



OREGON BOARD OF ACCOUNTANCY

CPE Committee

Minutes – June 27, 2014

Telephone Conference Call

Committee Members Present

Rina Byrne, CPA (*Vice-Chair*)
Michael Dunlap, CPA
Sally Jaeggli, CPA
Tonya Moffitt, CPA
Rob Moody, CPA (*Chair*)
Al Crackenberg, PA (*Board Liaison*)

Excused Absence

Linda Weber, CPA
Belinda Watters, CPA

Staff Present

Martin Pittioni, *Executive Director*
Kristen Adamson, *Licensing Specialist*

Guests

Kara Lewis, OSCPA

1. CALL TO ORDER

Committee Chair, Rob Moody, called the telephone conference meeting to order at 12:02 p.m.

2. APPROVAL OF MINUTES

A. April 22, 2014

There were no corrections made to the minutes.

MOTION PASSED. 3 Ayes, 2 Abstains (Byrne, Moffitt)

3. REPORT OF BOARD ACTION

Mr. Moody had attended the June 2, 2014 Board Meeting to explain the committee's stance on Caroline Wright's application, and to obtain some guidance from the Board on this matter. Ms. Wright was a deferred municipal auditor applicant, with the primary issue on her application being that she was teaching some of the basic courses submitted on her application. The committee was uncomfortable with pushing through the application based on the way that the OARs were written, which did not seem to give latitude in accepting courses toward municipal auditor licensure that had been taught by the applicant. Mr. Moody reported that the Board's position was that the requirement boils down to completion of CPE, and CPE can be completed either through taking a class and receiving credit, or teaching a class and receiving credit. The Board felt that Ms. Wright's CPE submission meets the current definition of CPE. Mr. Pittioni

clarified that the Board did not have a complete record of Ms. Wright's application, and was not making a determination on whether Ms. Wright should be granted a municipal auditor license, the Board's involvement was only meant to provide guidance on the issue of whether courses taught by the applicant could qualify as CPE submitted for the municipal auditor license. Mr. Crackenberg had nothing additional to add to the Board report.

4. MUNICIPAL AUDITOR PROGRAM

A. New Applications

1. Evan Dickens

Ms. Byrne felt that the application was complete, and there were no further comments.

COMMITTEE RECOMMENDATION: APPROVAL

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

MOTION PASSED. 5 Ayes

2. Monie Holmes

Ms. Moffitt noted that Holmes is her employee, and will abstain from the committee vote. The committee agreed that the application was complete, and there was no further discussion.

COMMITTEE RECOMMENDATION: APPROVAL

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

MOTION PASSED. 4 Ayes, 1 Abstain (Moffitt)

3. Ronald Montplaisir

Ms. Jaeggli noted that the certificate of completion and course outline did not match the course title on the final item of the application's CPE report. It was impossible to ascertain if the course was completed by Mr. Montplaisir since the information given on his HUD audit course was basically a course description of a slightly different class. Ms. Adamson pointed out that applicants often submit course information that they have accessed from the CPE provider's website long after completing the course, and this may have been his way of attempting to pull the application together. Ms. Moffitt attempted to log on the Checkpoint

learning to find the correct course description, and confirmed that the information was no longer available. Mr. Moody asked if the total number of hours were met without his HUD audit course in question, and it was confirmed that the course was needed, and the issue at hand was that the course could not be confirmed without sufficient documentation of the correct course. Before the committee vote, Mr. Pittioni asked to step out of the meeting to try to find the correct information before the end of the meeting. Mr. Pittioni returned to the discussion following the committee review of Cinnamon Williams' application, and emailed to the committee for review the current info on the HUD audit course taken by Mr. Montplaisir. Ms. Moffitt stated that in her experience, these courses don't change dramatically from year to year. Ms. Jaeggli knew from personal experience that chapter one of the course was completely focused on HUD rather than Single Audit, and chapter two included a lot of GAGAS information. Mr. Moody said that it appeared that the course had incorporated a great deal of auditing standards in general as well as governmental auditing standards. There was overall agreement that the course could be used, though they might switch some of the categories from the way Mr. Montplaisir had originally placed them. Four hours of the Winter Conference were omitted from the submission because they were classified as an update.

COMMITTEE RECOMMENDATION: APPROVAL

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

MOTION PASSED. 5 Ayes.

4. Todd Norby

There were no comments on the application other than to note that the application looked complete.

COMMITTEE RECOMMENDATION: APPROVAL

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

MOTION PASSED. 5 Ayes.

5. Vickie Rapp

Mr. Moody noted that the CPE grid on the application was very detailed. There were no negative comments.

COMMITTEE RECOMMENDATION: APPROVAL

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

MOTION PASSED. 5 Ayes.

6. Michaele Smith

Mr. Moody noted that he would abstain from the committee vote, as Ms. Smith works for his firm. In lieu of Mr. Moody's participation, Ms. Byrne opened the item for discussion. Ms. Jaeggli noted that the Single Audit course was recorded in an incorrect column, but it made no difference to the application's overall CPE hour totals. Ms. Byrne was concerned that the Fraud and Abuse in Governmental Entities course did not meet the requirements of the application, and the GASB Pension Standards did not appear to be at a basic or intermediate level. Ms. Moffitt had the same issue with the application, and had confirmed earlier on the AICPA's CPE website that the Pension course was at an intermediate level. Ms. Byrne had the same concern with the Inflow/Outflow course in the application's GAFR column. Ms. Jaeggli said that the course content appeared to be more advanced, and Ms. Moffitt confirmed that the course was classified as being at an intermediate level by the AICPA. There were no other objections to the application after it was confirmed that the course levels met the requirements.

COMMITTEE RECOMMENDATION: APPROVAL

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

MOTION PASSED. 4 Ayes, 1 Abstain (Moody)

7. Cinnamon Williams

Mr. Moody abstained from Ms. Williams' application, as she is also an employee of his firm. There were no issues with the application, it was only noted to be complete.

COMMITTEE RECOMMENDATION: APPROVAL

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

MOTION PASSED. 4 Ayes, 1 Abstain (Moody)

B. Deferred Applications

1. Caroline Wright

Ms. Wright's application was initially deferred at the January 29, 2014 and April 22, 2014. Mr. Moody asked the committee if there was any further conversation following the report of the Board's guidance on accepting courses that had been taught by the applicant. Ms. Jaeggli agreed with Mr. Moody that that had been the main issue, since Ms. Wright had adequate hours, and had added another four hour course.

COMMITTEE RECOMMENDATION: APPROVAL

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

MOTION PASSED. 5 Ayes.

5. NEW BUSINESS

Mr. Pittioni thanked the committee for their patience and flexibility with the meeting scheduled on short-notice due to some applicant issues. Ms. Adamson confirmed next meeting date change to September 23, 2014 at 1:00pm. Mr. Moody welcomed Ms. Moffitt as a new member of the committee.

6. ADJOURN

Mr. Moody adjourned the meeting at 12:50 p.m.