

**OREGON BOARD OF ACCOUNTANCY**  
**Qualifications Committee**  
**Minutes, May 3, 2013**

*Board of Accountancy*  
*Board Room*  
*3218 Pringle Rd SE, Salem OR 97302*

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

1. CALL TO ORDER

The Qualifications Committee convened for a regularly scheduled meeting on May 3, 2013 at the Board office. Susan Wolcott, CPA, Committee Chair, called the meeting to order at 10:02 a.m. This meeting was recorded.

Present:

Committee Members  
Patrick Brown, CPA  
Michael Halbirt, CPA  
Charles Landers, CPA  
David Petersen, CPA  
Rachelle Quinn, CPA  
Alan Steiger, CPA  
Bryce Wilberger, CPA  
Susan Wolcott, CPA

Board Liaison:  
Roger Graham, *Public member*

Staff:  
Martin Pittioni, *Executive Director*  
Heather Shepherd, *Licensing Coordinator*  
Kristen Adamson, *Licensing Assistant*

Excused:

Committee Members  
Denise Teixeira, CPA

2. PENDING CASES

A. Deferred Cases

1. Clint Fairchild (Landers)

***Excerpt from November 14, 2012***

*Mr. Fairchild passed the CPA Examination on August 1, 2011 as an Oregon candidate. He gained her experience with the following employer:*

<i>Jeld-Wen Inc</i>	<i>41 months</i>	<i>All competencies</i>
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*Mr. Landers reviewed the application and supporting documents received on behalf of the applicant.*

*Committee Discussion: The write-ups provided do not include sufficient evidence that the applicant has met the core competencies. Mr. Landers contacted the supervisor licensee and asked for further information on how the*

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*applicant achieved each competency. The supervisor licensee was unable to provide additional specific details on how the applicant achieved each competency. The applicant has been involved in state and local taxes which require that he know the company and tax laws. The committee is unsure that the experience in taxes is broad enough experience to be eligible for initial licensing as an Oregon CPA.*

*COMMITTEE ACTION: Application deferred. The committee would like specific examples of how competencies B-G were achieved and the organization chart for the company.*

*VOTE: 7 ayes, 1 excused (Lantz)*

**May 3, 2013**

*Committee Discussion: The original application was reviewed by the committee November 14, 2012. The committee requested specific examples on how Mr. Fairchild had met Competency B – Assessing the achievement of an entity’s objectives, Competency C – Experience in preparing working papers that contain sufficient, relevant data to support analysis and conclusions, Competency D – Understanding transaction streams and information systems, Competency E – Risk Assessment and Verification skills, Competency – F Decision making, problem solving, and critical thinking in the context of analysis, and Competency G – Quality of communication expressing scope of work, findings and conclusions. The supervisor licensee provided the additional information as requested. The committee members reviewed the additional information provided. The additional information does not support the applicant achieving Competency B – Assessing the achievement of an entity’s objectives and Competency E – Risk Assessment and Verification skills. The work completed by the applicant is narrowly focused on state and local taxes and Sarbanes-Oxley Act (SOX). If the committee asked for additional information, again, regarding these two competencies, it does not seem reasonable that the supervisor licensee would be able to provide any additional support that the applicant has achieved the competencies.*

COMMITTEE ACTION: Moved by Landers and carried to find that there is insufficient evidence to make a preliminary finding that the applicant has met the minimum qualifications for initial licensing per OAR 801-010-0065.

VOTE: 8 ayes

2. Rebecca Howell (Brown)

**Excerpt from January 9, 2013**

*Ms. Howell passed the CPA Examination on January 15, 2011 as an Oregon candidate. She gained her experience with the following employer:*

*CC+P Engineering Polymers Inc                      92 months      All competencies*

*Mr. Brown reviewed the application and supporting documents received on behalf of the applicant.*

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*Committee Discussion: Mr. Brown believes the write-up had missing information. It seemed like some of the competencies had unfinished thoughts. The information provided does not include sufficient evidence that the applicant has met competency B – Ability to assess the achievement of an entity’s objectives, competency E – Skills in risk assessment and verification, and competency F – Skills in decision making, problem solving and critical analytical thinking.*

*COMMITTEE ACTION: Application deferred. The committee would like specific examples of how competencies B, E, and F were achieved.*

*VOTE: 7 ayes*

*Committee Discussion: The supervisor licensee submitted additional information to support the applicant achieving Competency B – Ability to assess the achievement of an entity’s objectives, Competency E – Skills in risk assessment and verification, and Competency F – Skills in decision making, problem solving and critical analytical thinking. The committee members reviewed the additional information provided and determined that the applicant has met the minimum requirements for initial licensing.*

COMMITTEE ACTION: Moved by Brown and carried to find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum qualifications for initial licensing per OAR 801-010-0065.

VOTE: 8 ayes

3. CONFIRM NEXT MEETING

The next meeting is scheduled July 24, 2013 at 9:00 a.m. by telephone.

4. NEW BUSINESS

Ms. Wolcott reported that she and Board chair, Jessie Bridgham, met with Lithia Motors in Medford. Lithia Motors has talked about putting a mentor program together for their CPA candidates. Lithia Motors would like to have a draft program for the committee review in July 2013.

8. ADJOURNMENT

The committee adjourned at 10:12 a.m.