

OREGON BOARD OF ACCOUNTANCY

Spring 2021



PRINCIPAL PLACE OF BUSINESS

On January 1, 2020, new rules became effective regarding reciprocity and a licensee's principal place of business. Shortly after, COVID lockdowns became a reality and licensees found themselves working almost exclusively in a virtual environment. This has raised many questions about licensure requirements in Oregon.

As a reminder, Oregon's requirement for individual licensure is based on a licensee's **principal place of business**. OAR 801-010-0080(2)(e) requires that any licensee providing public accounting services in Oregon or employed by an Oregon public accounting firm must hold an active Oregon CPA license. For clarification, Oregon is considered the principal place of business of an employee working remotely for an Oregon firm. Oregon rule also requires licensees from other jurisdictions to obtain an Oregon license within 60 days of the date of employment in Oregon or with an Oregon firm. Proper licensure for persons working in Oregon public accounting firms is the responsibility of both the individual licensee and the firms that employ them.

Licensees working for firms registered in other jurisdictions that do not have an Oregon presence may provide tax and accounting services that do not require peer review to Oregon clients through mobility of their active out-of-state license. Questions about CPA reciprocity and the requirement for licensure in Oregon may be asked by email at boa.info@oregon.gov or by telephone at 503-378-4181.

A FEW NOTES ABOUT CPE TO KEEP IN MIND...

New Oregon-specific ethics requirement:

All active and inactive licensees must report 4 hours of Oregon-specific ethics with their renewal every two years. A list of sponsors is available on the Board website at <https://www.oregon.gov/BOA/Pages/CPE.aspx>.

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Board Members

Nancy Young-Oliver, CPA, Chair
Joseph Sullivan, CPA, Vice Chair
Jason Robinson, CPA, Treasurer
Deanna Richardson (Franco), JD,
Public Member
Raul Valdivia, CPA
Haley Lyons, CPA
Stuart Morris, PA

Executive Director

Kimberly Fast, Executive Director
Kimberly.fast@oregon.gov
503-378-2280

Contact Information

200 Hawthorne Ave SE Ste D450
Salem, OR 97301
503-378-4181
Boa.info@oregon.gov

A MEMBER OF
NASBA



A FEW NOTES ABOUT CPE TO KEEP IN MIND... CONTINUED

Please note that IF: a) your principal place of business is outside of Oregon, b) you hold an active license in that home state, and c) ethics is required to be reported for each renewal of that active license, you are not required to report an Oregon-specific ethics course for your Oregon renewal.

Reporting CPE taken during COVID lockdowns:

The Board has received many questions regarding the changes in CPE course attendance during the period of COVID lockdowns.

Live CPE can be taken in-person or through a live webinar (online). A webinar is considered live when the participants can interact with the presenter, asking questions or requesting clarification, and also benefit from the questions asked by other participants as well as the responses to those questions. Courses that allow questions to be asked through a Q & A feature on a video conference which are then answered by the presenter would be considered live. Understandably, there has been some concern with documenting the participation of each attendee given the ability to limit video and audio feedback. Providers of CPE courses are encouraged to be creative in their pursuits to monitor engagement just as they would in a live setting.

In contrast, a course designed to allow the participant to move through the materials at their own pace, respond to chapter reviews or engagement questions, with an exam at the end is considered self-study. These courses are accepted by the Oregon Board only if they are taken from a sponsor on the NASBA National Registry and the certificates of completion must include the sponsor's National Registry number.

CPE taken through the firm:

All CPE hours taken live and in-house through your firm (as an employee of the firm) may be reported on a "firm report" as long as the report includes all of the criteria required by the Board for the CPE report. In addition, the firm report may serve as proof of completion for those in-house courses as long as it contains all information required to be included on completion certificates, however, actual certificates of completion are required for any courses taken outside the firm or through the firm's online or self-study format. While firms may track CPE for licensees, it is the responsibility of the licensee to maintain CPE records for a period of 5 years. When leaving the employment of a firm, a licensee should be sure to obtain a copy of all certificates and firm reports they may need to respond to a CPE audit.

If you have any questions about CPE, please reach out to the licensing team by email at boa.info@oregon.gov or by phone at 503-378-4181.

2021 Board meeting calendar

June 3
September 16-17
December 16

BOARD STAFF

Julie Nadeau, Licensing Manager
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503-378-2270

Ashlie Rios, Licensing Specialist
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503-378-2268

Anthony Truong, CPA, Lead Investigator
anthony.t.truong@oregon.gov
503-378-2273

Jeremiah Leppert, CPA, Investigator
jeremiah.leppert@oregon.gov
503-378-5041

Joel Parks, Compliance Specialist
joel.parks@oregon.gov
503-378-2262

Leah Von Deylen, Exam Coordinator/
Front Desk
leah.m.vondeylen@oregon.gov
503-378-4181



DID YOU KNOW?

Out-of-state licensees are not permitted to work in Oregon public accounting firms without being licensed in Oregon. Individuals who are licensed in another jurisdiction must become licensed in Oregon within 60 days of beginning employment with an Oregon firm. Questions? Email the licensing team at boa.info@oregon.gov or call 503-378-4181.



BOA Complaints Committee

- Tonya Moffitt, CPA, Chair
- Bryce Wilberger, CPA
- Greg Rogers, CPA
- Sean Wallace, CPA
- Eric Krone, CPA
- Raul Valdivia, CPA, Board Liaison

Qualifications Committee

- Megan Kurz, CPA, Chair
- Norm Rush, CPA, Vice Chair
- Desiree Didier, CPA
- Stephen Maeda, CPA
- Brian Miller, CPA
- Aaron Piazza, CPA
- Mary Pinero, CPA
- Michael Smoot, CPA
- Nicholas Van Vleet, CPA
- Ellen Vong, CPA
- Gaby Zhu, CPA
- Jason Robinson, CPA, Board Liaison

Peer Review Oversight Committee

- Robert Moody, CPA, Chair
- David Sacoolas, CPA, Vice Chair
- Michael Rice, CPA
- Brenda Bartlett, CPA
- Jon Howell, CPA
- Kim Conway, CPA

The Board encourages licensees who hold an active license to participate in Board committees. If interested, please email the Board office at boa.info@oregon.gov

WELCOME TO OUR NEWEST BOARD MEMBERS!

Jason Robinson, CPA was appointed in 2019.

Jason Robinson, CPA is the Common Paymaster for the State of Oregon and was appointed to the Board in 2019. His 25 years of service with the State and Oregon National Guard helps bring a unique perspective to the board. Jason was appointed to act as the Board's Treasurer for 2021.

Joining the Board in July 2020, **Raul Valdivia** is the owner and president of Valdivia Financial Inc., a local accounting firm specializing in small business accounting and tax preparation, as well as IRS representation, both in English and Spanish. Raul will add the perspective of a smaller firm.

With more than 25 years accounting and auditing experience, including his time at the Oregon Secretary of State's Audits Division where he served as a state auditor for 11.5 years, Raul is also a Certified Fraud Examiner. He currently serves as a board member of Valor Mentoring and comes to the Board after serving two terms with the Oregon Lottery Commission, and nine years with the Willamette Valley Hispanic Chamber of Commerce. Fun Fact: Raul's childhood wish was to be a professional baseball umpire, and although he didn't get to the pros, he did get to coach all four of his children and umpire for Parrish Little League for many years.

Haley Lyons, CPA was appointed to the Board in March 2021 after serving on the Board's Complaints Committee (BOACC) for six years (and taking a one year hiatus to refuel). Haley began her career in the construction industry and joined Kernutt Stokes in 2007 where she is now a Partner. Her primary focus is on leading the firm's Virtual Accounting practice area and on traditional audit and assurance services. Haley's vast experience and the time she spent leading the BOACC are just two of the many reasons she will be a valuable member of the Board.

CPA EXAM EXTENSIONS

In March 2020, widespread COVID lockdowns were instituted throughout the United States and abroad. In response, the Oregon Board extended all NTS expiration dates and all exam scores that were expiring in 2020 to December 31, 2020 through a series of blanket extensions fulfilled by NASBA. While the majority of Prometric centers reopened during the summer of 2020, some jurisdictions experienced greater delay in rescheduling than others and international candidates continued to have less consistency in the availability of the CPA exam into early 2021.



Any candidate who feels extenuating circumstances (beyond the 2020 COVID restrictions) prevented them from testing may submit a written request to Julie.nadeau@oregon.gov. Please be sure to include a thorough description of the situation, documentation to support the request (for example, a note from a doctor
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SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA Exam in

ANDREW ACCIMUS
BENJAMIN AGRE
WILLIAM ALBRIGHT
AYDE ALVARADO
MEGAN ANDERSON
LEAH ANDERSON
JUSTIN ARMSTRONG
SCOTT ASTER
SHAWN BALL
DAVID BARNETT
ANDREW BARRETT
MATTHEW BECIC
ADRIENNE BIRD
EMILY BLUDWORTH
ZACHARY BLUEBOND
ALYSSA BORG
ZACHARY BOUTIN
BRITTANY BRITE
RUTH CAUFIELD
YIN-CHUN CHEN
TEO CHO
DONALD CONDRY
PARKER CORALLO
JUAN CORTES PEREZ
MEGAN COUNTRYMAN
LIANA CREECH
MATTHEW CURRIER
KYLE DANIEL
CATLIN DAVIS
BRITTNAY DAVIS
ALISHA DECOURCY O'GRADY
RADHIKA DEEPAK
SCOTT DEMONBRUN
MINH DOAN
JASMINE DREIER
ERIN DUNCAN
TRACY EARLL

KYLE EICHELBERGER
MATTHEW FAIRMAN
GENEVIEVE FARRINGTON
LOUANNE FENG
JOSHUA FIEDLER
HENRY FILLMORE
KELLY FITZPATRICK
KELLI FITZPATRICK
NATHAN FOOS
ISAAC FORD
ZACHARY FUNYAK
VICTORIA GAJDA
JESSICA GARNER
MARTHA GEHRIG
NICHOLAS GIORGINI
BROOKE GOODALL
SHELBY GREEN
AMANDA GREEN
CHRISTOPHER GRIM
WILSON GUO
NEEHARIKA GUPTA
THOMAS HAMAOKA
AARON HARDIN
MORGAN HEALEY
HOWARD HENDERSON
DENNIS HENDERSON-EBERHART
MIKKEL HENDISON
CHANCE HENDRICKSON
JOHN HERR
GRETCHEN HETT
JOSHUA HILL
MELISSA HINTON
VICTORIA HOUESHELL
JEREMY HOWELL
JENNIFER JACKO
JESSE JACKSON
JENNIFER JOYNER

SPENCER KENLEY
YUNUS KHAN
DANIEL KIEFFER
KISMET KILBOURN
JIHYE CHLOE KIM
ASHLEY KIRK
BRADLEY KNIRK
AARON KRAFT
MEGAN KUSSAT
KENNETH LANE IV
TRUDY LARY
MICHAEL LATHAM
JEEYUN LEE
YINGCHAN LI
CHRISTIAN LINARES
SHRUTI RAMAN LNU
RYAN MACARTHUR
WILLA MAHER
SAQIB MALLIK
YISHAN MAO
ANDREW MARSHALL
ANTHONY MARTIN
DERREK MASON
TITTO MATHEW
COLIN MCCATHARN
ERIN MCKEY
KASSIE MCLAUGHLIN
COURTNEY MEISENHEIMER
SAMUEL MEYER
TRENT MILLER
RYAN MILLER
JOSEPH MINNITI IV
ANNA-MARIE MOORE
GRACE MOORE
JORDAN MORGAN

ELIZABETH MOXLEY
MARKIE MU
LITA MYLENEK
JOHN NAIGUS
KARLI NEILSON
TOMMY-NHAN NGO
HANH NGUYEN
SAYAKO NGUYEN
STEPHEN NOONAN
IAN OAKERSON
AMANDA OLDS
TOLUWALOPE ONAKOYA
YOSIEL ORNELAS
HYUN SUNG PARK
JACE PARKER
JACOB PASCHALL
AMANDA PATTERSON
EMILY PAULSON
AMANDA PEASE
THO PHAM
CINDY PHAM
HARMONY PIAZZA
HEATHER PORTER
SUPRABHA POUDEL
HANNAH PRICE
EDWINA QUIDDAOEN
JENIFER RABOURN
JACOB RIBACK
HOPE ROGERS
BRIANNA ROHRBACHER
ALISON RUTER
HAMZA SHERWANI
ANAND SIDDAPPA
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CPA EXAM EXTENSIONS CONTINUED

for extensions requested for medical reasons, cancellation notices from Prometric for sections that were scheduled in 2021 and cancelled due to changes in local occupancy restrictions), and the length of extension requested. All requests must be submitted in writing and will be considered on a case-by-case basis. The candidate will be notified by email once a decision has been made.

SUCCESSFUL CANDIDATES CONTINUED

SWATI SINGH
KRISTEN SISCO
ALEX SLATER
ANDREW SOLTIS
XILIN SONG
JUSTIN TAT
BENJAMIN TELLIN
CATHERINE TERUYA
DEVSANG THAKOR
ELIZABETH THIESEN
LAUREN THOMAS
KADE TOLEDO
JOSEPH TOMCAL
DIANA TOVAR CHES
CAMDEN TROIKE
JOENITA VAN DER MERWE
SHAWNA VANAKEN
ALYSE VEDEN
JONNA VERCELLINI
PHILIP WALTER
YAZHE WANG
CHARLES WARD
DANIEL WARDLE
JANA WARNER
ALYSSA WATSON
MADISON WELCH
EMILY WILKINSON
SHAWN WOLLIN
AERIEL WYSOCKI
KATHY YEUNG
ANNA ZHANG

New Firm Registrations

12/17/2019 – 12/31/2019

Date Granted	Firm Name	Firm #	State
12/19/2019	ECS FINANCIAL SERVICES, INC	2854	IL
12/24/2019	ELIZABETH A. PENROSE, CPA, LLC	2856	OR
12/24/2019	STEPHEN P. LIPPOLD, CPA, LLC	2855	OR

1/1/2020 - 3/31/2020

01/13/2020	BERG NGUYEN MORRIS LLC	2857	OR
01/13/2020	ELLIOTT DAVIS, LLC	2858	SC
01/21/2020	MASSIE & COMPANY PPLC	2859	WA
01/21/2020	PERPETUAL CPA, LLP	2860	OR
01/28/2020	ABOUND TAX & ACCOUNTING LLC	2861	OR
01/28/2020	JUDITH A. HOTCHKISS CPA	2863	OR
01/28/2020	SHERWOOD TAX LLC	2862	OR
02/06/2020	WEAVER AND TIDWELL, L.L.P.	2864	TX
02/07/2020	CALYX CPA LLC	2866	OR
02/07/2020	RICHARD G NAFFZIGER, CPA dba HIGH GROWTH CPA SERVICES	2865	OR
02/12/2020	MICHAEL COGLIANESE CPA. P.C.	2867	IL
02/19/2020	DREHER MARTIN CPAS P.A.	2868	NC
02/19/2020	GRAY, GRAY, & GRAY, LLP	2869	MA
02/24/2020	T. WAYNE OWENS & ASSOCIATES, PC	2870	GA
03/03/2020	EDWARDS BRADLEY PC	2873	OR
03/03/2020	FERRIN & COMPANY, LLC	2874	UT
03/03/2020	SC&H ATTEST SERVICES, P.C	2875	MD
03/03/2020	STEPHANIE STROUD, CPA, LLC	2871	OR
03/03/2020	THOMAS, HEAD & GREISEN A PROFESSIONAL CORPORATION	2872	AK
03/16/2020	BRIDGEWATER GROUP ADVISORS, INC	2876	OR
03/16/2020	WESLEY B HANSEN CPA, PC	2877	OR
03/19/2020	TALPOS & ASSOCIATES LTD	2878	IL
03/19/2020	TIMOTHY FILKINS CPA, PC dba FILKINS GROUP	2879	OR
03/23/2020	NEWMAN CERTIFIED PUBLIC ACCOUNTANT, PC	2880	CA

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Disciplinary Actions 2020

December 2019

Respondent: Brent H Stratton Jr +
Stratton & Miller LLC dba B2A CPAs

CPA License: #2835

Violation(s): OAR 801-010-0345(2) Out of State Firms (2019 Edition) for performing two Oregon municipal audit engagement without being registered with the Board; OAR 801-020-0620(4) Firms authorized to bid and contract for municipal audits (2019 Edition) for performing two Oregon municipal audit engagements without being registered with the Board.

Action(s): Settlement Agreement and Stipulated Final Order (Order) provides Respondents agree that prior to bidding, contracting, performing, and/or issuing Oregon Municipal Audits, they will be in compliance with OAR 801-020-0620(4); submit the required Oregon Municipal Roster application by November 30, 2019; be admitted to the Oregon Municipal Audit Roster by January 31, 2020. Respondents required to pay \$5,500 in civil penalties.

Respondent: Kevin Gram Breard +
Breard and Associates Inc. Certified Public Accountants

CPA License: #12260/# 2570

Violation(s): One or more violation(s) of one or more Oregon Statutes and/or Oregon Administrative Rules with respect to OAR 801-030-0020(2)(e) Reporting Requirements (2018 and 2019 Editions).

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$1,000 in civil penalties and \$2,000 in costs; \$2,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondents will pay the \$1,000 in civil penalties.

Respondent: Christopher A Farrens

CPA License: #9096

Violation(s): ORS 673.320(3) Use of the terms certified public accountant, public accountant, C.P.A. or P.A., exceptions (2017 Edition) when he filed 309 tax returns with the Oregon Department of Revenue using his CPA permit number while his permit was in lapsed status.

Action(s): The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$30,900 in civil penalties and \$2,000 in costs. The Order further provides for \$25,900 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order. Respondent agrees to pay the Board the remaining \$5,000 in civil penalties in accordance with the following terms:

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New Firm Registrations continued

4/1/2020 - 6/30/2020

Date Granted	Firm Name	Firm #	State
04/07/2020	MICHAEL WOODMANSEE TAX & ACCOUNTING	2881	OR
05/12/2020	HURLIMAN CPA, INC.	2882	OR
06/04/2020	M CHARLES VAN ROSSEN CP	2883	OR
06/22/2020	DAVIS FARR LLP	2884	CA

7/1/2020 - 9/30/2020

07/06/2020	HAYNIE & COMPANY	2885	UT
07/06/2020	OAK HILL TAX AND ACCOUN	2886	OR
07/06/2020	TJ CPA PC dba CASCADIA CPA PC	2887	WA
08/11/2020	JSR CPA LLC	2888	OR
08/19/2020	DEVON A GAINES CPA, PC	2889	OR
08/19/2020	SHL CPAS PLLC dba ANDERSON BROS. CPAS	2890	ID
08/24/2020	BELL DEPLOIS ACCOUNTING LLC dba JACKSON COUNTY ACCOUNTING & TAX SERVICE	2892	OR
08/24/2020	MALLARD ACCOUNTING & CONSULTING, LLC	2891	OR
08/26/2020	MARK A BARDOLPH, CPA PC dba BARDOLPH & ASSOCIATES	2893	MI
09/15/2020	SURPASS CPA, LLC	2894	OR
09/15/2020	WINDHAM BRANNON, LLC	2895	GA
09/24/2020	KINGSVIEW STRATEGIC TAX CONSULTING, LLC	2896	OR

10/1/2020 - 12/31/2020

10/15/2020	UPELVE YOUR ACCOUNTING LLC	2897	OR
10/22/2020	ADAM L TURCO dba PRIMETRICS	2898	OR
10/30/2020	KRISTEN KEATS CPA PC dba SHERWOOD TAX & ACCOUNTING	2900	OR
10/30/2020	WANT CPA, PC dba WANT + EMERY CPAS	2899	OR
11/03/2020	HOWELL STRACZEK LLC	2901	OR
11/09/2020	BONADIO & CO., LLP	2950	NY
11/09/2020	KENNETH GUILFOYLE, CPA LLC	2904	OR
11/09/2020	RJZ CPA LLC	2903	OR
11/09/2020	SENSIBA SAN FILIPPO, LLP	2902	CA
11/23/2020	BDG-CPAS, A PROFESSIONAL CORPORATION	2906	NJ
11/23/2020	JASON GRAY CPA PC	2907	OR
11/24/2020	PACIFIC ACCOUNTANCY, LLC	2908	OR



Disciplinary Actions continued from page 6

- A. Respondent agrees to make ten (10) payments of \$500 each to the Board by December 6, 2020.
- B. All such payments are required to be postmarked by the 15th of every month beginning on December 15, 2019.
- C. In the event that the Respondent cannot pay the Board in any given month, Respondent agrees to provide the Board an explanation.

The stayed civil penalties and costs will remain stayed until July 1, 2024. In the event the Board votes that Respondent is in violation of Board statutes or rules on or before July 1, 2024, all penalties and costs imposed will become immediately due and payable.

Respondent: **Martin Michael Kamenski**

CPA License: **#13906**

Violation(s): OAR 801-010-0345(9) (c) Plural Firm Names (2018 Edition) when providing public accounting services using a firm name that was misleading as to the number of licensees associated with or working for the firm; ORS 673.320(3) Use of terms certified public accountant, public accountant, C.P.A. or P.A.; exceptions (2017 Edition) when he held himself out as a CPA during the time he was not actively licensed.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$1,000 in civil penalties and \$2,000 in costs; \$500 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the \$500 in civil penalties.

Respondent: **Ralph L Stromberger + Perrin McMillan & Miller**

CPA License: **#4908 / #392**

Violation(s): OAR 801-030-0020(1) Professional Misconduct (2014 Edition) for not disclosing the US Department of Labor's investigation on his 2014 individual renewal application; OAR 801-030-0020(1) Professional Misconduct (2015 Edition) for not disclosing the US Department of Labor's investigation on his 2015 firm renewal application for his prior firm; OAR 801-030-0015(2)(e) Retention of attest and audit working papers (2018 Edition) for shredding audit work papers less than seven years subsequent to the issuance of an audit report; OAR 801-030-0020(1) Professional Misconduct (2018 Edition)

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NEW LICENSEES

7/25/2019 – 12/16/2019

*State of Reciprocity

12/17/2019 - 12/31/2019

12/18/2019	ELIZABETH	JOHNSON	15740	WA
12/18/2019	JAMIE	JORGENSTONE	15743	
12/18/2019	CAITLIN	LYON	15745	WA
12/19/2019	DREW	PERRIN	15739	
12/19/2019	THEO	PETROPOULOS	15747	
12/26/2019	XIAO	HAN	15748	VA
12/26/2019	STEPHEN	KER	15744	
12/26/2019	JOEL	KOSGEY	15749	
12/26/2019	NICKOLAY	KOTYRLO	15746	CA
12/27/2019	VIKY	SAYSAMONE	15751	
12/30/2019	STEPHEN	NNABUE	15750	
12/30/2019	MICHAEL	TAYLOR	15754	UT

1/1/2020 - 3/31/2020

01/02/2020	JESSE	THEUNISSEN	15753	
01/03/2020	MATTHEW	OGATA	15720	
01/06/2020	NICHOLAS	ROWLANDS	15752	
01/08/2020	JOSHUA	PUTERBAUGH	15759	WA; IL
01/10/2020	DAVID	FEO	15756	FL
01/10/2020	BRIAN	FRINK	15757	
01/10/2020	KRISTIN	GOODNO	15755	WA
01/10/2020	BONNIE	LOVE	15760	CO
01/10/2020	ALEXANDER	NEWNAN	15762	CA
01/10/2020	MATTHEW	RISSER	15765	
01/13/2020	MIKAILLA	WILKENING	15695	

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Supervisor Licensee Sign-off for New Applications

The Board has a new process for receiving feedback from supervisor licensees during the license application process. While applicants for licensure are responsible for submitting all of the application documents, including a written narrative signed by the applicant and the supervisor licensee, the supervisor evaluation form is now transmitted directly from the supervisor to the Board office. Supervisor licensees may submit the form by email, fax, or mail (all contact information is printed on the form). If there are any questions about how to submit the forms, please contact the licensing team by email at boa.info@oregon.gov or by phone at 503-378-4181.





UPDATE YOUR CONTACT INFORMATION

There are new address change forms on the Board website for individuals and firms. Updated information can be mailed to the Board office, faxed to 503-378-3575 or emailed to boa.info@oregon.gov.



NEW LICENSEES continued

01/15/2020	JASON	MURPHY	15764	
01/15/2020	ERIN	PUETZ	15667	
01/15/2020	GAGE	THOMPSON	15758	
01/15/2020	LINDSEY	TRENT	15763	
01/16/2020	HANNAH	DUNCAN	15766	
01/16/2020	SCOTT	GEORGE	15767	CA
01/21/2020	MAAIKE	MULDERS	15761	NC
01/21/2020	ROBERT	SCHWARTZ	15768	CO; CA
01/22/2020	ELIZABETH	ANDERSON	15769	
01/22/2020	AARON	RUSSELL	15770	
01/22/2020	KEVIN	THORPE	15772	
01/23/2020	TIMOTHY	RINEHART	15773	CA; WA
01/23/2020	APEKSHA	SHAH	15771	
01/28/2020	JOSHUA	HIGHT	15779	
01/28/2020	MINDA	LOURENCE	15776	NV
01/28/2020	HOLLEY	ZEIGLER	15785	
01/29/2020	ABIGAIL	ALFORD	15784	
01/29/2020	JENNIFER	FORSTER	15787	
01/29/2020	JOANNE	LEE	15777	IN
01/31/2020	LAURA	AKSTIN	15783	
01/31/2020	ALEXANDER	FINE	15774	
02/03/2020	HAILEY	PHELAN	15790	
02/03/2020	ERIN	RAMM	15788	TX KS
02/03/2020	ISAIAH	SMITH	15786	
02/06/2020	MARY	ANDERSON	15781	WA
02/06/2020	SUNITHI	HINDAGOLLA	15778	
02/06/2020	MEGAN	HOSS	15775	
02/06/2020	SARAH	MYERS-MITCHELL	15789	
02/07/2020	MATTHEW	DAMES	15792	
02/07/2020	JOHN	KROCZEK	15795	OH
02/07/2020	RICHARD	LARSEN		NJ PA
02/10/2020	CARRIE	GARRITY	15793	AK
02/10/2020	JOHN	MARTIN	15801	
02/10/2020	CANDRA	WILMES	15797	
02/12/2020	TREVOR	BELANGER	15794	CA
02/12/2020	SOFIYA	BYCHKOVA	15807	
02/12/2020	CYRUS	WARD	15813	
02/12/2020	AMANDA	WICKSTROM	15803	WA
02/13/2020	CALEB	DOZIER	15816	
02/13/2020	JAMES	FELIZ	15808	CA
02/13/2020	KAZUSHI	KIMURA	15805	CA
02/13/2020	SAMANTHA	MASLIN	15814	
02/13/2020	KENTON	POPOVICH	15799	

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Disciplinary Actions continued from page 7

for not disclosing the US Department of Labor's investigation on the 2018 initial firm application for his current firm.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$3,000 in civil penalties and \$2,000 in costs; \$1,500 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondents will pay the \$1,500 in civil penalties.

January 2020

Respondent: Keith Michael Wilhelm

CPA License: #13452

Violation(s): OAR 801-030-0010(1)(b)

Due Professional Care (2014 to 2017 Editions) for not adequately representing his client in his client's appeal with the Oregon Department of Revenue; OAR 801-030-0015(2)(b) Requested Records (2017 Edition) for not returning his client's records; Multiple violations of OAR 801-030-0020(7) Board Communications and Investigations (2017 and 2018 Editions) for not timely responding to Board communications multiple times.

Action(s): Order to Cease and Desist (Order) settling the matter requires that Respondent must Cease and Desist from engaging in the practice of public accountancy and from using the title or designation "Public Accountant," the abbreviation "PA," or any other title, designation, words, letters, abbreviations, signs, cards or devices, tending to indicate that he is an active and properly licensed public accountant unless and until he holds an active license to do so; (Order) settling the matter assesses Respondent with \$5,000 in costs; within 21 days of the effective date of the Order, Respondent will pay the remaining \$5,000 in costs.

Respondent: Talwinder Singh Natt

CPA License: #14610

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care (2017 Edition) and/or OAR 801-030-0010(4) Tax Standards (2017 Edition) for filing tax returns without authorization; OAR 801-030-0020(7) (c)(A) Board Communication and Investigations (2019 Edition) for not cooperating with the Board's investigation.

Action(s): Settlement Agreement and Stipulated Final Order; [Resignation in Lieu of Revocation] (Order) settling the matter assesses Respondent with \$5,000 in civil penalties and \$2,000 in costs. The Order further provides for \$5,000 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order. **continued on page 10**

NEW LICENSEES continued

02/13/2020	ZACHARY	WILSON	15804	
02/14/2020	EMILY	RIDDLE	15817	IN
02/14/2020	LUCAS	VERSTEGEN	15791	IL
02/14/2020	ZHANNA	VUZIY	15798	
02/18/2020	CLIFFORD	MARS	15802	CA & ID
02/18/2020	TIMOTHY	PARR	15800	CA
02/19/2020	WILLIAM	CHANDLER	15810	WA
02/19/2020	TARA	FERREIRA	15815	
02/19/2020	TROY	RECTOR		WA
02/19/2020	JOSHUA	SMITH	15818	IL CO
02/19/2020	MAX	SPECTOR	15812	
02/20/2020	NATHAN	BRASCHAYKO	15809	
02/20/2020	EMMA	CAIN	15806	
02/20/2020	ANNA	GASSNER	15796	
02/20/2020	MADISON	SCHMAUTZ	15821	
02/21/2020	TOBY	ROTH	15822	
02/24/2020	MANDY	MERCHANT		MD & PA
02/24/2020	SAMANTHA	SORENSEN	15823	
02/25/2020	EMILY	ABADIN	15819	GA
02/25/2020	GABRIEL	HANSEN	15820	WA
02/25/2020	MALENA	KESTER	15811	
02/25/2020	KIRSTEN	RYAN	15829	
02/26/2020	JOHN (JAY)	RUNDLE JR	15824	WA
02/26/2020	JEFFREY	SCHMITT	15830	
02/26/2020	CHRISTOPHER	SCHOON	15834	
02/26/2020	CRESTA	TOPOL	15827	
02/27/2020	GRACE	HOLMES	15832	
02/28/2020	COLE	CORRIGAN	15831	
02/28/2020	BRIAN	PAULEEN	15826	CA VI
03/02/2020	MATTHEW	STENGER	15825	CA TX & CO
03/03/2020	CHRISTINA	BRISTOL	15835	
03/05/2020	DARRICK	SWARTOUT	15843	
03/05/2020	CHRISTINA	WITHERS	15845	
03/06/2020	BARRY	ALTMAN	15842	SC, NC
03/06/2020	CAROLINE	ATTANASIO	15828	WA
03/06/2020	KIRK	BENNETT	15782	UT
03/06/2020	DANIEL	BRAY	15841	NY
03/06/2020	THOMAS	MOORE	15847	CA
03/09/2020	HUNG	BUI	15840	
03/09/2020	CHRISTOPHER	GUMMESON	15833	WA, ID
03/09/2020	SHITAL	PATEL	15836	IN

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Disciplinary Actions

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Respondent is required to resign his CPA Certificate and Permit #14610 (License) pursuant to OAR 801-010-0115(2) as of the effective date of the Order. In addition, the Board requires that Respondent: notify all clients in writing within 20 days of the effective date of the Order and provide the Board with a list of the clients notified within 30 days of the effective date of this Order; Respondent's written notification to his clients of his resignation must be on a letter pre-approved by the Board; return the CPA wall certificate and wallet license card to the Board within 10 days of the effective date of the Order; take all reasonable steps to avoid foreseeable harm to any existing client; maintain client records for a period of at least six years from the effective date of the Order or return such records to the client; within 30 days of the effective date of this Order, Respondent must provide the Board with an address of where the client records will be stored; continue to comply with the requirements of OAR 801 Division 030 pertaining to confidential information and client records.

June 2020

Respondent: Aaron T Traxton + Traxton
CPA PC

CPA License: #12329 / #2834

Violation(s): ORS 673.160(1)(a)

Registration of Business Organizations (2017 Edition) for performing attestation services prior to Firm registration with the Board; OAR 801-050-0020(2)(c) Peer Review Enrollment (2018 Edition) for preparing and issuing two audit reports prior to being enrolled in a peer review program.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$2,000 in civil penalties and \$1,000 in costs; \$1,000 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondents required to pay \$1,000 in civil penalties.

Respondent: Eric Clayton Kaster + Bonin
Kaster Souder CPAs LLC

CPA License: #13875 / #2831

Violation(s): ORS 673.160(1)(a) Registration of Business Organizations (2017 Edition) when they prepared and issued three compilation reports and two review reports prior to being registered as a firm.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$500 in civil penalties and \$1,000 in costs; \$1,000 in costs are suspended pending full compliance with the Order; within 21 days of the Order. **continued on page 11**

NEW LICENSEES continued

03/10/2020	RUIFENG	LI	15838	
03/10/2020	CONSTANCE	OWENS	15844	
03/11/2020	ERIC	SUTHERLAND	15850	
03/13/2020	WAYNE	MICHAEL	15846	CA
03/17/2020	JAMIE	MARTIN	15848	
03/17/2020	BROCK	STETZNER	15849	
03/19/2020	TERRI	BEIGH	15852	DC, FL, KS, LA, NE
03/19/2020	BENJAMIN	CLEMENT	15780	CA
03/19/2020	ALEXANDER	DEAN	15851	
03/19/2020	BETHANY	DOZIER	15839	
03/19/2020	JOHN	HACKMAN	15837	
03/23/2020	MOLLIE	GUNDERSEN	15854	CA
03/26/2020	DANICA	SWANSON	15857	
03/26/2020	ROBERT	WIEST	15856	
03/30/2020	TOLUWALOPE	ONAKOYA	15858	
03/30/2020	CLAIRE	PATTERSON	15855	CA
03/30/2020	JACOB	TALPOS	15853	IL
4/1/2020 - 6/30/2020				
04/07/2020	TAYLOR	BROIMANI	15860	
04/10/2020	SHANE	MADDEN	15862	AK, AZ
04/14/2020	GENEVIEVE	FARRINGTON	15867	
04/14/2020	SAMANTHA	GIANELLA	15861	WA
04/14/2020	LEAH	SAVAGE	15864	
04/15/2020	RAYMOND	DEPOLE	15863	CA
04/16/2020	VANESSA	DEHAAN	15866	IL
04/21/2020	MICHAEL	MEEK	15869	AZ
04/21/2020	BRITTNEY	OLJAR	15870	
04/21/2020	SHANNON	SINCLAIR	15868	
04/22/2020	MORGAN	LIPSCOMB	15865	
04/29/2020	ELLEN	BUGBEE	15859	
05/04/2020	JEANNIE	MCCLOSKEY	15871	
05/06/2020	RYAN	NICEWANDER	15875	
05/11/2020	HELEN	HARDER	15872	
05/11/2020	JUSTIN	KIM	15876	
05/11/2020	ALFRED	LAWSON	15877	
05/11/2020	WEN	QIN	15874	
05/19/2020	ARMANDO	RAMOS ROSARIO	15883	
05/19/2020	SUSAN	WILSON		TX TN
05/22/2020	DARIA	SERDIUK	15873	
05/29/2020	ALEXANDRA	ARANDA	15880	AZ
06/04/2020	JOSEPH	PALODICHUK	15884	

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effective date of the Order, Respondents required to pay \$500 in civil penalties.

Respondent: Keith Winnick + Keith Winnick CPA, A Professional Corporation

CPA License: #10802 / #1958

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care for not taking the necessary procedures to ensure the timely completion of Firm Respondent's 2016 peer review.

Action(s): Respondents required to provide evidence of the completion of Firm Respondent's 2016 Peer Review and provide the Board the date of when Firm's 2019 Peer Review begins within 21-days from the date of the Order.

Assess \$1,000 in civil penalties and \$2,000 in costs. The Board and Respondents agree to suspend collection of \$500 of civil penalties and \$2,000 in costs on the condition that Respondents comply with all terms and conditions of Settlement Agreement and Stipulated Final Order. The remaining \$500 must be paid within 21-days of the effective date of Order.

Respondent: Phillip Stephen Hutsell + Phil Hutsell LLC

CPA License: #13723 / #2824

Violation(s): ORS 673.160(1)(a) Registration of Business Organizations (2018 Edition) when they prepared and issued one compilation report and two review reports prior to being registered as a firm.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondents with \$1,000 in civil penalties and \$2,000 in costs; \$500 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondents will pay the \$500 in civil penalties.

Respondent: Steven L Bjorvik

CPA License: #5276

Violation(s): OAR 801-030-0020(1)(b) Professional Misconduct (2016, 2017, 2018 and 2019 Editions) for continuing to practice public accountancy despite holding a lapsed permit.

Action(s): Board issued a Letter of Censure as provided in ORS 673.170(1)(f).

Respondent: Doris Marie Rose

CPA License: #8750

Violation(s): ORS 673.320(3) Use of terms certified public accountant, public accountant, C.P.A. or P.A.; exceptions (2017 Edition) when she filed at least 22 tax returns with the Oregon Department of Revenue using her CPA permit number while her permit was in lapsed status. **continued on page 12**

NEW LICENSEES continued

06/04/2020	JACOB	SANNON JR	15878	
06/08/2020	JONATHAN	ADRIAN	15881	
06/08/2020	JILL	VECCHIO	15879	
06/10/2020	KENNETH	SERNACH	15886	
06/11/2020	SZU YIN	CHEN KEEN	15882	
06/11/2020	SARAH	GANLEY	15887	
06/11/2020	ANNA	HAMILTON	15889	
06/11/2020	JIHYE CHLOE	KIM	15888	
06/15/2020	TERENCE	DIAMOND	15891	FL, PA, TX
06/24/2020	ANNA-MARIE	MOORE	15895	
06/24/2020	MATTHEW	RUBY	15894	
06/24/2020	JOHN	RUTFORD	15892	NE
06/24/2020	CHAD	STEINHAUER	15896	
06/25/2020	ANUSHA	MENON	15893	GUAM
06/25/2020	NICHOLAS	WOOD	15897	
06/26/2020	AMBEREEN	BASHAR	15900	
06/29/2020	LISA	ZHU	15899	
7/1/2020 - 9/30/2020				
07/01/2020	XIAOCHEN	YAN	15898	
07/02/2020	AMELIA	BOEHM	15890	CA HI
07/13/2020	DANIEL	FREIN		
07/13/2020	SYDNE	JONES	15904	
07/13/2020	CHRISTIAN	ROGERS		MA, VT
07/13/2020	VALERIE	WARZON	15902	WI
07/15/2020	MICHAEL	WOODRUFF	15906	
07/17/2020	SEAN	MAGUIRE	15913	
07/20/2020	ALLEN	CHEA	15905	CA
07/20/2020	MUY	CHOU	15909	
07/20/2020	LUBAINA	FATEHI	15907	
07/20/2020	NICHOLAS	GONZALEZ	15901	WA
07/22/2020	KEELY	JAMISON	15910	
07/24/2020	DANIEL	ZIKA	15912	
07/31/2020	BRIAN	CATHCART	15908	CO
07/31/2020	KALINDI	DEVI-DASI	15915	
07/31/2020	DEBORAH	GILMAN	15914	CA
07/31/2020	VIKTORIYA	GRINKO	15917	
08/03/2020	CLAIRE	PAHLMAYER	15911	
08/03/2020	YOHANNES	ZEWUDIE	15918	MN
08/05/2020	KASEY	JOHNSON	15916	
08/05/2020	NICHOLAS	PETERSON	15919	

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Action(s): Respondent was assessed \$5,000 in civil penalties; \$1,000 in costs. Respondent and Board agree to suspend collection of \$1,500 of civil penalties and \$1,000 in costs upon the condition that Respondent comply with all terms and conditions of the Settlement Agreement and Stipulated Final Order. Respondent must pay the remaining \$3,500 within 21-days from the effective date of Order.

Respondent: **Stuart D Katter**

CPA License: **#5803**

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care (2017 Edition) for not exercising due professional care to ensure that Respondent appropriately prepared the Oregon municipal audit report covered in the letter from Secretary of State.

Action(s): The Respondent and Board agree that a Letter of Censure as provided in ORS 673.170(1)(f) is the appropriate sanction.

Respondent: **Monte L Akers**

CPA License: **#2763**

Violation(s): ORS 673.320(3) for Use of term Certified Public Accountant, or CPA despite having a non-active CPA license.

Action(s): The Respondent and Board agree that a Letter of Censure as provided in ORS 673.170(1)(f) is the appropriate sanction.

Respondent: **Carrie S Lindquist**

CPA License: **#9680**

Violation(s): ORS 673.320(3) Use of terms certified public accountant, public accountant, C.P.A or P.A. multiple times for holding out as a CPA by filing tax returns with her CPA license number during the period her license was in lapsed status.

Action(s): Respondent agrees to reinstate her license prior to the expiration of her license on June 30, 2022 in accordance with the following terms:

- Provide a detailed written description of the business and professional activities of the individual during the period of lapse, and indicate whether the individual was holding out as a CPA or PA during the period of lapse;
- Submit an application for reinstatement on a form provided by the Board.
- Submit payment of the application fee and the active renewal fee for each renewal period that the license was lapsed.
- Complete and report 120 CPE hours on or before June 30, 2020, of which, four of those hours must include four CPE hours in Oregon-specific ethics; and
- Submit proof of completion certificates for each CPE course submitted for reinstatement.

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NEW LICENSEES continued

08/07/2020	DIANE	GARRETT	15921	
08/10/2020	RACHIT	SHAH	15920	
08/14/2020	DAVID	PEPPER	15925	
08/19/2020	JAMIE	BARNES	15923	TX
08/19/2020	RACHELLE	JACOB-WENDLER	15922	IL
08/19/2020	ADINA	STAEHNKE	15924	
08/20/2020	IAN	BELL NELSON	15931	
08/20/2020	TYLER	GUSTAVSON	15928	
08/20/2020	MATTHEW	HAYES	15930	
08/20/2020	SPENCER	KENLEY	15929	
08/20/2020	KISMET	KILBOURN	15927	
08/20/2020	VASYL	MALOFIY	15936	
08/20/2020	MUHAMMAD	TAHIR	15938	
08/20/2020	JACLYN	WHITE	15940	NE
08/21/2020	ANTHONY	MARTIN	15937	
08/21/2020	TYLER	NELSON	15935	
08/21/2020	JAKE	PETERSON	15934	
08/25/2020	PAUL	OCASIO	15939	
08/26/2020	KAREN	HAGGERTY	15933	
08/26/2020	JACOB	MEYER	15903	
08/26/2020	MAX	POLIAV	15926	
08/26/2020	KRISTEN	SISCO	15945	
08/26/2020	SIERRA	ZEIGER	15942	
08/28/2020	DARCY	MCDOUGALL	15885	ID
08/31/2020	JOHN	KRAFT	15943	MD, NH, SC, VT
08/31/2020	JACE	PARKER	15948	
08/31/2020	SAMI	SUGHAIR	15941	NH
09/02/2020	ANDREW	SOLTIS	15947	
09/03/2020	JARED	BROWNSON	15944	
09/03/2020	WILSON	GUO	15953	
09/03/2020	JONATHAN	HOWARD	15932	
09/03/2020	NICHOLAS	HURLIMAN	15950	
09/03/2020	JACOB	JOHNSON	15951	
09/09/2020	ERICA	ENGLAND	15952	NC, OH
09/09/2020	KOURTNEY	JOHNSON	15949	
09/11/2020	BRIAN	WILLIAMSON	15957	IL
09/14/2020	EMILY	FETT	15946	
09/15/2020	HALEY	GHELFI	15956	
09/15/2020	WILLIAM	MEYERS	15958	
09/15/2020	KELSEY	SMITH	15959	
09/16/2020	HANG	DANIEL	15963	VA

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Disciplinary Actions

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f. Credit for programs in non-technical subjects is limited to 16 CPE hours.

g. CPE hours used for reinstatement may not be claimed on renewal application.

h. As part of Respondent's first renewal period, Respondent will complete 120 CPE hours on or before June 30, 2020 of which, four of those hours must include four CPE hours in Oregon-specific ethics.

Respondent: James A Youel

CPA License: #2678

Violation(s): OAR 801-030-0020(1)(b) Professional Misconduct for entering into multiple business transactions with his client without disclosing conflicts of interest in writing prior to the transactions; multiple violations of OAR 801-030-0020(7) Business Transactions with Clients (2016 Edition); and OAR 801-030-0020(8) Business Transactions with Clients (2013, 2014, 2015 and 2017 Editions) for entering into multiple business transactions with his client without disclosing conflicts of interest in writing prior to the transactions; multiple violations of ORS 673.170(2) (a) Fraud or deceit in obtaining or applying for a CPA permit (2013, 2015 and 2017 Editions) for not disclosing his other businesses on his 2014, 2016 and 2018 individual renewal applications.

Action(s): Settlement Agreement and Stipulated Final Order of Revocation (Order) settling the matter requires that Respondent must:

A. Provide a list of all current clients and former clients since 2010 within 21 days of the effective date of the Stipulated Final Order. The effective date is the date that the Stipulated Final Order was placed in the US mail to the Respondent's address of record. This list shall include the clients' name, address, telephone number and the services provided to clients and former clients.

B. Never reapply for certification or licensure as a CPA in Oregon.

C. Surrender the CPA certificate to the Board within 21 days of the effective date of the Stipulated Final Order.

D. Take all reasonable steps to avoid foreseeable harm to any client;

E. Notify all current clients in writing within 21 days of the effective date of the Settlement Agreement and Stipulated Final Order of items 7.Ei and 7.Eii:

i. The effective date of Respondent's revocation;

ii. Provide current clients with information as to where client records and work papers will be stored and the clients' rights to secure copies of records and work papers at no cost to the clients.

F. Provide the Board with a copy of the written correspondence provided to current clients as required

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NEW LICENSEES continued

09/16/2020	KIMBERLY	EASTON	15961	
09/16/2020	KAYLAH	HANCOCK	15962	
09/16/2020	DANIEL	KIEFFER	15955	
09/18/2020	JENNIFER	HARROP	12316	MA
09/18/2020	CLAUDIA	PERRY	15965	
09/21/2020	JACOB	REIMERS	15964	
09/23/2020	MELISSA	GRISAMORE	15968	AZ
09/23/2020	CHANCE	HENDRICKSON	15966	
09/25/2020	MATTHEW	GEBHARDT	15954	
09/29/2020	CHEYENNE	BURCHETT	15970	
09/29/2020	EMILY	EARNSHAW	15960	
09/29/2020	MATTHEW	GROSS	15969	
09/29/2020	AUSTIN	KREFT	15967	
09/30/2020	AERA	SEO	15971	CA
09/30/2020	ANN	SHERMAN	15973	CA
10/1/2020 - 12/31/2020				
10/02/2020	JUSTIN	TAT	15975	
10/06/2020	SARA	WINICK-BROWN	15972	
10/07/2020	JORDAN	FERRY	15974	
10/15/2020	JEAN	BUSHONG		CO, HI, LA
10/19/2020	MARY	ARBOS	15976	CA
10/19/2020	SARAH	TIAU	15978	MO
10/26/2020	DAVID	BARNETT	15982	
10/26/2020	MADISON	FRANK	15981	WA
10/26/2020	JESSICA	LOPEZ	15979	TX
10/26/2020	JOEL	MORRIS	15977	
10/26/2020	TAN	SHU	15983	
10/27/2020	CHRISTOPHER	ELLIOTT	15980	ID
10/27/2020	RICHARD	HILLER	15984	
10/27/2020	MELISSA	HINTON	15985	
10/28/2020	JAZMYN	GONZALEZ URZUA	15986	
10/29/2020	MATTHEW	BECIC	15988	
11/03/2020	JAY	PUFFINBURGER	15989	
11/06/2020	BRANDON	GALLINAT	15991	AZ
11/06/2020	CRYSTAL	GRABOWSKI	15996	
11/09/2020	JOSEPH	BITTNER	15995	CA
11/09/2020	AREN	BOOKER	15999	
11/09/2020	FNU	GOTAM	15993	
11/09/2020	CHRISTIAN	LINARES	15997	
11/09/2020	DANIEL	WARDLE	16004	

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in paragraph 7.E and a list of the current clients that were provided the correspondence as required in paragraph 7.E within 21 days of the issuance date of the Settlement Agreement and Stipulated Final Order; G. Upon request of clients to obtain copies of records and/or work papers, Respondent must provide the requested copies to the respective client within 21 days of the request and provide proof to the Board that the records and or work papers requested were provided to the client within 30 days of the request.

H. Maintain client records per OAR 801-030-0030 for a period of at least seven years, notify clients of the location of their records for collection or return such records to the client; and

I. Continue to comply with the requirements of OAR Chapter 801 Division 030 pertaining to confidential information and client records.

Respondent expressly agrees that revocation of his license number 2678 constitutes an appropriate resolution of the matters at issue.

The Settlement Agreement and Stipulated Final Order of Revocation (Order) settling the matter assesses Respondent with \$40,000 (8 violations) in civil penalties and \$5,000 in costs. The Order further provides for \$25,000 in civil penalties and \$5,000 in costs be suspended pending full compliance with the Order. Within 21 days of the effective date of the Order, Respondent will pay the remaining \$15,000 in civil penalties.

December 2020

Respondent: Gary S Miller
CPA License: #2518

Violation(s): On or about December 14, 2018, the Board executed the Final Order (2018 Order) for Case #17-047 against Respondent. In the 2018 Order, Respondent stipulated and agreed to resign his permit in lieu of revocation.

On or about February 1, 2019, the Board voted that Respondent violated OAR 801-030-0020(1) Professional misconduct when he did not comply with the 2018 Order.

On or about October 25, 2019, the Board executed a Final Order (2019 Order) in order to resolve the violation the Board voted on above.

The 2019 Order established a payment plan for Respondent to make monthly payments towards the assessed civil penalty.

For several of the payments required by the 2019 Order, Respondent was untimely in making his payments. **continued on page 15**

NEW LICENSEES continued

11/09/2020	COURTNEY	WESTRA	15990	AK, WA
11/12/2020	KARLY	MORRIS	16000	
11/16/2020	JACKSON	HARBOLT	15998	
11/16/2020	TORI	KLING	15994	SD, ND
11/16/2020	DANIEL	NOYES	16003	
11/16/2020	RICHARD	PREWITT	16005	
11/16/2020	KORNELIA	SZABO	16001	NV
11/17/2020	ELIZABETH	DUFRESNE	15992	CA
11/18/2020	GREGORY	STEVENS	16002	ID
11/20/2020	JENNIFER	JOYNER	16007	
11/20/2020	COURTNEY	LAPP	16014	
11/20/2020	KWAN LOK GORDON	LEE	16006	CA
11/20/2020	SIJO	PHILIP	16009	
11/20/2020	PRIYANKA	RAGHUWANSI	16012	
11/20/2020	ERIC	SANDER	15987	CA
11/24/2020	HIEU	CAO	16011	
11/24/2020	ADAM	HARRISON	16013	
11/24/2020	DOMINIC	RUGGIERO	16020	CA
11/24/2020	ALEXANDER	TRIPPEL	16018	IN
11/24/2020	SHAWNA	VANAKEN	16021	
12/01/2020	JEREMY	ANDERSON	16008	
12/01/2020	MAJERLE	GUTCHES	16010	
12/01/2020	ELAINE	HANAMOTO	16016	CA
12/01/2020	ALISON	RUTER	16023	
12/02/2020	KAITLIN	BARGER	16017	
12/02/2020	LAUREN	FURLAN	16015	
12/02/2020	MICHAEL	MOORE	16024	
12/02/2020	JACOB	RIBACK	16022	
12/07/2020	ALLISON	DAZEY	16027	VA
12/08/2020	ERIC	D'ORVILLIERS	16025	CO, WA, NJ
12/08/2020	PETER	MILLER	16029	FL, CA, WA
12/10/2020	SARAH	VOELLER	16028	
12/11/2020	BRITNEY	JOHNSON	16033	
12/11/2020	TRENT	MILLER	16035	
12/14/2020	JAMES	OLIVER	16019	WA
12/23/2020	ADRIENNE	BIRD	16034	
12/23/2020	TEO	CHO	16030	
12/23/2020	ERIN	EVERS	16039	
12/23/2020	BIN	HAO	16026	
12/23/2020	TRENTON	HARDIN	16036	
12/23/2020	NICOLE	SHINE	16031	

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On or about August 13, 2020, the Board opened Case #20-027 against Respondent to determine whether Respondent was in violation of Board statutes or rules.

On or about September 9, 2020, the Board received Respondent's payment in full of the remaining civil penalties related to the 2019 Order.

On or about September 18, 2020, the Board found that Respondent was in violation of OAR 801-030-0020(1) (e) Professional Misconduct (2020 Edition) when Respondent untimely made civil penalty payments to the Board as required by this 2019 Order.

Action(s): The Respondent and the Board agree that a written censure as provided in ORS 673.170(1)(f) is the appropriate sanction to be imposed under the facts and circumstances of the captioned case and that this Stipulated Order of Censure shall constitute such censure.

Respondent: William Everett Summers
CPA License: #8970

Violation(s): ORS 673.320(3) Use of Term CPA (2013, 2015 and 2017 Editions) and/or OAR 801-010-0110(2) Renewal of License (2020 Edition) for holding out as a CPA by performing public accountancy and filing at least 6 entity tax returns using his Oregon license number while lapsed.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$1,000 in civil penalties and \$1,000 in costs; \$500 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$500 in civil penalties.

Respondent: Ben-Baruch She-Eh-Hah Valenzuela

CPA License: #13759

Violation(s): 227 violations of ORS 673.320(3) Use of Term CPA (2017 Edition) for holding out as a CPA by filing tax returns using his Oregon license number while lapsed.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$22,700 in civil penalties and \$1,000 in costs; \$17,700 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$5,000 in civil penalties. **continued on page 16**

NEW LICENSEES continued

12/28/2020	ALYSSA	BORG	16041	
12/28/2020	SREYNAT	EAR	16046	
12/28/2020	KELLI	FITZPATRICK	16038	
12/28/2020	BRADLEY	JONES	16043	GA
12/28/2020	MEGAN	KUSSAT	16045	
12/28/2020	HEATHER	LACEY	16032	
12/28/2020	KATHY	YEUNG	16040	
12/29/2020	RUTH	OKENYE	16044	TN
12/29/2020	JEFFREY	OWENS	16047	WI



Disciplinary Actions continued from page 15

Respondent: Wayne Stephen Kaufmann

CPA License: #15189

Violation(s): ORS 673.320(3) Use of Term CPA (2017 Edition) for holding out as a CPA by filing tax returns using his Oregon license number while lapsed.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$4,000 in civil penalties and \$1,000 in costs; \$1,000 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$3,000 in civil penalties.

Respondent: Lisa Shuneson + Whalen & Company CPAs Inc.

CPA License: #2851

Violation(s): ORS 673.160(1)(c) Registration of Business Organizations (2017 Edition) when they prepared and issued an audit report prior to being registered as a firm.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$500 in civil penalties and \$1,000 in costs; \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$500 in civil penalties.

Respondent: Richard R Harris + Richard R Harris CPA PC

CPA License: #4505 / #1490

Violation(s): Five violations of OAR 801-030-0010(1)(b) Due Professional Care (2011, 2012, 2013, 2015 and 2016 Editions) for filing Client's Form 1120S late for tax years 2010, 2011 and 2012, and for filing Client's California tax returns late for tax years 2014 and 2015; OAR 801-030-0020(2)(a) Reporting Requirements (2018 Edition) for untimely providing notice of a lawsuit and settlement agreement against Respondents.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$25,000 in civil penalties and \$1,000 in costs; \$17,500 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$7,500 in civil penalties.

Respondent: Kevin Gram Breard + Breard and Associates Inc. Certified Public Accountants

CPA License: #12260 / #2570

Violation(s): In Board case #20-004 involving Kevin Gram Breard and Breard & Associates Inc. Certified Public Accountants, the Board finds and Respondents admit that Respondents failed to comply with Board requirements set forth in rule in Investigation #19-002 and, therefore, were in violation of OAR 801-030-0020(2)(e) Reporting Requirements (2018 and 2019 Editions).

In response to the violations above, the Board approved and executed a Settlement Agreement and Stipulated Final Order (2019 Order) with Respondents.

On September 18, 2020, the Board found that Respondents were not in compliance with the 2019 Settlement Agreement. The Board voted that Respondents were in violation of the following Board rule when Respondents violated Oregon Administrative Rules (OAR) 801-030-0020(1)(e) Professional Misconduct (2020 Edition) when Respondents untimely submitted required civil penalty payment to the Board as required.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$2,000 in costs that became unstayed from the 2019 Settlement Agreement; within 21 days of the effective date of the Order, Respondents will pay the \$2,000 in costs.

Respondent: Judith Lynn Brewer + JL Brewer CPA

CPA License: #9648 / #1551

Violation(s): ORS 673.160(1)(a) Registration of Business Organizations (2017 Edition) for performing attestation services prior to firm registration with the Board; OAR 801-050-0020(2)(c) Peer Review Enrollment (2019 Edition) for preparing and issuing a review report prior to being enrolled in a peer review program.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$1,500 in civil penalties and \$1,000 in costs; \$750 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$750 in civil penalties.

Respondent: Dale A Jenkins + Dale A Jenkins CPA PC

CPA License: #2875 / #928

Violation(s): OAR 801-010-0345(1) Requirement to Register as a Firm (2018 and 2019 Editions) for not having an active firm prior to performing compilations; OAR 801-030-0015(2)(d)(C) Custody and Disposition of Work papers (2018 and 2019 Editions) for not retaining the engagement letters for the compilations he performed in 2018 and 2019; OAR 801-050-0020(2)(c) Public Accounting Services Subject to Peer Review (2018 and 2019 Editions) for not enrolling in peer review despite performing compilations. **continued on page 17**



Disciplinary Actions continued from page 16

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$1,500 in civil penalties and \$2,000 in costs; \$1,000 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$500 in civil penalties.

Respondent: Steven L Tuchscherer + Umpqua Valley Financial LLC

CPA License: #7097 / #2777

Violation(s): OAR 801-030-0010(2) Auditing Standards (2018 and 2019 Editions) and/or OAR 801-030-0010(1)(b) Due Professional Care (2018 and 2019 Editions) for issuing two municipal audit reports with several audit documentation deficiencies.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with 16 hours of continuing professional education (CPE) in technical areas related to municipal auditing; \$5,000 in civil penalties and \$1,000 in costs; \$2,500 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$2,500 in civil penalties.

Respondent: Robert Leroy Armstrong

CPA License: #3596

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care (2017 Edition) and/or OAR 801-030-0010(1)(c) Planning and Supervision (2017 Edition) for failing to ensure an extension for his former client's 2016 tax returns was sent.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$2,000 in civil penalties and \$1,000 in costs; \$1,250 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$750 in civil penalties.

Respondent: Deloitte & Touche LLP

CPA License: #1061

Violation(s): OAR 801-030-0020(4)(b) Acting Through Others (2019 Edition) for employing and allowing an out of state licensee to practice public accountancy prior to becoming actively licensed in Oregon; OAR 801-030-0020(4)(b) Acting Through Others (2019 Edition) for employing and allowing an inactive licensee to practice public accountancy prior to becoming actively licensed in Oregon; OAR 801-030-0020(4)(b) Acting Through Others (2019 Edition) for employing and allowing an out of state licensee to practice public accountancy prior to becoming actively licensed in Oregon; OAR 801-030-0020(4)(b) Acting Through Others (2019 Edition) for employing and allowing an out of state licensee to practice public accountancy prior to becoming actively licensed in Oregon.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$10,000 in civil penalties and \$2,000 in costs; \$2,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$10,000 in civil penalties.

Respondent: Teresa Jo Farrell

CPA License: #8940

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care (2017 Edition) and/or OAR 801-030-0010(5) Other Professional Standards (2017 Edition) for issuing projected financial statements without following professional standards; ORS 673.170(5) Disciplinary Actions (2017 Edition) for making misrepresentations not in the practice of public accountancy; OAR 801-030-0005(5)(a) Improper Use of CPA and PA Designation (2017 Edition) for improperly using the CPA designation in conjunction with a non-public accounting business.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$15,000 in civil penalties and \$2,000 in costs; \$10,000 in civil penalties and \$2,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$5,000 in civil penalties.

Respondent: Gregg W Harrison

CPA License: #2560

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care (2018 Edition) for failing to respond timely to Client; OAR 801-030-0010(1)(b) Due Professional Care (2018 Edition) for not filing Client's 2017 tax returns timely.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$4,000 in civil penalties and \$1,000 in costs; \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$4,000 in civil penalties.

Respondent: Cathryn D Matthews + MatthewsPlus PC

CPA License: #5709 / #2026

Violation(s): In Board case #19-019 involving Cathryn D. Matthews and MatthewsPlus PC, the Board finds and Respondents admit that Respondents failed to comply with Board requirements set forth in rule in Investigation #17-039 and, therefore, were in violation of the following:

A. Respondents violated Oregon Administrative Rule (OAR) 801-030-0010(5) Other Professional Standards when Respondents performed Preparation engagements that were not in accordance with current standards; and

B. Respondents violated OAR 801-050-0020(2)(c) Peer Review Enrollment when Individual Respondent issued, through Firm Respondent, reports on attest or compilation services prior to being enrolled in an approved peer review program.

Continued on page 18

Disciplinary Actions continued from page 17

In response to the violations above, the Board approved and executed a Settlement Agreement and Stipulated Final Order (2019 Order) with Respondents. Pursuant to Paragraphs 18 to 21, respectively, of the 2019 Order:

- A. Individual Respondent agrees to complete sixteen (16) hours of continuing professional education (CPE), in the technical areas focused on Financial Statement Standards (SSARS, Compilation and Reviews) and Professional Standards.
- B. The sixteen (16) hours of CPE required by this Order must be submitted for approval by June 15, 2019.
- C. The sixteen (16) hours of CPE required by this Order must be completed by December 31, 2019.
- D. Proof of completion certificates for each required CPE program taken to comply with the sixteen (16) hours of CPE requirement of this Order must be submitted to the Board no later than January 31, 2020.

In addition, the 2019 Order states:

- A. Pursuant to ORS 673.400, the Board assesses Respondents with \$2,500 in civil penalties.
- B. Pursuant to ORS 673.170(11), the Board assesses Respondents with \$1,000 in investigation costs.
- C. The Board will suspend collection of \$1,000 of civil penalties and \$1,000 of investigation costs upon the condition that Respondents comply with all terms and conditions of this Settlement Agreement and Stipulated Final Order.

On September 18, 2020, the Board found that Respondents were not in compliance with the 2019 Settlement Agreement. The Board voted that Respondents were in violation of the following Board rule:

- A. Respondent violated Oregon Administrative Rules (OAR) 801-030-0020(1)(d) Professional Misconduct (2019 Edition), when they untimely submitted required CPE courses for approval and untimely submitted proof of completion of required CPE courses required by the previous Final Order against them.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$1,000 in civil penalties that became unstayed from the 2019 Settlement Agreement and \$1,000 in costs that became unstayed from the 2019 Settlement Agreement; within 21 days of the effective date of the Order, Respondents will pay the \$1,000 in civil penalties and \$1,000 in costs.

Respondent: Richard D Perdue

CPA License: #5072

Violation(s): ORS 673.017(2)(g) Conduct resulting in a felony conviction.

Action(s): Settlement Agreement and Stipulated Final Order; Settling the matter assesses Respondent with \$2,000 in civil penalties and \$1,000 in costs that became unstayed in the 2018 Settlement Agreement.

The Settlement Agreement and Stipulated Final Order (Order) settling the matter requires that:

Respondent's CPA Certificate and Permit #5072 to practice public accountancy are revoked as of December 17, 2020, pursuant to ORS 673.170(1)(a).

The Board requires that Respondent must:

- A. Surrender the CPA wall certificate and wallet license card to the Board within 21 days of the effective date of the Stipulated Final Order. The effective date is the date that the Stipulated Final Order was placed in the US mail to the Respondent's address of record as stated within the certificate of service.
- B. Take all reasonable steps to avoid foreseeable harm to any existing client;
- C. Provide to the Board a list of all current clients within 21 days of the effective date of the Settlement Agreement and Stipulated Final Order.
- D. Notify all current clients in writing within 21 days of the effective date of the Settlement Agreement and Stipulated Final Order of items D.i and D.ii below:
 - i. The effective date of Respondent's revocation;
 - ii. Provide clients with information as to where client records and work papers will be stored and the clients' rights to secure copies of records and work papers at no cost to the client.
- E. Provide the Board with a copy of the written correspondence provided to current clients as required in paragraph D and a list of the current clients that were provided the correspondence as required in paragraph D within 21 days of the request and provide proof to the Board that the records and/or work papers requested were provided to the clients within 30 days of the request;
- F. Upon request of clients to obtain copies of records and/or work papers, Respondent must provide the requested copies to the respective client with 21 days of the request and provide proof to the Board that the records and/or work papers requested were provided to the client within 30 days of the request;
- G. Maintain client records per OAR 801-030-0030 for a period of at least seven years, notify clients of the location of their records for collection or return such records to the client; and
- H. Continue to comply with the requirements of OAR Chapter 801 Division 030 pertaining to confidential information and client records.

Continued on page 19

Disciplinary Actions continued from page 18

Respondent: Paul W Kingsland + The Kingsland Company PC

CPA License: #3666 / #713

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care (2017 Edition) for not obtaining or retaining a signed Form 8879 prior to submission of client tax returns.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$1,500 in civil penalties and \$1,000 in costs; \$500 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondents will pay the remaining \$1,000 in civil penalties.

Respondent: Paul W Kingsland + The Kingsland Company PC

CPA License: #3666 / #713

Violation(s): OAR 801-050-0020(4) Peer Review Participation (2018 Edition) for not having a peer review in accordance with the peer review program standards for a period in which Respondents were subject to peer review requirements.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$1,000 in civil penalties and \$1,000 in costs; \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondents will pay the remaining \$1,000 in civil penalties.

Respondent: Thomas D Amsberry

CPA License: #12385

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care (2017 Edition) and/or OAR 801-030-0015(1) Confidential Client Information (2017 Edition) for disclosing confidential client information.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$4,000 in civil penalties and \$1,000 in costs; \$1,500 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondent will pay the remaining \$2,500 in civil penalties.

Respondent: Robert Leroy Armstrong / Robert L Armstrong PC

CPA License: #3596 / #681

Violation(s): OAR 801-030-0010(1)(b) Due Professional Care (2011 to 2020 Editions) for not exercising due professional care in the engagements performed, which led to multiple non-pass review ratings.

Action(s): Settlement Agreement and Stipulated Final Order (Order) settling the matter requires that Respondents must:

- A. Agree to no longer engage or perform any audit engagements, including municipal audits.
- B. Permanently be removed from the Municipal Audit Roster.
- C. Never apply for reinstatement to the Municipal Audit Roster.

The Settlement Agreement and Stipulated Final Order (Order) settling the matter assesses Respondent with \$5,000 in civil penalties and \$1,000 in costs; \$1,500 in civil penalties and \$1,000 in costs be suspended pending full compliance with the Order; within 21 days of the effective date of the Order, Respondents will pay the remaining \$3,500 in civil penalties.

A listing of all disciplinary actions dating back to January 1, 2011 can be found on the Board website at <https://www.oregon.gov/BOA/Pages/Disciplinary-Action-Report.aspx>. A form is available for making Public Records Requests at <https://www.oregon.gov/BOA/Pages/Public-Records-Request-Information-&-Forms.aspx>. Complaints against Oregon licensees and firms can be made using the Board's Complaint Form found at <https://www.oregon.gov/BOA/Pages/Complaint-Information-&-Forms.aspx>



EXPIRED LICENSES

Licenses expire when a licensee does not renew a lapsed license within 6 years. Expired licensees are prohibited from using the CPA designation or providing CPA services.

License #	First Name	Last Name	License #	First Name	Last Name
3650	DWIGHT	ACKERMAN	4992	SANDRA	CHILDRESS
436	ALLEN	ADAMS SR	10312	RAE	CLARKE
1528	PAUL	ADKISSON	13540	JOEL	COHEN
9376	JEREMY	AIRD	8834	KERI	COLLEY
5886	RANDAL	AKACICH	2722	ARTHUR	CONNER
9440	FAREED	ALJOHAR	4374	JOSEPH	COOK JR
11660	JEFFREY	ALLEN	11946	SHARRON	COURTER
7424	EMILE	AMAROTICO	13562	NATHAN	CRAGUN
12040	MICHELE	ANDERSON	4738	RUSSELL	CRAWFORD
12334	NINON	ANKER-LAGOS	12236	EDWARD	CUTTER
1554	JAMES	ARMSTRONG	11076	JOSHUA	CYPHERS
8324	YVONNE	ARTT	3492	WILLIAM	DAHN
12432	GREGORY	ASTLE	9010	CHERYL	DAILEY
10654	LOUIS	BARBICH	12358	ROCHELLE	DANNER
11696	KATHRYN	BARRIENTES	3364	MARK	DAVIS
5032	KATHRINE	BARTON	8934	MICCI	DAVIS
3358	MICHAEL	BATHURST	13490	JACOB	DAVIS
8566	KRISTEN	BAUER	12896	MANUELA	DE CLERCQ
5972	CHRISTINA	BAUSKE	11336	WILLIAM	de la ROSA
5920	JEFFREY	BEAN	11780	MIA	DE MONTIGNY
5128	RAYMOND	BEAN JR	4402	JUDITH	DEVILLIERS
13278	ALEXANDER	BECKMAN	5954	WILLIAM	DICKSON
11568	JONATHAN	BECKMAN	9590	CYNTHIA	DISCHINGER
6050	LANDEN	BLAIR	6686	MAXWELL	DOWNING
3344	RICHARD	BLASER	6778	CAROL	DRAKE
5960	JOHN	BLUME	5670	CHRISTINE	DUNN
3978	J	BORETZ	8120	SARAH	DYER
12964	DAVID	BRAY	12836	ANNA	EARLEY
1496	DENNIS	BRENNER	11948	KELLY	EASTERLING
3710	ARTHUR	BRENNER	8772	RYANNE	ELAZMA
2168	JOHN	BRIGGS JR	12282	CHRISTOPHER	EMBY
7786	NANCY	BRINK	12720	MICHAEL	ENGEL
2198	BRUCE	BROOKS	13118	CARMEN	ENGLISH
4338	ROBERT	BRUCE	11852	MATTHEW	ERB
1444	VAL	BUBB	10408	JEFF	ESCHEN
1386	NED	BUHLER	10934	PETER	ETTRO
13344	SANDRA	BURRIS	11034	JOSEPH	EVE
8058	CONSTANCE	CAMBRELENG	8414	ROBERT	EVERETT
13280	ERIC	CAMPBELL	12340	ROBERT	FAIN III
13366	NORMAN	CAPPER	6942	ROBERT	FAIR
8610	SHEILA	CAREY			
5132	MARILYN	CARL			
12262	YING-JU	CHEN			

Continued on page 5

EXPIRED LICENSES continued

License #	First Name	Last Name
12616	JOHN	FEENEY
1046	PAUL	FELLNER
8182	MARY	FERGUSON
6012	ADAM	FERRIF
1346	HAROLD	FINE
13628	JOHN	FISCHER
3280	STEPHEN	FREEBERG
4564	DAVID	FREEMAN
3224	MICKEY	FRIEND
5976	LESLIE	FROST
3940	ROBERT	GAINES
9524	THOMAS	GAU
4962	ANTHONY	GIN
6596	KEVIN	GJESDAL
1138	ROBERT	GLASGOW
7652	NATHAN	GOFORTH
4290	MARK	GRAM
1766	PAUL	GRIFFIN
3398	WILLIAM	GRIFFITH JR
13858	DAVID	GRIFFITHS
7332	ROBERT	HADDAD
6534	REBECCA	HAINLINE
12660	MARIA	HALL
12362	MARCIA	HAMM
9162	NATHAN	HARRIS
9672	PATRICIA	HARRY
9528	JULIA	HELLER
12012	BRANDY	HERRICK
11952	RYAN	HILDEBRAND
12588	ERIK	HILLER

License #	First Name	Last Name
13154	ALAN	HO
12094	PATRICK	HOFFMAN
6890	KAREN	HOLLENBECK
8180	LYNN	HOLLISTER
2138	M	HOOFF
4140	BRENDA	HOWARD
8284	DENNIS	HOWE
4222	HOLLY	HOWER
6422	JULIE	HUISMAN
7226	PHIL	JAMES
1974	JEFFREY	JOHNSEN
11040	JOEY	JOHNSEN
1746	WILLIAM	JOHNSON
5352	SCOTT	JOHNSON
13196	JOHN	JOKELA
8492	CAROL	JONES
10360	JASON	JONES
4350	JONATHAN	JUREVIC
6418	KAREN	KARTERMAN
12794	JOSHUA	KELLMAN
712	DONALD	KESSLER
7290	AMJAD	KHOJA
5030	SANG	KIM
8726	JOY	KING
9466	DANIELLE	KING
12320	KELSIE	KIRKPATRICK
13708	ELIZABETH	KIRSCHER
8376	KENJI	KOBAYASHI
11146	DEAN	KOCH

Continued on page 5



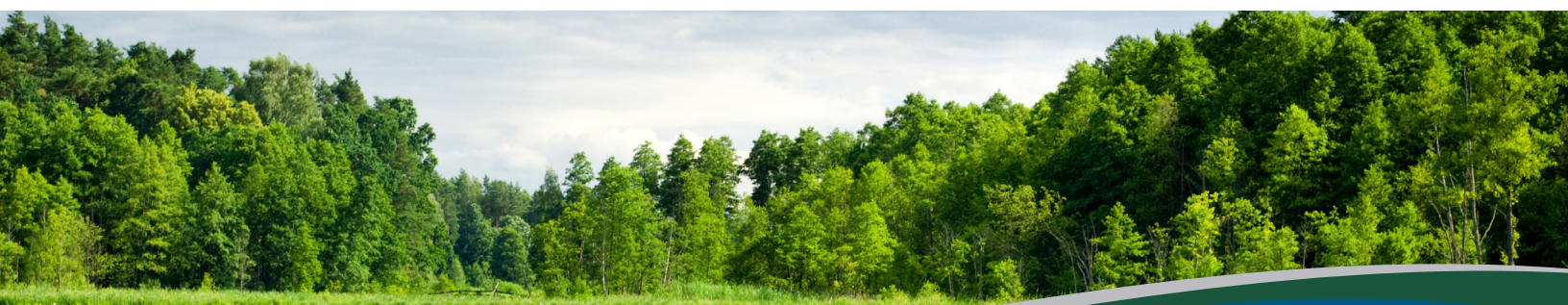
EXPIRED LICENSES *continued*

License #	First Name	Last Name	License #	First Name	Last Name
2774	CARL	KOPACEK	4894	STEVEN	NICHOLSON
12886	JEFFORIE	KVILHAUG	2822	SHEILA	NOLAN
11558	SAMIKSHA	LAMBA	3256	J	O'DOHERTY
5350	ELANA	LAMBIRTH	12004	COURTNEY	OLIPHANT
7880	LINDA	LAMBSON	2694	THOMAS	PALMER
11466	HUNG	LE	11234	KEITH	PARKER
3350	RICHARD	LEANDER JR	8438	NANCY	PASTERNAK
11022	NICHOLAS	LEE	10972	PRAKASH	PATEL
9948	APRIL	LENHARD	6212	LISA	PELLICANO
3722	DAVID	LILLEY	13446	KELSEY	PEREBOOM
13416	DAVID	LIPTZ	13528	PATRICIA	PERZEL
2702	GARY	LIVESAY	2108	J	PIERCE
12420	SARAH	LYON	13476	MICAH	PILGRIM
4552	TERI	MACGILL	5250	JOHN	PORTER
8238	DEBORAH	MAERKI	5714	ROGERS	PORTER
9906	YAROSLAVA	MAKALSKAYA	12132	EVAN	POWELL
6548	ARNE	MAKI	6676	ALICE	PRICE
8294	TAKUJI	MAKINO	8306	ANDREA	PULVER
11062	BRIAN	MANDELL-RICE	9118	VITALI	PYLTSOV
1468	DONALD	MANZER	13478	WESLEY	READ
7048	LISA	MARCHIANDO	13662	JAMES	REIDHEAD
7884	GARY	MARLOW	9576	EAN	REVES
9258	PAMELA	MARTINELLI	11176	JAMES	RIDENOUR
10638	ANTHONY	MATSON	6776	THOMAS	RIGBY
13054	WILLIAM	MATTOX	11364	CHRISTOPHER	RIVARD
10368	T	MCCARTNEY	4004	ROBERT	RUCK
13288	MARK	MCCOMB	1732	DOUGLAS	RUSTH
6426	PAUL	MEADE	5260	MARGARET	RYNN
10270	OKSANA	MELNICHUK	5182	TIMOTHY	SANSOM
9232	KEITH	MERRILL	13608	CLINTON	SCHAREN
12450	KIRK	MERRILL	5056	ELIZABETH	SHELLBERG
5412	JUDY	MILLER	12950	KEENAN	SCHNIDER
4970	RICHARD	MILLER	12824	SANJAY	SEN
5764	THOMAS	MINIHAN	2850	MICHAEL	SHELLITO
12630	LOUIS	MIRAMONTES	4924	KAREN	SHEPARD
2452	MICHAEL	MOBLEY	8156	MARILYN	SIMS
8190	SANDRA	MOORE	6166	KARLA	SINCLAIR
13440	JOSEPH	MOSCATO	6296	THOMAS	SLICK
2072	JAMES	MURRAY	2490	WAYNE	SLOVICK
12290	JOHN	NASH	3478	PATRICK	SMITH
6078	GARY	NEAL			
5600	PAUL	NELSON			
9812	NOLAN	NEWMAN			

Continued on page 5

EXPIRED LICENSES continued

License #	First Name	Last Name	License #	First Name	Last Name
9362	RYAN	SMITH	5944	SHELLY	WADE
11286	DANIEL	SMITH	9958	VINEET	WAHI
6090	DIANA	STACH	10494	AMANDA	WALKER
4080	DONALD	STAEHELY	1394	DONALD	WALL
11862	JAMES	STEKELBERG	5478	GARY	WALLIS
7028	VICKIE	STITELER	7736	RON	WALSH
6672	MARY	STOLT	8394	CATHERINE	WALSH
10910	JENNIFER	STOMBERG	6968	VINCENT	WALTERS
8512	KELLY	STOTTS	8256	GEORGE	WEBSTER
13532	MARY	STRATMAN	2706	JAMES	WEISGERBER
8592	ROBERT	STUART	9228	KELLY	WELTER
8540	JUDITH	SULLIVAN	7528	SHAWN	WHALEN
11742	MARGARET	SULLIVAN	13166	DAVID	WHITE
12826	ERIK	SVENDSEN	2156	PETER	WHITNEY
8694	MATTHEW	SWAIM	3144	HAL	WHITTET
3382	ROBERT	TAMLYN	1758	RAYMOND	WHITTY JR
13424	THUAN	TAT	4044	JOSEPH	WIEDERHOLD
9828	DENISE	TEIXEIRA	9550	DIANE	WILCOX
4276	MICHAEL	TEMPLE	1384	WILLIAM	WILLIAMSON
8742	ROBERT	THOMPSON	5626	BARBARA	WILSON
11534	DEBORAH	TILLOTSON	6508	ROSS	WILSON
13034	INNA	TOBYS	12740	JONATHAN	WILSON
10240	JENNIFER	TOEPKE	9714	ERIC	WINSTON
9134	BRUCE	TUCKER	7366	CYNTHIA	WOLFE
3922	JILL	TURNER	10444	JEANNE	WOLFE
3116	PETER	TURNEY	12412	ROBERT	WOOD
8900	ALANA	TWEDT	13484	JOHN	WOODFIELD
6814	RICHARD	TYNER	13142	KIMBERLY	WORTMAN
10100	ELIZAVETA	UDILOVICH	11400	PING-CHENG	WU
6122	JOHN	VARGAS	9898	CHERYL	YOUKER
4782	LEONARD	VUYLSTEKE	10156	HYURKJOON	YUNE
1540	KENNETH	WACHTER	4864	DEBRA	ZELLAR



CPA Exam Performance Summary: 2020 Q-1 Oregon

Overall Performance

Unique Candidates	276
New Candidates	51
Total Sections	322
Passing 4th Section	46
Sections / Candidates	1.17
Pass Rate	54.97%
Average Score	73.35

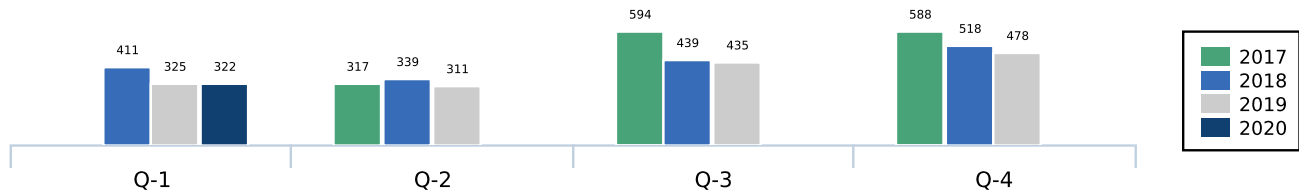
Section Performance

	Sections	Score	% Pass
First-Time	100	72.36	57.0%
Re-Exam	219	73.9	54.34%
AUD	83	72.76	50.6%
BEC	79	77.58	63.29%
FAR	86	70.33	48.84%
REG	74	73.03	58.11%

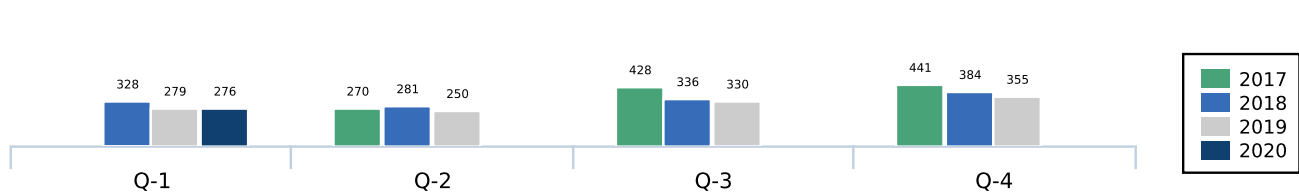
Jurisdiction Ranking

Candidates	Sections
32	33
15	10
Pass Rate	Avg Score

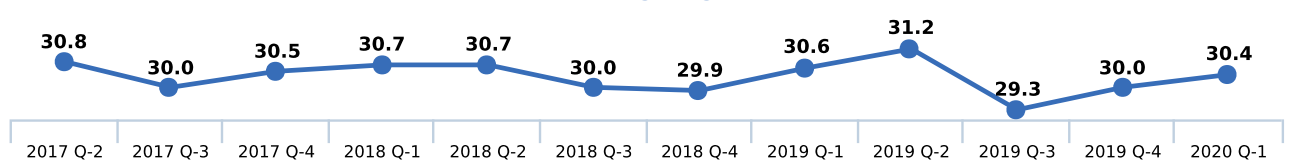
Sections



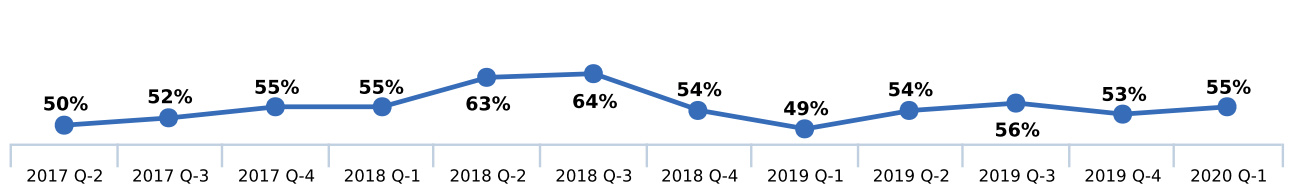
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2020 Q-2

Oregon

Overall Performance

Unique Candidates	112
New Candidates	21
Total Sections	121
Passing 4th Section	24
Sections / Candidates	1.08
Pass Rate	71.07%
Average Score	78.74

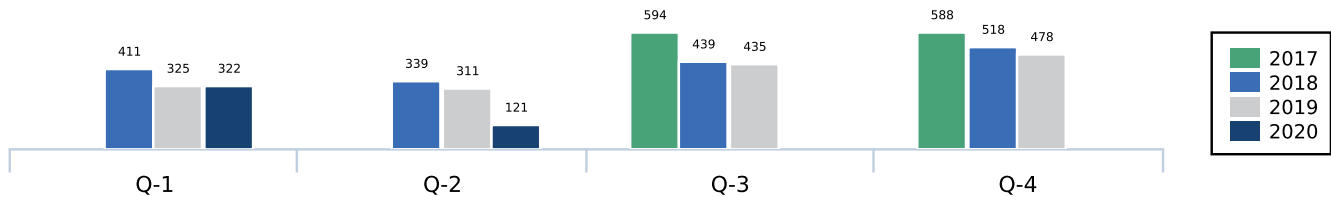
Section Performance

	Sections	Score	% Pass
First-Time	36	80.97	75.0%
Re-Exam	84	77.74	69.05%
AUD	34	75.03	58.82%
BEC	26	84.35	84.62%
FAR	33	77.24	63.64%
REG	28	79.79	82.14%

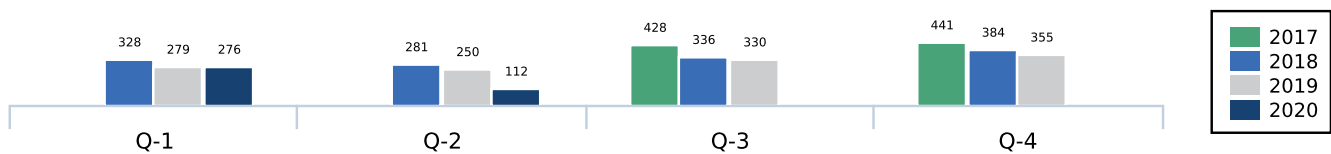
Jurisdiction Ranking

Candidates	Sections
34	34
18 Pass Rate	14 Avg Score

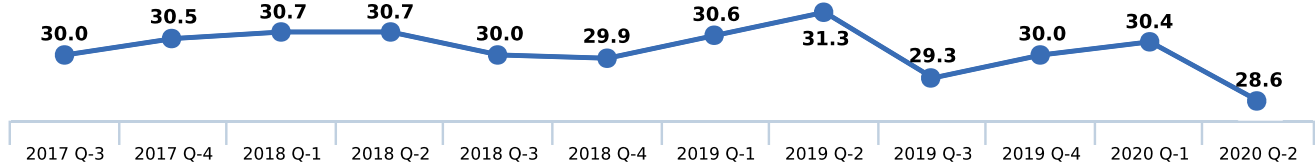
Sections



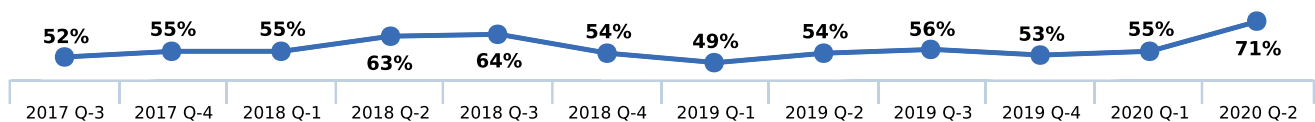
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2020 Q-3

Oregon

Overall Performance

Unique Candidates	280
New Candidates	94
Total Sections	363
Passing 4th Section	45
Sections / Candidates	1.3
Pass Rate	61.71%
Average Score	75.98

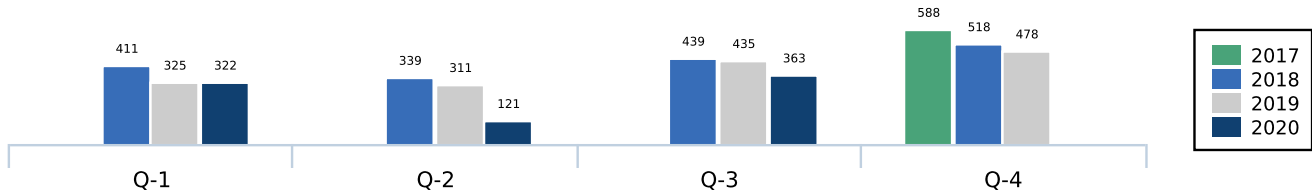
Section Performance

	Sections	Score	% Pass
First-Time	134	76.28	62.69%
Re-Exam	227	75.89	61.23%
AUD	99	74.03	54.55%
BEC	57	79.19	75.44%
FAR	126	74.11	53.97%
REG	81	79.01	72.84%

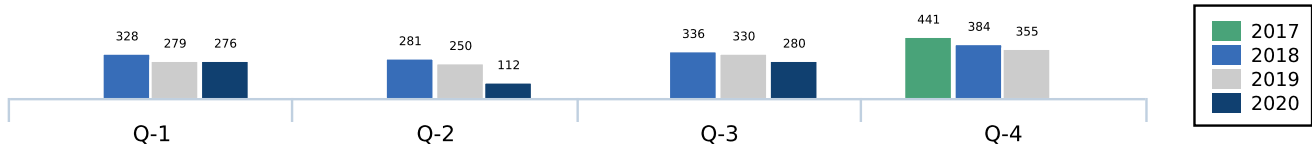
Jurisdiction Ranking

Candidates	33	Sections	34
Pass Rate	22	Avg Score	15

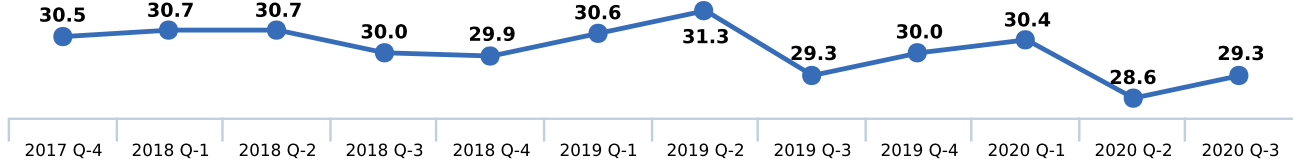
Sections



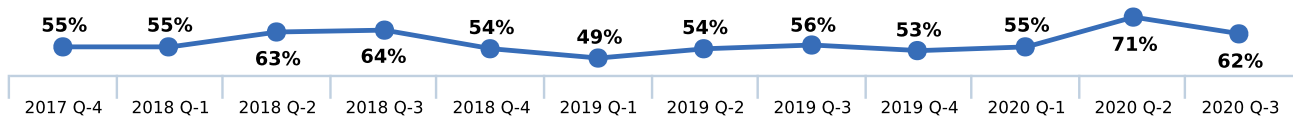
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2020 Q-4

Oregon

Overall Performance

Unique Candidates	329
New Candidates	66
Total Sections	449
Passing 4th Section	63
Sections / Candidates	1.36
Pass Rate	57.46%
Average Score	73.06

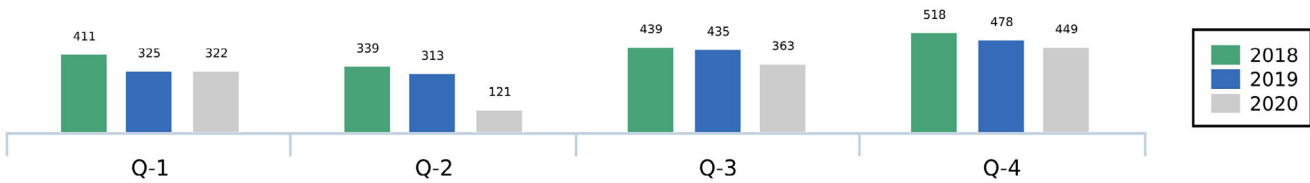
Section Performance

	Sections	Score	% Pass
First-Time	152	73.11	57.24%
Re-Exam	294	73.11	57.48%
AUD	127	73.28	57.48%
BEC	95	76.13	63.16%
FAR	139	70.01	50.36%
REG	88	74.24	62.5%

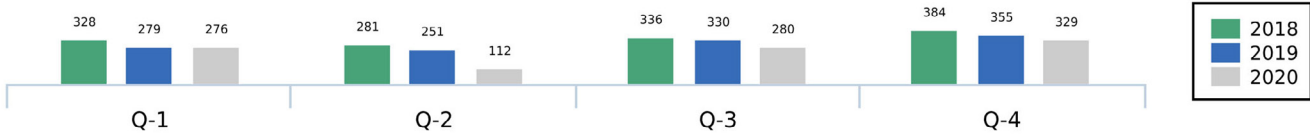
Jurisdiction Ranking

Candidates	Sections
34	33
6	14
Pass Rate	Avg Score

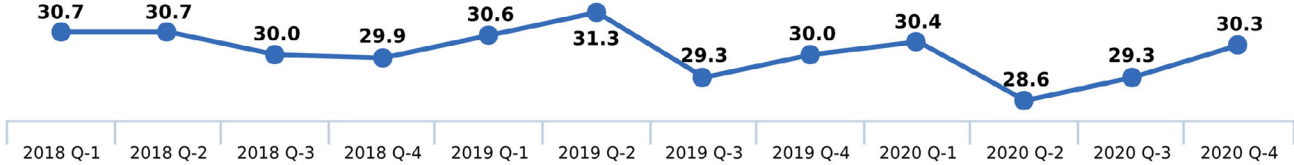
Sections



Candidates



Average Age



% Pass

