

OREGON BOARD OF ACCOUNTANCY
COMPLAINTS COMMITTEE
Public Session Meeting Minutes
January 11, 2013
8:30 a.m.

3218 Pringle Rd. SE #110
Salem, OR 97302

2nd Floor Conference Room

503-378-4181

The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

Committee Members Present

Richard D. Perdue, CPA (Chair)
Karen Jacobson, CPA
Kent Bailey, CPA
Joshua Dunlap, CPA
Pat Richardson, CPA (Vice-Chair)
Robert Nicklos, CPA (*by phone 9:51 a.m.*)
John Lauseng, CPA
Fred Peterson, CPA

Staff

Martin Pittioni, Executive Director
Noela Kitterman, Investigator
Kimberly Sisk, Executive Assistant
Troy Custer, Committee Assistant

Board Liaison

Jessie Bridgham, CPA

Board Counsel

Susan Bischoff, AAG (8:30 – Noon)

1. CALL TO ORDER - Chair Richard Perdue called the meeting to order at 8:25 a.m.

2. NEW BUSINESS – ELECTION OF OFFICERS

Mr. Perdue stated that in the past, the person serving as the Vice-Chair is elected to serve as Chair the following year. Mr. Richardson was nominated to serve as the 2013 Complaints Committee Chair.

COMMITTEE ACTION: Moved by Mr. Peterson and carried to elect Mr. Pat Richardson Chair of the Complaints Committee.

Vote: 7 ayes, 1 excused (Nicklos)

COMMITTEE ACTION: Moved by Mr. Lauseng and carried to elect Mr. Robert Nicklos to serve as Vice-Chair of the Complaints Committee.

Vote: 7 ayes, 1 excused (Nicklos)

3. APPROVAL OF MINUTES

A. November 26, 2012 Public Session

Committee members reviewed minutes presented for the November 26th committee meeting. Ms. Kitterman pointed out that one of the cases, 12-055NK was not included in the minutes. Committee members had no additional changes or corrections.

COMMITTEE ACTION: Moved by Mr. Perdue and carried to accept the minutes as written with the addition of case #12-055NK.

VOTE: 8 ayes.

4. REVIEW OF BOARD ACTION

The Committee adjourned Public Session at 8:49 a.m. to convene in Executive Session pursuant to ORS 192.660(2)(f)(h)(k).

Reconvene in Public Session at 1:33 p.m.

8. COMMITTEE RECOMMENDATIONS

**A. Case #11-063CI
Case #11-064CI**

COMMITTEE RECOMMENDATION: Moved by Mr. Perdue and carried to defer this investigation to the April 2013 meeting for further investigation.

VOTE: 7 ayes, 1 excused (Nicklos)

**B. Case #12-041CI
Case #12-042CI**

COMMITTEE RECOMMENDATION:

Moved by Mr. Perdue and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of OAR 801-030-0010(1), (2) or (3), General and Technical Standards.

VOTE: 7 ayes, 1 excused (Nicklos)

C. Case #12-056CI

COMMITTEE RECOMMENDATION:

Moved by Mr. Bailey and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of OAR 801-030-0010(1)(b), Due Professional Care.

VOTE: 7 ayes, 1 excused (Nicklos)

Moved by Mr. Bailey and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of OAR 801-030-0005(2), Integrity and Objectivity.

VOTE: 7 ayes, 1 excused (Nicklos)

Moved by Mr. Bailey and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of OAR 801-030-0020(1), Professional Misconduct.

VOTE: 7 ayes, 1 excused (Nicklos)

The committee would like to require the respondent to take specific CPE in business partnerships, and choice of entity.

D. Case #12-061NK

COMMITTEE RECOMMENDATION:

Moved by Mr. Perdue and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of 673.320(3), use of the CPA designation without an active Oregon permit.

Vote: 4 ayes, 3 abstentions (Dunlap, Lauseng, Richardson), 1 excused (Nicklos)

E. Case #12-068NK

COMMITTEE RECOMMENDATION:

Moved by Mr. Lauseng and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of 673.320(3), use of the CPA designation without an active Oregon permit.

VOTE: 7 ayes, 1 excused (Nicklos)

F. Case #12-071NK

COMMITTEE RECOMMENDATION:

Moved by Mr. Bailey and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of 673.320(3) use of the CPA designation without an active Oregon permit.

VOTE: 7 ayes, 1 excused (Nicklos)

The committee noted that this act was very egregious, because it appeared to violate the terms of a previous Final Order issued by the Board.

G. Case #12-075NK

COMMITTEE RECOMMENDATION:

Moved by Mr. Richardson and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of ORS 673.320(3), using CPA in email without an Oregon license.

VOTE: 7 ayes, 1 excused (Nicklos)

The meeting adjourned at 1:50 p.m.