2009 Licensee Survey Results
The Board sent an electronic survey to 3,654 licensees who renewed their license during the 2009 renewal cycle. Thank you to 1,651 licensees who responded to the survey. We appreciate every response and your suggestions. All Board of Accountancy performance measures may be viewed on the Board website:
http://oregon.gov/BOA/about_us.shtml
The Board has adopted revisions to Oregon Administrative Rules Chapter 801, Divisions 001, 005, 010, 020, 030, 040 and 050.

Most of the revisions were required due to the passage of mobility legislation by the 2009 Oregon Legislature. The rule changes go into effect on January 1, 2010. An administrative rule making hearing was held December 1, 2009 at 10:00 a.m. at the office of the Board of Accountancy. No comments were submitted.

To review the revised administrative rules, please visit the Board website: [http://oregon.gov/BOA/](http://oregon.gov/BOA/)

Oregon is participating in the American Institute of CPAs (AICPA) Peer Review Facilitated State Board Access (FSBA).

FSBA was created by the AICPA to help the profession keep up with the evolving changes in the business and regulatory environments and to address the demand for greater peer review transparency.

The Oregon Society of CPAs will post applicable peer review information related to a firm’s most recent peer review to a secure AICPA web site unless the firm requests that its peer review information be excluded and opts out of the program.

After 30 days, if the firm does not opt out, the firm’s peer review results will be available to authorized BOA representatives on the secure AICPA web site.

### 2009 AICPA Standards for Performing and Reporting on Peer Reviews

Revised AICPA Peer Review Standards, which became effective January 1, 2009 provide flowcharts which serve as an evaluation ladder for reviewers in reaching the conclusion of what grade to assign and what to report. The ladder includes the following items to identify and assign relative weight to instances of possible non-compliance with professional standards noted in the course of a peer review:

- **Matters** - some matters are elevated to **Findings**, others are simply noted in the practice aid communications to the firm.
- **Findings** - some are elevated to **Deficiencies** or **Significant Deficiencies**, others are noted in the practice aid communications to the firm. **Deficiencies are communicated in the body of a Pass with Deficiencies peer review report. Significant Deficiencies**, unless very isolated, will generally result in a grade of “Fail”.

**Practice Aid** – Documentation of Matters and/or Findings written by the peer reviewer that is provided to firms but not considered part of the peer review report itself. These documents are considered Matters for Further Consideration (MFCs) or Findings for Further Consideration (FFC’s). Firms must acknowledge the information contained in the Practice Aid and the noted Findings may result in remedial action required of the firm.

#### Old vs. New Peer Review Reports (effective 1/1/09)

<table>
<thead>
<tr>
<th>Old Standards</th>
<th>New Standards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unmodified – No LOC (Matter – MFC)</td>
<td>Pass (Matter – MFC)</td>
</tr>
<tr>
<td>Unmodified – with LOC (Finding – in LOC)</td>
<td>Pass with Deficiencies (Deficiency – in Report)</td>
</tr>
</tbody>
</table>

The 2009 Peer Review Standards include two types of reviews: System and Engagement. The Standards will have three types of reports: pass, pass with deficiencies and fail. The letter of comments will be included in the peer review report. The Oregon Administrative Rule Division 50, “Peer Review and Peer Review Oversight” has been revised. Please review the revised rules after January 1, 2010 at [www.oregon.gov/BOA](http://www.oregon.gov/BOA)
Inactive Status

Licensees are sometimes unclear about the difference between “lapsed” and “inactive” license status. A CPA or PA permit may lapse if the licensee fails to renew, or submits a renewal that is deficient. This may occur by accident, or it may also be a deliberate choice made by the licensee. A licensee who no longer plans to perform public accounting services and does not intend to use any form of the “CPA” or “PA” designation may choose to allow the permit to lapse.

The holder of a lapsed license is not required to provide the Board with updated address information and the Board does not forward license renewal forms or other information to lapsed licensees. There are no fees or CPE requirements attached to a lapsed license. However, the holder of a lapsed license may not perform public accounting services, use the “CPA” or “PA” designation in any manner or display a CPA certificate or PA license.

A licensee who does not intend to perform public accounting services, but wishes to maintain a licensed status with the Board, may elect to renew as “inactive”. This licensee will continue to receive renewal applications and other information from the Board. Inactive licensees pay a renewal fee for inactive status, but are not required to report CPE. An inactive licensee may not perform public accounting services, but may use the CPA or PA designation, so long as it is followed by the term “inactive” or “retired”.

Both inactive and lapsed licensees are subject to civil penalties or other disciplinary action if they perform public accounting services or hold out as an active licensee while inactive or lapsed. Both may be reinstated to active status, although the requirements are somewhat different for each.

The Board is considering a new designation for “retired” licensees. This revision to the administrative rules, if enacted, will be effective in January 2011.

If you are considering a change in your career or retirement, you may want to review the rules on the website: inactive status (ORS 673.220); reinstatement requirements (OAR 801-040-0090). Additional questions should be directed to Heather Shepherd: heather.shepherd@state.or.us or 503-378-2262.

Approximately 1600 Oregon licensees are inactive status. The following licensees changed from active to inactive with the 2009 renewal:

<table>
<thead>
<tr>
<th>W Brandon Aman</th>
<th>Mark Edward Flanagan</th>
<th>Wanda Lee Latshaw</th>
<th>Janine R. Salisbury</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marne A. Anderson</td>
<td>Sherri A. Flora</td>
<td>Dale P. Letendre</td>
<td>David J. Schiering</td>
</tr>
<tr>
<td>Russell J. Anderson</td>
<td>Daniel Fox</td>
<td>Xiaodi Liang</td>
<td>Rick A. Schmeck</td>
</tr>
<tr>
<td>Susan M. Anderson</td>
<td>Lynne A. Fox</td>
<td>Rodney D. Lind</td>
<td>Nichole Adele Schott</td>
</tr>
<tr>
<td>Ted E. Anderson</td>
<td>Joan M. Frye</td>
<td>Bere Wayne Lindley</td>
<td>James T. Searcy</td>
</tr>
<tr>
<td>Lincoln Travis Bach</td>
<td>Rodney L. Gage</td>
<td>Walter T. Lybeck</td>
<td>Elizabeth Lenice Shaw</td>
</tr>
<tr>
<td>Linda S. Bade</td>
<td>John J. Gardner</td>
<td>Mary Josephine Mahoney</td>
<td>Ronald B. Sherman Jr</td>
</tr>
<tr>
<td>Rosibel M. Barrantes</td>
<td>David Glen Gephart</td>
<td>Robert J. Massar</td>
<td>Craig Alan Smith</td>
</tr>
<tr>
<td>Donald L. Beckers</td>
<td>Patricia M. Gianelli</td>
<td>Patricia E. May</td>
<td>Nathan Smith</td>
</tr>
<tr>
<td>William K. Blackburn</td>
<td>Emily Renae Gibson</td>
<td>Mary Burton McClellan</td>
<td>Nola A. Smith</td>
</tr>
<tr>
<td>Stephanie N. Bowen</td>
<td>Debra R. Gilchrist</td>
<td>Linda J. McCullough</td>
<td>David G. Sparks</td>
</tr>
<tr>
<td>Robert J. Brannigan</td>
<td>Frank X. Gloegger</td>
<td>John Charles McIntyre</td>
<td>Cynthia Jo Reiner Spencer</td>
</tr>
<tr>
<td>Brian Michael Brookes</td>
<td>Vicki J. Golden-Roberts</td>
<td>Stephen J. Meyer</td>
<td>Raymond Lee Stewart</td>
</tr>
<tr>
<td>Angela Marie Bucio</td>
<td>Allan Martin Goldfinger</td>
<td>Deborah E. Michaels</td>
<td>Peter M. Suriano</td>
</tr>
<tr>
<td>John W. Byers Jr</td>
<td>John Charles Goveia</td>
<td>Brant E. Miller</td>
<td>Julia A. Swearingen</td>
</tr>
<tr>
<td>Shannon Lisa Byron</td>
<td>Nancy L. Green</td>
<td>Kristi E. Minto</td>
<td>Arthur Kong Chee Tam</td>
</tr>
<tr>
<td>George E. Carlisle</td>
<td>Ross Alan Green</td>
<td>Steven L. Morrow</td>
<td>Brian A. Thompson</td>
</tr>
<tr>
<td>Lyle F. Chadwick</td>
<td>Charles Ira Grove</td>
<td>Ria Muljadi</td>
<td>Heather Mcrae Thompson</td>
</tr>
<tr>
<td>James R. Cronholm</td>
<td>Steven Dean Harrop</td>
<td>Hideki Nakajima</td>
<td>Lynn M. Townsend</td>
</tr>
<tr>
<td>Deborah J. Davidson</td>
<td>Daniel Edward Heden</td>
<td>Katherine A. Norbo</td>
<td>Randall K. Vakoc</td>
</tr>
<tr>
<td>Kimberly Michelle Davis</td>
<td>Dawn T. Hedin</td>
<td>Michael Alan O'toole</td>
<td>Mary M. Vitalich</td>
</tr>
<tr>
<td>Stacy Ann Davis</td>
<td>Scott A. Hibbs</td>
<td>Donald J. Oblander</td>
<td>Rodney W. Wells</td>
</tr>
<tr>
<td>Angel D. Den Boer</td>
<td>Chien Huang</td>
<td>Michael E. Parmelee</td>
<td>Ronald L. White</td>
</tr>
<tr>
<td>Debbie S. Deshais</td>
<td>Wayne L. Huisman</td>
<td>Cheryl G. Perkins</td>
<td>Aaron M. Wilkins</td>
</tr>
<tr>
<td>Meghan Leona Diekmann</td>
<td>Wendy K. Irwin</td>
<td>Timothy J. Pinkstone</td>
<td>Debora D. Wilson</td>
</tr>
<tr>
<td>Ronald K. Dixon</td>
<td>James Robert Jones</td>
<td>Erin Jane Plumb</td>
<td>Ryan James Wilson</td>
</tr>
<tr>
<td>Brian Dean Dramen</td>
<td>Paul Benjamin Kamins</td>
<td>Arnold S. Polk</td>
<td>Scott Andrew Winegardner</td>
</tr>
<tr>
<td>Jean S. Dransfeldt</td>
<td>Jane L. Kane</td>
<td>Curtis Erwin Rempel</td>
<td>L Michele Wingert</td>
</tr>
<tr>
<td>Margaret R. Drummond</td>
<td>Trinity Kell</td>
<td>Steven H. Reznick</td>
<td>Laura M. Winkelman</td>
</tr>
<tr>
<td>Larry L. Duckett</td>
<td>Donald E. Kernutt</td>
<td>Larry C. Richter</td>
<td>Dona L. Yarnall</td>
</tr>
<tr>
<td>Robert P. Early</td>
<td>Andrew B. Kunkler</td>
<td>Duane Clayton Roemmich</td>
<td>Jue-Hua (Rae) Yau</td>
</tr>
<tr>
<td>Winnie Wing Yu Fan</td>
<td>Wayne Edward Laird</td>
<td>Priscilla A Kelsay Ross</td>
<td></td>
</tr>
</tbody>
</table>
Lapsed Status

Licensees who are not offering or providing public accounting services and who do not use the CPA or PA designation may choose to allow their permit to lapse. You can indicate that you want to let your permit lapse by stating that you do not wish to renew on the renewal application. In Oregon there is no negative stigma attached to a lapsed license, so long as the licensee is not performing public accounting services or holding out as licensee. The Board does not send renewal applications or other material to lapsed licensees and lapsed licensees are not obligated to provide the Board with change of address information. A lapsed license may be reinstated by paying the active permit fees and meeting the continuing education requirements for the period of lapse. **ORS 673.320**

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

The following licensees’ permits to practice public accounting lapsed as of July 1, 2009:

- Marc I. Abrams
- Waleed M. Al Nahas
- Adnan Al-Bassam
- Ezra J. Albrecht
- Mutaseem K Allaham
- Glenn R. Amistad
- Michael C Amscupper
- Carol A. Arner
- K Marie S Ashton
- Richard E. Aufanc
- Ana Ligia A Robison
- Nathan Reed Baker
- Ruth M. Baker
- Eric Lee Balentine
- Kara Michelle Basurto
- Richard Battershell
- John S. Bauer
- Robert Michael Beery
- Steven M. Berkson
- Devang Bhandari
- John S. Black
- Raymond M. Bouvier
- Tracy M. Bressler
- Jon Michael Broachard
- Susan Emiko Brockshink
- Melinda S Brown
- Keith Edwin Burris
- Marvin B. Butler
- Timothy D. Buus
- Douglas M. Carl
- Douglas Ray Carlile
- Charles J. Carlson
- David O. Christensen
- Rod Lee Christison
- Kenneth Ralph Cone
- Barbara M Courson
- Suellen J. Coverdill
- Grace E. Crocker
- Mark R. Dale
- Robert H. Davies
- Donald J. Davis
- Mark C Davis
- Brian L. Deppe
- Frederick J. Devin
- Richard L. Dorigatti
- Gerald J. Druliner
- Mark Robert Duncan
- Marylinda M Eichertstedt
- Al Emrick Jr
- Elizabeth J. Ettling
- Scott A. Ewing
- Susan L. Fabio
- Rhonda L. Fanucchi
- William M Feeley
- Michael J. Felkel
- Lloyd Andrew Fillis
- Betty Lou Fitzpatrick
- Cheryl F Fitzsimons
- Wayne E. Fleek
- Karen C. Fletcher
- Bernard P Franceschi
- Karen A. Francis
- David M. Frederick
- Gary Fredricks
- David Fuchs
- Gloria Jean Galvin
- Susan G. Gentry
- Stacey E. Gilligan
- James M. Gillings
- Robert H. Given
- James M. Gleason
- Ryan C. Glenn
- W Howard Goodman
- Douglas M. Goto
- Leah Danielle Gray
- David R. Greig
- Natalia Gudgeon
- Linda A. Haas
- Benjamin Dean Hall
- Ronald P. Hallagan
- Jeffrey John Hallin
- Samer N. Hamed
- Matt Hannigan
- Larry Lee Harlcom
- Stuart S. Hart
- Gordon L. Haycock
- Robert J. Heuschkel
- Lloyd V. Holgate
- Michael W. Holland
- Matt Holovach
- Edwin Earl Holt
- Susan Y. Hudgens
- Kurt R. Hutton
- Clarissa A Inglehart
- Richard O. Jackson
- Ronald E. Jackson
- Wanda Fong Jerrit
- Don A. Johansen
- Barbara A. Johnson
- James F. Johnson
- Linda L. Kachi
- Saghirul Hasan Khan
- Richard R. Kilbridge
- Steven M. King
- Carol Ross Knutson
- Nancy L. Korf
- Diane L. Kost
- Sharon Lee Kreider
- Edward C. Krick
- Harold L. Larsen
- Wm. Scott Leckie
- Michael Lee
- Michael S. Lensmire
- Linda L. Lester
- Christopher C. Lewis
- Brett William Liebe
- Neil R. Lieberman
- Edward J. Lightcap
- Darrell R. Loveas
- Alexey V. Loza
- Tracy L Ludington
- Christopher S Macleod
- Kristina M Muscha Makoff
- Mary L. Manilla
- Larry O. Martin
- Terry J. Martin
- Renae M. Mason
- Laurie Ann Mattinson
- Thomas E. Mattson
- Robert A. McBride Jr
- Brian S. McCaw
- Shawn F. McCor
- W Michael McCrabb
- Alan James McDaniel
- Ben Merritt
- Donald Corey Meyer
- Donald J. Millage
- Charles D. Muha
- Gregory J. Muller
- Kirk Duane Nelson
- Thomas L Northrup
- Terri L. Noyes
- Edward Gray Ochs
- Kevin Ogorzelec
- Cary Mitsuo Okawa
- Rebecca L. Olsen
- Mark S. Olsen
- Laura M. Pajot
- Kelly M. Palin
- Robert T Perry-Smith
- Bradley W. Phillips
- Marcia A. Pierce
- Sandra J. Pokorny
- Stacey L. Quintana
- Odiljon R. Rahimov
- Ed Rach
- Rob Rambo
- Eula A. Rath
- Alexis A Reed
- Andrew T Rehm
- Robert C Reynolds
- Todd L. Roan
- Patricia K. Robertson
- Dennis J. Sargent
- Martha S. Sargent
- Peter Schabik
- Thomas R. Schamber
- Stephen F. Schmidt
- Erik A. Schneider
- Ronald R. Sells
- Ryan D. Sells
- Thomas C. Shaukulas
- David Thomas Sheets
- Jeffrey M. Sheriff
- Robert R. Shermar
- Kara K. Singleton
- Brian D. Snaric
- Linda Anne Spangler
- Jeffrey Bruce Spiegel
- Gary A. Squier
All Board and Committee meeting agendas are posted on the Boards website. Once the Board accepts the minutes for the Board meetings, they are also posted on the website. Meetings are recorded and recordings can be purchased from the Board office. Call David Hunter for details, 503.378.2235.

**Board Members**

- **Ray N. Johnson, CPA, Chair**
  Portland State University
  PO Box 751
  Portland OR 97207-0751

- **Roberta Newhouse, CPA, Vice Chair**
  Green Newhouse LLC
  234 SW Second St
  Pendleton, OR 97801-2112

- **Jessie Bridgham, CPA, Treasurer**
  Michael Piels CPA
  940 Towne Centre Dr
  Medford, OR 97504

- **Kent Bailey, CPA**
  Guyer Lindley Bailey & Martin
  2790 Main St
  Baker City, OR 97814

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

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

**License Reinstatements**

The following individuals reinstated their Oregon CPA license.

**To Active Status**

- Kecia L Andersen
- Robert W Call
- Joseph C Cooke Jr
- Rebecca Jo Demy
- Kimberly S Guerber-Santana
- Zilda Heusinkveld
- James H Kaplon
- Shawna Ann Lamoth
- Kevin S McAninch
- Shawn Odonnell McShane
- Christopher John Oman
- Marlin J Peterson
- Min Qiu
- David Thomas Sheets
- Chris Walson
- Eric Lee Balentine
- Dan J Chapman
- John Allen Cushing
- Dale A Fox
- James McDaniel Hansen
- James Michael Hollman
- Jeff E Johnson
- M Catherine Maloney
- T Michael McCarteny
- Alicia M Minyen
- Dennis M Payne
- Teresa M Pomerening
- Peggy L Rubel
- Emily Elaine Silvey
- Michael J Wenzlick
- Janis M Binnis
- Ann V Christensen
- Brooke W Daniel
- Rhonda M Gales
- Sylvia Jean Hearing
- Douglas E Hudelson
- Charles J Kimball
- Larry O Martin
- Keith S McClung
- James J Mullaney Jr
- Gary Samuel Pearce
- Daniel Edward Powell
- Alla Saltykova
- Ihlpiali Vellmer
- Patricia Ann Westby
- Kenneth N Boettcher
- Kevin Patrick Clouser
- Scott F Davis
- Geoffrey G Gaukroger
- Daniel Edward Hedeen
- Julie Chiu-Yi Hui
- Shauna K Laden
- Karl Thomas Maxon
- Diana D McDevitt
- Karen E Nutial
- Anthony C Pecora
- Donald J Puchaty
- Kimberly Sue Scott
- Jennifer R Welander

**To Inactive Status**

- Ted E Anderson
- Steven H Reznick
- Jean S Dransfeldt
- James T Searcy
- Laurie A Hillenbrand
- Brett William Liebe
**DISCIPLINARY ACTIONS**

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

<table>
<thead>
<tr>
<th>Name</th>
<th>Stipulation/Order Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heck &amp; Berry/Dean Sartain</td>
<td>Stipulation and Order assessing a $1,500 civil penalty, 24 additional hours of continuing professional education and pre-issuance review of all municipal audits for the year ending June 2009 for violation of OAR 801-030-0010(1) and (2), General Standards and Auditing Standards.</td>
</tr>
<tr>
<td>Ilene Faxon Anderton</td>
<td>Stipulation and Order assessing a $5,000 civil penalty with $2,000 stayed for five (5) years and order Anderton to cease and desist from doing this again. In violation of ORS 673.320 (1), permit or registration required to provide attestation or compilation services or issue reports.</td>
</tr>
<tr>
<td>Janec Herzog</td>
<td>Stipulation and Order assessing a $250 civil penalty for violation of ORS 673.320(3), Using the “CPA” designation when not holding a valid permit.</td>
</tr>
<tr>
<td>Geffen Mescher</td>
<td>Stipulation and Order assessing a $1,000 civil penalty for violation of ORS 673.160(6)(e), OAR 801-010-0345(3)(e) and OAR 801-010-0345(5)(e), Failure to report litigation on firm renewal application.</td>
</tr>
<tr>
<td>Linda Schade</td>
<td>Stipulation &amp; Order assessing a $5,000 civil penalty, twelve hours of CPE and pre-issuance reviews of all compilation, review and attest engagements for a period of two years for violation of OAR 801-050-0020(1), Failure to Enroll in a Peer Review Program in any of four consecutive renewal periods.</td>
</tr>
<tr>
<td>Gary Stapleton</td>
<td>Final Order to revoke Stapleton’s CPA permit and assess a $3,000 civil penalty for violation of OAR 801-030-0005(2)(b), Integrity and Objectivity, OAR 801-030-0010(1), General Standards and OAR 801-030-0020(1)(b) Due Professional Care. Review pending by Oregon Court of Appeals.</td>
</tr>
<tr>
<td>Mort Bohn</td>
<td>Default Final Order assessing a $6,000 civil penalty and suspension of CPA permit for three (3) years for violation of ORS 673.320(3), Use of the CPA designation while status is inactive; OAR 801-030-0020(1), Professional Misconduct.</td>
</tr>
<tr>
<td>Thomas Z. Torok</td>
<td>Stipulation &amp; Order assessing a $1,500 civil penalty and a cease and desist for violation of ORS 673.320(3), Use of the CPA designation when not holding a valid permit.</td>
</tr>
<tr>
<td>Nichols &amp; Mitchell</td>
<td>Stipulation and Order assessing a $1,000 civil penalty and pre-issuance reviews on the first three auditing engagements for violation of OAR 801-030-0010(2), Auditing Standards.</td>
</tr>
<tr>
<td>Bruce Nichols</td>
<td>Stipulation and Order assessing a $500 civil penalty; submit to the Board a plan for 80 hours of CPE to the Board and pre-issuance reviews on the first three auditing engagements for violation of OAR 801-030-0010(2), Auditing Standards.</td>
</tr>
<tr>
<td>Stan Mitchell</td>
<td>Stipulation and Order assessing a $500 civil penalty; submit to the Board a plan for 80 hours of CPE to the Board and pre-issuance reviews on the first three auditing engagements for violation of OAR 801-030-0010(2), Auditing Standards.</td>
</tr>
<tr>
<td>David Larson</td>
<td>Default Final Order assessing a $500 civil penalty and submission of program completion certificates for violation of OAR 801-030-0020(1), Professional Misconduct.</td>
</tr>
<tr>
<td>Roberts Branner &amp; Bemis LLC</td>
<td>Default Final Order assessing a $500 civil penalty for violation of ORS 673.160(1), ORS 673.320 and OAR 801-010-0345, Requirement to Register as a Firm.</td>
</tr>
<tr>
<td>Name</td>
<td>Stipulation and Order</td>
</tr>
<tr>
<td>---------------------</td>
<td>----------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Timothy Steers</td>
<td>Stipulation and Order stating that Steers shall not provide or perform audit, attest or compilation services for public and non-public entities.</td>
</tr>
<tr>
<td>Merina &amp; Co. LLP</td>
<td>Stipulation and Order assessing a $15,000 civil penalty; pre-issuance review on 20% of all audits performed for 18 months; and all members of the firm audit team shall complete an additional 40 CPE hours in auditing procedures for violation of OAR 801-030-0010(2), Auditing Standards.</td>
</tr>
<tr>
<td>John Merina</td>
<td>Stipulation and Order assessing an additional 40 CPE hours in auditing procedures and pre-issuance review on 20% of all audits performed for 18 months for violation of OAR 801-030-0010(2), Auditing Standards.</td>
</tr>
<tr>
<td>Kamala Austin</td>
<td>Stipulation and Order assessing an additional 40 CPE hours in auditing procedures and pre-issuance review on 20% of all audits performed for 18 months for violation of OAR 801-030-0010(2), Auditing Standards.</td>
</tr>
<tr>
<td>William Cote</td>
<td>Stipulation and Order assessing 31 hours of CPE and one (1) pre-issuance review for violation of OAR 801-030-0010(2), Auditing Standards (2005 Edition).</td>
</tr>
<tr>
<td>Ron Harmening</td>
<td>Stipulation and Order assessing a $7,500 civil penalty with $2,500 stayed if Mr. Harmening follows the conditions of the order for violation of OAR 801-030-0020(8)(b), disclosure of differing interests when entering into business transactions with clients.</td>
</tr>
<tr>
<td>Alice Chaloux</td>
<td>Stipulation and Order assessing a $2,000 civil penalty for violation of OAR 801-030-0020(1), Professional Misconduct.</td>
</tr>
</tbody>
</table>