



OREGON BOARD OF ACCOUNTANCY

CPE Committee

Minutes – November 26, 2013

Telephone Conference Call

Committee Members Present

Rina Byrne, CPA (*joined at approximately 1:28 p.m.*)

Michael Dunlap, CPA

Sally Jaeggli, CPA (*Vice-Chair*)

Rob Moody, CPA (*Chair*)

Mark Neeley, CPA

Belinda Watters, CPA

Linda Weber, CPA

Board Liaison

Al Crackenberg, PA

Staff Present

Martin Pittioni, *Executive Director*

Kristen Adamson, *Licensing Specialist*

Marika Garvey, *Committee Coordinator*

Guests

Kara Lewis, OSCP

1. CALL TO ORDER

Committee Chair, Rob Moody, called the telephone conference meeting to order at 1:01 p.m. Board members present: Neely, Moody, Jaeggli, Weber, Dunlap, and Watters. Delayed: Byrne.

2. APPROVAL OF MINUTES

A. September 10, 2013

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

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

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 October 20-21, 2013 meeting.

4. MUNICIPAL AUDITOR PROGRAM

A. New Applications

1. Tammy Laird

Jaeggli questioned the *PPC Guide to HUD Audits* being under GAGAS. Neeley agreed that it seemed pretty specific just to HUD audits, and was concerned whether it would cover all GAGAS rules, procedures, and standards. Moody agreed as well, but because the

2011 revision of the *Yellow Book* incorporates AICPA standards by reference, the common belief now is that any CPE that qualifies for audits of state and local government would also satisfy the *Yellow Book* requirement. Laird's eight hours could reasonably be split to four and four and meet the requirement. That coupled with all the other courses makes Moody feel that she's met the requirements.

COMMITTEE RECOMMENDATION: APPROVAL

Neeley moved to recommend Laird for approval.

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

B. Previously Deferred Applications

1. Jeffrey Johnson

Moody explained the importance of meeting the criteria to Johnson and why the Committee does what it does. He thanked Pittioni, Adamson, and Lewis for their patience and communications. After several conversations, Johnson now has met the requirements based on the same criteria explained above (Laird). Because Johnson took the GASB 34, that met the GAFR requirement. The OMB Circular A-133: Single Audit course met the single audit piece. With the Audits of State and Local Government Units course, Johnson split it four and six, but Moody split it four and four, to avoid debate over the other courses qualifying. He has met the four hours in each category if the allocations are adjusted for the state and local government.

COMMITTEE RECOMMENDATION: APPROVAL

Jaeggli moved to recommend Johnson for approval. Pittioni noted for the record that the staff protocol has been to issue a license when the Committee has a positive recommendation, and that the Board only ratifies the decision after the fact. He wants a really clear record going to the Board as to how the Committee felt each category criteria was met.

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

5. New Business

A. Committee Membership

Pittioni shared that the Committee members were allowed a maximum of three two-year terms. Neeley cannot renew past 12/31/13. Byrne can renew until 12/31/16. Moody, Jaeggli, and Weber can renew until 12/31/17. Watters and Dunlap have current terms ending on 12/31/14, and they are eligible to reappoint until 12/31/18. The Board works on recruitments and takes any recommendation that the Committee may have. Records of volunteers are being looked at, and the Board may consider some type of interim authority for the Board Chair to appoint as candidates are found, in order to populate committees as quickly as possible. There is also the option of asking members to continue serving until a replacement is found.

Committee members willing to renew: Jaeggli, Weber, and Moody. No recommendations for Neeley's replacement were made. Pittioni asked that he or Crackenberg be contacted if any suggestions came to them later.

B. 2014 Calendar

Moody will be teaching at a conference in Wilsonville on 01/28/14. The Committee agreed on rescheduling to Wednesday 01/29/14 at 1:30 p.m. The other dates work, except for 11/11/14, which is Veteran's Day. Tuesday 11/18/14 is a good replacement date for everyone. Adamson will send out a revised calendar to the group.

6. Adjourn

The meeting adjourned at 1:30 p.m.

The next scheduled meeting will be held January 29, 2014 by phone conference.