



OREGON BOARD OF ACCOUNTANCY

CPE Committee

Minutes – January 29, 2014

Telephone Conference Call

Committee Members Present

Rina Byrne, CPA (*Vice-Chair*)

Sally Jaeggli, CPA

Belinda Watters, CPA

Committee Members Excused:

Rob Moody, CPA (*Chair*)

Michael Dunlap, CPA

Linda Weber, CPA

Board Liaison

Al Crackenberg, PA

Staff Present

Kimberly Fast, Licensing Program Coordinator

Kristen Adamson, Committee Coordinator

Guests

Kara Lewis, OSCPA

1. CALL TO ORDER

Committee Vice-Chair, Rina Byrne, called the telephone conference meeting to order at approximately 1:40 p.m. The meeting was recorded. Committee members present: Byrne, Jaeggli, and Watters. Excused: Moody, Dunlap, Weber.

2. APPROVAL OF MINUTES

A. September 10, 2013

There were no corrections or additions to last meeting's minutes. Jaeggli moved to approve the minutes as written.

MOTION PASSED. Ayes: Byrne, Jaeggli, Watters. Excused: Moody, Dunlap, Weber.

3. REPORT OF BOARD ACTION

Al Crackenberg, Board Liaison, reported that there was no additional action outside of the recommendations submitted by the CPE Committee, which were accepted by the Board at the January 10, 2014 meeting. There was some discussion by the Board to confirm that any categorical reassignment of the CPE on a municipal auditor application is appropriately documented.

4. BOARD STAFF UPDATE

Kimberly Fast updated the committee on Board staff changes. Moving forward, Kristen Adamson and new staff member Marika Garvey will be sharing committee responsibilities.

5. MUNICIPAL AUDITOR PROGRAM

A. New Applications

1. Robin Briggs

The committee concurred that Ms. Briggs had submitted a very clean application and there were no concerns in recommending her approval.

COMMITTEE RECOMMENDATION: APPROVAL

Watters moved to recommend Briggs for approval.

MOTION PASSED. Ayes: Byrne, Jaeggli, Watters. Excused: Moody, Dunlap, Weber.

2. Mark Damon

After confirming that his course in the GAFR category was at an intermediate level, the committee found no other issues with Mr. Damon's application.

COMMITTEE RECOMMENDATION: APPROVAL

Jaeggli moved to recommend Damon for approval.

MOTION PASSED. Ayes: Byrne, Jaeggli, Watters. Excused: Moody, Dunlap, Weber.

3. Yvonne Roberts

The committee agreed that while there was coverage of current GASB's in the (firm) in-house trainings on Ms. Roberts' application, it did not cover basic reporting, and had the appearance of an update course rather than basic or intermediate. There was also some concern that there was no mention of the Yellow Book.

Committee recommendation: DEFERRAL

Byrne moved to defer the application until there is proof that the applicant has obtained basic knowledge in the GAGAS and GAFR categories.

MOTION PASSED. Ayes: Byrne, Jaeggli, Watters. Excused: Moody, Dunlap, Weber.

4. Scott Schaefer

Jaeggli and Watters had concerns with GAFR requirement was too focused on accounting principles and not financial reporting. The course information appeared to be only an overview of the reporting component. Aside from the GAFR deficiency, Mr. Schaefer's application was satisfactory.

COMMITTEE RECOMMENDATION: DEFERRAL

Byrne moved to defer the application until there is proof that the applicant has obtained four hours in the GAFR category.

MOTION PASSED. Ayes: Byrne, Jaeggli, Watters. Excused: Moody, Dunlap, Weber.

5. New Business

There was no new business to report.

6. Adjourn

The meeting adjourned at 2:03 p.m.

The next scheduled meeting will be held April 22, 2014 by telephone conference.