



OREGON BOARD OF ACCOUNTANCY

CPE Committee

Minutes – July 21, 2015

Telephone Conference Call

Committee Members Present

Rina Byrne, CPA (*Vice-Chair*)
Al Crackenberg, PA (*Board Liaison*)
Belinda Watters, CPA
Sally Jaeggli, CPA (arr. 1:17 p.m.)
Tonya Moffitt, CPA
Linda Weber, CPA

Excused Absence

Rob Moody, CPA (Chair)

Staff Present

Kristen Adamson, Licensing Specialist
Joel Parks, Licensing Specialist
Martin Pittioni, Executive Director

Guests

Kara Lewis, OSCPA

1. CALL TO ORDER

Committee Vice-Chair, Rina Byrne, called the telephone conference meeting to order at 1:12 p.m. and announced the meeting was being recorded.

2. APPROVAL OF MINUTES

A. April 28, 2015

There were no corrections made to the minutes.

MOTION PASSED: 4 Ayes

3. REPORT OF BOARD ACTION

A. July 7 and 8, 2015

Mr. Crackenberg reported that the Board accepted all recommendations submitted by the committee.

4. MUNICIPAL AUDITOR PROGRAM

A. New Applications

1. Michael Rudi

Ms. Byrne thought Mr. Rudi's application was complete, and the committee agreed.

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

MOTION PASSED. 4 Ayes

2. Jennae Thompson

Ms. Weber questioned what the description "Meet and greet" meant for the Single audit classes. Ms. Moffitt said that was just the title of the class. Ms. Byrne pointed out that it was an 8 hour class so it was not just a meet and greet in the traditional sense. Ms. Byrne asked if "An Auditor's Responsibility for Fraud in Government" qualified. The website stated that "SAS 99 is designed for Audits of commercial entities that focuses on fraud that misleads users of financial statements but when auditing a government program, fraud has a different character." Ms. Byrne said it seemed applicable to government. Ms. Moffitt said it was listed as a Basic level course that centers on GAGAS. Ms. Byrne asked if this would count in this column if the applicant hadn't already met the 4 hour requirement. Ms. Jaeggli answered that since this was focused on fraud and not the whole range of governmental auditing, it supplements the audits of state and local governments but it would not stand in place of the other course. Ms. Byrne clarified with the committee that this class does not meet the requirement of the category but does count toward the 40 hour requirement.

COMMITTEE RECOMMENDATION: Ms. Moffitt moved to find that there is sufficient evidence to make a preliminary finding that the applicant Jennae Thompson has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690.

MOTION PASSED. 5 Ayes

3. Matthew Apken

Ms. Moffitt abstained from discussion since Mr. Apken is one of her employees. Ms. Jaeggli noted the last course, "Fraud and Abuse for Not for Profit entities in Government" is focused on not-for-profit. Ms. Byrne said that this person would meet the 4 hours in each category requirement but not the 40 hours requirement if it was determined the course did not qualify. Ms. Byrne felt that it was largely about fraud rather than GAGAS.

COMMITTEE RECOMMENDATION: Ms. Byrne moved to defer Matthew Apken's application pending evidence that the "Fraud and Abuse..." course meets the requirements of one of the categories, or a different course is submitted that meets any of the category's requirements. Mr. Apken needs a total of eight additional hours to meet the 40 hour requirement.

MOTION PASSED. 4 Ayes 1 Abstained (Moffitt)

B. Deferred Applications

1. Jodi Daugherty

Ms. Byrne said that Ms. Daugherty's application had been deferred for four additional hours in the State and Local Government category. She submitted supplemental materials that show the additional hours.

COMMITTEE RECOMMENDATION: Ms. Watters moved to find that there is sufficient evidence to make a preliminary finding that the applicant Jodi Daugherty has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690.

MOTION PASSED. 5 Ayes

2. David Herman

Ms. Byrne explained that Mr. Herman's application had been deferred pending three hours in Single Audit. The course submitted now meets that requirement.

COMMITTEE RECOMMENDATION: Ms. Jaeggli moved to find that there is sufficient evidence to make a preliminary finding that the applicant David Herman has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690.

MOTION PASSED. 5 Ayes

5. NEW BUSINESS

A. Application Update

Ms. Watters said it was succinct and concise. Ms. Moffitt asked if the application needed to be in line with the current Oars, which are specific in their reference to OMB Circular A133. She explained that Uniform Guidance is the new standard. Mr. Pittioni answered that normally staff updates the applications when there are changes to the OARs. Ms. Moffitt clarified that Uniform Guidance and A-133 will both be in effect for a few more years. Mr. Pittioni asked the Committee to put in writing exactly what needs to be changed in the OAR. Ms. Moffitt said there are minor word changes that need to be made, and she will update OAR 801.020.0690. (4d) and (2d). Ms. Byrne asked if the applications needed to be changed to cover the eligibility of Fraud classes. Ms. Byrne said that the bottom paragraph needs to be updated to say "Courses that are predominately about fraud, even in the government arena, may not be applicable for credit." Ms. Moffitt suggested it read "Courses that are specific to fraud may not be eligible for credit in a specific subject category but may be eligible for the total 40 hour requirement." Ms. Byrne asked the Committee if they thought the GAGAS category was clear enough. Everyone agreed that it was clear. Mr. Crackenberg will present the updated application to the Board on August 3rd.

6. ADJOURN

Ms. Byrne adjourned the meeting at 1:50 p.m.