

OREGON BOARD OF ACCOUNTANCY
BOARD MINUTES
May 18, 2009

Lillis Hall
University of Oregon

Eugene, OR

*The Board of Accountancy protects the public by regulating
the practice and performance of all services
provided by licensed accountants.*

Working lunch will be provided

Board Members Present	Guests Attending
James Gaffney, CPA, Chair	Jeff Dover, Asst. Attorney General
Ray Johnson, CPA, Vice-Chair	Cheryl Langley, OSCPA
Roberta Newhouse, CPA, Treasurer	Janice Essenberg, CPA, OSCPA
Stuart Morris, PA	Nichole Kobliha, CPA, OSCPA
Kent Bailey, CPA	Ed Savre, CPA 10:30 a.m.
Jessie Bridgham, CPA	Cheryl Guiddy 10:30 a.m.
Eric Lind, Public Member	Jens Andersen, CPA
	Laurie Tish, NASBA
Staff Members	John Pinzelik, Esq. 11:00 a.m.
Pat Hearn, Executive Director	Ms. Mathews esq. 9:00 a.m.
Noela Kitterman, Investigator	Keven Steege 9:00 a.m.
Kimberly Bennett, Cte. Coordinator	Marc Collard 10:00 a.m.
Joyce Everts, Committee Coordinator	Eric Poer 11:00 a.m.
Heather Shepherd, Cte. Coordinator	Morton Bohn 8:30 a.m.
	Faculty & Students U of O
	Eugene Firms

1. CALL TO ORDER

A quorum being present, Chair Gaffney called the meeting to order at 8:05 a.m., introduced the guests and appointed Kent Bailey process observer. Laurie Tish, CPA-WA, is a member of the Washington Board of Accountancy as well as the NASBA Board of Directors. Ms. Tish gave an update on current NASBA activity and asked the Board members to voice concerns. Ms. Tish remained in the meeting until lunchtime.

2. APPROVAL OF MINUTES

A. March 25, 2009, March 31, 2009 and April 23, 2009

BOARD ACTION: Moved by Johnson and carried to approve the March 25, 2009, March 31, 2009 and April 23, 2009 Board minutes.

VOTE: 7 ayes

3. REPORT OF CHAIR

Mr. Gaffney stated, and the Board previously agreed, that the 2009 Oswald West Award will be given to the family of Lynn Angland CPA. The award will be presented to the family at the August 2009 Board meeting.

4. REPORT OF VICE CHAIR

A. Action from Work Session

1. See Work Session minutes

5. REPORT OF TREASURER

A. March 2009

Roberta Newhouse stated that revenue is \$186,000 ahead of projection and expenses are \$71,000 over projection. The Board has a current ending balance of \$962,310. The State requests that small Boards have an ending balance equal to about six months of operations.

6. OTHER CASE MATTERS

A. Gary Stapleton, proposed order

Stapleton deducted alimony on Client's 2003 tax return. The deduction was disallowed by Oregon Department of Revenue. After considering this matter and statements made by Stapleton in a prior Board meeting the Board issued a Notice of Proposed License Revocation and \$3,000 Civil Penalty. A hearing was scheduled for July 16, 2008. Prior to hearing the Board entered into settlement negotiations and the July 16, 2008 hearing was mistakenly cancelled. A new pre-hearing conference was scheduled for October 20, 2008. A hearing is scheduled for January 21, 2009. The Board reviewed the Administrative Law Judge (ALJ) Order to revoke Mr. Stapleton's CPA permit and to assess a \$3,000 civil penalty.
James Gaffney abstained because he testified in the hearing.

BOARD ACTION: Moved by Bailey and carried to accept the ALJ Order.

VOTE: 6 ayes, 1 abstained (Gaffney)

B. David Sheets, reinstatement application

Mr. Sheets entered into CO-08-046 on July 23, 2008. The Consent Order required all CPE programs to be approved in advance by the Board and to be conducted in a classroom environment. Mr. Sheets submitted a reinstatement application on February 18, 2009. The programs were completed in a classroom environment but were not approved by the Board in advance.

Mr. Sheets wrote a letter to the Board notifying the Board that the original Consent Order he reviewed, did not have the language, which included the approval in advance by the Board, but had asked that some of the language be changed. Mr. Sheets received the updated Consent Order. Mr. Sheets did not read the Consent Order a second time but instead, signed the document and mailed it back to the Board office.

BOARD ACTION: Moved by Morris and carried to approve the reinstatement application.

VOTE: 7 ayes

C. Dennis M. Weldon, CO-06-125

Mr. Weldon entered into Consent Order CO-06-125 on December 11, 2006. The Consent Order suspended the CPA permit and license for a period of three (3) years, assessed a civil penalty in the amount of \$15,000 and 32 hours of CPE. \$5,000 of the civil penalty was stayed subject to satisfactory completion of all requirements of the Consent Order. The CPE requirement was to be completed by June 30, 2007 and proof of completion submitted to the Board on or before July 31, 2007. Ms. Rives allowed an extension until November 10, 2008 to complete the CPE hours and provide proof of completion to the Board. To date, Mr. Weldon has not submitted all the required CPE hours.

BOARD RECOMMENDATION: The Board directed Mr. Hearn to write a letter to Mr. Weldon informing him that he is out of compliance with his Consent Order and the information will be considered when he applies for reinstatement.

D. Richard R. Harris, CO-07-001

Mr. Harris entered into Consent Order CO-07-001 on February 26, 2007. The Consent Order assessed a civil penalty in the amount of \$10,000 and 32 hours of CPE. \$6,000 of the civil penalty was stayed subject to satisfactory completion of all requirements of the Consent Order. The CPE requirements were to be completed on or before September 30, 2007 and proof of completion submitted to the Board on or before October 31, 2007. To date the required CPE has not been received in the Board office.

BOARD ACTION: Moved by Johnson and carried to issue Notice suspending CPA license and permit 5405 until the CPE required in CO-07-001 is complete and payment of the \$6,000 stayed civil penalty.

VOTE: 7 ayes

7. COMPLAINTS COMMITTEE

A. Report of Complaints Committee

1. Acceptance of Minutes
 - a. March 20, 2009
 - b. April 24, 2009

BOARD ACTION: Moved by Johnson and carried to approve the March 20 and April 24, 2009, Complaints Committee minutes.

VOTE: 7 ayes

B. Consent Agenda

1. Complaint Investigations

- a. Perkins & Company PC 06-01-001

The Complaints Committee has another complaint in which Perkins & Company PC allegedly accepted commissions from a tax shelter client. The Committee wants to evaluate both complaints at the same time.

BOARD ACTION: Moved by Johnson and carried to defer until both complaints have been investigated.

VOTE: 7 ayes

- b. Seydel Lewis Poe Moeller & Gunderson LLC 08-09-027

The Board received a copy of the Secretary of State - Division of Audits' (DOA) review letter regarding the audit report of La Grande Rural Fire Protection District prepared by Michael Moeller (Moeller) partner with Seydel, Lewis, Poe, Moeller & Gunderson LLC (Firm).

The DOA letter summarized findings related to Moeller's Auditor's Report. DOA conducted a desk review of the Audit Report and the DOA requested that Moeller submit a revised Auditor's Report.

At that time, the Board expressed concerns about the Firm's Quality Control system and decided to review five selected audits to determine if the Firm's system of Quality Control is adequate.

Kent Bailey abstained as Seydel Lewis Poe Moeller & Gunderson LLC is a competitor of Guyer Lindley Bailey & Martin CPAs PC dba Guyer & Assoc.

Board Discussion: *The Board concurred with the contract investigator that the public was not harmed.*

BOARD ACTION: Moved by Johnson and carried to find no violation.

VOTE: 6 ayes, 1 abstained (Bailey)

2. Other Investigations

a. David O. Christensen 08-02-003

In 2004, Christensen received \$90,000 from a family trust after being appointed Custodian on behalf of his daughter, Elizabeth. The funds were to be distributed to Elizabeth when she became 21 years of age. A police investigation concluded that Christensen embezzled some or all of the \$90,000. A Washington district attorney filed criminal charges against Christensen. Christensen subsequently plead guilty to felony theft. Christensen is also under investigation by the Washington State Board of Accountancy; their process is not yet complete.

ALLEGED VIOLATION(S)

OAR 801-030-0020(1) Professional misconduct

BOARD ACTION: Moved by Johnson and carried to revoke Mr. Christensen's CPA permit.

VOTE: 7 ayes

b. Morton Bohn 08-09-029

Morton Bohn (Bohn) represented a client before the Oregon Department of Revenue (DOR) during an audit of the client's 2005 and 2006 tax returns. While representing the client, Bohn ignored DOR communications and attempted to dictate the terms of the audit.

ALLEGED VIOLATION(S)

ORS 673.320(3) Use of the CPA designation while status is inactive

ORS 673.170(2)(c)(A) Disciplinary actions; grounds

Lacked fitness to represent a client before Oregon Department of Revenue

OAR 801-030-0020(1) Professional Misconduct

Engaged in conduct that indicates a lack of respect for the laws of the state.

Committee Discussion: This is the second complaint against Mr. Bohn. Bohn

had heart trouble and financial problems and this case was deferred at the January 16, 2009 Complaints Committee meeting. Since that meeting, Charles Paternoster, Esq. has withdrawn as Bohn's attorney. On different loan applications Mr. Bohn falsified his tax returns. Bohn did not cooperate with DOR and disregarded DOR's requests for documents to support Client's Cost of Goods Sold and Schedule C expenses. Bohn did not comply with state laws that govern Department of Revenue audits. Bohn did not notify DOR or Client that he renewed his permit as inactive and was no longer eligible to represent Client during the audit.

Committee Recommendation: Moved and carried to recommend a \$7,000 total civil penalty for violation of ORS 673.320(3), Use of the CPA designation while status is inactive (\$1,000); ORS 673.170(2)(c)(A) Disciplinary actions, Lack of Fitness (\$1,000); OAR 801-030-0020(1) Professional Misconduct (\$5,000) and suspension of CPA permit for three (3) years.

Mr. Bohn arrived at the meeting at 8:10 a.m. and made the following statements:

- Bohn misunderstood the meaning of inactive status
- There was nothing I could do to comply with the DOR; my client operates on a cash basis and there are no documents
- Bohn requested the Board find no violation with respect to all three (3) alleged violations

Board Discussion: *Bohn has two prior incidents; a letter of concern in July 1998 and a cease and desist in January 2007.*

BOARD ACTION: Moved by Johnson and carried to assess a \$7,000 total civil penalty for violation of ORS 673.320(3), Use of the CPA designation while status is inactive (\$1,000); ORS 673.170(2)(c)(A) Disciplinary actions, Lack of Fitness (\$1,000); OAR 801-030-0020(1) Professional Misconduct (\$5,000) and suspension of CPA permit for three (3) years.

VOTE: 7 ayes

c. Shirley Richards

08-12-039

Shirley Richards (Richards) holds lapsed certificate and permit #7083. Richards was listed under "staff" in the Mid Valley Independent Physicians Association (IPA) newsletters as "Shirley Richards, CPA".

ALLEGED VIOLATION(S)

ORS 673.320(3) Permit or Registration

Jan Buffa CEO MVIPA, Shirley Richards, Accounting MVIPA and Dean Andretta CFO, MVIPA arrived at 9:15 a.m. Ms. Buffa stated that she is personally responsible for the newsletter and takes full responsibility for the error. The newsletter is published for member physicians and the mailing list is for member physicians only. Ms. Buffa mentioned that MVIPA uses Moss Adams as their CPA.

Ms. Richards stated that she does accounting for Dean Andretta, CFO MVIPA. She stated that she has never read the newsletter and has not contributed to any articles in the newsletter. She further stated that the functions of her position at MVIPA do not require the CPA certification.

Committee Discussion: There is a holding out violation.

Pat Richardson and Fred Peterson recused themselves from voting because they are employees of Moss Adams and MVIPA is a client of that firm.

Committee Recommendation: Moved and carried to recommend a violation of ORS 673.320(3), Holding Out and assess no civil penalty.

Board Discussion: *The testimony was clear that it was an unintended mistake made by the CEO.*

BOARD ACTION: Moved by Morris and carried to issue no violation.

VOTE: 7 ayes

d. Thomas Z. Torok 09-018-C-NK

Thomas Torok does not hold a certificate or permit issued by the Oregon Board of Accountancy. Torok used the CPA designation on business cards.

ALLEGED VIOLATION(S)
ORS 673.320(3) Permit or registration

Committee Discussion: The Committee concurs that Mr. Torok may have added "CPA" to his business card to increase credibility. Mr. Torok is an insurance agent and financial planner with Country Financial. Mr. Torok has stated that he was previously licensed in Illinois. The Committee requested Ms. Kitterman to determine if Mr. Torok has been licensed in Illinois.

Committee Recommendation: Moved and carried to recommend issuing a cease and desist order and if Torok was licensed in Illinois assess a \$2,500

civil penalty for violation of ORS 673.320(3); if Torok was never licensed in Illinois, assess a \$5,000 civil penalty.

Board Discussion: *Torok did not practice as a CPA; he was a staff accountant. Torok removed the CPA designation from his business cards. In February, 1984, Torok received a CPA certificate from Illinois. The certificate is not a registration to practice public accountancy. The Board reviewed the Stipulation and Order that Mr. Torok and Board staff negotiated recommending a \$1,500 civil penalty.*

BOARD ACTION: Moved by Johnson and carried to assess a \$1,500 civil penalty and issue a cease and desist order.

VOTE: 7 ayes

e. Paveena Wong

08-05-013

Patrick Richardson and Fred Peterson recused themselves as Moss Adams performed follow up work when the FTC filed action against MPI (Wong's client).

Eric Poer is the Contract Investigator for the investigation of Paveena Wong, CPA. Mr. Poer identified three (3) potential violations:

ALLEGATION #1: Failure to File Tax Returns – During the period that Ms. Wong was providing services to MPI and Related Entities, she failed to prepare income tax returns or tax extensions for any of the years 2001-2006.

ALLEGED VIOLATION(S):

OAR 801-030-0010(1)(a) Professional Competence

OAR 801-030-0010(1)(b) Due Professional Care

Committee Recommendation: Moved and carried to recommend a \$5,000 civil penalty for violation of OAR 801-030-0010(1)(a) Professional Competence and OAR 801-030-0010(1)(b) Due Professional Care.

ALLEGATION #2: Improper Basis of Accounting and Other Accounting Errors – Ms. Wong failed to record MPI and Related Entities' accounting transactions on an accrual basis, and instead recorded all accounting transactions on a cash basis for tax reporting purposes. Additionally, MPI's books and records, as created by Ms. Wong or under her supervision, allegedly contained numerous accounting related errors.

ALLEGED VIOLATION(S):

OAR 801-030-0010(1)(a) Professional Competence
OAR 801-030-0010(1)(b) Due Professional Care

Committee Recommendation: Moved and carried to recommend a \$5,000 civil penalty for violation of OAR 801-030-0010(1)(a) Professional Competence and OAR 801-030-0010(1)(b) Due Professional Care.

ALLEGATION #3: Failure to Comply with Temporary Restraining Orders (“TROs”) and Injunctions – Ms. Wong allegedly acted in willful violation of a court-ordered TRO and Injunctions, which prohibited continuance of her work for MPI and Related Entities.

ALLEGED VIOLATION(S):

OAR 801-030-0020(1) Professional Misconduct

Committee Recommendation: Moved and carried to recommend a \$5,000 civil penalty; license suspension for two (2) years and 24 additional hours of Continuing Professional Education, eight (8) hours in tax, eight (8) hours in accounting and eight (8) hours in ethics for violation of OAR 801-030-0020(1) Professional Misconduct.

Committee Discussion: *With respect to tax returns: there was no engagement letter; Ms. Wong did not file tax returns or extensions nor did she advise the company to file or not to file tax returns or extensions; Ms. Wong was the only person in the office with accounting experience. Regarding accounting principles; there was no engagement letter; there were no emails with direction for Ms. Wong; Ms. Wong used quicken bookkeeping and there were numerous errors. When the company was seized by the FTC, Ms. Wong violated a temporary restraining order when she helped the company set up another company.*

John Pinzelik Esq., Paveena Wong and Mr. Wong arrived at 11:10 a.m. Erik Poer, contract investigator, gave a brief presentation of his findings regarding the Wong case.

Ms. Wong and Mr. Pinzelik made the following statements:

- Wong did not sign an engagement letter
- Wong worked on an ad hoc basis for MPI
- Wong spent time reconciling accounts from previous years
- There were accounting errors because numerous people were working on the accounts

- Wong was given a short amount of time to read and sign a 31-page temporary-restraining order document

Allegation #1 Board Discussion: *Wong could have avoided the situation if she had signed an engagement letter.*

BOARD ACTION: Moved by Johnson and carried to assess a \$5,000 civil penalty for violation of OAR 801-030-0010(1)(a) Professional Competence and OAR 801-030-0010(1)(b) Due Professional Care.

VOTE: 7 ayes

Allegation #2 Board Discussion: *Wong trained other employees in the use of QuickBooks. Other employees made entries and used Wong's initials. There are accounting errors but it is difficult to determine who made the errors.*

BOARD ACTION: Moved by Johnson and carried to issue a no violation.

VOTE: 7 ayes

Allegation #3 Board Discussion: *There were restrictions when Wong signed the temporary restraining order (TRO). Wong violated a temporary restraining order when she helped the company set up another company*

BOARD ACTION: Moved by Johnson and carried to assess a \$5,000 civil penalty; license suspension for two (2) years and 24 additional hours of Continuing Professional Education, eight (8) hours in tax, eight (8) hours in accounting and eight (8) hours in ethics for violation of OAR 801-030-0020(1) Professional Misconduct.

VOTE: 7 ayes

8. REPORT OF EXECUTIVE DIRECTOR

A. Legislative Update – work session

B. NASBA Executive Directors Conference

The NASBA Executive Directors Conference was held in Jacksonville, Florida on March 15 through March 18, 2009. Mr. Hearn attended and noted that it was a valuable networking and learning experience. Mobility was the foremost topic of conversation.

C. CAFR Gold Star Certificate

The State Controller's Gold Star Certificate is awarded to state agencies that provide accurate and complete year-end information in a timely manner with special acclaim to our agency's lead CAFR accountant, Suzanne Primm.

D. NASBA Regional Meeting

The NASBA Western Regional Meeting is in Oklahoma City on June 3 through June 5, 2009. Jessie Bridgham will attend via a NASBA scholarship. Ray Johnson and Pat Hearn would also like to attend.

BOARD ACTION: Moved by Bailey and carried to allow Jessie Bridgham, Ray Johnson and Pat Hearn to attend the NASBA Regional Meeting.

VOTE: 7 ayes

9. PUBLIC COMMENTS

No comments

10. REPORT OF OAIA

No report

11. REPORT OF OSCPA

Ms. Koblha reported that the OSCPA had their leadership conference in Sunriver, Oregon the previous weekend and thanked Mr. Gaffney and Mr. Hearn for attending the Circle of Excellence Awards banquet.

12. OLD BUSINESS

A. Pre-issuance Review Task Force Update

Bailey reported that the taskforce is working on the language in the "Sample Letter to the Board of Accountancy". Harry Bose and Chuck Landis (AICPA) are finalizing the language in the letter and Mr. Bailey will bring the sample letter to the August 2009 Board meeting.

B. 2009 Peer Review Standards Taskforce Update

Jessie Bridgham, chair of the 2009 Peer Review Standards (effective January 1, 2009) Taskforce, briefed the Board on their recent meeting. The taskforce reviewed the new standards and recommended the following:

- update the Oregon Administrative Rules and the firm registration and renewal applications to coincide with the 2009 Peer Review Standards
- request that firms submit their most recent peer review report, letter of response, if applicable, and their acceptance letter to the Board of Accountancy along with their biennial renewal application
- update the firm registration renewal applications to coincide with the request to submit firm peer review reports
- request the Peer Review Oversight Committee review the peer review reports and related letters

The Board agreed to request that staff and the taskforce move forward with the above recommendations. The Board requested the taskforce propose recommendations as to what to do if a firm fails the peer review.

C. Proposed New By-Law For CPE Committee

The Board has proposed to amend the CPE Committee By-Law to include the following:

Audit review letters from the Secretary of State Audits Division as to whether or not the Executive Director should open an investigation.

BOARD ACTION: Moved by Johnson and carried to adopt the proposed revision to the CPE Committee charge.

VOTE: 6 ayes, 1 nay (Bridgham)

D. Keven Steege

The Board previously received Mr. Steege's application for CPA certificate and permit to practice public accounting. The applicant reported a felony conviction in 2001 and provided information regarding the conviction. Based on the facts supporting the conviction and the findings that Steege violated terms of probation, the Board issued a Notice of Proposed Denial of Application for Steege's CPA Certificate.

Kendra M. Matthews, Esq. and Keven Steege attended the Board meeting in person. Matthews stated that they came before the Board to give the Board an opportunity to question Steege, to provide additional information to the Board and to determine if the Board is willing to go forward with allowing Mr. Steege to hold a permit to practice public accounting in Oregon. Matthews reported that Steege's treatment provider assessed Steege as a low risk to young people and that he had completed his probation.

Board Discussion: *A serious felony occurred and Steege violated probation conditions twice. The Board continues to question Steege's trustworthiness and integrity. The Board is concerned about the violations that occurred in Steege's place of employment, and also*

Steege's failure to meet the level of trust expected in the accounting profession. License restrictions were also considered.

BOARD ACTION: Moved by Johnson for Legal Counsel to draft a Consent Order regarding the issuance of a license to practice with restrictions for consideration at the August 17, 2009 Board meeting.

13. CONTINUING PROFESSIONAL EDUCATION

A. Acceptance of Minutes

1. May 5, 2009

BOARD ACTION: Moved by Bailey and carried to accept the May 5, 2009 minutes.
VOTE: 7 ayes

B. Municipal Auditor Applications

1. Roland G. Cunningham
2. Diane D. Welter
3. Erin L. Barnes

BOARD ACTION: Moved by Bailey and carried to accept the Municipal Auditor Applications.
VOTE: 7 ayes

14. PEER REVIEW OVERSIGHT

A. Acceptance of Minutes

1. February 24, 2009

BOARD ACTION: Moved by Bridgham and carried to approve the February 24, 2009 minutes.
VOTE: 7 ayes

B. Recommendations

1. Approval of the 2009 AICPA Peer Review Program
2. Approval of the 2009 OSCP Peer Review Program
3. Approval of the 2008 PROC Annual Report
4. Bylaws

BOARD ACTION: Moved by Bridgham and carried to approve the recommendations 14.B.
VOTE: 7 ayes

15. CPA QUALIFICATIONS COMMITTEE

A. Acceptance of Minutes

1. April 22, 2009

BOARD ACTION: Moved by Newhouse and carried to accept the minutes.

VOTE: 7 ayes

B. Consent Agenda

1. Recommendations

BOARD ACTION: Moved by Newhouse and carried to accept the recommendations of the committee.

VOTE: 7 ayes.

a. Nathan Bell (Forehand)

Mr. Bell gained his experience with the following employer:

City of Springfield	21 mos.	All competencies
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Mr. Bell passed the CPA exam on February 20, 2006. Mr. Forehand reported that the documentation provided for this applicant was very detailed and provided information that demonstrated that the applicant was competent in all seven competencies.

COMMITTEE RECOMMENDATION: Approve.

Vote: 6 ayes

b. Jennifer Michaelangelo (Lee)

Ms. Michaelangelo gained her experience with the following employer:

Lithia Motors Inc	16 mos.	All competencies
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Ms. Michaelangelo passed the CPA exam in May 2008. Ms. Lee, the reviewer, resigned from the committee before giving a recommendation on this file. Ms. Gentner and Mr. Halbirt raised concern on Ms. Michaelangelo's competency in the risk assessment and transaction stream area. A majority of her experience was based in dealing with real estate. The committee requested staff send a letter to the supervisor licensee asking for specific examples of her work experience in the two mentioned areas as well as her job description.

The additional information was submitted and addressed all the committee concerns.

COMMITTEE RECOMMENDATION: Approve.

Vote: 6 ayes

c. Danielle Quintana (Gentner)

Ms. Quintana gained her experience with the following employer:

Regence	105.5 mos	All competencies
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Ms. Quintana passed the CPA exam on November 26, 2007. Ms. Quintana is the manager in the financial accounting and reporting department. The documentation provided was detailed and clearly demonstrated the applicant achieved competency in all seven areas.

COMMITTEE RECOMMENDATION: Approve.

Vote: 6 ayes

d. Scott Smyth (Halbirt)

Mr. Smyth gained his experience with the following employer:

State of Oregon SCD	14 mos.	All competencies
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Mr. Smyth passed the CPA exam on February 5, 2005. Mr. Smyth is a senior accounting analyst with the State of Oregon Statewide Accounting and Reporting Services department. The reviewer indicated that the write-up was very well written and clearly showed that Mr. Smyth attained the necessary experience.

COMMITTEE RECOMMENDATION: Approve.

Vote: 6 ayes

e. Marylee Westhaver (Wolcott)

Ms. Westhaver gained her experience with the following employers:

Bob Branner	4.5 mos PT	All competencies
Paul Roberts	9.5 mos PT	All competencies

Ms. Westhaver passed the CPA examination in May 2002. The applicant gained her experience in public accounting. This file was assigned to the committee because of the fact that the bulk of her experience was performed while working full time during tax season and the remainder of the year on a part-time basis and staff was unable to determine based on the documentation if competencies had been adequately achieved.

The reviewer felt comfortable recommending approval, however, the committee would like more detail on the level of work performed. Ms. Wolcott will contact the supervisor

licensees, and report back to the committee. If Ms. Wolcott is able to speak with the supervisor licensees prior to the upcoming Board meeting, staff will send, via email, her recommendation to committee members for approval. The file will then be presented at the Board meeting.

COMMITTEE RECOMMENDATION: Defer.

4/27/2009: Ms. Wolcott spoke with the supervisor licensee and recommends approval. All committee members where contacted.

Vote: 5 ayes

2. Approval of Applications
 - a. CPA Certificates/Permits
110 CPA Certificates
 - b. PA Licenses/Permits
1 PA – No Audit License
 - c. Firm Registrations
23 Registrations
 - d. Substantial Equivalency Approval
32 Authorizations

16. CPA EXAMINATION

A. Top Scores – 2008

The Board was presented with the top scores. Resolutions have been prepared for Board member signature.

B. New Test Site – LaGrande

NASBA notified the Board of a new testing site in LaGrande, Oregon.

BOARD ACTION: Moved by Johnson and carried to approve new testing location.

C. Exam Statistics

For information only.

D. Site Visits

1. LaGrande
2. Medford

Board members, Kent Bailey and Jessie Bridgham agreed to do site visits to the two new sites. Kimberly Bennett will make arrangements.

17. CODE OF PROFESSIONAL CONDUCT COMMITTEE

A. Acceptance of Minutes

1. May 6, 2009 (*handout*)

BOARD ACTION: Moved by Johnson and carried to accept minutes.

Vote: 7 ayes

18. NEW BUSINESS

A. Marc Collard; exam denial

Mr. Collard applied to sit for the CPA examination. Ms. Bennett reviewed his education and determined that he did not meet the 'related' subject requirement. Mr. Collard explained some of his courses, while not obvious by the title, should be considered related as they were courses that helped him become a teacher. He outlined the courses and gave course descriptions showing that the bulk of the course had to do with communication which is included in the related subject requirement.

BOARD ACTION: Moved by Johnson and carried to accept courses for qualifying for the CPA examination.

Vote: 7 ayes.

19. PROCESS OBSERVER REPORT

Mr. Bailey stated that Mr. Gaffney stayed on task and moved the meeting forward and Mr. Johnson gave a thorough summary of each line item during the work session. The Complaints consent agenda was confusing.

20. NEXT MEETING

Date: August 17, 2009
Location: Board of Accountancy
3218 Pringle Rd. SE #110
Salem, OR 97302

Time: 8:00 a.m.