



OREGON BOARD OF ACCOUNTANCY

CPE Committee

Minutes –January 5, 2016

Telephone Conference Call

Committee Members Present (by phone)

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

Excused Absence

Belinda Watters, CPA
Sally Jaeggli, CPA

Staff Present (at office)

Julie Nadeau, Licensing Specialist
Kimberly Fast, Licensing Manager
Angel Legler, Licensing Specialist
Martin Pittioni, Executive Director (1:10pm)

Guests (by phone)

Kara Lewis, OSCPA

1. CALL TO ORDER

Committee Chair, Rob Moody, called the telephone conference meeting to order at 1:03 p.m., called the roll and announced the meeting was being recorded.

2. APPROVAL OF MINUTES

A. November 17, 2015

There were no corrections made to the minutes.

COMMITTEE ACTION: Ms. Byrne moved to approve the minutes as submitted to the Committee.

MOTION PASSED: 3 Ayes.

3. REPORT OF BOARD ACTION

A. December 7, 2015

Mr. Crackenberg reported that the Board accepted all recommendations submitted by the Committee.

4. MUNICIPAL AUDITOR PROGRAM

A. New Applications

1. Sai Cheung

Ms. Moffitt said Ms. Cheung's application appears to be complete and Ms. Byrne agreed.

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

MOTION PASSED. 3 Ayes.

2. William Palmer

Ms. Byrne noted Mr. Palmer's application was complete. Ms. Moffitt and Mr. Moody agreed.

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

MOTION PASSED. 3 Ayes.

B. Deferred Applications

1. Keith Simovic

Mr. Moody provided some background on his review of Mr. Simovic's supplemental submission. He noted Mr. Simovic's relationship with Moss Adams, his support within the firm and that he gave the connection some weight in his evaluation. He felt he met the spirit of the requirements, if not explicitly meeting the letter of the requirements. Ms. Byrne and Ms. Moffitt agreed. Mr. Moody expressed his desire to see better quality from future Moss Adams applicants.

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

MOTION PASSED. 3 Ayes.

5. NEW BUSINESS

A. Elections

Ms. Fast stated that it was time for the Committee to elect officers for the year. Mr. Moody noted that he performs more consulting work and is not really performing municipal audits any longer, so he didn't feel like he should continue as Chair.

COMMITTEE RECOMMENDATION: Mr. Moody nominated Ms. Moffitt to serve as Chair.

MOTION PASSED. 3 Ayes.

COMMITTEE RECOMMENDATION: Ms. Byrne nominated Mr. Moody to serve as Vice-Chair.
MOTION PASSED. 3 Ayes.

B. Committee Function

- **Municipal Roster Administration**
- **CPE Administration**
- **Other**

Mr. Moody indicated this discussion should take place amongst the Committee prior to the Board's strategic planning meeting in May. He suggested that CPE administration has become standardized and noted the Committee hasn't addressed CPE administration since he was appointed. He proposed that Board staff could administer the muni roster and evaluate municipal auditor applications, with ex-committee members available to answer questions and provide guidance as needed. Ms. Moffitt agreed, except she noted there are applications the Committee struggles with. Mr. Moody said the struggle could be alleviated by adopting the evaluation method of some other states where applications are simply sent back if the documentation doesn't meet the criteria.

Ms. Moffitt asked how staff feels about handling the applications without Committee review. Mr. Pittioni explained that staff already has experience with other types of applications where review is handled in-house, with a Board member providing review in cases where staff needs extra guidance. He suggested that initial training for staff, a chart of muni-specific courses that satisfy the requirements, and an ex-Committee member or Board member who would be willing to provide support for the more difficult applications would give staff the tools to perform the reviews. Ms. Moffitt and Mr. Moody offered to help with initial training and provide ongoing support if the Board agrees with the proposal. Mr. Moody requested that draft minutes or a summary of this discussion be provided to the full Committee by email so they could prepare a proposal for the Board prior to their April 26 meeting and asked that Committee members be given a deadline of one week to provide their responses.

Mr. Pittioni noted that the Board has now permanently established a Laws and Rules Committee that can handle any future updating of CPE related requirements, so there is a mechanism in place to handle this aspect that would not require continuing existence of this Committee.

Mr. Moody asked that an agenda item be added for the next meeting to prepare a proposal and establish a timeline for transitioning to staff, including training and resource management.

6. ADJOURN

Mr. Moody adjourned the meeting at 1:32 p.m.