

OREGON BOARD OF ACCOUNTANCY
CPE COMMITTEE MINUTES
April 23, 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
Sally Jaeggli, CPA
Rob Moody, CPA
Mark Neeley, CPA

Staff Present

Martin Pittioni, Executive Director, *excused at 1:45 p.m.*
Heather Shepherd, Committee Coordinator
Kristen Adamson, Licensing Assistant

Board Liaison

Al Crackenberg, PA

Committee Members Excused

Gerald Burns, CPA
Linda Weber, CPA

Guests

Gary Hammond, OSCPA

1. CALL TO ORDER

The CPE Committee convened for a regularly scheduled meeting after notice on April 23, 2013. Rob Moody, CPA, Chair, called the meeting to order at 1:32 p.m.

2. NEW BUSINESS

A. NASBA ERISA Audits

Martin Pittioni informed the CPE Committee that during his attendance at the NASBA Executive Director conference in March 2013, the Department of Labor asked the Boards of Accountancy to develop a set of standards or model rules for CPAs who conduct ERISA Audits. Oregon will monitor the developments on this issue through NASBA. Mr. Moody advised that AICPA has developed an applicable model CPE standard.

3. APPROVAL OF JANUARY 8, 2013 MINUTES

MOTION: Moved by Jaeggli and carried to approve the CPE minutes of January 8, 2013 as presented.

VOTE: 4 ayes, 2 excused (Burns, Weber)

4. REPORT ON BOARD ACTION

Al Crackenberg, Board Liaison, reported that the Board accepted the CPE Committee minutes and recommendations as presented during its February 5, 2013 meeting.

Mr. Crackenberg reported that the Board discussed applicants who are submitting applications for admission to the Municipal Auditor Roster who are not completing the correct program subject matter for each program category, which results in the application being deferred. The Board will discuss establishing a mentor program for applicants to the Municipal Auditor Roster at the Fall 2013 Work Session.

Mr. Neeley asked if the Board had a discussion about the requirement for all licensees to submit the proof of completion certificate with the renewal application. Mr. Crackenberg informed the committee that the Board had made a decision to not require the proof of completion certificates at the time of renewal. A random CPE audit will be conducted after the close of the renewal period.

5. MUNICIPAL AUDITOR PROGRAM

A. Review Municipal Applications

1. John Michael Barnett

Committee Discussion: The committee members concur that John Michael Barnett obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION:

Find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 4 ayes, 2 excused (Burns, Weber)

2. Michael D Downs

Committee Discussion: The committee members concur that Michael D Downs obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION:

Find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 4 ayes, 2 excused (Burns, Weber)

3. Gurumakh Khalsa

Committee Discussion: The committee members concur that Gurumakh Khalsa obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION:

Find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 4 ayes, 2 excused (Burns, Weber)

4. Marilyn Gayle Klampe

Committee Discussion: The course, I See It! Bringing into Focus the New Clarified Auditing Standards is not governmental in nature. If this course is removed from the application, the applicant will be one hour short of the required 40 CPE hours for admission to the roster. The applicant has the minimum required CPE hours in each subject matter. The committee members concurred to allow 1 CPE hour from the course to be included as part of the 40 CPE hours required. The committee members concurred that Marilyn Gayle Klampe obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION:

Find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 4 ayes, 2 excused (Burns, Weber)

5. Jason Tinder

Committee Discussion: The course, Single Audits of Governmental Entities has a knowledge level of advanced. The applicant contacted the sponsor who sent an email confirming that 66% of the course is basic to intermediate single audit course material. The committee members concur that 4 CPE hours will be allowed for the Single Audits of Governmental Entities for admission to the Roster of Municipal Auditors. The committee members concur that Jason Tinder obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION:

Find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 4 ayes, 2 excused (Burns, Weber)

Gary Hammond left the meeting at 2:00 p.m.

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.

Excerpt from CPE Committee of January 8, 2013

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.

Committee Discussion: Mr. Davis has completed a course in Audits of State and Local Governmental Units and provided the proof of completion certificate. The committee members concur that Adam Davis obtained the sufficient CPE hours in the proper categories

COMMITTEE RECOMMENDATION:

Find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 4 ayes, 2 excused (Burns, Weber)

2. Craig Mayers

Excerpt from CPE Committee of January 8, 2013

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.

Committee Discussion: Mr. Mayers submitted a course, Audits of State and Local Governments. The committee members concur that Craig Mayers obtained the sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION:

Find that there is sufficient evidence to make a preliminary finding that the applicant has met the minimum CPE requirements for admission to the municipal audit roster per OAR 801-020-0690.

VOTE: 4 ayes, 2 excused (Burns, Weber)

6. NEXT MEETING

The next scheduled meeting, July 9, 2013, will need to be rescheduled to accommodate committee members. Board staff will coordinate with the members on a new date.

The meeting adjourned at 2:04 p.m.