

OREGON BOARD OF ACCOUNTANCY
CPE COMMITTEE MINUTES
August 1, 2013

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

Committee Members Present

Rob Moody, CPA, Chair
Rina Byrne, CPA
Mark Neeley, CPA
Michael Dunlap, CPA
Belinda Watters, CPA
Sally Jaeggli, CPA (arrived at 2:09)

Staff Present

Kimberly Fast, Executive Assistant
Kristen Adamson, Licensing Specialist

Board Liaison

Al Crackenberg, PA

Committee Members Excused

Linda Weber, CPA

Guests

Sherri McPherson, OSCPA
Kara Lewis, OSCPA

1. CALL TO ORDER

The CPE Committee convened for a regularly scheduled meeting after notice on August 1, 2013. Rob Moody, CPA, Chair, called the meeting to order and announced the meeting was being recorded at 1:32 p.m.

2. NEW BUSINESS

The CPE committee welcomed two new members, Belinda Watters from PricewaterhouseCoopers LLP and Michael Dunlap who has his own CPA firm.

3. APPROVAL OF April 23, 2013 MINUTES

MOTION: Moved by Ms. Byrne and carried to approve the CPE minutes of April 23, 2013 as presented.
VOTE: 4 ayes, 2 abstentions (Watters, Dunlap) 2 excused (Weber, Jaeggli)

4. REPORT ON BOARD ACTION

Al Crackenberg, Board Liaison, had no Board action to report.

5. MUNICIPAL AUDITOR PROGRAM

A. Review Municipal Applications

1. Paul A. Barnett

There was concern raised on the fraud course Mr. Barnett took, however, the committee decided that it does indeed qualify since it is government and not-for-profit specifically.

COMMITTEE RECOMMENDATION: Moved by Ms. Bryne that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

Committee Discussion: Fraud courses are often misreported by applicants on the CPE grid. Some courses meet the requirements, while others do not. The committee agrees that a fraud course that is specifically addressing state and local government is acceptable for meeting the requirement.

COMMITTEE RECOMMENDATION: Moved by Mr. Moody and carried that state and local government fraud courses are acceptable for meeting the audits of state and local government CPE requirement.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

2. Steven Bergmann

The committee members concur that Steven Bergman obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION: Moved by Ms. Byrne and carried that there is sufficient evidence to make a preliminary finding that Steven Bergmann has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

3. Derek Ellerbrook

The committee members concur that Mr. Ellerbrook obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION: Moved by Ms. Byrne and carried to find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

4. Mitchell Hansen

The committee reviewed the courses submitted by Mr. Hansen and believe the course "Clarity Standards Training" is not specific enough to meet the requirement for credit in the Audits of State and Local Government category.

COMMITTEE RECOMMENDATION: Moved by Ms. Bryne to defer the application submitted by Mr. Hansen due to insufficient course work under the state and local government audit requirement.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

5. Emily A. Marshall Kragh

The committee reviewed the courses submitted by Ms. Kragh and determined that the HUD audit course work does not cover the Yellow Book sufficiently enough to meet the GAGAS requirement.

COMMITTEE RECOMMENDATION: Moved by Mr. Moody and carried to defer the application submitted by Ms. Kragh due to a lack of hours in GAGAS.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

6. Pedro Nunez Dieguez

The committee members reviewed the coursework submitted by Mr. Dieguez and believe he has obtained sufficient CPE hours in all required categories.

COMMITTEE RECOMMENDATION: Moved by Ms. Byrne and carried to find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

7. Kevin D. Smith

The committee members reviewed the coursework submitted by Mr. Smith and believe he has obtained sufficient CPE hours in all required categories.

COMMITTEE RECOMMENDATION: Moved by Mr. Dunlap and carried to find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

8. Rachel Ann Swanson

Mr. Moody is recusing himself from the discussion and vote; this applicant is his employee.

The committee members reviewed the coursework submitted by Ms. Swanson and believe she has obtained sufficient CPE hours in all required categories.

COMMITTEE RECOMMENDATION: Moved by Mr. Dunlap and carried to find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 1 abstention (Moody), 2 excused (Weber, Jaeggli)

9. Quynh-Lam Bui Truong

The committee members reviewed the coursework submitted by Ms. Truong and believe she has obtained sufficient CPE hours in all required categories.

COMMITTEE RECOMMENDATION: Moved by Ms. Byrne and carried to find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

10. Ashley M. Wolfe

The committee members reviewed the coursework submitted by Ms. Wolfe and believe she has obtained sufficient CPE hours in all required categories.

COMMITTEE RECOMMENDATION: Moved by Ms. Byrne and carried to find that there is sufficient evidence to make a preliminary finding that Ms. Wolfe has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

11. Rebecca Berger

The committee members reviewed the coursework submitted by Ms. Berger. One course was assigned to the wrong category, but other than that the committee believes she has obtained sufficient CPE hours in all required categories.

COMMITTEE RECOMMENDATION: Moved by Ms. Byrne and carried to find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

12. Rochelle A. Friend

The committee reviewed the coursework submitted by Ms. Friend. The course taken to fulfill the state and local government requirement is more focused on single audit.

COMMITTEE RECOMMENDATION: Moved by Ms. Jaeggli and carried to defer the application submitted by Ms. Friend due to a lack of hours in Audit of State and Local Government.

VOTE: 6 ayes, 1 excused (Weber)

6. NEXT MEETING

The next scheduled meeting will be held September 10, 2013 by phone conference.

The meeting adjourned at 2:12 p.m.