

OREGON BOARD OF ACCOUNTANCY
CPE COMMITTEE MINUTES
September 10, 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
Michael Dunlap, CPA
Sally Jaeggli, CPA
Linda Weber, CPA

Staff Present

Heather Shepherd, Committee Coordinator
Kristen Adamson, Licensing Specialist

Board Liaison

Al Crackenberg, PA

Committee Members Excused

Rob Moody, CPA, Chair
Mark Neeley, CPA
Belinda Watters, CPA

Guests

Kara Lewis, OSCPA

1. CALL TO ORDER

The CPE Committee convened for a regularly scheduled meeting after notice on September 10, 2013. Rina Byrne, CPA, called the meeting to order and announced the meeting was being recorded at 1:33 p.m.

2. NEW BUSINESS

None

3. APPROVAL OF August 1, 2013 MINUTES

MOTION: Moved by Mr. Dunlap and carried to approve the CPE minutes of August 1, 2013 as presented.

VOTE: 3 ayes, 1 abstentions (Weber) 3 excused (Moody, Neeley, Watters)

4. REPORT ON BOARD ACTION

Al Crackenberg, Board Liaison, reported that the Board accepted the CPE Committee minutes and recommendations as presented during its August 12, 2013 meeting.

5. MUNICIPAL AUDITOR PROGRAM

A. New Applications

1. Jacob John Collier

The committee members concur that Jacob John Collier obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION: Moved by Ms. Jaeggli and carried to 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, 3 excused (Moody, Neeley, Watters)

2. Jeffrey M Johnson

The committee reviewed the courses submitted by Mr. Johnson and the supporting documents. The committee consensus was that the programs completed were very narrowly focused on the health care field, much of the course material was the same for all programs submitted, and the programs were not focused on auditing a municipality. The committee was also concerned that at least one program included the word "update" in the title but the documentation received from the firm indicated that the course material was basic or intermediate.

The committee requested Board staff to contact Mr. Johnson and ask him what type of work he would be doing in Oregon to help determine if a municipal auditor permit (license) is necessary. If Mr. Johnson is required to obtain the municipal auditor permit, the committee would like staff to direct him to the grid for assistance on the appropriate course work for each subject.

COMMITTEE RECOMMENDATION: Moved by Ms. Jaeggli to defer the application submitted by Mr. Johnson due to insufficient course work under Audits of State and Local Government, GAFR, GAGAS, and Single Audit Act and related.

VOTE: 4 ayes, 3 excused (Moody, Neeley, Watters)

3. John Richard La'Gere Sr

The committee members concur that Mr. La'Gere obtained sufficient CPE hours in the proper categories.

COMMITTEE RECOMMENDATION: Moved by Mr. Dunlap and carried to 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, 3 excused (Moody, Neeley, Watters)

B. Previously Deferred Applications

1. Rochelle A. Friend

Excerpt from CPE Committee of August 1, 2013

The committee reviewed the coursework submitted by Ms. Friend. The course taken to fulfill the state and local government requirement is more focused on the single audit.

COMMITTEE RECOMMENDATION: Moved by Ms. Jaeggli and carried to defer the application submitted by Ms. Friend due to a lack of hours in Audit of State and Local Government.

VOTE: 6 ayes, 1 excused (Weber)

The committee members concur that Ms. Friend obtained sufficient CPE hours in the proper categories with the submission of the additional course *Audits of State and Local Governmental Units*.

COMMITTEE RECOMMENDATION: Moved by Jaeggli and carried to 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, 3 excused (Moody, Neeley, Watters)

2. Emily A. Marshall Kragh

Excerpt from CPE Committee of August 1, 2013

The committee reviewed the courses submitted by Ms. Kragh and determined that the HUD audit course work does not cover the Yellow Book sufficiently enough to meet the GAGAS requirement.

COMMITTEE RECOMMENDATION: Moved by Mr. Moody and carried to defer the application submitted by Ms. Kragh due to a lack of hours in GAGAS.

VOTE: 5 ayes, 2 excused (Weber, Jaeggli)

The committee members concur that Ms. Kragh obtained sufficient CPE hours in the proper categories with the submission of the additional course *GAO Standards: Yellow Book*.

COMMITTEE RECOMMENDATION: Moved by Jaeggli and carried to 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, 3 excused (Moody, Neeley, Watters)

6. NEXT MEETING

The next scheduled meeting will be held November 12, 2013 by phone conference.

The meeting adjourned at 1:52 p.m.