



Accountancy **News**

Oregon Board of Accountancy 3218 Pringle Rd SE #110 Salem OR 97302

Winter 2010-11

Open Letter to Licensees from the Chair of the Oregon Board of Accountancy February 1, 2011

Last fall the Board of Accountancy considered various changes to the administrative rules regarding inactive CPAs/PAs and retired CPAs/PAs. The Board had deferred making changes to the rules regarding inactive status and retired status. However, the Board has outlined a path that will eventually lead to various rule changes regarding inactive status, retired status, and lapsed status. I hope that this information regarding some of the changes that may lie ahead will help you (1) plan for the future and (2) enable you to provide input throughout the process.

Inactive Status for CPAs/PAs

Current Board of Accountancy rules relating to inactive status are inconsistent with the underlying statute. The current statute was intended to allow for inactive status only for those who truly step out of the accounting profession. Nonetheless, today the Board has allowed inactive CPAs and PAs to work in accounting firms, act as sole practitioners, and serve in a variety of positions in industry and government. Working with the OSCPA, the Board is pursuing a change in the underlying statute. If the Board and the OSCPA are successful in changing the statute, the long term plan for inactive CPAs/PAs would be as follows.

1. CPAs/PAs who work in public accounting firms, or as sole practitioners who perform attest or compilation services, will not be eligible for inactive status. If a licensee works in a CPA/PA firm, or if a licensee works as a sole practitioner who performs attest or compilation services, the licensee will need to take steps to reactivate his or her CPA/PA license.

Now is a good time to start planning. *(If you are an inactive CPA in Oregon and hold an active license in another state, see the comment about "mobility" below.)*

2. Inactive CPAs/PAs should recognize that other than having a lower CPE requirement they have the same professional and ethical responsibilities as CPAs with active licenses.
3. The Oregon Board of Accountancy is considering requiring inactive CPAs/PAs to complete 32 hours of CPE during each two year renewal period (16 hrs per year). Virtually all of the CPAs/PAs in industry and government with whom I have talked during the last few months, expressed the opinion that this was a reasonable CPE requirement. As noted above, Inactive CPAs/PAs have the same professional and ethical responsibilities as CPAs/PAs with active licenses, with the exception of the CPE requirement. The Board feels that with all the changes happening in the profession, this is a good way to keep the inactive CPA tied to the profession. The CPE requirement may include an ethics course similar to that for CPAs with active licenses.
4. Inactive CPAs/PAs will be able to use the term "CPA Inactive" or "PA Inactive." However, you may expect that the Oregon Board of Accountancy will set rules about using this term. The Board has seen abuses such as "CPA in-active" or "CPA Inactive." The Board wants to ensure that inactive CPAs/PAs are clear with the public about their status.
5. The Oregon Board of Accountancy will need to address the pathway for inactive CPAs/PAs to return to active status. The

Board may consider changes to the CPE requirement to reactivate a license given that inactive CPAs/PAs will be asked to take 32 hours of CPE in each two year renewal period. The Board will probably address this at its May 2011 meeting.

Mobility

The Board was surprised to learn, after reading comment letters from licensees, that some CPAs hold an active license in another state and an inactive license in Oregon. Oregon is a mobility state. If your practice is in a *substantially equivalent* state, you do not need an individual CPA license in Oregon to serve Oregon clients. (See the NASBA website, <https://www.nasbatools.com/mobility/index> to see if your state qualifies). However, if you perform an audit in accordance with Statement on Auditing Standards or the Standards of the PCAOB, or if you perform an examination of prospective financial information in accordance with Statements on Standards for Attestation Engagements your firm needs to register with the Oregon Board of Accountancy. If you once held an active CPA license in Oregon, but now hold an active license in good standing in another state, you can reinstate your Oregon license through reciprocity if you return to Oregon. You do not need to maintain an inactive license in Oregon.

Retired Status

The Oregon Board of Accountancy is considering creating a separate category of "CPA/PA retired." A general outline of the plan for retired status is as follows.

1. A licensee who is retired from all activities in the accounting profession and has held an active Oregon License in good standing for at least 20 years may apply for retired status. An individual who becomes permanently disabled may also apply for retired status. A retired CPA/PA would be able to perform volunteer work in the accounting arena. A retired CPA/PA would also be able to perform work for compensation such as teaching accounting or other work that is also performed by non-CPAs, such as serving

as a trustee or as a director of a company. However, a retired CPA/PA would not be allowed to sign a compilation or attest report or sign a tax return for compensation. The Board will likely ask a CPA/PA to list their anticipated income producing activities as part of the application, so that the CPA/PA who is contemplating retirement would know what they may and may not do in retirement.

2. A retired CPA/PA will likely have no CPE requirement.
3. A retired CPA/PA will likely be able to use the term "CPA/PA Retired." However, you may expect that the Oregon Board of Accountancy will set rules about using this term, similar to the rules for using the term "CPA/PA Inactive."
4. A retired CPA/PA would be expected to comply with appropriate professional standards. The Board of Accountancy will need to provide clear guidance for retired CPAs/PAs.
5. A retired CPA/PA will be able to apply to the Board to resume active status upon showing the rationale for the need to return to active status. The Board will likely address the appropriate CPE requirement for a retired CPA/PA to return to active status at its May 2011 board meeting.

Lapsed Status

Lapsed status is when a CPA/PA does not renew his or her CPA/PA license. Today there are many CPAs/PAs in the Board's files who are in lapsed status. Many have been in lapsed status for over 30 years. The Oregon Board of Accountancy would like to clean up its records and discontinue the ability to stay in lapsed status for an indefinite period of time. Accordingly the Board and the OSCPA will seek a change in the underlying statute. If the Board and the OSCPA are successful, the long term plan for lapsed CPAs/PAs would be as follows.

1. CPAs/PAs who work in public accounting firms and sole practitioners who perform attest or compilation services will not be eligible for lapsed status.

2. A lapsed CPA/PA will likely have no CPE requirement.
3. A lapsed CPA/PA will likely be able to maintain that status for three (3) renewal periods, after which a lapsed CPA/PA must move to active status, inactive status, retired status, or surrender their license.
4. A lapsed CPA/PA will likely not be able to use the terms CPA/PA, CPA/PA Inactive, CPA/PA retired, or CPA/PA Lapsed.
5. The Oregon Board of Accountancy will have to address the pathway for a lapsed CPA/PA to return to active status. This is likely to be similar to what is today. The Board will probably address this at its May 2011 meeting.

Summary Matrix

The Oregon Board of Accountancy has prepared a matrix that summarizes many of these changes and can be found on the Board's website, Oregon.gov/boa. As chair of the Oregon Board of Accountancy I welcome your thoughts and comments. If you have any views that you would like to share, please send an e-mail to boa@state.or.us. If you prefer to write a letter, you can write the Oregon Board of Accountancy at 3218 Pringle Road SE, Suite 110, Salem, Oregon 97302.

I wish you all the very best in 2011.

Raymond N. Johnson
 Chair, Oregon Board of Accountancy



ADMINISTRATIVE RULE CHANGES, Effective January 1, 2011

The Board provided public notice of proposed rule changes in October and conducted a public hearing on those changes on December 1, 2010. Many of you submitted written comments on the proposed changes, which were most helpful to the Board in the rule making process.

Proposed changes to "Inactive" status and the creation of a "Retired" status were *NOT* enacted. The Board will consider these issues again in 2011.

The following rules were amended by the Board and became effective on January 1, 2011:

- Division 001 - Procedural Rules
- Division 005 – Definitions
- Division 010 – Fees

The late fee for firm registration renewals will increase from \$35.00 to \$175.00 effective for the December 2011 firm renewals.

- Division 040 – Continuing Professional Education

The full text of OAR Chapter 801, Board of Accountancy Administrative Rules, may be found on the Board's website at: <http://oregon.gov/BOA/adminrules>

2011 LEGISLATIVE PROPOSALS

The Board of Accountancy submitted only one legislative concept request for the 2011 session of the Oregon Legislative Assembly. The request was approved by the Governor's office for drafting as a bill. HB 2067 provides that complaints received by the Board would remain confidential during the pendency of investigation. That is, information relating to a complaint would not be publicly disclosable, from the time the complaint is received, until the case is settled or the Board acts to dismiss the complaint or move the matter to a hearing.

Such provisions currently exist in the statutes of many professional licensing agencies in Oregon. Limited confidentiality, as proposed, can serve to minimize the filing of complaints for solely vengeful or retaliatory purposes.

The OSCPA has informed the Board that the society will seek to introduce two bills in the upcoming legislation. One would establish the Board as a "semi-independent" state agency. The other would amend statutory provisions relating to "Inactive" status. While the specific legislative proposals have not been drafted as of the date of this writing, the Board of Accountancy is strongly supportive of both concepts.

Inactive Status

Licensees are sometimes unclear about the difference between “lapsed” and “inactive” license status. A CPA or PA permit may lapse if the licensee fails to renew, or submits a renewal that is deficient. This may occur by accident, or it may also be a deliberate choice made by the licensee. A licensee who no longer plans to perform public accounting services and does not intend to use any form of the “CPA” or “PA” designation may choose to allow the permit to lapse.

The holder of a lapsed license is not required to provide the Board with updated address information and the Board does not forward license renewal forms or other information to lapsed licensees. There are no fees or CPE requirements attached to a lapsed license. However, the holder of a lapsed license may not perform public accounting services, use the “CPA” or “PA” designation in any manner or display a CPA certificate or PA license.

A licensee, who does not intend to perform public accounting services, but wishes to maintain a licensed status with the Board, may elect to renew as “inactive”. This licensee will continue to receive renewal applications and other information from the Board. Inactive licensees pay a renewal fee for inactive status, but are not required to report CPE. An inactive licensee may not perform public accounting services, but may use the CPA or PA designation, so long as it is followed by the term “inactive” or “retired”.

Both inactive and lapsed licensees are subject to civil penalties or other disciplinary action if they perform public accounting services or hold out as an active licensee while inactive or lapsed. Both may be reinstated to active status, although the requirements are somewhat different for each.

The Board is considering a new designation for “retired” licensees. This revision to the administrative rules, if enacted, will be effective in January 2011.

If you are considering a change in your career or retirement, you may want to review the rules on the website: inactive status (ORS 673.220); reinstatement requirements (OAR 801-040-0090). Additional questions should be directed to Heather Shepherd: heather.shepherd@state.or.us or 503-378-2262.

Approximately 1,585 Oregon licensees hold an inactive status. The following licensees changed from active to inactive with the 2010 renewal:

Allen H. Adams Sr	Christine M. Gardner	Mannu Luo	Leilani Reising
Alexander L. Alejandro	Martin P. Gardner	Arne Maki	James Andrew Rennard
William Howard Amadon	David W. Gault	Takuji Makino	Ean Guy Reves
Mona Lee Andrews	Brendan C. Gilmartin	Brian Mandell-Rice	Paul W. Roberts
William M. Bigler	William J. Gordon	Donald E. Manzer	Stacey L. Roberts
Richard J. Blaser	William M. Griffith Jr	Linda P. Marti	Heather R. Russell
Jeri J. Boe	Jared D. Harris	Carrie Lorraine McGinn	Andrew Lee Satalich
Annette D. Browning	Michele Elaine Heckel	Cindy J. McPike	Donald E. Savage
Ian T. Burt	Jennifer Renee Hendricks	Oksana Melnichuk	Phillip D. Scrima
Rebecca A. Carlson	Ryan Jason Hildebrand	Holly Jean Meyer	Joshua James Seitz
Karen R. Carter	Matthew K. Hixson	Amanda Bigelow	Jamie L. Stacklie
Nevin Nianlan Chen	Andrew C. Holoubek	Michaelis	James W. Stearrett
Christine J. Clemmer	Jesse L. Hudson	Benjamin L. Middleton	Vickie R. Stiteler
Kevin Cohen	Joyce S. Hudson	John Haynes Miller	Richard D. Stokes Jr
Jacquelyn Sue Collins	Peter M. Hughes	Megan Elizabeth Moe	Brandon Scott Suchy
S Michael Convey	Jerrold J. Isom	William H. Murray	Jim A. Swanson
Russell W. Crawford	James Steven Jarvis	Richard A. Nagel	Paul Moty Tiger
Mark D. Cross	Jeff E. Johnson	Tracy Marie Nashner	Kristen Helen Ton
Brad D. Dudley	Lois L. Johnson	Gary F. Neal	Bruce Victor Tucker
Sarah Jane Dyer	William L. Johnson	Rebecca F. Nelson	Jenelle D. Vance
Dorothy Louise Ermence	Jason Timothy Jones	Kathryn A. Nordhill	Charles Anthony Ward
Peter Isaac Hollingworth	Michael A. Jones	Sara J. Nugent	Elaine Marie Weiss
Ettro	Steven Casey Jones	Dean R. Pagni	Randall Craig Wells
Robert C. Everett	Kelsie N. Kirkpatrick	Larry W. Petranos	James R. Wilson
Wellington Andrew Ewen	Gary A. Kisling	F Leon Phillips	Richard Louis Yecny
Allan H. Fagg	Hung T. Le	Lyman H. Potts	M Susanne Yost
Robert S. Fain Iii	Michael G. Lewis	John Frederick Purcell	Tyree Paul Zander
Robert C. Fair	Emily Liebler	Yuzi D. Raney	
Brent A. Fife	Kimberly D. Long	Joyce Rawlinson	

Lapsed Status

Licenses who are not offering or providing public accounting services and who do not use the CPA or PA designation may choose to allow their permit to lapse. You can indicate that you want to let your permit lapse by stating that you do not wish to renew on the renewal application. In Oregon there is no negative stigma attached to a lapsed license, so long as the licensee is not performing public accounting services or holding out as licensee. The Board does not send renewal applications or other material to lapsed licensees and lapsed licensees are not obligated to provide the Board with change of address information. A lapsed license may be reinstated by paying the active permit fees and meeting the continuing education requirements for the period of lapse. *OAR 801-040-0090*

A problem occurs, however, if a permit becomes lapsed inadvertently because the licensee either forgot to renew or did not meet the renewal requirements. In this situation, the licensee may not continue to offer public accounting services or use the CPA or PA designation until the permit is reinstated. Licensees who continue to practice public accountancy or to hold out during the period of lapse are subject to revocation and civil penalties of \$5,000 per violation. *ORS 673.320*

To check a licensee status, please visit the Boards website at <http://boahost.com/egovlicsearch.lasso>

All Board and Committee meeting agendas are posted on the Boards website. Once the Board accepts the minutes for the Board meetings, they are also posted on the website. Meetings are recorded and recordings can be purchased from the Board office. Call David Hunter for details, 503.378.2235.

NEW MEMBERS OF THE BOARD

The Board of Accountancy is pleased to announce two new members. Governor Kulongoski recently appointed Al Crackenberg, PA of Newberg and Dr. Roger Graham of Corvallis. Al is a sole practitioner. He fills the Board member position, required by statute, to be held by a public accountant. Roger is a Professor at Oregon State University. He fills the position, required by statute, to be held by a member of the public.

Congratulations and welcome, Al and Roger!

STAFF RETIREMENTS

Two long time Board staff members retired in 2010. Joyce Everts was Committee Coordinator for peer review and complaints. She served you for ten years. Joyce's retirement plans include playing golf and enjoying her first grand baby.

Linda McLaughlin handled initial licensing and firm registrations. She was employed by the Board and served the accounting profession in Oregon for 33 years! Linda plans to travel and perform volunteer work.

Happy retirement, Joyce and Linda!

Board Members

Ray N. Johnson, CPA, Chair
Portland

Roberta Newhouse, CPA, Vice Chair
Pendleton

Jessie Bridgham, CPA, Treasurer
Medford

Kent Bailey, CPA
Baker City

Ann Ferguson, CPA
Portland

Roger Graham, Public Member
Corvallis

Al Crackenberg, PA
Newberg

License Reinstatements

The following individuals reinstated their Oregon CPA license.

To Active Status

Julie Adelman	Patricia J Armstrong	Kimberly Ausk	Jonathan I Beckman
Ellyn Biedscheid	Shannon L Boyd	Melinda S Brown	Donald R Charlton
Russell W Day	Mia Lisa DeMontigny	Kathy J Dixon	Jerry C Dunning
Florence Ellis	Jason R. Filippini	John C. Finley	Robin Gantt
Albert Gosiak	Scott E. Greenstone	Terry L Holmes	Peter M Hughes
Robert S Jarrett	Jeniffer Johnson	Myna A Johnson	Brent Kap
Curtis Kozo Kawasaki	Brian Korting	Barbara S Lobdell	William R Maris
Pam Martinelli	Jacquelyn J Mawdsley	Ann D. McCabe	Brian S. McCaw
Ann Marie McKinley	Kristi Minto	Betty L Nielsen	Kathleen A. O'Connor
Jerald W. Olsen	Sherry A. Olson	Amy Ott	Kevin G Palmer
Kathryn I Parker	David. A. Pruitt	Christopher Redhouse	Andrew Thomas Rehm
David Larry Reid	Curtis Erwin Rempel	Gary B. Schnell	Kaoru Shoda
Daniel C. Smith	Marcel Stalder	Jean Xiao Qin Sun	Elizaveta Udilovich
Betty E Veveiros	Tomoko Watanabe	Addison K Webster	Laura Wesely
Garry P. White	Valri Ann Williams	Daniel E Wilson	Lisa K Wood

To Inactive Status

Hazim Ahmad Al Surkhi	Lynn M. Green	Sheri Renee Jacob	Randi Ann Johnson
Michelle Renee Snyder	William L White		

ONLINE LICENSING IS COMING!

The Board of Accountancy is excited to inform the profession that online licensing will soon be implemented! A Request for Proposal (RFP), for bids from potential vendors, was released in November. The deadline for bids was early January. A vendor should be selected and a contract executed in March.

Anticipated capabilities of the new system include:

- Online renewal of all individual and firm registrations
- Monitoring, by individual licensees, of outstanding CPE requirements and the ability to post completed CPE
- The ability to view and update your own electronic license "file"
- Automatic generation of electronic notices, confirmations and miscellaneous correspondence

The Board plans to begin testing the system in late summer or early fall of 2011. The system should be ready to implement for firm registration renewals in December 2011.

Licensees who obtained a Municipal License in 2010

Melissa Andal	Jonathan Grover	Karl Maxon	James Piper
William Buffington	Robert W Hamilton	Eric Mireiter	Cara Renee Wilber
David Bullock	Linda Hurley	Anindita Mukherjee	Bryce Yamamoto
Russell Cramer	Jared Isaksen	Kari Jean Oh	
Amy Crawford	Mary Christina Jones	Monica Parker	

DISCIPLINARY ACTIONS

Disclaimer: It is the Board's policy to publish the name of each licensee who is disciplined for violations of Board statutes and rules. The Board frequently settles matters with a Consent Order. Disciplinary orders are public information and copies may be obtained by contacting the Board office. Every effort has been made to ensure that the following information is correct; however, it should not be relied upon without verification from the Board office.

Donald Vanlue: Stipulation & Order assessing a civil penalty of \$750 and 16 hours of continuing professional education in the subject area of quality control for violation of OAR 801-030-0010(1)(b), Due professional care.

Alan Griffith: Stipulation and Order assessing a civil penalty of \$4,000 for violations of ORS 673.345 and OAR 801-030-0005(2)(a), tax shelter transactions. Griffith also agreed to pay \$5,000 as reimbursement of a portion of investigation costs for this matter.

James Jeddelloh: Stipulation and Order assessing a civil penalty of \$4,000 for violations of ORS 673.345 and OAR 801-030-0005(2)(a), tax shelter transactions. Jeddelloh also agreed to pay \$10,000 as reimbursement of a portion of investigation costs for this matter.

Gary Perkins: Stipulation and Order assessing a civil penalty of \$6,000 for violations of ORS 673.345 and OAR 801-030-0005(2)(a), tax shelter transactions. Perkins also agreed to pay \$12,500 as reimbursement of a portion of investigation costs for this matter.

David O. Christensen: The Board of Accountancy adopted OAH Proposed Order Number 901316: Respondent's CPA certification and permit #4789 was revoked for violation of ORS 673.170(4) and OAR 801-030-0020(1)(a) and (b), dishonesty, fraud and misrepresentation outside the practice of accountancy.

Regina Willbanks-Wechter: Order assessing a civil penalty of \$5,000 for violation of ORS 673.320(3), using the title certified public accountant and the designation CPA, without holding an active permit.

Mark Samper: Stipulation and Order for license revocation of CPA certificate and permit #6266, for violation of OAR 801-030-0020(1)(a) and (b).

Michael W. Holland: Stipulation & Order assessing a civil penalty of \$500 and license revocation of CPA certificate and permit #7393, for violation of OAR 801-030-0020(1), assisting an individual in filing a false tax return.

Jerald W. Olsen: Stipulation and Order for violations of OAR 801-030-0005(2) and OAR 801-030-0020(1), assisting an individual in filing false tax returns and a false income statement. Restricted to providing services under the direct supervision of another actively licensed Oregon Certified Public Accountant or active Oregon Licensed Tax Consultant.

Paveena T. Wong: Stipulation and Order assessing a civil penalty of \$7,500, 24 hours of continuing professional education, and a 2 year license suspension for violation of OAR-801-030-0010(1)(b), Due Professional Care and OAR-801-030-0020(1), Professional Misconduct.

Scott E. Greenstone: Stipulation and Order assessing a civil penalty of \$6,500, 80 hours of continuing professional education, reinstatement of permit #8562 and registering as a firm with the Board for violation of OAR 801-030-0010(5), compiling financial statements without an active license, or registered firm and for not issuing a compilation report.

Morton Bohn: Order of license revocation of CPA certificate and permit #7588 for violation of OAR 801-030-0020(1)(a) and (b), Professional Misconduct.

David T. Wilson: Order assessing a civil penalty of \$15,000 and license revocation of CPA certificate and permit #8648 for violation of ORS 673.320(3), using the CPA designation while suspended.

Brian Whitman: Order assessing a civil penalty of \$3,000, 24 hours of professional education, and restriction from performing municipal audits for violation of OAR 801-030-0010(2), Auditing Standards.

Richard Lefor: Stipulation and Order assessing a civil penalty of \$500 for violation of OAR 801-030-0010(1)(b), Due professional care.

Debra Blasquez: Stipulation and Order assessing a civil penalty of \$750 for violation of OAR 801-030-0020(1)(a) and (b), Professional misconduct for failing to respond to a client.

Nancy Hubbard: Stipulation & Order to discontinue advertisements indicating that she or Nancy's Bookkeeping & Tax Service, Inc. offer or provide audit, review, compilation, assurance and advisory service.

Daniel Parr: Order assessing a civil penalty of \$3,500 for violation of OAR 801-030-0010(1)(b), Due professional care, and OAR 801-030-0020(7), Failure to respond to the Board within 21 days.

Failure to Respond to Board Communication

The following licensees were assessed a \$250 civil penalty for failure to respond to the CPE audit within 21 days, in violation of OAR 801-030-0020(7):

Jefry Baker	Ramiro Hernandez	Amanda Lee McPherson	Ann Salamunovich
Bret Biedscheid	Michelle Koppin	Masao Tomonari	Yolanda Therrien
Simone Cimuluca-Radzins	Joyce Lang	Eiichi Fujita	Joseph Wiederhold

Failure to Respond to Board Communication

The following licensees were assessed a \$100 civil penalty for failure to respond to Board communication within 21 days, in violation of OAR 801-030-0020(7):

Simpson & Rosener, LLP	Steven F. Simpson	O'Donnell & Associates, PC
Luther & Wilson, PC		

Failure to Provide Written Notice of Change of Address within 30 days

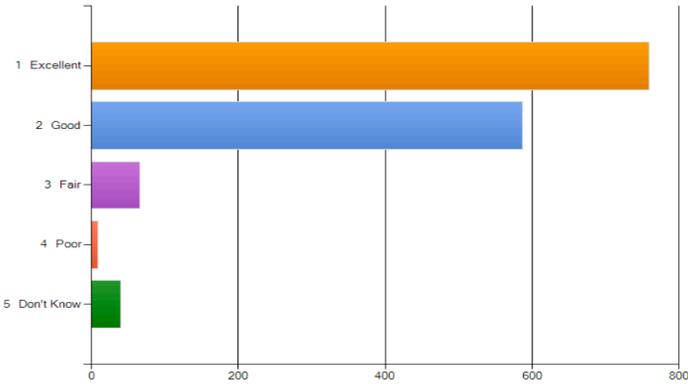
The following licensees were assessed a \$100 civil penalty for failure to provide written notice of change of address within 30 days, in violation of OAR 801-010-0010(6)(a):

Timothy Luck	Spencer Endicott	Rogers Porter	Matthew Witt
John Stromquist	Patricia Robertson	Kate Miles	Ronald Harle
Cynda Howell	Janet Lenaburg	Terry Meier	Stuart Olson
Karen Ringquist	Janice Thomas	William Amadon	Shawn Bargouti
Russell Wilkinson	Xiamone Liu	Katherine McKinsey	

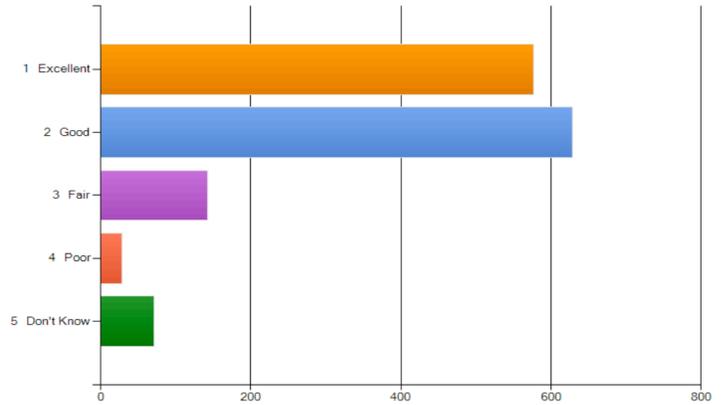
2010 Licensee Survey Results

The Board sent an electronic survey to 3,554 licensees who renewed their license during the 2010 renewal cycle. Thank you to 1,405 licensees who completed the survey. We appreciate every response and your suggestions. All Board of Accountancy performance measures may be viewed on the Board website: http://oregon.gov/BOA/about_us.shtml

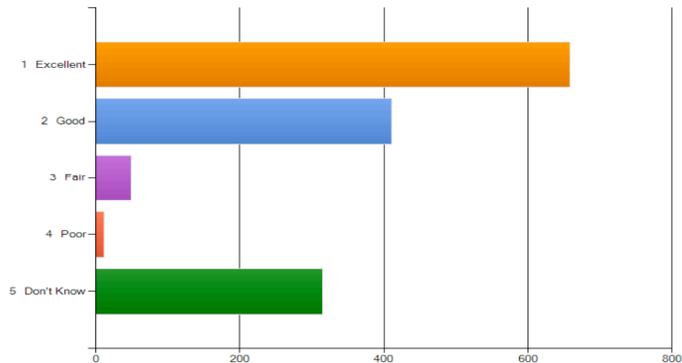
How do you rate the timeliness of the services provided by the Oregon Board of Accountancy?



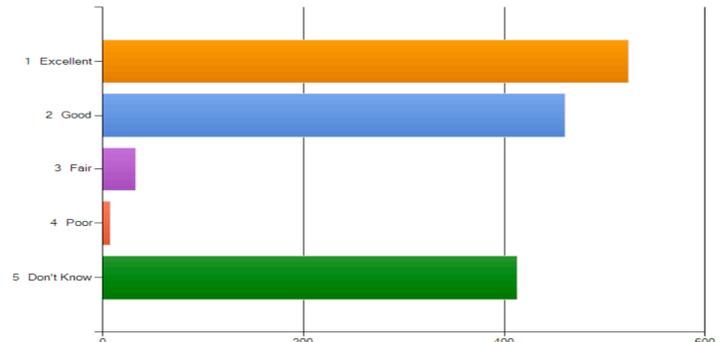
How do you rate the ability of the Board of Accountancy to provide services correctly the first time?



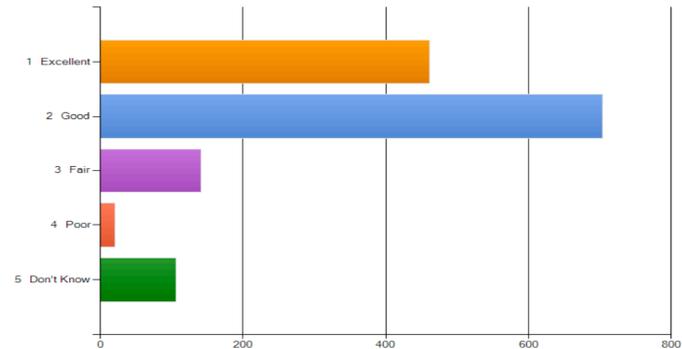
How do you rate the helpfulness of Board of Accountancy employees?



How do you rate the knowledge and expertise of Board of Accountancy employees?



How do you rate the availability of information at the Board of Accountancy?



How do you rate the overall quality of services provided by the Board of Accountancy?

