

Accountancy News

September 2006

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. 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, 2006:

Tatiana A Abgaryan	Michael Joseph Byrne	Sharon Dawn Garmon	Ronald Alan Kenagy
Jamal Awwad Abdel	Cara R Campbell	Christopher Garrett	Kevin R Knight
Rahman Awwad Al	Stephen Hunt Caputo	Garner	Madeline P Knoblauch
Fatafteh	James A Carnegie	Douglas N Garton	Marady Kor
Christine L Allen	William E Casper	Ross E Gearhart	Forrest B Krewson
Kerstin Amthor	Pamela S Chapple	Franklin C Geiger	R A Kronenberg
Cynthia Ann Asai	John L Chesnutt	Linda E Glasser	Philip Edward Kruse
William Glenn Ashby	Lara Lee Claus	Tracy Lynn Golik	Deborah A Lange
Stephen E Auenson	Kevin S Coad	William J Gordon	Michael J Larraneta
Fred Richard Austin Iii	Paul Henry Coil	Jerry L Gorman	Ruth Baron Lavagnino
Shirley P Bade	Carol A Colley	Alexei V Grachev	Sonja D Lee
W Paul Banks	Donald Joseph Comte	Wayne Patrick Graham	Thomas M Leinonen
Thomas M Barrett	Peggy P Cook	William Joseph Gravelle	David A Levy
Jana L Barsten	Tracy L Crawford	Craig William Green	David Lewis
Brian M E Bayha	Anthony Lowell Cree	William H Green	Terrance D Lincoln
Shannon Beadle	Kristin M Currier	Rebecca L Hagerman	William R Line
Mark S Beardsey	Michael Bengfort Degard	Vernon S Hahn	Twila J Loewen
John N Becic	George Dock	Douglas Nathan Hales	Larry L Lookabill
William C Bittick Jr	Edd L Doorn	David L Hathaway	W Dan Manassau
Paula J Blair	Michelle Dorado	Paul J Heiselmann	Denna T Manning
Terrence D Blanchat	Derek W Dowsett	Joann M Henry	Monica T Marriott
Kevin W Boie	Bruce W Dransfeldt	James W Herman	Pamela D Martinelli
Ty M Bollinger	Roger K Dunfield	Gary A Herrle	Andrea R Mason
Nora Lea Boman	Craig Steven Thomas	Janelle Perdaems	Kathryn L Matthews
Lawrence E Bosworth	Eastwood	Hnatko	Peter Jay Maxwell
Sharon L Bovaird	David W Edwards	Kristan Lee Hoke	Betty Matthews Mccord
Peter Marshall Brandt	Edward D Eilertsen	Victoria Victoria Hughes	Douglas B Mcculley
Marvin T Brinkerhoff	Florence L Ellis	Robert M Hull	Robert Stanley Mcdaniel
Russell M Brinkerhoff	Gavin F Fale	James Steven Jarvis	Thomas G Mcguinness
Andrew A Bromeland	Cary Michael Flanagan	David Carl Johnson	James L Mcmullin
Christopher Landon	Marilyn J Franklin	Olga O Johnson	Bernard P Mcnamee
Brown	Paul Frishkoff	Albert S Kayal	Yoko Mikuriya
Janie S Brown	H Evan Gardiner	Jeri L Keiller	

Gary S Miller
Richard R Miller
Jeffrey A Moore
Christopher Ryan
Murphy
Sheila Murphy-Bhagat
David L Musser
Lee A Neuman
Timothy A O'keeffe
John M O'sullivan III
William R Olson
Yoko Kanazu Ota
Adam W Otte
Sun Wook Park
Robert Bruce Parker
Charles G Pattee
Stacy M Pearson
Edward M Perkins
Amy L Peters
Beth M Pierson
James E Pischel

Marna L Porath
Karen Prochaska-Stoltz
Andrea Diane Pulver
Matthew R Reid
Catherine M Reines
Catherine R Reneau
L Val Rich
Gene N Richman
Paul A Rieckers
David Leroy Riley
A J Rincohn
Lawrence S Ringwelski
Paul Richard Rogers
Gail A Rutman
Catherine Sagaser
James A Scarth
Allen P Schatz
Robert G Schirmer Iii
Sharon L Schlechter
Charles Howard Schlunt
Kirk E Schueler

Janice W Schuette
John D Schweitzer
William Deville Smith
John R Sooy
Richard M Stadtherr
Roger A Stadtmueller
Anton W Stenberg
Gregory L Stevens
Kirsti D Strandberg
Clarence F Stroh
Timothy Andrew Timmins
Olga A Timoshkina
Derek S Toren
Paul Van Fossan
Gloria Ann Varner
Richard H Visse
Ekaterina Volotovskaya
Matthew A Wahl
Harold E Walker
Randall H Walker Jr
Donald Ralph Wallace

Donita M Wallin
Jon R Walsh
Frederick E Weber Jr
Dale A Welcome
John M Weswig
Jennifer Wildermuth
Cynthia G Williams-Homer
Gary M Wills
Elizabeth A Wilson
Lanny L Wilson
Heather P Winicki
Richard A Withey
Simon James Wood
Robert Marcus Young
Warren Zielinski
Vessela Zlateva

2006 CPE Audit

Even numbered licensees who hold an active CPA permit will be included in the 2006 CPE random audit selection. Letters will be mailed to selected licensees during the third week of September. If you receive a CPE Audit notice, you will be required to:

- Respond to the CPE Audit Notice letter in writing within 21 days. A timely response will assure that you do not receive a \$250 civil penalty for failure to respond. *OAR 801-030-0020(7)(A)*
- Provide **copies** of your proof of completion for each program listed on your 2006 CPE report. Licensees are required to maintain the proof of completion for 5 years after the completion of each CPE program. *OAR 801-040-0050(2)*

Contact Heather Shepherd, CPE Committee Coordinator with any questions you may have regarding the CPE Audit at 503.378.4181x 25 or heather.shepherd@state.or.us.

Consider this:

With the completion of the 2006 renewal period, licensees may be looking for a more efficient method of maintaining CPE records. The National Association of State Boards of Accountancy (NASBA) has created a service that may be useful for this purpose. Launched in 2006, the NASBA CPE tracking program allows licensees to record CPE credits on-line and to receive an at-a-glance view of CPE compliance by jurisdiction and by reporting period. NASBA has incorporated the continuing education requirements for all state boards, and frequently monitors the requirements of the boards of accountancy and other organizations to ensure its reports are up-to-date.

Both individual CPAs and public accounting firms are challenged with management of the requirements of several jurisdictions. You may find that CPE tracking provides a tool that will allow efficient management of your CPE records.

More information is on the nasba.org website, and specific questions should be directed to NASBA. http://www.nasbatools.com/display_page

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 extension 25.

Approximately 1600 Oregon licensees hold inactive licenses. The following licensees changed from Active to Inactive with the 2006 renewal.

Date of Change	Last Name	First Name	City	State
7/13/2006	Abel	Todd	Lake Oswego	OR
5/19/2006	Amarotico	Emile	Ashland	OR
7/13/2006	Atkinson	Debrah	Bend	OR
8/22/2006	Bathurst	Michael	Portland	OR
5/19/2006	Beamer	Mary	Beaverton	OR
7/13/2006	Benson	Shelby	Welches	OR
6/14/2006	Berry	Marc	Mosier	OR
6/20/2006	Brantley	Michael	Corvallis	OR
7/18/2006	Briney	Michael	Clackamas	OR
6/14/2006	Brown	David	Tigard	OR
5/24/2006	Burroughs	Amy	Milwaukie	OR
7/3/2006	Butcher	Norman	Tigard	OR
7/17/2006	Callahan	James	Eugene	OR
5/24/2006	Carder	Albert	Gearhart	OR
7/13/2006	Chace	Robert	Longview	WA
6/8/2006	Conner	Arthur	West Linn	OR
5/17/2006	Cornet	Chris	Eugene	OR
7/18/2006	Cox	Carl	Hillsboro	OR
5/24/2006	Cramer	Marilyn	Baton Rouge	LA
7/13/2006	Dabhade	Chandrakant	Briarwood	NY
5/30/2006	Dean	Valerie	Talent	OR
8/22/2006	Desilets	Frank	Burns	OR
7/27/2006	Dietz	Richard	Houston	TX
6/20/2006	Ding	Betty	Lake Oswego	OR
5/19/2006	Doerr	Aaron	Tualatin	OR
5/15/2006	Doerr	Don	Eugene	OR
7/18/2006	Doran	Angela	Lakeland	FL

Date of Change	Last Name	First Name	City	State
6/27/2006	Fleming	Anne	Portland	OR
8/1/2006	Fridlyand	Alexander	Tigard	OR
6/20/2006	Gaines	Robert	Salt Springs	FL
7/13/2006	Gammage	Virginia	Vancouver	WA
7/31/2006	Garber	Jared	Eugene	OR
5/30/2006	Glasgow	Robert	Beaverton	OR
8/22/2006	Gleason	James	Wilsonville	OR
7/27/2006	Golden	Ronald	Vancouver	WA
7/13/2006	Greene	Amanda	Hillsboro	OR
6/6/2006	Greenstein	Leo	Portland	OR
8/22/2006	Greenstone	Scott	Bend	OR
5/24/2006	Hanavan	Gwendolyn	Junction City	OR
7/18/2006	Harrington	Robert	Milwaukie	OR
6/27/2006	He	Lan	Plano	TX
8/22/2006	Heckel	Michele	Salem	OR
7/20/2006	Hegdahl	Kimberlee	Portland	OR
8/2/2006	Hipwell	Frederick	Las Vegas	NV
6/26/2006	Hogan	W	Hood River	OR
6/20/2006	Hornickel	Emily	Madison	WI
6/20/2006	House	Donald	La Grande	OR
7/25/2006	Hsu	Lauren	Battleground	WA
5/30/2006	Hunt	Craig	Vancouver	WA
7/13/2006	Janus	Jason	Bothell	WA
7/19/2006	Jarrett	Robert	Portland	OR
5/15/2006	Jordan	Robert	Keizer	OR
7/18/2006	Kallas	Gregory	Portland	OR
6/6/2006	Kasubuchi jr	Ben	Portland	OR
8/10/2006	Kehoe	Michael	Eugene	OR
7/13/2006	Kim	Hong	Bremerton	WA
7/13/2006	Kimpton	Charminy	Bellevue	WA
6/20/2006	Knickrehm	Kristy	Greenbank	WA
6/6/2006	Knotek	James	Bend	OR
7/18/2006	Korting	Brian	Wilsonville	OR
5/24/2006	Koza	Elizabeth	LaGrande	OR
7/19/2006	Kracht	Robin	Springfield	OR
7/18/2006	Krzeminski	Tonya	Dallas	OR
6/26/2006	Lang	Stuart	Portland	OR
5/15/2006	Lawler	Carrie	Canby	OR
7/18/2006	Lebreton	Jami	Kalispell	MT
6/22/2006	Levno	Delwyn	Beaverton	OR
6/8/2006	Lindstrom	Michael	Boise	ID
8/3/2006	Lovgren	Richard	Portland	OR
7/13/2006	Lucostic	Gena	Keizer	OR
6/5/2006	Maier	Paul	Beaverton	OR
7/13/2006	Martin	Richard	Eugene	OR
5/24/2006	Mccartney	T	Santa Rosa	CA
7/20/2006	Mcdonald	James	Portland	OR
6/26/2006	Mohill	Martha	Bend	OR
7/18/2006	Mone	Samantha	Bend	OR
7/17/2006	Moore	Tina	Tigard	OR
8/3/2006	Myers	James	Tualatin	OR

Date of Change	Last Name	First Name	City	State
6/5/2006	Newby	Kathie	Portland	OR
6/13/2006	Olds	Joshua	Washington	DC
7/13/2006	Petros	Jeanie	Phelan	CA
6/6/2006	Pfleiger	Charlotte	Spokane	WA
7/25/2006	Pinalto	Larry	Peoria	AZ
6/5/2006	Pinkerton	Nicole	Louisville	KY
7/18/2006	Purcell	G	Eugene	OR
7/18/2006	Rebok	Douglas	Roseville	CA
7/25/2006	Reget	Frank	Bend	OR
5/24/2006	Rieder	Tiffany	Yamhill	OR
7/13/2006	Rodarmel	Sandra	Bellvue	CO
7/20/2006	Rodgers	David	Hickory	NC
7/17/2006	Ross	Elizabeth	Veradale	WA
5/19/2006	Scarvie	Rachel	Sherwood	OR
6/20/2006	Schein	Steven	Ashland	OR
7/18/2006	Schemm	Michael	Seattle	WA
6/26/2006	Schmurr	Elizabeth	Portland	OR
7/31/2006	Schoenstein	Eric	Portland	OR
5/24/2006	Smith	Lawrence	Eugene	OR
7/18/2006	Smith	Ryan	Beaverton	OR
5/30/2006	Swaim	Matthew	Portland	OR
5/9/2006	Szendre	Darren	Kennewick	WA
7/18/2006	Unruh	Ronald	West Linn	OR
6/27/2006	Walters	Vincent	Sherwood	OR
8/24/2006	Welter	Diane	Aumsville	OR
5/24/2006	White	William	Orange	CA
5/15/2006	Wilborn	Mark	Wilsonville	OR
7/17/2006	Wilcox	Diane	Milwaukie	OR
7/17/2006	Winston	Eric	Portland	OR
5/24/2006	Winter	Joan	lone	CA
7/25/2006	Wulf	Shari	Snohomish	WA
7/3/2006	Yraguen	Kristin	Winchester	OR

License Reinstatements

The following individuals reinstated their Oregon CPA license between July– August 2006.

To Active Status

Jeffrey Edwards	Timothy Filkins	Karen Gerlach	Bradley Hoffman
Michael Holland	Diane Kost	Sherrie Lant	Charles Leland
M Catherine Maloney	Rory McClellan	Nancy Morris	Jason Newport
Amy Palmer	Kate Bridgman Seifert	Brian Setzler	

To Inactive Status

None to date

**New CPA Licenses Issued between June 13 – August 16, 2006
Congratulations!**

Aitkhozhina, Zhanar
Alcock, Joseph
Bachman Jr., Robert
Bailey, Donald
Boatsman, Ryan
Bunce, Peter
Caton, John
Centanni, Joseph
Coulson, Brian
Courtney, Julie
Crafton, Cory
Cronk, Terrence
Digrado, Raphael
Dungey, Allegra
Ewing, Scott
Feucht, Katherine
Flerchinger, Michael
Frazier, Erin
Goff, Shawn
Hernandez, Ramiro
Hill, David
Hogan, Stephanie
Hortsch, Melissa
Hubbard, Clark
Hytrek, Alisanne
Ishikawa, Rumi

Jaramillo, Jardon
Johnson, Nicole
Kachiu, Linda
Kaufman, Matthew
Keith, Michael
Kelly, Christopher
Kim, Misol
Kirkpatrick, Jason
Kolesnikov, Yana
Kors, Jason
Kramer, Daniel
Le, Hung
Lehman, Brianna
Lilley, Roger
Lundell, Dean
Maddox, James
Maguire, Timothy
Malak, Ryan
Manjarrez, Joseph
Martin, Kenny
McClaskey, J. Paul
Mueller, Paul
Muljadi, Ria
Nelson, Marvin
Nelson, Susan
Nielsen, Betty

Nurumova, Ulbolsyn
Ogorzelec, Kevin
Pemberton, Ronald
Petry, Mary
Pierce, Matthew
Reeves, Wayne
Roberts, Stacey
Robertson, Patricia
Sarrett, Kori
Satchek, Serguei
Ssmith, Amy
Smith, Dean
Steenkamp, Mariet
Sullivan, Joseph
Sunada, Brian
Sung, David
Taylor III, Charles
Turkina, Dina
Valente, Kristin
VanCleave, Roger
Whitton, Douglas
Wilson, Stacy
Woodall, Wanda
Zainer, Timothy
Zupcic, Stephanie

**2006 Board Meeting Schedule
October 1 & 2 – Cannon Beach
December 11 – Salem Board Office**

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

Minutes from all Board meetings can be found on the Board website -
<http://egov.oregon.gov/BOA/meetings.shtml>

Board Members

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Moss Adams LLP
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Lynn Klimowicz, CPA, Vice-Chair
Slight, Klimowicz & Friel PC
PO Box 1819
Roseburg, OR 97470

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Guyer Lindley Bailey & Martin CPAs PC
2790 Main St
Baker City, OR 97814

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

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

Anastasia Meisner, Public Member
Guyer Meisner Attorneys
16325 Boones Ferry Rd #205
Lake Oswego, OR 97035

Raymond N. Johnson, CPA
Portland State University
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Portland OR 97207-0751

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.

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.

Theodore Petersen by Consent Order, agrees to clearly state in his curriculum vitae or other documents and in courtroom testimony that his CPA permit is in lapsed status.

Mark Brown \$25,000 civil penalty; revocation, stayed for seven (7) years with a concurrent one-year suspension; 32 hours of CPE and prohibition from offering investment advice, for violations of ORS 673.170(2)(c)(B), demonstrating lack of knowledge or ability to apply principles or skills in the practice of public accounting when assisting in the sale of unregistered securities; OAR 801-030-0005(2)(a) subordinating judgment to the judgment of others for failure to independently evaluate unregistered securities introduced for purchase to eight clients; OAR 801-030-0010(1) providing tax advice to clients regarding the tax benefits of investments without also informing the clients that the proposed benefits may be denied, failing to comply with or assist clients to comply with the requirements of Internal Revenue Code Section 6111(c) and failing to report a tax shelter registration number to the IRS for the investments.

Paul Roberts \$1,000 civil penalty for failure to report the termination of peer review enrollment as required by OAR 801-050-0020(4) (b).

Jamie Hammock \$5,000 civil penalty and eight (8) hours of ethics CPE for violation of ORS 673.170(2)(b) and OAR 801-030-0020(1), professional misconduct for not mailing tax returns to taxing authorities as he promised client.

Gary Allen \$100 civil penalty for violation of OAR 801-030-0020(7), failure to respond to Board communication within 21 days.

Fred Carter \$3,500 civil penalty for violating the terms of Consent Order when Carter did not complete and submit proof of completion of 16 hours of continuing professional education within the time frame required by Consent Order.

Clare D Gove CPA PC \$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.