



**OREGON BOARD OF ACCOUNTANCY**  
Qualifications Committee  
Minutes May 5, 2015

**Committee Members Present**

Alan Steiger, CPA-Retired (Chair)  
Roger Graham, (Board Liaison)  
Alia Adams, CPA  
Casey Camors, CPA  
Patrick Brown, CPA  
David Peterson, CPA  
Rachelle Quinn, CPA  
Michael Schmidt, CPA  
Amber White, CPA  
Bryce Wilberger, CPA

**Staff Present**

Martin Pittioni, Executive Director  
Kimberly Fast, Licensing Manager  
Kristen Adamson, Licensing Specialist  
Joel Parks, Licensing Specialist

**Excused Absence**

Chuck Landers, CPA (Vice-Chair)  
Christina Tate, CPA

**Guests Present**

Cathye Mason  
Gerald Adams  
Kristin Emminger (Cathye Mason supervisor)  
Jack Daniels  
Benjamin Kurey  
Ryan Bennett  
Ryan Dunlap  
Wendy Jones  
Tina Miller (Weston Penkert supervisor)  
Aaron Kramer  
Michael Blue (Ryan Bennett supervisor)

**1. CALL TO ORDER**

The Qualifications Committee (QC) convened for a regularly scheduled conference call meeting on May 5, 2015. Alan Steiger, CPA-Retired, Committee Chair, called the meeting to order at 9:01 a.m. and announced that the meeting was being recorded.

**2. APPROVE MINUTES**

**A. January 14, 2015**

There were no modifications made to the minutes.

**COMMITTEE ACTION:** Mr. Steiger moved to approve the January 14, 2015 minutes as submitted.

**MOTION PASSED:** 10 ayes

**3. REPORT OF BOARD ACTION**

Mr. Graham reported that the Board approved all recommendations and had no concerns.

**4. PENDING APPLICATIONS**

**A. Current Applications**

**1. Cathye Mason (White)**

Ms. Mason passed the Uniform CPA examination in November of 2009. Experience was gained at the following employer:

IRS      60 Months      All Competencies

Ms. White reported that Ms. Mason has worked for the IRS for quite some time. Ms. White said that Ms. Mason did an excellent job of documenting all of her examples. Ms. White followed up with Ms. Emminger, the applicant's supervisor, on whether supervision took place in accordance with the IRS MOU, and Ms. Emminger verified that it had.

**COMMITTEE RECOMMENDATION: APPROVAL**

Ms. White moved to find that there is sufficient evidence to make a preliminary finding that Cathye Mason has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

Mr. Steiger did not see in the application what the extent of supervision was for Ms. Mason. Ms. White explained that the IRS had a program set up where Ms. Mason was meeting monthly with her supervisor. Mr. Graham asked how the new supervision rule compared to the previous version, in which the supervisor has the ability to hire or fire. Mr. Pittioni clarified that the new rule states that the supervisor has the ability to affect employment, rather than the direct power to hire and fire. Mr. Graham asked Ms. White whether the supervisor had the ability to affect the employment of Ms. Mason. Ms. Emminger explained that she was the supervisor and that Ms. Mason also had a manager who was at the monthly meetings. Together, they would talk to Ms. Mason about her case load and any concerns any of them had. Ms. Emminger could not hire or fire but the manager could, furthermore, Ms. Emminger provided all of the reviews of her case files for Ms. Mason to the manager, which could impact her work status in the IRS. Mr. Wilberger questioned if a monthly meeting was meaningful enough. Ms. Emminger said that if Ms. Mason had questions, she regularly contacted Ms. Emminger outside of the aforementioned meetings. Ms. White asked if the Board has defined what a sufficient amount of supervision is. Mr. Steiger replied that it comes down to the feeling of the committee reviewer and the supervisor that the applicant has a sufficient understanding of the work they are expected to perform. Mr. Pittioni then clarified his earlier comments about OAR 801-010-0065 and read to the committee in full the new updated definition of "direct supervision" in subsection (2)(d) in effect as of January 8, 2015. Mr. Pittioni noted that actually the Board had removed any language about affecting employment, and had replaced the authority to hire and fire with much more general language of "...authority over the employee being supervised." Mr. Graham noted that this rule change had happened primarily to address the issues the committee and Board have had in the past with respect to lack of ability to document hire and fire authority for supervisors of applicants from the IRS.

**MOTION PASSED. 9 Ayes**

**2. Gerald Adams (Wilberger)**

Mr. Adams passed the Uniform CPA examination in November of 2014. Experience was gained at the following employers:

Anadarko Petroleum	24 Months	All Competencies
Adidas	22 Months	All Competencies

Mr. Wilberger noted that the application was very professional. He questioned Mr. Adams on why he did not use his experience at Adidas. Mr. Adams stated that this experience was under IFRS and he did not think that could be applied to his application so he did not use it. Mr. Adams' Organizational Chart did not show any direct supervision. Mr. Adams' Organizational Chart is the current form and not the one that existed at the time that he worked there. Mr. Wilberger said most of the competencies had a good amount of support but competency B did not really have enough detail. Mr. Adams submitted a revised narrative on Competency B that went into more detail. Mr. Wilberger feels that Mr. Adams has now met all of the competencies.

**COMMITTEE RECOMMENDATION: Approval**

Mr. Wilberger moved to find that there is sufficient evidence to make a preliminary finding that Gerald Adams has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

Ms. Quinn did not see any mention of internal controls or risk points in the application. Mr. Wilberger said the way that the form was rewritten does not infer internal controls but it asks how transactions impact the organization as a whole. Mr. Graham noted that Mr. Wilberger was correct and that it was not as specific as it was before.

**MOTION PASSED:** 9 Ayes

### 3. Ryan Bennett (Schmidt)

Mr. Bennett passed the Uniform CPA examination in November 2014. Experience was gained at the following employer:

JP Morgan Chase Bank    35 Months    All Competencies

Mr. Schmidt asked for further clarification for Competencies B and E. Mr. Bennett provided supplemental information that clarified these competencies.

#### **COMMITTEE RECOMMENDATION: Approval**

Mr. Schmidt moved to find that there is sufficient evidence to make a preliminary finding that Ryan Bennett has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

Ms. White asked about field exams Mr. Bennett described in his narrative, and questioned how often they took place. Mr. Bennett said he took part in three field exams. He responded to questions on the level of data being used and his role in the testing, and how he uses internal controls. Mr. Steiger asked what procedures Mr. Bennett would take when there was a lack of strong internal control. Mr. Bennett answered that his bank would not do the loan, the bank is not able to tell the companies how to run their business.

**Motion PASSED.** 7 Ayes 2 Nays (Wilberger, Quinn)

### 4. Jack Daniels (White)

Mr. Daniels passed the Uniform CPA examination in January 2015. Experience was gained at the following employer:

WiMAX Forum    16 Months    All Competencies

Ms. White had some concerns about his ability to analyze performance measures, critical success factors, and accounting issues, in addition to several other areas she had concerns with. Furthermore, the application needed more specific examples of the applicant's performance.

#### **COMMITTEE RECOMMENDATION: Deferral**

Ms. White moved to defer Jack Daniels pending additional information for competencies B through F.

**MOTION PASSED.** 9 Ayes

### 5. Ryan Dunlap (Adams)

Mr. Dunlap passed the Uniform CPA examination in November of 2010. Experience was gained at the following employer:

Intel    45 Months    All Competencies

Ms. Adams said Mr. Dunlap has good examples and solid experience at Intel.

#### **COMMITTEE RECOMMENDATION: Approval**

Ms. Adams moved to find that there is sufficient evidence to make a preliminary finding that Ryan Dunlap has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

**MOTION PASSED.** 9 Ayes

**6. Wendy Jones (Brown)**

Ms. Jones passed the Uniform CPA examination in October of 2009. Experience was gained at the following employer:

Harry & David                      43 Months                      All Competencies

Mr. Brown explained that Ms. Jones had originally submitted the Tax Experience Form, and was subsequently asked to use the appropriate form for the industry context. Overall, he observed that her narrative was very comprehensive, with an exceptional amount of detail. Mr. Brown was initially skeptical about the applicant's emphasis on her tax experience, but felt that her narrative showed adequate overlap with other experience.

**COMMITTEE RECOMMENDATION: Approval**

Mr. Brown moved to find that there is sufficient evidence to make a preliminary finding that Wendy Jones has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

Mr. Steiger had a question about the date on the attachments. They were dated May 4<sup>th</sup> of 2015. Ms. Jones responded that it was a fill-in date and the system puts that date on the page when it is printed. Mr. Brown confirmed that he was satisfied with the applicant's supervision.

**MOTION PASSED.** 9 Ayes

**7. Benjamin Kurey (Peterson)**

Mr. Kurey passed the Uniform CPA examination in July of 2012. Experience was gained at the following employer:

Intel                      27 Months                      All Competencies

Mr. Peterson explained that Mr. Kurey had been part of Intel's certification program. Mr. Peterson had no concerns. Two supervisors signed off on the application.

**COMMITTEE RECOMMENDATION: Approval**

Mr. Brown moved to find that there is sufficient evidence to make a preliminary finding that Benjamin Kurey has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

**MOTION PASSED.** 8 Ayes, 1 Abstain (Schmidt)

**8. Weston Penkert (Quinn)**

Mr. Penkert passed the Uniform CPA examination in November of 2014. Experience was gained at the following employer:

Lithia Motors, Inc.                      34 Months                      All Competencies

Ms. Quinn said this is the third applicant that has gone through this mentoring program. The application was complete and thorough.

**COMMITTEE RECOMMENDATION: Approval**

Ms. Quinn moved to find that there is sufficient evidence to make a preliminary finding that Weston Penkert has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

**Motion Passed.** 9 Ayes

### 9. Trevor Dierickx (Wilberger)

Mr. Dierickx passed the Uniform CPA exam in November of 2013. Experience was gained at the following employer:

Hollywood Entertainment	17 Months	All Competencies
Precision Castparts	4 Months	All Competencies

Mr. Wilberger felt that Mr. Dierickx application was fairly weak and also noted the applicant marked yes to question 8 (related to any past charges convictions). Mr. Pittioni explained that staff reviews the disposition forms that are required to be submitted if answering yes to this question and it is not something that the committee generally needs to be involved in.

Mr. Wilberger had concerns on competencies B, D, and E. In competency B, Mr. Dierickx makes reference to experience that is not included under his eight years or included under his qualified supervision, so that reference was not considered. In the narrative, there was no discussion of competency B. In competency D, there was no mention of transaction streams. Competency E, Risk Assessment, was written from the point of view of a supervisor doing training.

#### **COMMITTEE RECOMMENDATION: Deferral**

Mr. Wilberger moved to defer Trevor Dierickx pending additional information for competencies B, D, and E.

Mr. Steiger and Mr. Brown were not satisfied with competency F.

There was some discussion on the structure of the committee motions and deliberating. The motion was to defer and the sections that need clarification were separate from the motion. Mr. Steiger noted they have not separated them in the past. Mr. Pittioni said that the procedure is the pleasure of the Committee. Mr. Wilberger suggested making a motion and then, after the vote, specify areas that need clarification. Mr. Wilberger made an amendment to his recommendation to exclude the specific competencies.

#### **COMMITTEE RECOMMENDATION: Defer**

Mr. Wilberger moved to defer Trevor Dierickx pending additional information.

**MOTION PASSED.** 8 Ayes, 1 Abstain (Quinn)

Based on the previous discussion, Mr. Wilberger recommending additional information from Mr. Dierickx on Competencies B, D, E, and F.

### 10. Jack Dukeminier (Quinn)

Mr. Dukeminier passed the Uniform CPA exam in November of 2014. Experience was gained at the following employer:

Cogence Group, PC	22 Months	All Competencies
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Ms. Quinn said Mr. Dukeminier did not include his supervisor in the application. It appeared that he had misread the application and thought he was supposed to list people he supervises as opposed to who supervises him. On that basis alone his application required deferral.

#### **COMMITTEE RECOMMENDATION: Deferral**

Ms. Quinn moved to defer Jack Dukeminier pending additional information.

Mr. Schmidt said competency B had a lot of background information, but specific examples were not included. He frequently used the word "we" instead of "I". Ms. Quinn said she believes Mr. Dukeminier is the one doing

the work because he understands what business types might drive firm value. Mr. Steiger questioned what work he performed when he used the word “we” and what work was performed by the firm. Ms. Quinn wanted to know what she should do when she doesn’t think the applicant has or can gain the experience needed to pass all the competencies. Mr. Wilberger answered that a denial is not always appropriate without allowing for a response from the applicant. If they can provide good examples, then that will help the Committee feel more comfortable with the applicant. Mr. Graham reiterated that examples are good.

**MOTION PASSED.** 9 Ayes

**11. Jesse Kintz (Tate)**

Mr. Kintz passed the Uniform CPA exam in August of 2008. Experience was gained at the following employer:  
Bonneville Power Administration      61 Months      All Competencies

Mr. Steiger read Ms. Tate’s recommendation that all of Mr. Kintz examples were relevant and sufficient to meet each competency.

**COMMITTEE RECOMMENDATION: Approval**

Mr. Steiger on behalf of Ms. Quinn moved to find that there is sufficient evidence to make a preliminary finding that Jesse Kintz has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

Ms. White asked if the Committee can take into consideration a letter written on behalf of an applicant. Mr. Steiger responded that if the letter is not directly related to the work that the qualifying supervisor is signing off on, we should disregard it.

**MOTION PASSED.** 9 Ayes

**12. Jonathan Trtek (Tate)**

Mr. Trtek passed the Uniform CPA exam in July of 2013. Experience was gained at the following employer:  
Intel      79 Months      All Competencies

Mr. Steiger read Ms. Tate’s recommendation that Mr. Trtek’s narrative was good. Ms. Tate did ask for clarification on Competency B, regarding how his work affects the company as a whole. Mr. Trtek provided additional information but still did not answer the question as well as Ms. Tate had hoped. Ms. Tate understood that in a company as large as Intel, it might be hard to explain how your work affects the rest of the company. Ms. Tate felt that even with the question about Competency B, Mr. Trtek has shown that he has met each of the seven competencies.

**COMMITTEE RECOMMENDATION: Approval**

Mr. Steiger on behalf of Ms. Quinn moved to find that there is sufficient evidence to make a preliminary finding that Jonathan Trtek has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

Mr. Schmidt explained that Intel has over 300 legal entities and so for Mr. Trtek to fully understand how his work impacts the company as a whole is very difficult. Ms. White asked how Mr. Trtek is exposed to other areas other than there specific area in the training program. Mr. Schmidt explained that Intel’s program is designed to send applicants to where they need to be to gain the experience for each competency.

**MOTION PASSED.** 8 Ayes, 1 Abstain (Schmidt)

## **B. DEFERRED APPLICATIONS**

### **1. Echo Lin (Peterson)**

Ms. Lin passed the Uniform CPA examination in April of 2007. Experience was gained at the following employer:  
CareOregon      100 Months      All Competencies

The Committee had previously deferred Ms. Lin for competencies B, D, E, and F. Ms. Lin was also deferred for questions around job titles, experience, and organizational charts. Ms. Lin submitted a new application addressing the concerns. Mr. Peterson pointed out that some of the experience is five or six years old. There were no specific examples for competency B. Competency D is about internal controls and information systems. The work was not as much about assessing internal controls as identifying controls and processes that did not exist and then defining process and creating internal controls to be put in place. Competency E is about evaluating risk; Ms. Lin performed an internal audit in 2012. Mr. Peterson was not confident about Competency F, but noted there were some good examples. He concluded that while some examples were improved, the application was still not strong. The supervision aspect remained unclear.

#### **COMMITTEE RECOMMENDATION:**

Mr. Peterson moved to find that there is sufficient evidence to make a preliminary finding that Echo Lin has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

Mr. Peterson explained that the last time Ms. Lin was deferred, he had sent a comprehensive list to Ms. Lin of what was needed in her next submission. Ms. Lin addressed some of these items but not all of them. Ms. Adams noted the copious amount of documentation submitted, and questioned whether it was necessary. Mr. Brown answered that the amount of information needed in the application is open to interpretation. Mr. Schmidt said he felt inundated with the large submission, but still felt it was hard to conclude if she had the experience needed to be licensed. Mr. Peterson questioned if the audit from 2009 was too old to use. Mr. Steiger answered that any work that is performed under the supervising CPA qualifies as long as it is within eight years of the time the CPA exams were passed. Mr. Schmidt asked Mr. Peterson what data helped him to decide to sign off on Competency F. Mr. Peterson mentioned that Ms. Lin performs potential risk revenues and looks at data and makes decisions. Mr. Graham expressed that he thought it would be ok to send applications back when they are poorly written or disorganized. There is no reason that the committee should have to dig things out. Mr. Steiger pointed out that the application was written by the supervisor. Mr. Graham clarified that this application came in before the rule changed and the applicant had to write the narrative.

**MOTION FAILED.** 9 Nays

Mr. Peterson asked how to motion when there are lots of questions. Mr. Steiger answered to make whichever motion you feel is right, and they are all open for discussion.

#### **COMMITTEE RECOMMENDATION: Defer**

Mr. Peterson moved to defer **Echo Lin** pending additional information.

Ms. Lin will need to resubmit information for competencies B, E, and F. Ms. Quinn questioned whether Ms. Lin should resubmit her information herself or have her supervisor do it. Mr. Peterson answered that Ms. Lin should write it herself.

**MOTION PASSED.** 9 Ayes

### **2. Thomas Nordgren (Brown)**

Mr. Nordgren passed the Uniform CPA exam in October of 2009. Experience was gained at the following employer:

Summer College      47 Months      All Competencies

This application was previously deferred for competencies B, E, and F. Mr. Brown spoke with Mr. Nordgren and his supervisor explaining the Committee needs specific examples in the application. The examples provided were not comprehensive but they did address the concerns Mr. Brown had from the previous review.

**COMMITTEE RECOMMENDATION:**

Mr. Brown moved to find that there is sufficient evidence to make a preliminary finding that Thomas Nordgren has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

Mr. Steiger did not feel that the questions were addressed. Mr. Brown put a lot of credence on what he is responsible for as Controller such as tracking regulatory changes and then implements those in the annual audit. Mr. Nordgren substantiates knowledge of changes. Mr. Schmidt asked what Mr. Glasser's position was. Mr. Brown explained that Mr. Glasser was the owner of Sumner College. Mr. Glasser travels from California to Mr. Nordgren's office and they have regular meetings.

**Motion Failed.** 2 Ayes, 5 Nays (Peterson, Steiger, Schmidt, Wilberger Quinn), 2 Abstain (White, Camors)

Ms. Adams excused herself from the meeting at 11:05 am

Mr. Brown asked if the application can be deferred again. Mr. Steiger answered that if the committee feels there is additional information available, they can defer again. If it seems that there is no additional information available, the committee can recommend denial. Mr. Wilberger thought that the job seemed to support Mr. Nordgren having the necessary experience but it is not reflected in the narrative. Mr. Brown doubted whether more information can be obtained from Mr. Nordgren or Mr. Glasser. Ms. Quinn wondered whether the applicant was taking the process seriously. Mr. Wilberger suggested giving him a chance to rewrite the narrative with the revised language.

**COMMITTEE RECOMMENDATION: Defer**

Mr. Brown moved to defer Thomas Nordgren pending additional information.

**Motion Passed.** 5 Ayes, 1 Nay (Steiger), 2 Abstain (White and Camors)

**5. Old Business**

**A. Committee Expectations**

**1. Direct Contact / Verbal Clarifications**

Mr. Steiger discussed the Committee expectations, particularly, who a reviewer should contact first if there are weak competencies, the applicant or the supervisor. It was decided that the supervisor should be contacted first.

There was also discussion on whether there should be contact between the committee members prior to the meeting. Mr. Steiger and the committee agreed that the discussions should only happen during the meeting so that all members may discuss the application.

Mr. Schmidt questioned whether he could contact other members with questions, or if everything needed to wait until the meetings. Mr. Wilberger clarified that we want to make sure we are not having non-public meetings. Mr. Pittioni explained that the topic of discussion does not matter, rather it matters if there is a quorum involved. If it is one person communicating with another, that is alright, as long as there is not a series of on-on-one conversations strung together between committee members for the purpose of developing a recommendation from the committee to the Board outside a public meeting. Mr. Graham asked Mr. Parks if when the Committee starts using GovSpace, they can enter comments. Mr. Parks confirmed that would be possible.

Mr. Steiger verified that the Department of Revenue has received the Committee's comments for the Memorandum of Understanding and have incorporated them into their documents. The topic will be revisited at the July meeting.

**6. New Business**

Mr. Parks informed the committee that agenda storage on GovSpace should be up and running for the July meeting. Mr. Steiger confirmed that if anyone on the Committee has questions about GovSpace, those questions should be directed to Mr. Parks. Mr. Steiger was open to changing the day of the meetings starting after the July meeting due to scheduling conflicts.

**7. Adjourned**

Mr. Steiger adjourned the meeting at 11:37 a.m.

DRAFT