Accountancy News
February 2005

AVOID A FALSE ADVERTISING VIOLATION

Each year the Board reviews articles published in newspapers and magazines that rank certified public accounting firms according to the number of CPAs working for the firm. When the Board reviews these published rankings, it is apparent that some firms report many more CPAs in the publications than they report for the firm's biennial registration.

If your firm receives a request from a publisher to report the number of CPAs working in your firm, consider the following parameters to determine who should be reported as a CPA:

- CPAs are defined in OAR 801-005-0010(5) as "a person who has a certificate of certified public accountant issued under ORS 673.040".
- Exam candidates are not CPAs. In OAR 801-030-0010(8) candidates are defined as "a person applying for the CPA Exam".
- Part time CPAs working for the firm may be included in the count.

The Board reviews publications and compares the information published with the most recent firm registration information. A misrepresentation of fact is a violation of OAR 801-030-0020(4)(a). The Board may open a complaint against a firm that overstates the number of CPAs working for the firm. When a publisher asks a firm to provide the number of CPAs working in the firm, avoid a violation by accurately counting the correct number of CPAs.

Continuing Professional Education and Quality Assurance Service (QAS)

Correspondence courses and independent study programs are not eligible for CPE credit unless the sponsor is approved by the NASBA Quality Assurance Service (QAS).

The current list of QAS sponsors and QAS courses is on the NASBA website www.nasba.org. Select CPE, and then select QAS for a list of all QAS approved sponsors.

Not all CPE Programs offered by a QAS sponsor are eligible for QAS credit. Be sure to review the sponsor's course list on the NASBA website to verify that a specific program is QAS approved.

Website:
The Board updates the website (www.boa.state.or.us) on a regular basis to keep licensees advised of Board activities. For information on topics such as the computer-based CPA Exam, proposed rules, calendar of events, Independence Task Force reports, please visit the tab marked "Keeping Current". The licensee database on the Board website is updated on a monthly basis. The information is accurate as of the date on the licensee search page. For current information on a licensee or firm, please contact the Board office at 503.378.4181 x21.

Name Changes…

A licensee who requests a name change is required to complete a name change form (available on the Board website) and to submit the following documents:

1. A written request that includes both the name on the current license and the name that is requested.
2. Copy of the legal document supporting the name change. (Examples are marriage certificates, divorce decrees and order entering a legal name change)
3. Copy of picture identification issued by government agency.

If a new wall certificate is requested, return the original CPA certificate or PA license to the Board office with the appropriate fee.

The Board has implemented a list serve information program. Subscribers may receive information from the Board via an internet subscription service. Licensees who have previously submitted an e-mail address were included on the subscription list. An individual who prefers not to receive this information, or who prefers to receive the information at a different e-mail address may unsubscribe from the service and resubscribe using the preferred e-mail address.

Subscribers will receive the Board of Accountancy newsletter, administrative rule revisions, information concerning professional issues, and information that affect licensees.

Newsletters: The *Accountancy News* is published every two months. It is posted on the web site (www.boa.state.or.us). Licensees who would like to receive the newsletter by US mail or e-mail need to contact Kimberly Bennett at 503.378.4181 x 24 or Kimberly.bennett@state.or.us

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DISCIPLINARY ACTIONS

This is a brief description of action taken by the Board for violations of ORS Chapter 673 and OAR Chapter 801. This report is condensed and may not include all the facts set forth in the Board order. Readers should contact the Board for further information.

Hanson Vaughn LLC, Firm # 1050, January 3, 2005, final order assessing civil penalty of $500 for failure to perform professional services with due professional competence.

Bruce Tabor, Firm # 64, January 3, 2005, final order assessing civil penalty of $500 for failure to provide written notice to the Board of an assumed business name.

Linda Schade, Permit #4436, February 3, 2005, final order assessing civil penalty of $1,000 for representing to the public that she held an active permit to practice public accountancy.

Doris Rose, Permit #8750, October 8, 2004, final order assessing a $17,000 civil penalty for falsely representing to the public that she held an active permit to practice public accountancy, that Doris M Rose CPA PC was registered as a public accounting firm and for failure to timely respond to Board communications.

Doris Rose, Permit #8750, January 3, 2005, final order to suspend license for failure to pay a $17,000 civil penalty assessed by final order dated October 8, 2004.

John C. Finley, Permit #8718, January 3, 2005, final order to suspend license for failure to comply with continuing education requirements.

Randy W. Hunt, Permit #2963, January 18, 2005, final order to suspend license and terminate firm for failure to comply with continuing education requirements and $100 civil penalty for failure respond within 21 days to Board communication

Yaroslav Sovgyra, Permit #9178, was assessed a $100 civil penalty for failure to respond to Board communication within 21 days.

A $100 civil penalty was assessed against the following licensees for failure to provide written notice of change of address within 30 days:

David A. Roche, Permit #5848
Michael A. Peck, Permit #10133
Robert Wynhausen, Permit # 2164
Jeanie H. Petros, Permit #8144
Missi Morgan, Permit #7686
Gary F. Neal, Permit #6078
Boris Podolski, Permit #9878
Nancy S. Ranchel, Permit #6432
Deana Singer, Permit #6294
Doris Sundquist, Permit # 7032
Scott Palka, Permit #8880
Yose Van Der Ben Dickman, Permit # 9636