



## NOTICE OF PUBLIC MEETING

OREGON BOARD OF ACCOUNTANCY 3218 Pringle Rd SE, Salem, OR 97302

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

# PUBLIC BOARD MEETING AGENDA – August 24, 2018

Board of Accountancy – 2<sup>nd</sup> Floor Large Conference Room  
3218 Pringle Rd SE, Salem, OR 97302

1. **PUB 1 00:00:00 CALL TO ORDER/ANNOUNCE RECORDING<sup>1</sup> / INTRODUCTION OF INVITED GUESTS**
2. **PUB 1 00:00:56 AGENDA REVIEW AND APPROVAL**
3. **PUB 1 00:01:02 COMPLAINTS COMMITTEE** *Wright*
  - A. Summary of July 27, 2018 (*informational*)
4. **PUB 1 00:01:50 EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h) CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE AND COUNSEL ADVICE.**
5. **PUB 2 00:01:00 (2:12 pm) MOTIONS ON CASES HEARD IN EXECUTIVE SESSION**
  - A. **PUB 2 00:01:15 Consent Agenda BOACC Recommended to Close Reporting Inquiries**
    1. 2014-RPT-008
    2. 2016-RPT-004
    3. 2016-RPT-008
    4. 2017-RPT-018
    5. 2018-RPT-025
    6. 2017-RPT-023 (from April 27 BOACC)
  - B. **PUB 2 00:01:51 Consent Agenda BOACC Recommended to Close Inquires**
    1. 2017-INQ-064
    2. 2017-INQ-066
    3. 2018-INQ-005
    4. 2018-INQ-007
    5. 2018-INQ-020
    6. 2018-INQ-031
    7. 2018-INQ-034
  - C. **PUB 2 00:02:23 OTHER MOTIONS**
6. **PUB 2 00:26:25 COMPLIANCE WITH SETTLEMENT AGREEMENTS DOCKET**
  - A. **PUB 2 00:21:04** Linda Schade Memo
  - B. **PUB 2 00:23:07** Darren Hall

<sup>1</sup> If arrangements can be made for you to participate in all or part of the meetings by phone, you are free to do so. There is no prohibition about participating by teleconference. If there is sufficient advance notice, you may appear by phone for all or part of the meetings. One or more members may be participating by teleconference.

7. **PUB 2 00:27:55 REVIEW OF BOARD SUMMARY**
  - A. May 10-11, 2018 Summary
8. **PUB 2 00:29:00 REPORT OF OSCPA**
9. **PUB 2 00:30:44 REPORT OF OAIA**
10. **PUB 2 00:31:18 REPORT OF CHAIR**
  - A. Committee vacancies
    1. **PUB 2 00:31:18** Qualifications Committee
      - a. Tonya Moffitt / Merina & Company LLP
      - b. Nicholas Van Vleet / Cambia Health
    2. **PUB 2 00:32:40** BOACC
      - a. Greg Rogers / Greg Rogers dba Rogers Financial Services
      - b. Sean Wallace / Perkins & Company
      - c. Brian Harding / FLIR Systems, Inc.
      - d. Rodd Booth / Aldrich CPAs + Advisors LLP
  - B. **PUB 2 00:33:48** LRC Composition and Liaison
  - C. **PUB 2 00:38:20** Participation at NASBA Annual Meeting, October 28-31, 2018, Scottsdale Arizona
11. **PUB 2 00:39:24 REPORT OF VICE CHAIR**
12. **PUB 2 00:39:34 REPORT OF TREASURER**
13. **PUB 2 00:44:39 REPORT OF EXECUTIVE DIRECTOR**
  - A. **PUB 2 00:44:39** Report on Accounts Receivable Collections
  - B. **PUB 2 00:51:10** Request for Write-Off of Accounts Receivable
    1. Carol A. Meyers
    2. Lawrence S. Ringwelski
    3. Thomas Kessler - *supplemental*
  - C. **PUB 2 00:52:47** Update on DOJ Flat Rate
14. **PUB 2 00:56:02 NEW BUSINESS**
  - A. Educational Requirements for CPA Examination
  - B. Request for reconsideration of Inactive Status restrictions
  - C. Report from NASBA Regional Meeting *Wright, Lauseng, Fast*
  - D. Request for Exception for Retired Status – Howard Winters – *supplemental*
  - E. Request for authorization (inactive status) Bennington - *supplemental*
15. **PUB 2 01:37:52 OLD BUSINESS**
  - A.
16. **PUB 2 01:38:00 CONSIDERATION OF SETTLEMENT PROPOSALS**
  - A. Roger Andrew Stadtmueller / Case #17-043

- B. William A. Leonard / Case #15-035
- C. R. Steven Caldwell / Case #16-026
- D. Teresa L. McGuire / Case #17-048
- E. Scott Whitney Walley / Case #17-059
- F. Gary Alan Rickenbach / Case #18-006

**17. PUB 2 01:51:26 QUALIFICATION COMMITTEE**

- A. Meeting Summary of July 23, 2018 (informational only)
- B. Recommendations from Committee
  - 1. Kenneth Neish, Jr.
  - 2. May Johnson
  - 3. Katrina Bywater
  - 4. Sarah Demary
  - 5. Brian Bortvedt

C. Recommendations for Denial

- 1. Vikas Arora

**18. PUB 2 01:53:45 RATIFICATION REQUESTS**

- A. CPA Certificates/Permits
- B. Firm Registrations
- C. Municipal Roster Applications for Board Approval

**19. PUB 2 01:55:11 CPA EXAMINATION**

**20. PUB 2 01:55:18 PEER REVIEW**

- A. No meetings held

**21. PUB 2 01:55:28 ANNOUNCEMENTS AND ADJOURNMENT (estimated at 5:00 p.m.)**

**Next Board meeting: Thursday and Friday October 25-26, 2018**

**ORS 673.015 Statement of public interest in regulating practice of accountancy**

*The public interest requires:*

- (1) The promotion of reliable information used for guidance in financial transactions and accounting for, or assessing the financial status or performance of, commercial, noncommercial and governmental enterprises;*
- (2) That persons professing special competence in accountancy or offering assurance as to the reliability or fairness of presentation of such information demonstrate their qualifications to do so, and that persons who have not demonstrated and maintained such qualifications, including public accountancy professionals not in public practice, not be permitted to hold themselves out as having special competence or to offer such assurance; and*
- (3) That the conduct of persons licensed as having special competence in accountancy be regulated in all aspects of their professional work and that the use of titles relating to the practice of public accountancy that have the capacity or tendency to mislead or deceive the public as to the status or competence of the persons using the titles be prohibited.*