

FEE INCREASE FOR EXAM CANDIDATES EFFECTIVE **AUGUST 15, 2006**

Every ATT (authorization to test) submitted to NASBA on or after August 15, 2006 will be subject to a fee increase.

To insure that your authorization to test will be charged under the current fee structure, the exam application and all supporting documents must be received by the Oregon Board of Accountancy no later than August 1, 2006.

The Oregon Board of Accountancy cannot guarantee that applications received after August 1, 2006 will be processed and submitted to NASBA before August 15, 2006.

CPA Exam Fee Schedule

<u>ATT's submitted PRIOR to August 15, 2006</u>	<u>ATT's submitted AFTER August 15, 2006</u>
AUD = 159.25	AUD = 187.00
FAR = 148.00	FAR = 175.44
REG = 125.50	REG = 152.33
BEC = 114.25	BEC = 140.78
Total: 547.00	Total: 655.55

REQUEST FOR MENTOR

From time to time the Board receives requests from prospective exam candidates with special needs who would appreciate some advice and counsel as they prepare for the exam.

Currently an individual who is hearing impaired has inquired about available resources to provide direction in preparing to sit for an exam review course. The candidate may also require assistance with the exam process and the experience requirement in developing the core competencies.

Please contact the Board if you can help this individual.

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 re-subscribe using the preferred e-mail address.

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

Peer Review Audit

(See October 2005 Newsletter for New Rules regarding Firm Renewal)

In 2004 the Oregon Board of Accountancy convened a special task force of licensed CPAs to assist the Board in its goal to promote peer review transparency. The underlying objective of peer review transparency is to assure competency of licensees who perform attest and compilation services. The Task Force assisted the Board in the development of a program that balances public protection and the integrity of Peer Review programs.

In October 2005 the Oregon Board joined other states in adopting administrative rules that require registered firms to submit copies of designated peer review reports to the Board with each firm renewal (OAR 801-050-0040).

The 2006 renewal period was the first time that Oregon public accounting firms that perform attest or compilation services were required to submit copies of peer review reports to the Board.

The Board also implemented audit procedures to provide additional assurance of licensee compliance. Registered firms are selected to participate in the peer review audit on the basis of a statistical sampling. The sample list only includes firms that did not submit a copy of a peer review report with the 2006 renewal form. The firms that are included in the randomly generated sample list will be required to submit a copy of the firm's most recent Peer Review report to the Board.

Notice letters to public accounting firms selected for audit will be mailed in July 2006. Firms that receive this letter have 21 days to provide the information requested. Firms that do not respond within 21 days are subject to a civil penalty of \$1,000. The Board thanks all firms for their cooperation in complying with the new rules during the 2006 firm renewal.

Outstanding Performance!

The following individuals completed all sections of the computer based CPA exam during 2005. The AICPA provided the Board with a list of the top scorers in Oregon. The following candidates achieved the highest scores on the CPA exam.

1. Joseph James Stoddard sat by education from Brigham Young University. He received an aggregate score of 376.
2. Dane Mark Christensen sat by education from the University of Oregon and Oregon State University. He received an aggregate score of 368.
3. Ryan Christopher Glenn sat by education from Brigham Young University. He received an aggregate score of 366.
4. Irina Aleksandrov Maltseva sat by education from Portland State University. She received an aggregate score of 365.
5. Francis Christian Russell sat by education from Brigham Young University. He received an aggregate score of 363.

The Board offers its congratulations on a job well done!

2006 Board Meeting Schedule
August 7 – Salem Board Office
October 1 & 2 - Coast
December 11 – Salem Board Office

Meetings of the Board are open to the public.
Unless otherwise noted, meetings begin at 9:00 a.m.

New CPA Licenses Issued between May 1, 2006 – June 12, 2006 Congratulations!

Abel, Michael	Hutchins, Daniel	Schablik, Peter
Bauer, John	Hylton, Cathleen	Schwinghammer, Christopher
Bedwell, Robert	Jackson, Richard	Seeder, Rachael
Bergstrom, Laura	Jeffords, John	Sesnon, Robert
Bosserman-Wolfe, Christa	Jensen, Melissa	Siporin, Ruth
Bray, Kathleen	Kerezov, Jivko	Sloan, Gregory
Brochard, Jon	Keys, Christopher	Smith, Charles
Buchanan, Shannon	Kobayashi, Ryosuke	Smith, Kimberly
Copenhaver, Ramona	Langdale, Cassara	Sterenberg, Frederick
Crossley, Quentin	Legge, David	Stewart, Betsty
Davis, Conrad	Lindstrom, Ronna	Sturgis, Ryan
Day, Kari	Mantor, Marilyn	Telford, Susan
Douglass, Lisa	Mcomber, Nicole	Timaeva, Ekaterina
Dustin, Colby	Mears, David	Vasquez, Julissa
Emminger, Kristin	Miller, Scott	Walson, Chris
Engvall, Jessica	Morduev, Victor	Winter, V. Allen
Fauerbach, Stephanie	Moyle, John	Wood, Angela
Garboden, Matthew	Nordberg, Scott	
Gill, Kimberly	North III, John	
Goffe, Heather	Patel, Janak	
Grigoriev, Nokolay	Reason, Patrick	
Guidice, Jourdan	Roussel, David	
Henken, Lexy	Rustrum, Ann	
Hunter, Linda	Sargent, Joshua	

License Reinstatements

The following Oregon CPA permits have been reinstated since April 15, 2006.

To Active Status

Kevin John Gienger	W Howard Goodman	Andrea R Sliter Goudge	Steven L Hooker
Mark S Olson	Jeanie H Petros	M Kathryn Ross	Joan Kay Sheldon
Susan A Taylor	Tracy J Wilmot	Julie Ann Crawford	

To Inactive Status

Jeffrey A Edwards	Darren J Szendre
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Board Members

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The Oregon State Board of Examiners for Engineering and Land Surveying (OBSEELS)

is currently awaiting a gubernatorial re-appointment after the resignation of Richard Persons, CPA in January 2006. Interested candidates who wish to replace Mr. Persons' position as a public member of OSBEELS should keep in mind the following:

It is important that all members who have been appointed to a board serve the public at large. The concerns and points of view of all interested parties must be represented and considered, but ultimately the primary responsibility of every board member is to protect the health, safety and welfare of the general public.

If you were recommended by a professional association or special interest group, you will be expected to provide the Board with your technical expertise, and to bring the view points of the group to the Board. However, you are not appointed to serve only as the representative of a specific group. When the group's interest conflicts with that of the general public, your primary responsibility is to the public. All board members must work for the benefit of a public first, with the good of any particular profession, industry or special interest group taking a secondary position.

Public and special interest members working together form a productive, effective complement to one another in conducting the work of the Board. Listening to all viewpoints and working as a cohesive group provides an excellent forum for developing good policies, procedures and finding fair solutions to problems.

A ROLE AS A BOARD MEMBER

If you or others you know are interested in becoming a Board Member for the Oregon State Board of Examiners for Engineering and Land Surveying, please contact the Office of the Governor at 503.378.3123 to request an Executive Appointment Interest Form or visit the website <http://governor.oregon.gov/> for additional information.

BOARD MEETINGS

All Board meetings are held on the second Tuesday of each odd month at 9:00 a.m. in the Conference Room of the Board office in Salem, Oregon.

DISCIPLINARY ACTIONS

It is the Board's policy to publish the name of each licensee who is disciplined for violations of Board statutes and rules, including licensees who fail to provide a change of address. The easiest way to change your address is to access the change of address form on the Board website at www.Oregon.gov/BOA using the tool bar on the left. You will receive an e-mail confirmation within 24 hours for address changes submitted on-line.

Isler & Co LLP and Dale Glasser \$100 civil penalty each for violation of OAR 801-030-0020(7), for not providing a timely response to a Board communication.

Russell Cramer \$2500 civil penalty, revocation, to be stayed for 5 years, suspension for 2 years; 24 hours of ethics CPE and one year of pre issuance reviews, for violations of ORS 673.320(3), use of the CPA designation and ORS 673.170(2)(a)(A), fraud or deceit in applying for a certificate.

Rupert Koblegarde \$3,500 civil penalty for violation of ORS 673.170 (2)(a)(D), fraud or deceit in obtaining or applying for a permit.

Jon Schatz (non-licensee) \$5,000 civil penalty for violation of ORS 673.320(4), using the CPA designation when not registered as a public accounting firm.

Bill Wyly (non-licensee) Order to Cease and Desist and civil penalty in the amount of \$30,000 against Bill Wyly, dba General Business Solutions, for performing unlicensed attest or compilation services in violation of ORS 673.320(1) and ORS 673.325.

Failure to Renew Firm Registration

The following firms were assessed a \$500 civil penalty for offering or performing public accounting services in an unregistered public accounting firm, in violation of ORS 673.160 and 673.320:

Bill Line CPA PC	Bob M Keller CPA	Bopp & Bopp
Carolleen Stockdale CPA LLC	Chapple and Marquess PC CPAs	Charles G Pattee PC Christopher
W Miller CPA	Dale A Jenkins CPA PC	Dan Chapman CPA PC
Davis & Frymire PC	Diana LJ Harrison CPA PC	George Grayson CPA PC
Herman & Assoc CPAS PC	Howard A Adams CPA	Linda D Schade CPA
Marian Gormley-Pekkola CPA	Marinus DeBoer CPA	Nellie D Elliker CPA
Preston & Preston LLP	Reznick Group PC	Rossman Nicholls PC
Steven F Simpson CPA	Sense Zezoff & Co CPAs	Symonds Evans & Co PC
The Kingsland Co PC	Want & Emery CPAs PC	
Rick L Hug CPA PC	William J Perry CPA Bus.Con.	

BOARD POLICY REGARDING:

Civil penalties for specific violations of ORS chapter 673 and OAR chapter 801

Approved by the Board: **May 17, 2004**

Purpose: To set forth policy and procedures relating to civil penalties for specific violations of ORS chapter 673 and OAR chapter 801.

Applicability: Licensees and Board staff

Policy: Civil penalties for specified technical violations shall be assessed in a consistent manner.

The following violations of provisions in ORS chapter 673 and OAR chapter 801 shall be subject to civil penalties as described in this policy:

Violation	Civil Penalty
Failure to provide change of address within 30 days	\$100
Failure to renew firm registration by January 31	\$500
Failure to respond to Notice of Complaint	\$1,000
Failure to respond to Notice of CPE audit	\$250
Failure to respond to Notice of Peer Review audit	\$1,000
Failure to respond to general Board communications	\$100