

Accountancy **News**

February 2003

CBT News...

The Computer-Based CPA Examination is scheduled to launch in April 2004. The examination will be offered at three locations in Oregon:

Sylvan Learning Ctr
1122 NE 122nd Ave
Portland, OR

Sylvan Learning Ctr.
14623 SE McLaughlin Blvd
Milwaukie, OR

Sylvan Learning Ctr.
1020 Green Acres Rd #14
Eugene, OR

A CPA exam candidate may establish eligibility to take the exam under Oregon rules, but will be permitted to take the exam at a testing site that is not in Oregon. This will provide greater flexibility for exam candidates.

The table below compares the content areas tested in each section under the current structure and under the revised structure. The percentages refer to the amount of topical coverage within the specified section of the examination.

Weight	Current Exam	Revised Exam	Weight
100%	Auditing	Auditing & Attestation	100%
100%	Financial Accounting & Reporting	Financial Accounting & Reporting - Business Enterprises - Governmental entities - Not-for-profit organizations	80% 10% 10%
60% 30% 10%	Accounting & Reporting - Taxation - Governmental and Not-for-profit Organizations - Managerial (measurement)	Regulation - Taxation - Law & Professional Responsibilities (all areas other than Business Structure)	60% 40%
20% 80%	Law & Professional Responsibilities - Business Structure - All areas other than Business Structure	Business Environment & Concepts - Business Structure - Managerial (measurement) - All areas other than Business Structure and Measurement (not separately tested on current examination)	20% 10% 70%

For up-to-date information on the CBT examination, please visit www.cpa-exam.org

CPE News

CPE Credit for individual study programs, OAR 801-040-0050 (2)

(a) Individual study programs are eligible for CPE credit only if the program is offered by an approved NASBA-QAS sponsor (QAS approved sponsor), as described in OAR 801-040-0030, and CPE credit will be awarded as determined by the QAS approved sponsor.

(b) Licensees claiming credit for individual study programs shall present evidence of satisfactory completion provided by the program sponsor that includes the date of completion, the average completion time and the name of the participating licensee.

(c) CPE credit is allowed as of the completion date specified on the proof-of-completion provided by the sponsor.

- To receive CPE credit for individual study programs, the program sponsor must be NASBA QAS approved. All NASBA QAS approved sponsors have a three-digit QAS number. The biennial permit renewal application form requires the licensee to provide the QAS vendor number for all independent study programs
- To determine if the vendor of an individual study program is NASBA QAS approved, follow this path: www.nasba.org, click on CPE, click on QAS, look for a link to QAS members

- To determine the vendor's three digit QAS number, follow this path: www.nasba.org, click on CPE, click on QAS, look for a link to QAS members.
- If the individual study vendor is not NASBA QAS approved, the CPE hours submitted will be deleted from the CPE report.
- NASBA has two lists: the Registry list and the QAS list. For individual study, licensees need the NASBA QAS vendor number, found on the NASBA QAS vendor list.

If you have questions, contact Joyce Everts, Board of Accountancy CPE Coordinator, at 503-378-4181 x25 or email: joyce.everts@state.or.us

Ethics CPE Requirement, 801-040-0010 (2) and (3)

(2) Ethics requirement. Active licensees are required to successfully complete and report four hours of CPE in professional conduct and ethics (ethics requirement) every four years commencing with the renewal period that begins July 1, 2000 for even-numbered licensees and July 1, 2001 for odd-numbered licensees.

(a) Hours earned in professional conduct and ethics are included in the 80- hour requirement for each renewal period.

(b) If a licensee's principal place of business is located in another jurisdiction and the other jurisdiction has established a professional conduct and ethics CPE requirement, the licensee may meet the ethics requirement by demonstrating compliance with the other jurisdiction's professional conduct and ethics CPE requirement. Ethics courses that meet the CPE requirement of such other jurisdiction will be accepted in Oregon, and the licensee shall report such classes as provided in these rules.

(c) If a licensee has a principal place of business in another jurisdiction that does not have a professional conduct and ethics CPE requirement, the licensee must complete the ethics requirement from a sponsor registered with the Board.

(3) CPE ethics programs. CPE programs in professional conduct and ethics shall qualify for CPE credit under this section if such programs are offered by a sponsor registered with the Board and include information pertaining to each of the following topics:

- To receive Ethics CPE credit, the program sponsor must be registered with the Oregon Board of Accountancy.
- To determine Board registered Ethics sponsors, follow this path: www.BOA.state.or.us, click on ethics
- If the Ethics sponsor is not Board registered, the CPE hours submitted will be included in the 80-hour requirement as technical hours but will not be applied to the 4 year ethics requirement.
- If a licensee's principal place of business is located in another jurisdiction and the other jurisdiction has established a professional conduct and ethics CPE requirement, the licensee will be required, on the renewal application to certify the following:

Ethics: My principal place of business is _____ (state) and this state has an ethics requirement. I certify by my signature that the Ethics CPE credit submitted on this Oregon renewal form satisfies the Ethics requirement for the state of _____. Signature: _____

- Licensees whose principal place of business is in Oregon must report 4 hours of CPE in Ethics from a sponsor registered with the Board.

<p><u>2003 Board Meeting Schedule</u> March 24 – Phone Conference May 18-19 – Eugene August 18 – Salem October 19-20 – To be Determined December 15 - Salem</p>
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2003 Calendar of Events – Board of Accountancy

February 3	<i>Grades from November 2002 CPA Exam Released</i>
February 17	<i>Board office closed – President’s Day</i>
March 1	<i>Deadline for Applications for May 2003 CPA Examination</i>
March 24	<i>Board Meeting – Phone Conference</i>
May 7-8	<i>Uniform CPA Examination – State Fairgrounds, Salem</i>
May 18-19	<i>Board Meeting – Eugene</i>
May 26	<i>Board office Closed – Memorial Day</i>
June 30	<i>CPA/PA Renewal Application Due (odd-numbered licensee’s only)</i>
July 4	<i>Board office Closed – Independence Day</i>
August 4	<i>Grades from May 2003 CPA Exam Released</i>
August 18	<i>Board Meeting – Salem</i>
September 1	<i>Deadline for Exam Applications for the November 2003 CPA Exam</i>
September 1	<i>Board office Closed – Labor Day</i>
October 19-20	<i>Board Meeting – Location to be determined</i>
November 5-6	<i>Uniform CPA Examination – State Fairgrounds, Salem</i>
November 11	<i>Board office Closed – Veterans Day</i>
November 27	<i>Board office Closed – Thanksgiving</i>
December 15	<i>Board Meeting – Salem</i>
December 25	<i>Board office Closed – Christmas</i>
December 31	<i>Firm Renewal Deadline</i>

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 if they would like further information.

Arthur Andersen LLP #22 On December 31, 2002 the Oregon Board of Accountancy issued a final order revoking firm registration held by Arthur Andersen LLP for obstruction of justice involving dishonesty in the practice of public accountancy.

Vicki J. Stormont, #4331 On December 17, 2002 the Oregon Board of Accountancy issued a final order assessing a civil penalty of \$3,000 to licensee for professional misconduct by failing to maintain Workers’ Compensation insurance.

William A. Dubois, #6163 On January 6, 2003 the Oregon Board of Accountancy approved a consent agreement assessing a civil penalty of \$1,000 for falsely advertising that licensee holds an active CPA license and permit when the license was lapsed.

New Licensees issued in 2002

ADCOCK, JAMES RICHARD	BOWER, BRYAN G	DAVIDS, KIRSTEN	FULTON, CHRISTINE
AL-AMIN, AHMAD HASAN	BROCK, SHANE CHRISTOPHER	DAVIS, KIMBERLY MICHELLE	FUNK, CHRISTOPHER JAMES
ALBRIGHT, VALERIE	BROOKES, BRIAN MICHAEL	DE ARIAS, LOUIS C	GAGE, CARRIE A
ALLEN, ERIN KATHLEEN	BROWN, EDWIN S	DEKORTE, DANIEL J	GAUKROGER, GEOFFREY G
ALTMARK, ASA S	BROWN, ROSANNE J	DeLESPINASSE, DORIS	GEERINGS, HARRIE
AMISTAD, GLENN R	BULLOCK, IAN CAMERON	DIGREGORIO, LEAH DIANE	GERIG, RUSSELL LEON
ANDERSEN, KECIA L	BURR, FRED R	DOYLE, BRIAN D	GIBERSON, SHELLEY G
BAILY, KENNETH R	BUYAN, IGOR A	DUNLAP, RYAN MICHAEL	GILLET, JILL ANNE
BALENTINE, ERIC LEE	CALKINS, WENDY MARIE	EASTWOOD, CRAIG STEVEN	GILLSON, TAMMY L
BAREMORE, TANYA	CAMPBELL, CARA R	ECKMANN, JERRI L	GOETZE, ROBERT THEODORE
BARSTEN, JANA L	CARBONARO, JOHN D	EIDEL, DOUGLAS CRAIG	GORDON, WILLIAM J
BATTEY, JOSEPH WILLIAM	CARLTON, MARK RAYMOND	ELHARD, JESSICA M	GORGER, CHRISTINE L
BEERS, SEAN MCCARVER	CATE, SHANNON	ENDICOTT, SPENCER P S	GOSE, KRISTEN PIEPMEIER
BEKKER, TRICIA J	CHAPPEL, MARCUS J	ESCHEN, JEFF SCOTT	GRAY, DENICE
BENNETT, HEATHER ANNE	CHERRY, PATRICIA	EVANS, CAROLYN L	GRENNAN, HOLLY CATHLENE
BERGER, DIANE C	CHRISTOPHERSON, LORNA	FABIO, SUSAN L	GRUETER, RICHARD H
BERGMAN, MARCIA R	COLOVE, LAUREN E	FANDEL, JOHN	GRUHONJIC, OSMAN
BERRY, SEAN L	COBURN, STACI L	FEIN, STEVEN J	HALES, DOUGLAS NATHAN
BLACKBURN, ERIC ALLEN	COOK, BRADLEY A	FENERTY, AMY ELISE	HALL, JASON W
BLAKE, PAUL STEVEN	CORLESS, RONDA LYNN	FIFE, TUCKER ALLEN	HAMILTON, CHERYL L
BLEILE, LISA M	CROSS, JAMES STEPHAN	FINK, HENDRIK	HANDY, MELINDA D
BLOKHIN, LEONID A	CRUZ, KRISTINA NOEL	FISHER, TRACY DEAN	HARMON, RITA NICHOLLE
BOEKWEG, JOHN D	CURTI, GREGORY C	FITZPATRICK, SHERRY	HARWOOD, PATRICIA LEE
BORTOVA, OLGA	CYR, MICHAEL WAYNE	FLANAGAN, MARK EDWARD	NGO
BOSCHMA, HENRY F	DAUGHERTY, JENNIFER A	FREEMAN, CRAIG T	HAYES, BONNY L
BOWDOIN, JONATHAN T	DAVALA, LAURIE A	FREEMAN, PHILLIP I	HEADLEY, KATRINA R

New Licensees issued in 2002 (con't)

HEINRICH, TRACEY LEIGH
HENDERSON, STEVALYN G
HENRY, JESSICA JAYNE
HERMAN, DAVID MARK
HERMAN, VATEA ANNE
HERMENS, HEATHER L
HIPWELL, FREDERICK
WILLIAM
HIXSON, MATTHEW K
HOGE, VILMA A
HORBACZ, IRINA
HOUP, SUANNA GAIL
HSU, LAUREN M
HUANG, WEILI JASMINE
HUBBARD, AMBER M
HUBBARD, CYNTHIA A
HUGHES, MARY ANNE
HUMMEL, SARA L
HUNTER, AARON R
HURLEY, JENNIFER R
HYLL, JUDYTH
IKRAMOV, FARKHOD S
ILYASSOV, MURAT SH
ISKENDEROVA, TAHMINA
JAEGER, NICOLE NGUYEN
JENSEN, SARAH K
JOHNSON, JAMES F
JONES, JASON TIMOTHY
JORDAN, SEAN H
KALANGES, KRIS ANTHONY
KATKOV, OLEG
KEEN, SCOTT S
KELLY, RYAN WAYNE
KENNEY, SUSAN
ELIZABETH
KIM, GINA K
KING, LAURENCE D
KIRILENKO, TATIANA
KITTERMAN, NOELA J
KOLIKOVA, IRINA
KOZA, ELIZABETH C
KRAMER, KEITH
KRIVOSHEIN, KRISTAN L
KWAN, BRUCE EDWARD
LAM-EVESON, SUI KAM
KARMA
LANGLEY, KATHRYN A

LAROCQUE, DEAN
LAW, BO MAN
LAWLER, CARRIE ANN
LAWSON, MICHELLE MARLENE
LEE, PEI SIAN
LENABURG, JANET L
LENIO, MICHAEL
LEWIS, SHARIE LYNN
LIDDLE, ELIZABETH OLSON
LINDER, JOHN EDWARD
LIU, CHRISTINA YING
LOCKHOVEN, KEITH
LOZA, ALEXEY V
LUDINGTON, TRACY LEIGH
MANSOUR, SHERIF F
MATSUYAMA, RIE
MAUSS, AMY ELIZABETH
MAZUR, NATALIA
MCALEE, JR. LAWRENCE E
MCCARTNEY, T MICHAEL
MCCARTY, PAULA J
MCCLUNG, RYAN THOMAS
MCGOWAN, JEANNINE L
MCVICAR, WINDY LYN
MELNICHUK, OKSANA
MERRISS, STEVEN
MERRITT, BEN
MICHAELIS, AMANDA BIGELOW
MICHAELS, LYN MARIE
MICKELSEN, JP
MILLER, BRANT E
MILLER, NOLA A
MILLER, SHERRIE L
MILLER, TRACY SLAYBAUGH
MIRANDO-GOULD, DEE
MITCHELL, LEONARD J
MOE, MEGAN ELIZABETH
MORRISON, DAVID J
MOXLEY, SHANNON M
NELSEN, ROXANNE C
NORTHROP, C LYNN
NUGENT, SARA J
O'DEA, KAY L
OGDEN, CAROL LYNN
OH, AMY
OKAWA, CARY MITSUO
OLINGER, THOMAS SCOTT
OPPERMAN, PAUL JAMES
PALERMO, JANIS M
PARKER, MICHAEL JACOB

PARSONS, RAE J
PERME, PATRICIA J
PETERS, MIRANDA J
PETERSON, FRED J
PHELPS, WENDY CHAPMAN
PINKERTON, CHARLES JAY
PINKSTONE, TIMOTHY J
PLOEDERER, MICHAEL
PLOEDERER, NICOLE R
PLUMB, ERIN JANE
PUTZLER, STACEY LYN
QUACKENBUSH, MICHAEL J
QUIMBY, FAITH DEA
RAILSBACK, GREGORY M
REEM, BEVERLY A
RIECKERS, PAUL A
RODEEN, MICHAEL A
ROESENER II, F FREDERICK
RUHOFF, KATHRYN EMILY
RUMBLE, J NEWTON
RUMSEY, DEBORAH L
RUSCIGNO, LISA J
RYTSEVA, ELINA V
SANDS, REED W
SANTOYO-MORRISON, MONICA
SCHLEGEL, IVY BANTING
SCHMIDT, JULIE MARIE
SCHMIDT, STEVEN P
SCHULTZ, ANDREA J
SCHULTZ, JASON JOSEPH
SELLS, RONALD R
SENSE, KARL D
SHAFER, IRINA A SHASTEEN,
KRISTIE L
SHERMAN JR, RONALD B
SHEVLIN, PATRICIA J
SIELER, KIMBERLY
SIELSKA, MAGDALENA M
SMITH, BRADLEY D
SMITH, PHILIP CHEVRAUX
SMITH JR, THOMAS E
SPAIN RAMSDELL, MELISSA
SPONGBERG, LINDA
ST. RANGE, SUSAN ELAINE R
STACKHOUSE, MARANDA D
STANDIFIRD, VIVIAN LEE
STENNICK, LISA M
STEVENS, TAMARA LEE
STEVENSON, RICHARD SCOTT
STEWART, DAVID RICHARDS

STIMPSON, JAIME K C
STODDARD, RICHARD LEE
STOGSDILL, TANYA K
STUDER, CHERIE S
SUAREZ, ALICIA M
TANNER, DAREN B
TAYLOR, MARK B
TELFER, DIANE K
TEN KLEY, REID C
TEO, NEE CHUAN
TETZ, JESSICA KAY
THURMAN, BLAKE
TIDWELL, DOUGLAS JAMES
TISTADT, COBEN VAN
TODAK, VIVIAN S
TOOPS, KENDRA J
TOREN, DEREK S
TRAN, VAN
TRIGG, DANIEL W
TROTMAN, EVERTON A
TRYBOM, JOACIM N
TULYNINA, YANA
TURSUNOV, OMON K
UPTON, DIANA RENE'
USANOVA, ALLA
VALDIVIA, RAUL
VANDERGRIFT, MICHELLE
VEDAA, MARY C
VIDLOCK, STEVEN C
VOLOTOVSKY, V K
WALTER, KYLE MATTHEW
WEAVER, JANICE
WERT, MARGARET M
WHEAT, TONI L
WHEELER, NATHAN ELDRED
WHIPPLE, MATTHEW PIERCE
WIKSTROM, ERIC J
WILSON, JENNIFER JINTANA
WINCHESTER, STACEY L
WOLFE, JEANNE K
WOODFIELD, ANDREA
YAGER, ROBBYN M
YEAGER, TAMMY LYNN
YUDIN, LESLIE
ZEZOFF, DOUGLAS
ZHANG, FENG
ZHAO, IRIS YANMING
ZWYGART, JARED J

Introducing Board Members:

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