

OREGON BOARD OF ACCOUNTANCY

COMPLAINTS COMMITTEE

Public Session Meeting Minutes

July 15, 2013

8:30 a.m.

3218 Pringle Rd. SE #110

Salem, OR 97302

1st Floor Conference Room

503-378-4181

The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

Committee Members Present

Patrick Richardson, CPA (Chair)

Karen Jacobson, CPA

Richard D. Perdue, CPA

Joshua Dunlap, CPA

Fred Peterson, CPA

William Holmes, CPA

Staff

Martin Pittioni, Executive Director

Noela Kitterman, Investigator

Bethany Reeves, Compliance Assistant

Board Liaison

Larry Brown, CPA

Excused Absence

Robert Nicklos, CPA (Vice-chair)

Kent Bailey, CPA

Board Counsel

Susan Bischoff, AAG

1. CALL TO ORDER: Chair Pat Richardson called the meeting to order at 1:30 p.m., immediately upon conclusion of executive session under the authority of ORS 192.660(2)(f).

2. REVIEW OF BOARD ACTION: None. The Board did not meet between the BOACC meeting of June 24, 2013 and the BOACC meeting of July 15, 2013.

3. APPROVAL OF MINUTES: No minutes were considered, Board staff will bring June 24, 2013 BOACC meeting and the July 15, 2013 BOACC meeting minutes to the September BOACC meeting for review and approval.

4. COMMITTEE RECOMMENDATIONS

A. Case #12-050NK

COMMITTEE RECOMMENDATION: Moved by Mr. Peterson and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of:

 OAR 801-030-0010(1), General Standards;

 OAR 801-030-0010(2), Auditing Standards; and

 OAR 801-030-0010(3), Accounting Principles.

Vote: 5 ayes, 0 nays, 1 abstain after announcing a conflict of interest (Mr. Perdue), 2 excused absences (Mr. Bailey and Mr. Nichols)

Comments: None.

B. Case #12-063NK

COMMITTEE RECOMMENDATION:

Moved by Mr. Perdue and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of OAR 801-030-0005(2), Integrity and Objectivity.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Moved by Mr. Perdue and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of OAR 801-030-0010(1)(b), Due Professional Care.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Moved by Mr. Perdue and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of OAR 801-030-0010(4), Tax Standards.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Moved by Mr. Perdue and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of OAR 801-030-0015(2)(b), Requested Records.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Moved by Mr. Perdue and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of OAR 801-030-0020(1), Professional Misconduct.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Comments: None

C. Case #11-062NK

COMMITTEE RECOMMENDATION:

Moved by Mr. Perdue and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of OAR 801-030-0010(1)(a), Professional Competence.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Moved by Mr. Perdue and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of OAR 801-030-0010(1)(b), Due Professional Care.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Moved by Mr. Perdue and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of OAR 801-030-0020(1), Professional Misconduct.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Moved by Mr. Perdue and carried to recommend to the Board that there is sufficient evidence to make a preliminary finding of a violation of OAR 801-030-0005(3), Prohibited Commissions and Referral Fees.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Comments: None

D. Case #12-030NK

COMMITTEE RECOMMENDATION: Moved by Ms. Jacobson and carried to recommend to the Board that there is insufficient evidence to make a preliminary finding of a violation of:

OAR 801-030-0010(1)(b), Due professional care; and

OAR 801-030-0020(7)(b), Provide a written response to the Board within 21 days.

Vote: 6 ayes, 0 nays, 2 excused absences (Mr. Bailey and Mr. Nichols)

Comments: None

The next meeting will be held on September 23rd, 2013.

Meeting adjourned at 1:42 p.m.