



OREGON BOARD OF ACCOUNTANCY

CPE Committee

Minutes – April 28, 2015

Telephone Conference Call

Committee Members Present

Rina Byrne, CPA (*Vice-Chair*)
Al Crackenberg, PA (*Board Liaison*)
Belinda Watters, CPA
Sally Jaeggli, CPA
Tonya Moffitt, CPA
Linda Weber, CPA

Excused Absence

Rob Moody, CPA (Chair)

Staff Present

Kristen Adamson, Licensing Specialist
Joel Parks, Licensing Specialist
Kimberly Fast, Licensing Manager

1. CALL TO ORDER

Committee Vice-Chair, Rina Byrne, called the telephone conference meeting to order at 1:03 p.m. and announced the meeting was being recorded.

2. APPROVAL OF MINUTES

A. January 13, 2015

Ms. Moffitt corrected the spelling of her name.

COMMITTEE ACTION: Ms. Jaeggli moved to approve the minutes with the corrections. Ms. Byrne abstained.

MOTION PASSED. 4 Ayes

Ms. Byrne had a question about Yellow Book standards, and whether further discussion was needed.

3. REPORT OF BOARD ACTION

A. February 03, 2015

Mr. Crackenberg reported that the Board accepted all recommendations submitted by the committee. There was some discussion on Yellow Book standards as a follow up from the previous meetings, however no action was needed.

4. MUNICIPAL AUDITOR PROGRAM

A. New Applications

1. Jodi Daugherty

Ms. Jaeggli identified an issue with two of the HUD courses in the GAGAS category, noting that they were specific to HUD and not Yellow Book. Ms. Watters also struggled with the HUD courses. Ms. Byrne noted that the Audits of State and Local Governments course was narrowly focused on the Single Audit and the title was somewhat misleading. Ms. Byrne felt that the applicant did not meet the category requirements. Further, it appears that the HUD courses and the Micro Mash course "Audits of States, Local Governments and Non Profit Organizations" could be applied to the Single Audit category, but not the Audits of State and Local Government category. Ms. Jaeggli quoted Mr. Moody from a previous meeting, when he noted that "the 2011 revision of the Yellow Book incorporates AICPA standards by reference. The common belief is now that any CPE that qualifies for Audits of State and Local Governments will now satisfy Yellow Book requirements." Ms. Byrne reiterated that the applicant satisfied everything but the Audits of State and Local Government category.

COMMITTEE RECOMMENDATION: Ms. Moffitt moved to defer Jodi Daugherty's application pending four additional hours in Audits of State and Local Government

MOTION PASSED. 5 Ayes

2. David Herman

Ms. Moffitt felt he had enough hours in all the categories, although not all classes qualified; he had more than enough hours to cover any deleted hours. Ms. Byrne was not comfortable with the Single Audit category. Ms. Watters was struggling with the Single Audit as well, appearing to be too focused on Yellow Book and not Single Audit. Ms. Byrne noticed he did not have four hours in the Single Audit category and would vote to defer him until he has them. The group ultimately decided that he needed only three additional hours in the Single Audit category because one hour could be reappropriated from the PES course, "Auditing Governments and Not-For-Profit Organizations".

COMMITTEE RECOMMENDATION: Ms. Byrne moved to defer David Herman's application pending the accrual of 3 hours in the Single Audit Act category.

MOTION PASSED. 5 Ayes

3. Amy Zarosinski

Ms. Byrne verified the applicant had met the requirements and the committee agreed.

COMMITTEE RECOMMENDATION: Ms. Jaeggli moved to find that there is sufficient evidence to make a preliminary finding that the applicant Amy Zarosinski has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690.

MOTION PASSED. 5 Ayes

5. NEW BUSINESS

A. Application Update

Ms. Moffitt explained that she wanted to make the instructions more visible, and referred to them on the application under the heading "Subject Requirements." Ms. Byrne agreed with the changes and thought that more information could be included in the instructions to contrast the different categories. Ms. Jaeggli suggested that in the Yellow Book category particularly, there should be some clarification of what the committee is looking for. Ms. Weber noted that it might help to guide applicants to avoid industry-specific courses. Ms. Byrne added that the second sentence of the instructions needed work. Ms. Moffitt and Ms. Byrne agreed that they would work on the project, circulate it between committee members, and have it revised by the next meeting.

6. ADJOURN

Ms. Byrne adjourned the meeting at 1:30 p.m.