountancy while his permit was lapsed, provided false and misleading statements on at least three firm renewal applications, failed to obtain client authorization to release client records, failed to disclose differing interests in a lease agreement, failed to respond to a request for records. The Board finds that Respondent's firm provided and issued reports on review and compilation services after the firm was terminated. Additionally, the firm also failed to enroll and participate in a peer review program for the periods 2006 through November 2010,

The Order provided a two-year license suspension and civil penalties totaling \$9,000 for violations of OAR 801-030-0020(1), Professional misconduct; OAR 801-030-0020(7), Providing false and misleading information to the Board; OAR 801-050-0020, Failure to enroll in peer review; OAR 801-030-0015(1) and (1)(a)(A), Confidential client information; OAR 801-030-0020(8), Business transactions with clients; OAR 801-030-0015(2)(b), Requested client records; ORS 673.320(1) and (3), Use of the CPA designation and engaged in the practice of public accountancy. The Order also provided for recovery of costs associated with disciplinary action of in the amount of \$3,326.30.



DISCIPLINARY ACTION REPORT IN ALPHABETICAL ORDER BY LAST NAME

Final Board Actions from January 1, 2011 – November 30, 2013

Public Information Updated December 4, 2013

Wilson, Donald L. (#1637):

CASE #10-047CNK

Stipulation and Order (Civil Penalties)

(May 23, 2011)

In case #10-047CNK, the Board finds and Respondent admits that he made false and misleading statements on the 2006-2007 and 2010-2011 firm renewal registrations forms, in letters to the Board dated July 24, 2006, March 16, 2010 and May 28, 2010, and during an October 20, 2010 telephone discussion when he represented that the firm had complied with peer review requirements or was in the process of obtaining a peer review when, in fact, the firm had not had a peer review since April 30, 2002.

The Order provided and Respondent agreed to pay civil penalties of \$16,000 and agrees that his privilege to practice public accounting is restricted from performing attest or compilation services for violations of OAR 801-030-0020(7)(c)(B), Hindering or obstructing the Board's attempt to obtain information about the firm's most recent peer review on or before October 21, 2006; OAR 801-050-0020(1), Failure to participate in peer review program in 2005 and 2008; OAR 801-050-0040(2), Failure to submit the firm's most recent peer review completion letter or acceptance letter with the 2010 firm renewal registration form; and OAR 801-030-0020(1)(a) and (b), Professional misconduct.

Winkel, Richard (#10153):

CASE #11-004CNK

Stipulation and Final Order (Civil Penalties)

(December 13, 2011)

In case #11-004CNK, the Board finds and the Respondent admits that he failed to expand audit testing of accounts receivable, accounts payable, and failed to adequately document audit procedures.

The Order provided and Respondent agreed to pay civil penalties of \$500 for violation of OAR 801-030-0010(1), General Standards; and violation of OAR 801-030-0010(2), Auditing Standards.

Wong, Rosalina (#8462):

CASE #10-129CNK

Stipulation and Order (Revocation of License)

(June 13, 2011)

In case #10-129CNK, the Board finds that Respondent, who was randomly selected to participate in an audit to verify the accuracy of CPE reported on Respondent's renewal application, submitted falsified proofs of completion.

The Order provided and Respondent agreed to revocation of Ms. Wong's CPA license #8462, for violation of OAR 801-030-0020(1), Professional misconduct.

FOR MORE INFORMATION

If you have inquiries regarding public information about disciplinary action taken by the Board, please write to:

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