



OREGON BOARD OF ACCOUNTANCY

CPE Committee

Minutes – November 18, 2014

Telephone Conference Call

Committee Members Present

Rob Moody, CPA (Chair)
Al Crackenberg, PA (*Board Liaison*)
Sally Jaeggli, CPA
Tonya Moffitt, CPA
Linda Weber, CPA

Excused Absence

Rina Byrne, CPA (*Vice-Chair*)
Belinda Watters, CPA

Staff Present

Kristen Adamson, Licensing Specialist
Joel Parks, Licensing Specialist

Guests

Kara Lewis, OSCPA

1. CALL TO ORDER

Committee Chair, Rob Moody, called the telephone conference meeting to order at 1:04 p.m. and announced the meeting was being recorded.

2. APPROVAL OF MINUTES

A. September 23, 2014

Ms. Moffitt moved to approve minutes.

MOTION PASSED. 3 Ayes, 1 Abstain (Weber)

3. REPORT OF BOARD ACTION

The Board accepted all recommendations.

4. MUNICIPAL AUDITOR PROGRAM

A. New Applications

1. Mitchell Boylan

Ms. Jaeggli noted that it appeared from the course descriptions that the applicant was lacking in Yellow Book, since Yellow Book is not mentioned on the proof of completion certificate. Mr. Moody thought the applicant had incorrectly categorized the courses and also thought there were not enough requisite hours in Yellow Book. One of the courses, "Applying Circular 133", is specific to Single Audit, however according to the authors the course is solely dedicated to Yellow Book. Ms. Jaeggli and Mr. Moody noted that "Foundations in Governmental Accounting" did not have a lot of auditing in it, but the applicant had additional hours in columns A and D that had audit. The AICPA

describes the course as qualifying for Yellow Book which is a good basis from which to approve. The Committee discussed which courses qualify as Yellow Book and the inter-relationship of the AICPA Standards and Yellow Book, and Mr. Moody suggested that the committee continue the discussion at the next meeting.

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

MOTION PASSED. 4 Ayes

2. Mercy Liaw

The committee reviewed the documents provided by Ms. Liaw and had no questions. The committee was impressed by the clarity of her application.

COMMITTEE RECOMMENDATION: Moved by Ms. Jaeggli and carried to find that there is sufficient evidence to make a preliminary finding that the applicant, Mercy Liaw, has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690.

MOTION PASSED. 4 Ayes

3. Amanda McCleary-Moore

Mr. Moody noted that the applicant incorrectly categorized some of the courses, however, she had achieved more than enough hours to qualify.

COMMITTEE RECOMMENDATION: Moved by Ms. Moffitt and carried to find that there is sufficient evidence to make a preliminary finding that the applicant, Amanda McCleary-Moore has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690.

MOTION PASSED. 4 Ayes

4. Matthew Schott

The committee reviewed the application and supporting documents and had no concerns or questions.

COMMITTEE RECOMMENDATION: Moved by Ms. Jaeggli and carried to find that there is sufficient evidence to make a preliminary finding that the applicant, Matthew Schott, has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690

MOTION PASSED. 4 Ayes

5. Jordan Zwygart

The committee reviewed the application and supporting documentation from the applicant and had no questions or concerns.

COMMITTEE RECOMMENDATION: Moved by Ms. Weber to find that there is sufficient evidence to make a preliminary finding that the applicant, Jordan Zwygart, has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690

MOTION PASSED. 4 Ayes

B. Deferred Applications

1. Micah Clinger - Supplemental

Mr. Clinger's application was reviewed at the last CPE committee meeting and deferred for additional information. Ms. Adamson reported that Mr. Clinger is still taking additional courses and will resubmit at a later date.

2. Jennifer Farr

Ms. Jaeggli noted that the applicant, upon resubmitting, changed how she allocated her hours. Even though Ms. Farr placed some courses in the wrong categories, she has acquired plenty of hours in the necessary topics to show she had met requirements.

COMMITTEE RECOMMENDATION: Moved by Ms. Moffitt and carried to find that there is sufficient evidence to make a preliminary finding that the applicant, Jennifer Farr has met the minimum CPE requirements for admission to the municipal roster per OAR 801-020-0690.

MOTION PASSED. 4 Ayes

5. NEW BUSINESS

A. Approve Committee Annual Report

No changes were made to the report to the Board.

B. 2015 Schedule

Mr. Moody asked committee to review the proposed meeting schedule and report any conflicts to Ms. Adamson.

6. ADJOURN

Mr. Moody adjourned the meeting at 1:41 p.m.