



## OREGON BOARD OF ACCOUNTANCY

### CPE Committee

Minutes – September 23, 2014

Telephone Conference Call

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#### **Committee Members Present**

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

#### **Staff Present**

Kristen Adamson, *Licensing Specialist*  
Joel Parks, *Licensing Specialist*

#### **Excused Absence**

Linda Weber, CPA  
Rob Moody, CPA (*Chair*)

#### **Guests**

Kara Lewis, OSCPA

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### **1. CALL TO ORDER**

Committee Vice Chair, Rina Byrne, called the telephone conference meeting to order at 1:02 p.m. and announced the meeting was being recorded.

### **2. APPROVAL OF MINUTES**

#### **A. June 27, 2014**

Ms. Moffitt moved to approve the minutes with the addition of one abstention on the application of Monie Holmes.

**MOTION PASSED. 5 Ayes**

### **3. REPORT OF BOARD ACTION**

Mr. Crackenberg reported that the Board approved all applicants recommended for approval by the Committee.

### **4. MUNICIPAL AUDITOR PROGRAM**

#### **A. New Applications**

##### **2. Matthew Hopkins**

Ms. Byrne reviewed the application and found the application to be complete.  
Ms. Watters and Ms. Moffitt agreed.

**COMMITTEE RECOMMENDATION: APPROVAL**

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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**

**1. Jennifer Farr**

Ms. Moffitt said the 2013 course was described as an overview but didn't indicate a basic or intermediate level. Ms. Moffitt questioned whether it was an update course. Ms. Watters and Ms. Moffitt agreed that the OSCP course was the only one that would count, and noted that the issue seemed to be back at the substance over form of the rule. Ms. Byrne noted that she was the instructor for one course. Ms. Moffitt said one of the biggest struggles with Ms. Farr's submission was that it did not provide enough course information, and while she may be competent, but she should be held to same application standards as any other applicants. Ms. Byrne said she should be providing a complete and easy to review application. The entire submission in the GAGAS column was not acceptable. Ms. Watters suggested a motion to defer for more detail in accordance with the guidance given to submit. Ms. Moffitt was struggling with matching which classes went with which certificates, and could only determine the course by date and the titles did not match.

**COMMITTEE RECOMMENDATION: DEFER**

Ms. Jaeggli made motion to defer based on needing a clear application, including course outlines, demonstrate compliance with all areas of the grid and at level required by regulations which are basic or intermediate.

**MOTION PASSED. 5 Ayes**

**3. Constance Huntsman**

Ms. Byrne felt that by rearranging the grid, she had enough CPE in each category to meet requirements. Ms. Moffitt agreed. Mr. Crackenber noted that the Board is interested in how the committee assigns the courses to meet the requirements.

**COMMITTEE RECOMMENDATION: APPROVAL**

Ms. Watters moved that there was sufficient evidence to make a preliminary finding to approve the application for admission to the municipal roster for Ms. Constance Huntsman.

**MOTION PASSED. 5 Ayes**

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#### **4. Micah Clinger**

Ms. Moffitt struggled with this one, in particular the Moss Adams training. The courses were typically 2 day trainings and it was difficult to determine which classes or sections he actually attended.

Ms. Byrne asked committee members for a consensus on whether or not the submission was sufficient to meet the GAGAS requirement. The course taken on June 12 had sections that could be GAGAS but we don't know which sections he attended.

#### **COMMITTEE RECOMMENDATION: DEFER**

Ms. Jaeggli moved to defer the application pending additional information on the courses used to meet the GAGAS requirement and sufficient certificates of completion for those hours.

**MOTION PASSED. 5 Ayes**

#### **5. NEW BUSINESS**

Ms. Adamson introduced Mr. Parks who joined the licensing team on September 8, 2014. Mr. Parks will be working with the CPE Committee and all other aspects of initial licensing.

#### **6. ADJOURN**

Ms. Byrne confirmed next meeting date of November 18<sup>th</sup>, 2014 and adjourned the meeting at 1:28 p.m.