

Accountancy **News**

August 2004

Board establishes Independence Standard Committee

The Board appointed a committee to monitor new or revised AICPA Interpretations and Rulings on the AICPA Independence Rule and those of other professional bodies. The Committee will make recommendations to the Board regarding the adoption of new AICPA interpretations and rulings before the December Board meeting each year. There are four committee members and one Board liaison.

New... The Board has created a list serve for licensees and applicants. Subscribers may receive important information directly from the Board via an internet subscription service. Licensees who have previously submitted an e-mail address are 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 affects licensees.

Be aware...

Please keep your address current with the Board office. The Board office will accept address changes from licensees by letter, fax, e-mail, or from the Board web site. A civil penalty of \$100 will be assessed to licensees who do not notify the Board of an address change within 30 days of the change. It is each licensee's responsibility to maintain current address information and to know when the license expires.

Changing a firm address does not automatically update the employer address for individuals working for the firms. By the same token, a change of address notice for an individual license does not provide notice to change the address of that licensee's firm. Failure to receive a renewal notice is not a valid reason for failing to renew on time. If a permit is not renewed and the licensee continues to practice, the licensee may be subject to further disciplinary action for violations of ORS 673.320.

Exam News: Grades for the April/May Examination testing window were released in July. 97 candidates took at least one section. 16 candidates completed the exam process by passing the final sections of the exam and will be eligible to apply for a permit when they have met the experience requirements.

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

GAO No Longer Accepts CPE in Taxation

The General Accounting Office has sent out a notice that it has deleted "taxation" from its list of subjects and topics that would always satisfy the 80-hour continuing professional education requirement for auditors planning, directing, performing field work or reporting on an audit or attestation engagement under Government Auditing Standards (GAGAS). Each auditor is required to complete every two years at least 80 hours of CPE that directly enhances the auditor's professional proficiency to perform audits and/or attest engagements, as stated in Paragraph 3.45 of the 2003 revision of GAGAS. Auditors with a two-year COE compliance for calendar years 2003-2004 could use CPE in taxation taken during 2003, but taxation CPE could not be used to comply during 2004.

New Licensees in 2004:

ALBIAR, Wendy	ECKROTH, John	KOLMAN, Kevin	PORTNOVA, Irina
ALVERDES, Ryan	ENGLISH, Chad	KONYN AMAND, Amber	POWELL, Paris
ANDERSON, Jon	FABYANCHUK, Mila	KRUMP, Steven	PRICE, Kimberly
APLAND, Wendy	FARWELL, David	KRUSE, Philip	RANDALL, Ryan
AZIEVA, Victoria	FEEMAN III, Frank	LARSEN, Lynn	RATTNER, Sidney
BAILEY, Shannon	FERGUSON, Debbie	LAWLESS, William	REDDAWAY, Ben
BAIN, Sarah	FICCA, Paul	LAWSON, Jody	RICH, William
BARTOS, James	FIOCCHI, Jeffrey	LIANG, Xiaodi	RICHARDSON, Katherine
BENNETT, Tonya	FISTER, Chad	LINVOG, Erik	ROBINSON, Kimberly
BLAIR, Anne	FLEMING, Jill	LIU, Mandy	RUARK, Cynthia
BLODGETT, Jane	FLORES, Fabiola	LOCH, Steffen	SAFONOVA, Elena
BREUER, Kelly	FORTNER, James	LOMAN, Dennis	SAGE, Barbara
BREUNIG, Rebecca	FRENCH, Angela	LONG, Matthew	SALAZAR, Francisco
BRIAN, Carol	FULLER, Ryan	LUDVIKSEN, Scott	SCHIRBER, Mary Jane
BROWN, Patrick	GASTON, Ralph	LUKOYANOVA, Lyubov	SCHUMAN, Taryn
BURNS, Kimberly	GERMER, Brian	LUNDY JR, James	SEARS, Summer
BURRIS, Keith	GOODFELLOW, Cory	LUO, Lin	SHELMON, Nancy
BUSS, Peter	GORDEN, Jodi	LUO, Mannu	SHIMER, Peter
CAMPOS, Wendy	GRASSO, Daniel	LYCHE, Alerie	SIEMER, Marie
CARR, Brian	GUMLEY, Andrew	MACMILLAN, Gordon	SMITH, Theodore
CHEUNG, Chelsea-Vincci	HADLEY, Nancy	MATHEWS, Shannon	SOLBERG, Jamie
CHIPANNO, Heather	HAFEN, Michael	MAUST, Elizabeth	SOWLE, Kimberly
CLEMENSON, Lenore	HARDESTY, Yuko	MCDANIEL, Charles	SPIEGEL, Paul
CLINGINGSMITH, Scoti	HART JACOBY, Dee	MERLINO, Carlene	STEELE, Jennifer
CLUFF, Bryan	HENDRICKS, Jennifer	METKO, Ryan	STEVENS, Kindy
COLL, Margy	HIEKEN, Victor	MINOR, Patricia	STOCKER, Alicia
COPE, Elizabeth	HIMMEL, Tenille	MOON, David	STONE, Jewell
COX, Cynthia	HOCHHAUSLER, Thomas	MORRISON, Michael	STRANDBERG, Kirsti
COY, Amy	HOLLENBECK, Samuel	MULLERLEILE, Kevin	TERPACK JR, George
CROSS, Deborah	HOOVER, Scott	NELSON, Marissa	TRENNER, Andrea
CROXFORD, Kyle	HOWELL, Michelle	NESS, Kevin	TRUJILLO, Loretta
DANG, May	HUSTON, Shelli	NEWPORT, Jason	TURNMIRE, Bradley
DIEKMANN, David	IVERSON, Amanda	NIKOLAEVA, Natalia	VELLMER, Ihlpaili
DILLREE, Marjorie	JACKLIN, Tatiana	NORTON, Adrienne	VETRONE, Brian
DORADO, Michelle	JACKSON, Ronald	O'DIERNO, Anthony	VIRGIN, Layne
DULLUM, Joel	JOHNSON, Heather	PALMER OLSON, Tricia	WALKER, Darleen
DUMAN, Brian	JOLICOEUR, Edwin	PARKER, Juliana	WATSON, Michael
DUNCAN, Diane	JONES, Morris	PATTON, Bradley	WAY, Anne
DUNCAN, Samantha	KELLUM III, John	PECORA, Anthony	WEBER, Steven
DUTRA, Lee	KELLY, Colleen	PITTSLEY, Jennifer	WENTZEL JR, Frederick
DVORAK, Michele	KINGSTON, Jane	POCKLINGTON, Sara	WILBUR, Joanna
DZISEVA, Marija	KLEDIS, Jeff	POPE, Lorie	WILSON, Lavern

WINNICK, Keith
WINTERROTH, Alvin

YOON, Michelle
YOSHIMORI, Hiroshi

YOST, David
YOUNG, James

ZIRKER, Ryan

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.

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.

Due to error, it was incorrectly reported in the June newsletter that the firm Stevens & Neuman LLP was assessed a civil penalty for failure to renew the firm registration. We apologize for any inconvenience this may have caused the firm and its members.

Arnold J. Meier, #3315 February 17, 2004, civil penalties of \$37,500 and resignation for acts that would cause a reasonable person to have substantial doubts about the individual's honesty, fairness and respect for the rights of others or for the laws of the state and nation and for conduct that that reflect adversely on his fitness to practice public accountancy.

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

Lorene I. Apley CPA Permit #4984
Randal C. Akacich CPA Permit #5886
Carlos E. Soler CPA Firm #1528
Carmisciano & Company CPAs Firm #1326
Cory S Carneau, CPA Permit # 9152
Robert E Cunningham CPA Permit #1498
Marcia C Dieter CPA Permit #9138
Andrea Sliter Goudge, CPA Permit #8966
Alexei V Grachev CPA Permit # 9500
Roderick A Livesay CPA Permit #6706
Jeffery Alfred Pearson CPA Permit #7827

A \$100 civil penalty was assessed against the following licensees for failure to respond to the **2003 CPE Audit**:

Anne C Chang Lee CPA Permit #7059
Clar T Byers III CPA Permit #7385
Daniel Fox CPA Permit #4289
Michele L. Grebisz CPA Permit #7481
Brant E. Miller CPA Permit #10,271

A \$500 civil penalty was assessed against the following licensees for **failure to renew firm registration**:

Edwin R. Gilman CPA Firm # 1298
Debra A Randall Dimone CPA Firm # 1301
Williamson & Anderson PC Firm # 513

Harry N Kylo, whose permit #1810 was revoked effective September 30, 2003, was assessed an additional civil penalty of \$25,000 for violations of ORS 673.170(2)(n), failure to comply with the terms of a consent agreement.

Theresa Wilcox CPA certificate and permit #7262 was **REVOKED**, based on acts that would cause a reasonable person to have substantial doubts about her honesty, fairness and respect for the rights of others or for the laws of the state and the Nation. Theresa Wilcox is required to pay civil penalties in the total amount of \$258,250.

Sheryl L. Elliott CPA Certificate and Permit #4803 was **SUSPENDED** for failure to respond to the 2003 CPE Audit and was assessed a \$100 civil penalty for failure to respond to Board communication.

Jeffery Alfred Pearson CPA, Permit # 7827 was assessed a \$1000 civil penalty for failure to comply with CPE requirements.

<p style="text-align: center;"><u>2004 Board Meeting Schedule</u> August 23 – Portland October 24-25 – Hood River December 13 - Salem</p>

Board Members:

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