

OREGON BOARD OF ACCOUNTANCY
CPE COMMITTEE MINUTES
January 8, 2013

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

Committee Members Present

Rina Byrne, CPA
Gerald Burns, CPA
Sally Jaeggli, CPA
Rob Moody, CPA
Mark Neeley, CPA
Linda Weber, CPA

Staff Present

Martin Pittioni, Executive Director
Heather Shepherd, Committee Coordinator

Board Liaison

Al Crackenberg, PA

1. CALL TO ORDER

The CPE Committee convened for a regularly scheduled meeting after notice on January 8, 2013. Martin Pittioni, Executive Director, called the meeting to order at 1:35 p.m.

2. NEW BUSINESS

A. ELECT CHAIR AND VICE-CHAIR

Mr. Pittioni asked for nominations for the Chair of the committee.

MOTION: Ms. Byrne nominated Mr. Moody as the Chair of the CPE Committee for the calendar year 2013. Mr. Moody accepted the nomination.

VOTE: 5 ayes, 1 abstain (Moody)

Mr. Moody will lead the meeting.

Mr. Moody asked for nominations for the Vice-Chair of the committee.

MOTION: Mr. Moody nominated Ms. Byrne as the Vice-Chair of the CPE Committee for the calendar year 2013. Ms. Byrne accepted the nomination.

VOTE: 5 ayes, 1 abstain (Byrne)

B. 2012 Annual Report

The committee was present with the 2012 Annual Report that was assembled by Board staff. The committee requested staff to review and revise the dates listed for each committee member. The committee would like the revised report emailed

before it is presented to the Board. The committee had no other comments regarding the 2012 Annual Report.

3. APPROVAL OF NOVEMBER 6, 2012

MOTION: Moved by Byrne and carried to approve the CPE minutes of November 6, 2012 as presented.

VOTE: 3 ayes, 3 abstain (Burns, Moody, Neeley)

4. REPORT ON BOARD ACTION

Al Crackenberg, Board Liaison, reported that the Board accepted the CPE Committee minutes and recommendations as presented during its December 17, 2012 meeting.

Mr. Crackenberg reported that the Board had seen the letter from a concerned licensee regarding the 2012 renewal requirement for every licensee to submit every proof of completion certificate with his or her renewal application. The Board determined this process needed to be discussed in detail and will be included on the February agenda. The committee members voiced concern that the CPE Audit appears to be a function of this committee and the process was changed without discuss from the committee or the Board. Mr. Pittioni explained that this was a staff decision made during discussion of the on-line licensing process. The committee came to a consensus that they would recommend the Board return to the policy of a random CPE audit.

5. MUNICIPAL AUDITOR PROGRAM

A. Review Municipal Applications

1. Craig Mayers

Committee Discussion: The course, I See It! Bringing into Focus the New Clarified Auditing Standards, qualifies for Yellow Book CPE it is not relevant to municipal auditing. The eight CPE hours claimed for this course should be deleted from the total submitted hours on the application. The course, Not-For-Profit Accounting and Reporting from Start to Finish, does not meet the required subject requirements for admission to the Roster of Municipal Auditors. The applicant is short a total of 9 CPE hours, 4 CPE hours must be in Audits of State and Local Governments, to meet the minimum required CPE hours to qualify for admission to the Municipal Auditor's Roster.

COMMITTEE RECOMMENDATION:

Defer; the applicant needs to complete an additional 9 CPE hours with a minimum of 4 CPE hours in Audits of State and Local Governments.

B. Previously Deferred Applications

1. Adam Davis

Excerpt from CPE Committee of July 17, 2012

Committee Discussion: The committee concluded that the course, "Studies on Single Audit and Yellow Book Deficiencies" does not appear to meet the requirements of the minimum of 4 CPE hours under Audits of State and Local Governments.

COMMITTEE RECOMMENDATION:

Moved by Byrne and carried to defer; the applicant has not completed the CPE requirements for the municipal audit roster, as required by OAR 801-020-0690.

Vote: 7 Ayes

Excerpt from CPE Committee of September 11, 2012

Committee Discussion – The committee noted that the date on the correspondence to this applicant was August 22, 2012 which may not have offered enough time to accomplish the committee's recommendations. The committee recommended one more deferral and directed staff to be specific that this applicant has been granted more time to respond or acquire the necessary CPE for ALGU CPE.

COMMITTEE RECOMMENDATION:

Moved by Moody and carried to defer Adam Davis' one more time; Mr. Davis will be contacted by phone and/or email to ensure he knows he has more time to complete the necessary CPE.

Vote: 6 Ayes

Excerpt from CPE Committee of November 6, 2012

Committee Discussion: Mr. Davis sent Ms. Orias an e-mail on October 4, 2012 requesting guidance for a specific course that would be accepted for his application in Audits of State and Local Governments. Ms. Orias responded to Mr. Davis providing the detailed description of what subject matter is required for a course to qualify under Audits of State and Local Governments.

COMMITTEE CONSENSUS:

If Mr. Davis submits an additional course to the Board, staff should send the proof of completion and course description to committee members for review and recommendation prior to the December Board meeting.

Committee Discussion: Mr. Davis has submitted a new course which does not appear to be in the subject matter that was required. Based on the information the Mr. Davis received from previous Board staff, it appears that he was given incorrect information. The Committee requested Board staff contact Mr. Davis verbally to relay the problems that continue to be an issue for this application. Mr. Davis needs 4 CPE hours in Audits of State and Local Governments.

COMMITTEE RECOMMENDATION:

Defer; the applicant needs to complete 4 CPE hours in Audits of State and Local Governments.

6. NEXT MEETING

The next meeting is scheduled April 23, 2013 at 1:30 p.m. at the Board office in Salem, Oregon.

The meeting adjourned at 2:46 p.m.