

Accountancy **News**

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

November 2008

Parting Shots

Eighteen years ago I was appointed Public Member of the Board of Accountancy, providing the backdrop that led to my being selected as Board Administrator in 1999. Now retirement beckons and I want to take this last opportunity to say thank you to each of the 11,757 active, inactive and lapsed licensees who gave me reason to come to work every day

Over these years I have been dazed by the details and entertained by the eccentricities of this profession. Who knew that trial balances don't; that working capital does not; that liquidity tends to run out; and that returns on investment never will?

Over these years I have worked with many of you on Board committees and special purpose groups. You have been tolerant of my lack of knowledge and helped me to understand the CPA way. Along the way I have been blessed with the friendship of many and enjoyed the acquaintance and conversations with many many more.

Over these years I have gained much, not the least of which is great admiration and respect for all of you who gain entry to this profession. You are clearly the "gold standard". This job has been richly rewarding, and I leave it with reluctance.

Please join the Board in welcoming L. PATRICK HEARN, who will take over as Board Administrator. Pat comes on board December 1, and my last day is December 31. We will be tag teaming in December. If you don't get the answer you want from your first inquiry, call back and check with the alternate.

Patrick's academic background and extensive experience in state government will bring value to his new role with the Board of Accountancy.

- Executive Director, Nevada Commission on Ethics
- Executive Director, Oregon Government Ethics Commission
- Assistant Executive Officer, Orange County Superior Court
- Court Administrator, Marion County Circuit and District Courts
- MPA, California State University, Los Angeles
- BA, University of Redlands

Proposed Administrative Rule Changes

The Board is proposing revisions to Oregon Administrative Rules Chapter 801, Divisions 001, 010, 030 and 040. An administrative rule making hearing will be held December 1, 2008 from 10:00 a.m. to Noon at the office of the Board of Accountancy. The hearing is open to the public.

To review a copy of the proposed administrative rule changes, please visit the Board website: <http://oregon.gov/BOA/KeepingCurrent.shtml>

Written comments may be submitted to the Board office. Written comments must be received by 5:00 p.m. on December 1, 2008 and may be sent via email to Kimberly Bennett at kimberly.bennett@state.or.us or by US mail at 3218 Pringle Rd SE #110, Salem, OR 97302 or by fax, 503.378.3575.

2008 Licensee Survey Results

The Board sent an electronic survey to 2,755 licensees who renewed their license during the 2008 renewal cycle. Thank you to 1,173 licensees who responded to the survey. We appreciate every response and your suggestions.

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

96% responded excellent or good.

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

93% responded excellent or good.

How do you rate the helpfulness of Board employees?

97% responded excellent or good.

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

97% responded excellent or good.

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

95% responded excellent or good.

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

96% responded excellent or good.

All Board of Accountancy performance measures may be viewed on the Board website:

http://oregon.gov/BOA/about_us.shtml

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 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, or use the license designation 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.

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 503-378-4181 ext 25.

Approximately 1600 Oregon licensees hold inactive licenses. The following licensees changed from Active to Inactive with the 2008 renewal.

Kent L. Aldrich	Elizabeth F. Gray	Tacy A. Lind	Michelle M. Simmons
Roger M. Barker	Craig William Green	Jennifer Beth Loffink	Gordon James Six
Jeffrey D. Bean	Julie Lynn Guichelaar	Penny H. Love	Carol Montgomery
Janice L. Becker	David Alan Hames	Kathleen T. Luelling	Smith
Virginia D. Benefiel	Catherine Hansen	Teresa M. Mains	H David Smith
Buck	Joann M. Henry	Mindy S. Markman	Kimberly H. Smith
Landen Ray Blair	Christopher John	Steven P. Marks	Patrick F. Smith
Fred Blaze Blanchard	Hickey	Bruce Lloyd Mcfarlane	Vadim N. Sorokin
Kenneth N. Boettcher	Ann E. Hinkins	Ann Marie Mckinley	Yaroslav Sovgyra
Morton Bohn	Margaret Ann Holland	Katherine Mckinsey	Christin F. Swayze
Val A. Bubb	M David Hooff	Tracy Slaybaugh Miller	Laura L. Tierney
Sheila A. Carey	Gary W. Hooper	G Burke Mims	Arthur S. Tokola
Shannon Cate	Dana Lizabeth Jeffries	Kenneth M. Mitchell	Lisa A. Tom
Carolyn Grace Chiafulio	Sara L. Johnson	Kathy Marx Montagne	Daniel W. Trigg
Joshua D. Cyphers	Carol L. Jones	Gary A. Moss	Loretta Marie Trujillo
Mia Lise De Montigny	Kate Jones	James R. Murray	Jacqueline J. Tull
Boris D. Djordjevic	Timothy P. Jones	Carol Lynn Ogden	Janet H. Turner
Sharla R. Dow	Carrie L. Kaminski	Kevin G. Palmer	James R. Twedt
James E. Downs	Scott S. Keen	Kathryn I. Parker	Vladislav Y.
John Eaker	Patrick M. Kelley	Keith Edward Parker	Vishnevetskiy
Andrew Burr Eichelman	Jodi Ann Keser	Marlin J. Peterson	Jennifer R. Welander
Melvin B. Emberland	Joyce Marie King	John Leonard Piland	William John Westfall
Gregory W. Engrav	Julie Christine Klein	Lynne R. Rice	David L. Williams
Bradley James Fako	Terry L. Kleinsmith	Kathryn Emily Ruhoff	Valri Ann Williams
Susan Burckhardt Filip	Edward D. Kulawiak	Janet Elaine Sacks	William G. Williamson
Sean Thomas	Samiksha Lamba	Gary B. Schnell	Wade B. Wilson
Fitzpatrick	Shawna Ann Lamothe	Kimberly Sue Scott	Thomas A. Wolfgram
Molly K. French	Sherrie L. Lant	James L. Seydel	Nancy G. Woolard
Robert C. Frymire	April Dawn Lenhard	Bruce A. Shepard	
Angela Renee Gibson	Michael D Lichtenwalter	Tera L. Silvius	

Lapsed Status

Licensees 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*

The following licensees permit to practice public accounting lapsed as of September 1, 2008:

Hamid Abou Sahyoun	Janna J. Bakker	Reena L. Bramblett	Pauline E. Brusch
Zhanar Aitkhozhina	Edward K. Bartelt	Kathleen Clare Bray	Nicholas Buchanan
Paul Patrick Alati	Mary H. Beamer	Gerald J. Breitman	Norman W. Butcher
David B. Allworth	Susan S. Bechtol	Norman L. Brenden	R Thomas Butler
Terrence E. Ammons	Philip R. Bogue	Arthur E. Brenner	Michael R. Caldwell
James R. Anderson	Victoria C. Boudinot	Shirley Sue Bria	Bernerd E.Caldwell Jr
John D. Andrews	Michael R. Boulger	Marc A. Brinkmeyer	
William Glenn Ashby	Gerald D. Boyd	William A. Brugger	

Sandra L. Carlos
Daniel Robert Carney
Michael C. Carpenter
John M. Caughell
Jenny P. Chan
Jerry Christensen Jr
Roger F. Clark
Edward S Cooper
George M. Cornwall
Colette Covington
Amy Beth Coy
Kyle Croxford
Michael Gerard Cruz
Sharon L. Cummins
Richard F. Davis
Doris Delespinasse
E Devon Deppe
Frank V. Desilets
Wayne J. Doty
Derek W. Dowsett
Diane M Duncan
Lee J. Dutra
John M. Edwardson
Mark W Eichstaedt
Edward D. Eilertsen
John F. Enyart
Douglas M. Epping
Edward M. Farah
Harold R. Fine
Emily G Fleischmann
Melissa M Flolo
Leslie E. Fordham
Sally L. Fuller
Virginia R. Gammage
Gregory Allen Gaston
Pamela P. Gates
John W. Gearhart
Ann N. Giancristoforo
Cornelius L. Gloude
Ronald R. Golden
Lindsey Marie Gonser
R Michael Green
Jeffery C. Gregory
Laura L. Grimes
Michael John Hafen
Reem R. Haj
Laura Ann Harkcom

Cheryl R. Harrison
Russell E. Harwood
Alyson J. Heyer
Michael B. Hilton
Frederick W Hipwell
Bradley V. Hoffman
Otis E. Holland
Danny Hollingshead
Shawn O. Holm
Donald G. House
Chien Huang
Douglas E. Hudelson
Marleen R. Israelson
Madeline Jaross
James Steven Jarvis
Earl R. Jelden
Myrna A. Johnson
Mark Charles Juranek
Linda B. Kaady
Arryl J. Kaneshiro
Ben Kasubuchi Jr
Christopher Kelly
Thomas A. Kessler
Brian D. Key
Kory C. Kimball
Lance Gregory Kirby
C Joyce Kirkland
James F. Knotek
I-Ping C. Ko
Gail Krentzman
Judith Kinney Kunze
Thomas L. Lackman
Phillip E. Lander
Ronald M. Lappi Jr
Suzanne W. Lautze
William Frere Lawless
Walter T. Lee
Walter E. Lersch
Bret B. Lewis
Jeanne B. Libbee
Lyle H. Lien
Don Lohff
Theresa Long
Stephen G Lovegren
M Catherine Maloney
Thomas J Martin
Teresa J. Matyas

Mark E. Maurer
Kari Mausshardt
Estelle Mazurkiewicz
Ann D. McCabe
Nathan R. Mccardle
Lisa A. Mccaughey
Keith S. Mcclung
Paul D. Mcleod
J William Mcmahon
John F. Mcnamara
Bernard P. Mcnamee
Jennifer N Mitchell
Dennis G. Mohn
Jose Luis Monge
Howard L. Moore
Ronald C. Muilenburg
Karen S. Mundell
Christopher R Murphy
Clifford E. Newquist
Barbara Niss
Karen E. Nutial
Eric Curtis Olson
Christopher J Oman
Stephen B. Papp Jr
Ronald C. Parker
Karen L. Pazucha
Mark B. Peterson
Jeanie H. Petros
Mary E. Petry
Craig J. Phillips
Lee F. Philpott
Misty Plank
Laine M. Powers
Mario J. Raia
Neil P. Read
Frank J. Reget
Ardis R. Ribail
Michael L. Rich
Stacey L. Roberts
Edward Rockower
Sandra S. Rodarmel
Edward D. Rogers
Vivian F. Roz
Cynthia A. Ruark
Virginia Santos
Linda K. Sarver
Robert G. Schirmer Iii

Janene K. Schmidt
Karen Marie Schweitz
Jonathan A. Scott
Noriko Sekikawa
Kevin R. Sell
David M. Shane
Dale C. Simpson
Lawrence D. Smith
Peter Solyonov
Jeffrey L. Stahnke
Paul J M Steward
Jeffrey S. Stewart
Margaret A. Sullivan
William N. Swanson
Joe L. Thomas
John E. Thompson
Bradford J Thornberg
Maxim Timchenko
Gregory A. Togni
Gary C. Treagesser
Jill M. Vantrease
V K. Volotovskiy
Gregory W. Voorhies
Jeffrey M. Waddell
Tobin Wagner
Ann K. Walker
Kris Allen Walton
Roy Roderick Watts
Jarom Nicholas Webb
Frederick E. Weber Jr
Linda G Wheeler
Nancy J. White
Terry G Whitehead
Debra E. Whitten
Mark G. Wilborn
Beverly A Williams
Helen T. Williams
Gilbert N Wilson
Joan Lee Winter
Ronald G. Witcosky
Garry L. Witty
Cynthia Renae Wolfe
Jeffrey Lee Woods
Robert M Wynhausen
Paula B. Yuzon

**2008 Board Meeting Schedule
December 15 Salem**

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

New Licensees August - October 2008

Chanylle Larhe Abel
Modupe Afilaka
Holli Anne Agee
Andrea Michelle Allcroft
Tamara S. Amborn
Carrie A. Anthony
Peggy M. Arrivas
John Darren Bailey
Laura Sunshine Baker
Jenny Bodenlos
Simon John Brewer
Courtney A. Burmester
Katie J. Busch
Sarah Byer
Ling Cai
Melissa R. Carlgren
Glenn Carniello
Matthew B. Carroll
Brent Chadwick
Ru-Hwa Chen
Kenneth P. Cherrstrom
Kevin E. Dangers
Kay E. Darling
Erin M. Davis
Matthew S. Diment
Cheri R. Dowhan
Katherine A. Ellis
Jesse Megan Engle
Craig M. Enos
Jennifer L. Evans

Mark W. Evans
Clayton L. Faulk
Kelsey Anne Fennerty
Theresa R. Fitch
Monika Gieczys
Jeffrey Charles Glock
Ryan C. Greear
Kelsi Joan Griesel
Rebecca L. Griffith
Kent D. Guy
Tiffany Holmgren
Michael Hong
Yijun Hu
Robin M. Jacobs
Tara Kristan Johnson
Kirk Richard Kaufman
Shannon Eilene Knipp
Jared Kenji Koga
J Mitchell Kopystynsky
Ryan M. Kramer
Stephen Lee Lanning li
Jing S. Li
Liyun Liu
Xingjie Lu
Susan Michelle Luce
Lucy Jan Mattern
Annamarie Mcniel
Kate Donnelle Miles
Eric Mireiter
Terri L. Noyes

Theresa J. O'leary
Ai Okada
J Brooks Peacock
Graham Beech Petersen
Steven D. Peterson
Nicolo Renato Pinoli
Evan D. Powell
Lori Richardson
Linda Susan Riley
Dan Rodgers
Mary Rose Heintz Rotherham
Kristen Rutherford
Daniel Jeffery Ryerson
Gary K. Shelton
Lawrence Irwin Solomon
Kate Stock
Shara L. Swindler
Christopher James Tinnon
Aaron Wayne Tonks
Matthew Allen Tuski
Tamara May Vannice
Raymond Vicks
Megan S. Whalen
Dennis Michael White
Amy F. Wilson
Haley C. Wilson
Marvin J. Wright
Shengxin Xiao
Hongxia Ye
Ning Zhou

Board Members

Kent Bailey, CPA, Chair
Guyer Lindley Bailey & Martin
2790 Main St
Baker City, OR 97814

**Eric Lind, Public Member,
Co-Treasurer**
Umpqua Bank
675 Oak St #350
Eugene, OR 97401

Jens Andersen, CPA, Vice-Chair
Jones & Roth PC
PO Box 10086
Eugene, OR 97440

Stuart Morris, PA
5922 NE Sandy Blvd
Portland, OR 97213

Roberta Newhouse, CPA
Green Newhouse LLC
234 SW Second St
Pendleton, OR 97801-2112

Ray N. Johnson, CPA, Co-Treasurer
Portland State University
PO Box 751
Portland OR 97207-0751

James Gaffney, CPA
Moss Adams LLP
805 SW Broadway #1200
Portland, OR 97205

License Reinstatements

The following individuals reinstated their Oregon CPA license.

To Active Status

Daniel F Barnes	Mark Thomas Brown	Rosalie A Buttermore	James A Carnegie
Christine J Clemmer	William Hamilton	Michele Elaine Heckel	Richard G Kotlow
Gregory Kubin	Michael R Lindstrom	Ellyn M McNeil	Kevin R Minkoff
Gregory E Niedermeyer	Laura L Niemeyer	Elizabeth S Ross	Mary Jean C Waite

To Inactive Status

Amy Lynn Swets Lammers	Steve W Ryerson
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DISCIPLINARY ACTIONS

A \$100 civil penalty was assessed against the following licensees for failure to provide written notice of change of address within 30 days: Use the Board website to change your address by selecting the change of address form located in the left tool bar. <http://oregon.gov/BOA> You will receive an e-mail confirmation within 24 hours for address changes submitted on-line.

Beverly A. Williams	Maxine McComas	Barbara Sage
Chee Soon Tham	Lawrence D Smith	Barry O Levitch
Karen L Pitts	Serguei Satchek	Mary Jo Richard
Aaron T Pocklington	Cory Carneau	Noriko Sekikawa
Thomas Lackman	Sheri R Jacob	Jeffrey T Vinson
Karl Sense	Jeffrey Stewart	Kimberly Smith
Carrie Gage	Kenneth Jacobson	Kevin Minkoff
Ramiro Hernandez		

Sheila Lamvik: Consent Order submitting resignation of CPA certificate 8291 while under investigation. Resignation deemed to be a revocation for cause.

Morton Bohn: Consent Order assessing a \$5,000 civil penalty for violations of ORS 673.170(2)(c)(A) and OAR 801-030-0020(1) and Order to Cease and Desist from engaging in professional misconduct under OAR 801-030-0020(1).

Laura Fournal: Consent Order submitting resignation of CPA certificate 8291 while under investigation. Resignation deemed to be a revocation for cause.

Jerome Fischer: Consent Order assessing a \$1,000 civil penalty to resolve alleged violations of OAR 801-030-0010(1) and (4), general standards and tax standards.

Curtis Robertson: Consent Order assessing a \$2,500 civil penalty for violation of ORS 673.320(3), using the CPA designation while permit is lapsed.

Brent Olsen: Consent Order assessing a \$2,000 civil penalty for violation of OAR 801-030-0010(1), professional compliance and OAR 801-030-0010(4), tax standards.

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 to avoid litigation costs. 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.