

Accountancy **News**

October 2007

Lapsed Status

Licensees who are not offering or providing public accounting services and who do not use the CPA or PA designation may choose to allow their permit to lapse. You can indicate that you want to let your permit lapse by stating that you do not wish to renew on the renewal application. In Oregon there is no negative stigma attached to a lapsed license, so long as the licensee is not performing public accounting services or holding out as licensee. The Board does not send renewal applications or other material to lapsed licensees, and lapsed licensees are not obligated to provide the Board with change of address information. A lapsed license may be reinstated by paying the active permit fees and meeting the continuing education requirements for the period of lapse. *OAR 801-040-0090*

A problem occurs, however, if a permit becomes lapsed inadvertently because the licensee either forgot to renew or did not meet the renewal requirements. In this situation, the licensee may not continue to offer public accounting services or use the CPA or PA designation until the permit is reinstated. Licensees who continue to practice public accountancy or to hold out during the period of lapse are subject to revocation and civil penalties of \$5,000 per violation. *ORS 673.320*

The following licensees permit to practice public accounting lapsed as of September 1, 2007:

RAYMOND A. AARDAL
NANCY B. ABBEY
JOHN LOUIS ABITANTE
OMOLABAKE AKINSOLA
MANNOOR EASOW ALEXANDER
KECIA L. ANDERSEN
MATTHEW T K ANDERSON
STEVEN JACK ARNOLD
WINSTON R. ASAI
ROBERT L. BACKSTROM
JANICE RUTH BARKER
ROSEMARY GEROULD BARRETT
DENNIS B. BATTLES
JOSEPH WILLIAM BEAM
OLGA BELONOGOVA
MICHAEL G. BERTOLINO
GERALD F. BLANK
DONALD ALLEN BLOODWORTH
SUZANNE THOMPSON BOCK
WILLIAM LAWRENCE BOWLER
OLIVER BREIDT
CATHERINE BRUDER
ROSALIE A. BUTTERMORE
THOMAS E. CARLILE
TED C. CARLSON
HUBERT H. CARROLL
STANLEY M. CARROTHERS JR
JAMES P. CHASSE
SOMYA CHAUHAN
YU-YING CHIU CHEN
HAROLD D. CHRISTY
KELLY SUE CIHAK
JAMES PERRY CLAPSADDLE
JEFFREY L. CLARK

MEADE T. CLIFFORD
KEITH R. COREY
TERESA L. COSGROVE
ANTHONY A. CRITELLI
QUENTIN JOHN CROSSLEY
HARRY D. CULP
MARGARET ARLENE DANIELS
LARRY ALLEN DAVIDSON
TRAVIS PAUL DAVIS
SCOTT A. DAVISON
MATTHEW L. DAWSON
LARRY L. DICKSON
TODD RUSSELL DOBSON
KEITH A. DUDLEY
MICHAEL A. DUNCAN
EUNJOO K. EGGHART
LOWELL MORRIS EIFFERT
J SCOTT FARBER
TIMOTHY R. FARRA
JOHN W. FERRIS
JASON R. FILIPPINI
LLOYD ANDREW FILLIS
MYRON J. FLECK
JILL A. FLEMING
JOANNE A. FORSBERG
DUANE CURTIS FROMHART
KYOKO GERBER
SHELLEY G. GIBERSON
ROBERT H. GIVEN
DANIEL K. GOLDBERG
JOHN R. GREEN
LYNN MARIE GREEN
ROBERT S. GREGG
KEITH L. GREGORY

DANIEL L. GRIMES
WILLIAM R. GURNEY
DUANE TRUMAN HADLEY
SHIRLEY J. HAIDLE
MICHAEL A. HALL
RONALD P. HALLAGAN
WILLIAM HAMILTON
ROBERT R. HAMMOND
JOHN D. HAMNETT
BETSY BROOKS HARPER
ANN J. HARRIS
MICHAEL JAMES HARRISON
THOMAS K. HATFIELD
GREGORY W. HAWLEY
EDWARD R. HEFTY
DAVID DANIEL HEIMER
JOHN D. HERTZ
WALLACE BRENT HICKS
ROBIN D. HOAG
JAMES MICHAEL HOLLMAN
KHARA M. HORLYK
MICHELLE B. HOWELL
NELLY I. HOWELL
SARA P. HUMBERT
TATIANA V. JACKLIN
WILLIAM B. JACOBS
DAVID H. JENSEN
DAVID A. JONES
RICHARD J. KERKERING
TERRY JEANNE KERLER
SANDRA L. KING
ARTHUR N. KINION
MARK W. KNUDSEN
SHARON LEE KREIDER

KRZYSZTOF KUCHARSKI
TANYA LACOSSE
PHILIP ALAN LAPP
CHERYL A. LASIEWICZ
IRWIN M. LEACH
BARBARA WOODS LEADINGHAM
WILSON WAI SHUN LEUNG
CLAYTON W. LEWIS
JEFFREY ALAN LIBBY
TODD MONROE LINDBERG
GARTH S. LINDSEY
ELISABETH LIPPUNER
DOUGLAS R. LORAIN
DAWN A. LUCAS
MARCY J. LUTH
TARYN C. LYNCH
JANET L. MABON
GORDON H. MACMILLAN
SANDRA L. MALLON
WILLIAM R. MARIS
ALICE SCHLEEF MARKWALDER
VALERIE P. MARTIN
DALE W. MATHESON
KAREN T. MATTHEWS
JOHNNY J. MCCOLLISTER
ROY L. MCCRACKEN
LYNN C. MCGLOTHIN
DAVID L. MEANS
JOHN B. MIMNAUGH
DEE MIRANDO-GOULD
DAVID J. MORRISON
LOIS RUTH MUNSELL
KERRY L. MUSTOE
ROBERT L. MYERS
DWAYNE O. NIELSON
JULIE A. NOTEBOOM
ERIN MIKAL O'TOOLE
MARIAN J. OKAZAKI
ELIZABETH ZIRBES OLIVER
RANDY KARIM OLIVER

MICHAEL E. OSBORNE
LAURA M. PAJOT
KELLY M. PALIN
RONALD L. PASKINS
SCOTT P. PATTERSON
BRENDA M. PETERSON
KURT LLOYD PETERSON
DANIEL EDWARD POWELL
JOHN M. PREHM
LINDA D. RAW
JOHN W. REEVES
TERASA J. RIDGWAY
BARBARA JORINE RIETMAN
LINDA LEA RIGUTTO
THOMAS JOSEPH ROACH
BRENT N. ROBBINS
CURTIS E. ROBERTSON
JANET ELAINE SACKS
SCOTT CHARLES SAWYER
CAROL J. SAYLES
VERNONE G. SCHERVEM
ABBEY R. SCHMITT
LARRY P. SCHUMANN
JOHN M. SCHWEITZER
BERRY L. SCRUGGS
CHARLOTTE V. SENN
THOMAS C. SHAUKLAS
EDWARD T. SHEARER
JOHN J. SHERLOCK
JEAN E. SICKELS
IVAN B. SILVERMAN
DOLORES F. SIMPER THOMPSON
FRANK A. SIMPSON
HIKMAT J. SLEEM
DENIS M. SMITH
HEIDE E. SMITH
JACK W. SMITH
THEODORE C. SMITH
JOHN B. SPRING
ROBERT A. STALP

JANICE E. STAMPS
KINDY STEVENS
KIMBERLY L. STILLWELL
PATRICK M. SULLIVAN
RYAN M. SVOBODA
GENE A. SWANSON
DARREN J. SZENDRE
TAMI DEANN TALIAFERRO
SUSAN A. TAYLOR
KELVIN TETZ
DAVID SCOTT THOMASON
SCOTT DENNIS THORN
TIERNEY
VAN TRAN
ALICE TRANEL
MICAH TRILLING
TRACI I. TROTTER
PETER R. TUAZON
MICHAEL R. VANOURKERK
IHLPAILI VELLMER
MARVIN D. VUKOVICH
ANGUS MACK WALKER
MATTHEW B. WALLACE
JOHN O. WARREN JR
GARY W. WEBER
RICHARD H. WEBSTER
JAMES RANDALL WELLS
SCOTT WELLS
ANGELA R. WESTBY
SANDRA L. WHALLEY
STEPHANIE KAREN WHITE
DENNIS C. WIEDER
BRADFORD JAMES WILLIAMS
SUSAN MARY WOEBKENBERG
THOMAS A. WOLFGAM
IRMA NELL YOUNG
JAMES D. YOUNG
CARL E. ZELLER
VLADIMIR V. ZHELTONOGOV

2007 Board Meeting Schedule
October 7-8 – Gleneden Beach
December 10 – Salem

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

****REMINDER****

CPA Firm renewal forms will be mailed to all firms in November 2007. Please check our website, www.oregon.gov/boa click on Licensee Look-up and scroll down to Firms to verify that we have the correct mailing address for your firm. If the address needs to be updated, please use the address change form on the website.

Survey Results from Customer Satisfaction

The Board sent an electronic survey to 3,333 licensees who renewed their license during the 2007 renewal cycle. Thank you to 1,530 licensees who responded to the survey. We appreciate every response and your suggestions.

How do you rate the timeliness of the services provided by the Board?

95.3% responded excellent or good.

How do you rate the ability of the Board to provide services correctly the first time?

96.4% responded excellent or good.

How do you rate the helpfulness of Board employees?

95.8% responded excellent or good.

How do you rate the knowledge of expertise of Board employees?

96.7% responded excellent or good.

How do you rate the availability of information at the Board?

92.8% responded excellent or good.

How do you rate the overall quality of services provided by the Board?

95.1% responded excellent or good.

All Board of Accountancy performance measures may be viewed on the Board website:

http://www.oregon.gov/BOA/about_us.shtml

Fee Increase for Exam Candidates EFFECTIVE **AUGUST 18, 2007**

Every ATT (authorization to test) submitted to NASBA on or after August 18, 2007 will be subject to a fee increase. To insure that your authorization to test will be charged under the current fee structure, the exam application and all supporting documents must be received by the Oregon Board of Accountancy **no later than August 1, 2007**. The Oregon Board of Accountancy cannot guarantee that applications received after August 1, 2007 will be processed and submitted to NASBA before August 18, 2007.

CPA Exam Fee Schedule

ATT's submitted PRIOR <u>to August 18, 2007</u>	ATT's submitted AFTER <u>August 18, 2007</u>
AUD = 187.00	AUD = 209.33
FAR = 175.44	FAR = 197.40
REG = 152.33	REG = 173.55
BEC = 140.78	BEC = 161.63
Total: 655.55	Total: 741.91

Board Members

Lynn Klimowicz, CPA, Chair
Slight, Klimowicz & Friel PC
PO Box 1819
Roseburg, OR 97470

Kent Bailey, CPA, Vice-Chair
Guyer Lindley Bailey & Martin CPAs PC
2790 Main St
Baker City, OR 97814

Jens Andersen, CPA, Treasurer
Jones & Roth PC
PO Box 10086
Eugene, OR 97440

Stuart Morris, PA
5922 NE Sandy Blvd
Portland, OR 97213

Eric Lind, Public Member
Umpqua Bank
675 Oak St #350
Eugene, OR 97401

James Gaffney, CPA
Moss Adams LLP
805 SW Broadway #1200
Portland, OR 97205

Raymond N. Johnson, CPA
Portland State University
PO Box 751
Portland OR 97207-0751

New CPA Licenses Issued August, September and October 2007 Congratulations!

RYAN DOUGLAS ALEXANDER
W BRANDON AMAN
KELLY M. AMATO
ERIN L. BARNES
BETSY J. BENNETT
MARINA BIRMAN
JOSEPH HYRUM BLANCHARD
GREGORY J. BRAUN
BERNARD HAROLD BREIER
MICHAEL LAYNE CARNES
DARIA CHERNYSHEVA
KENNETH RALPH CONE
COLETTE COVINGTON
BRIDGET CROSS
CHRISTINE M. DAVIS
BRIAN P. DAY
DEBRA LYNN DAY
WILLIAM ANDREW DOUGLAS
LISA MARIE EDGERTON
MATTHEW HARRY ERB
SARAH ANN FATTAH
JAMES MICHAEL FITZGERALD
MARTIN P. GARDNER
ROBERT C. GASLIN
RACHEL GENOR

SUSAN FRANCES GILSTRAP
DONNA L. GRAHAM
SCOTT ELLIOT HANSCOM
STUART S. HART
YUTING TIFFANY HU
DONALD B. HUTCHINSON
SATOSHI INOUE
MICHELLE N. KELLY
JAMIE M. KENDELLEN
JAMES ANDREW KILLPACK
JEAN M. KUNZ
BRET EDWIN LARSEN
YUNG-CHIEH LIU
RYAN N. MARQUEZ
ALAN JAMES MCDANIEL
STEPHEN J. MEYER
MARILEE A. MORGAN
STEVEN L. MORROW
CARI SUE MYERS
ZEN NAKAMOTO
SHANNON G. O'NEIL
MARK D. PAULEY
STACY MICHELLE POWERS
JESSICA DALE L. RAGAIN
KRIPA RAGURAM

MIKHAIL RAYKHMAN
CHAD KENT ROGERS
RICHARD T. ROWZEE, JR
MICHAEL R. SCHMIDT
SUSAN KATHLEEN
SCHOMAKER
KENNETH ADAM SCHWERD
JEREMY L. SHOOK
SIVAGINI SIVASUBRAMANIYAM
TAESANG TED SONG
MARK D. STAEHNKE
MARY ELEANOR STEIMLE
JAMES STEKELBERG
DAVID G. STOVALL
MARY HANNA THOMPSON
RICHARD P. THORNTON
GREG M. UHL
LINDSAY JILL WALDO
DAWN ALYCE WALLACE
MARK M. WALTER
JUSTIN WYATT WINN
JUSTIN JAMES ALAN WOLFE
JAMIE LYNN ZOLEZZI

Secretary of States Audit Division

Mr. Phil Hopkins, Audit Manager from Secretary of State, Division of Audits, joined the Board meeting in August to discuss collaboration on municipal audits. Mr. Hopkins conducts field reviews and desk reviews of firms that perform governmental audits. The Audit department works with firms to correct deficiencies. Firms receive a letter after the review is conducted which details any findings that may have been found during the audit. The Board of Accountancy will receive copies of audit letters that require an amended report, re-issuance of a report and all copies of field review reports.

License Reinstatements

The following individuals reinstated their Oregon CPA license.

To Active Status

Ana Andueza	Shannon Beadle	Deborah M Bond	Gary J Fox
Gregory H Horsfield	Daeho Kim	Mark Knudsen	Brain S McCaw
Jeffery A Pearson	Lawson Peters Jr	Patrick Richardson	Cindy Roberts
Phillip Scrima	Teresa A Stempel	Colleen Yoshihara	

To Inactive Status

Frederick Fischer	Gary St. Vincent
Duane Fromhart	Torrey Williamson
Stacey Quintana	

DISCIPLINARY ACTIONS

Disclaimer: It is the Board's policy to publish the name of each licensee who is disciplined for violations of Board statutes and rules. The Board frequently settles matters with a Consent Order to avoid litigation costs. Disciplinary orders are public information and copies may be obtained by contacting the Board office. Every effort has been made to ensure that the following information is correct; however it should not be relied upon without verification from the Board office.

Cleary & Gill: Consent Order assessing a \$4,500 Civil Penalty for violation of OAR 801-030-0010(2) and (3), issuing auditor's reports that were not in compliance with GAAP and GAAS; and violation of ORS 673.160(1), OAR 801-010-0345(1) and ORS 673.320(1), providing attestation services and issuing an auditor's report on financial statements for an Oregon client when Cleary & Gill were not registered as a public accounting firm in Oregon.

Harkcom & Harkcom: Consent Order assessing a \$15,000 civil penalty, pre-issuance reviews and 16 hours of CPE in GAAP for violation of OAR 801-030-0010(1) & OAR 801-030-0010(2): failure to adequately perform analytical or alternate procedures in a review engagement; failure to disclose in a review report that financial statements do not conform to GAAP; failure to calculate total estimated contract costs in excess of total estimated contract revenue.

A \$100 civil penalty was assessed against the following licensees for failure to provide written notice of change of address within 30 days: Use the Board website to change your address by selecting the change of address form located in the left tool bar. <http://egov.oregon.gov/BOA> You will receive an e-mail confirmation within 24 hours for address changes submitted on-line.

Michael R. Dodd	John O Warren	Douglas R. Lorain
Jason Filippini	James R. Wells	Sharon Kreider

CORRECTIONS:

Two disciplinary action items listed in the Board of Accountancy August 2007 Newsletter are incorrect. Terri Cook and Angela K. Gore, were listed as CPAs and they are non-licensees. Following is the correct information:

Terri Cook: Final Order assessing a \$500 civil penalty for violation of ORS 673.320(3), use of the CPA designation without a permit.

Angela K. Gore: Final Order assessing a \$1,000 civil penalty for violation of ORS 673.320(3), use of the CPA designation without an Oregon permit.