DISCIPLINARY ACTION REPORT
IN ALPHABETICAL ORDER BY LAST NAME

Board of Accountancy (January 1, 2011 – January 1, 2015)

The following is a complete listing of all final public disciplinary actions or actions in lieu of discipline taken by the Board since 2010 and through January 1, 2015. This information is provided in accordance with the public records law, ORS 192.420 and ORS 676.175(3). If you require the full text of the Disciplinary Action, please refer to the last page of this report for contact information.

ACARREGUI, Christopher (#6048), Acarregui Accountancy PC (#2316) **CASE #10-130CNK**
Settlement Agreement and Stipulated Final Order of Revocation *(October 20, 2014)*

In case #10-130CNK, the Board approved and adopted a settlement agreement which revokes Respondent's CPA certificate and permit, assesses civil penalties due to multiple rule violations, and terminates the Acarregui Accountancy PC registration.

In lieu of summarizing the contents of the settlement agreement, the full record of the document can be accessed here: LINK

ADAMS, Alan H. Jr. (#2788) **CASE #11-050NK**
Settlement Agreement and Stipulated Final Order (Suspension, Civil Penalty) *(October 20, 2014)*

In case #11-050NK, the Board finds and Respondent admits to three violations as follows:

1. Violation of OAR 801-030-0020(1), Professional Misconduct for Respondent's failure to repay any portion of the Remtech debt he guaranteed, causing Orkney to file a lawsuit to obtain a court order to obtain payment.

2. Violation of OAR 801-030-0020(1), Professional Misconduct for Respondent's misrepresentation of the value of Remtech's assets to Commercial Bank, causing the jury to find a Fraud Claim; and

3. Violation of OAR 801-030-0020(8), Business Transactions with Clients (2005 Version) for Respondent's failure to provide to Patrick Garrett full disclosure of their differing interests, in writing, prior to the time the business transaction to purchase Remtech was accepted.

The Order provided for suspension of Respondent's license for six months beginning November 1, 2014, and assessed a $4,000 civil penalty for each of the three violations ($$12,000 total). Conditional upon full compliance with the Order, the Board agreed to suspend collection of its costs of investigation ($3,500), and based on the exigent financial circumstances of Respondent suspended $9,500 of the civil penalties assessed. Respondent agreed to a payment plan for the remaining $2,500 civil penalty and other conditions as specified in the Order.

ALISON LLC (non-registered firm) **CASE #11-059NK**
Settlement Agreement and Stipulated Final Order (Civil Penalty) *(February 5, 2013)*

In case #11-059NK, the Board finds and Respondent admits the website for Alison LLC advertised that it offered public accounting services that included accounting and tax services. Under "Tax Services", Respondent's website affirmatively represented that "our CPAs provide in-depth tax services." Respondent's website also

represented that Alison LLC had CPAs on staff that could provide clients with profit and loss statements, balance sheets, and other custom financial reports.

The Order provided and Respondent agreed to pay a civil penalty of $500 for violation of ORS 673.320(4), Use of the CPA designation without the required firm registration.

ALYATEEM, Jiryis (#11586) **CASE #12-044NK**
Settlement Agreement and Stipulated Final Order *(July 22, 2013)*
(Resignation of License in Lieu of Revocation, Civil Penalty)

In case #12-044NK, the Board found that Respondent obtained Oregon CPA license #11586 in 2006 when he knew he did not meet the minimum qualifications for licensure and that all or part of the information provided with his application was false.

The Order provided and Respondent agreed to resign his license in lieu of revocation, and to a civil penalty of $12,500, which is permanently stayed pending compliance with the Order. Respondent stipulates that he committed the following violations: OAR 801-030-0020(1), Professional misconduct, for knowingly submitting an Oregon Application for Issuance of a CPA Certificate and Permit to Practice Public Accountancy that contained false information; OAR 801-030-0020(1), Professional misconduct, for knowingly signing a Certificate of Experience as true and correct for an applicant applying for licensure in the State of Colorado, when he knew the information to be false; OAR 801-050-0020 Peer Review Enrollment and Participation in Peer Review, for failing to enroll US Tax Services (Firm # 2149) in a peer review program.

BACH, Lincoln (#8825) **CASE #12-061NK**
Settlement Agreement and Stipulated Final Order (Civil Penalty) *(May 6, 2013)*

In case #12-061NK, the Board found that Respondent used the CPA designation in a biography published on his employer's company website, without specifying that license was in Inactive Status.

The Order provided and Respondent agreed to a $200 civil penalty for a violation of ORS 673.320(3), Use of the title or designation Certified Public Accountant.

BENNETT, Robert W. (#5732) **CASE #10-082CNK**
Stipulation and Order (Civil Penalty) *(May 23, 2011)*

In case #10-082CNK, the Board finds and Respondent admits that his client was informed by the Internal Revenue Services (IRS) that their 2007 tax returns were selected for audit by the Internal Revenue Service (IRS) in 2009. Client met with the IRS auditor and it was concluded that client must pay additional taxes, including interest and penalties. Client contacted Respondent about the audit results and to seek assistance with the auditor's findings. Respondent agreed to contact the IRS agent. Client attempted to contact Respondent on several occasions. Respondent did not timely communicate with the client. The Order provided and Respondent agreed to pay civil penalties of $1,500 for violations of OAR 801-030-0010(1)(b), Due professional care.

BERNARDS, Francis J. (#2748) **CASE #11-010CNK**
Settlement Agreement and Stipulated Final Order (Civil Penalty) *(May 5, 2014)*

In case #11-010CNK the Board finds and Respondent agrees to one (1) violation of OAR 801-030-0005(2) – Integrity and Objectivity, for failure to properly disclose conflicts of interest between clients. The Order provided and Respondent agreed to pay a civil penalty of $2,500 for the above violation.

BISHOP, Brian (#5381) **CASE #11-006CDC**
Stipulation and Order (Civil Penalty) *(May 21, 2012)*

In case #11-006CDC, the Board finds and Respondent admits that while he was providing contractual accounting services to a company, he failed to timely submit and accurately record invoices for his professional fees causing the client's financial records to be inaccurate or misstated. The Order provided and Respondent agreed to a pay civil penalty of $1,000 for violation of OAR 801-030-0010(1)(b), Due professional care.

BURROUGHS, Gary (#2653) **CASE #12-055NK**
Settlement Agreement and Stipulated Final Order *(July 23, 2013)*
(Resignation of License, Civil Penalty)

In case #12-055NK, the Respondent negotiated the electronic version of checks from a client without the client's knowledge or consent, and failed to return an unearned retainer upon request.

Respondent stipulated to two violations of OAR 801-030-0020(1) – Professional Misconduct, and agreed to resign his license, and to other conditions including return of the retainer to the client, and to a $5,000 civil penalty, $2,500 of which will be permanently stayed pending compliance with the Order.

CAMPBELL, Robert (#2436) / Robert A. Campbell CPA PC (#539) **CASE #11-007CNK**
Stipulation and Order (Civil Penalty) *(August 6, 2012)*

In case #11-007CNK, the Board finds and Respondent admits he entered into an agreement, by signing an engagement letter, to have a peer review of his firm. After the peer review was completed and submitted to the OSCPA, a fee dispute arose between the Respondent and the peer reviewer. Respondent failed to make timely payment for the peer review in accordance with the engagement letter.

The Order provided and the Respondent agreed to pay a civil penalty of $1,500 for violation of OAR 801-030-0020(1), Professional misconduct, for failure to timely pay the peer reviewer in accordance with the terms of the engagement letter.

CUMMINGS, Kyle D. (#7276) Case #12-020
Settlement Agreement and Stipulated Final Order Of Disciplinary Action (December 15, 2014)

In case 12-020, The Board finds and Respondent admits that he violated OAR 801-030-0020(1) Professional Misconduct, when:

1. Respondent knew or should have known that Summit exchange funds loaned to Inland was contrary to the terms of the exchange contracts because Inland was not a financial institution.

2. Respondent failed to research or independently evaluate information disclosed to him in the October 2006 memorandum from Summit's in-house counsel, Lane Lyons. Instead, Respondent chose to rely upon the Owners' statements without further due diligence.

3. Respondent drafted the "Summit Investment Policy" as he did, by providing misleading information about the security and safe keeping of the exchange funds to Summit customers, employees and owners of Summit branch offices. The Summit Investment Policy did not disclose that Summit exchange funds were not uniformly held in financial institutions.

4. Respondent continued to participate in the Culver Crossing LLC investment opportunity even after he learned that Culver Crossing LLC was also funded by Summit exchange funds, which should have been deposited in financial institutions. Respondent failed to recognize that comingling his personal funds with loans made from Summit exchange funds to Inland for Culver Crossing was contrary to the rules governing the practice of public accountancy, created conflicting or differing interests, and could give rise to criminal or civil liability. Respondent failed to advise other Summit employees that their investment in Culver Crossing LLC was improperly comingled with Summit exchange funds and that these Summit customer exchange funds had been improperly invested. Nor did he inform Summit employees investing in Culver Crossing LLC that Summit's in-house counsel had opined in writing that Summit loans to Inland could constitute fraud.

As part of the settlement agreement, Respondent agreed to pay a $5,000 civil penalty for violating OAR 801-030-0020(1) Professional Misconduct, and to completion of 10 hours of disciplinary CPE in courses that include consideration of Generally Accepted Accounting Principles (GAAP) as it relates to professional judgment and/or professional skepticism. Board and Respondent agreed to a payment plan of $500/month to satisfy the civil penalty assessed.

DANIEL, Mary Ann (unlicensed in Oregon) **CASE #12-068NK**
Settlement Agreement and Stipulated Final Order (Civil Penalty) *(May 6, 2013)*

In case #12-068NK, the Board found that Respondent used the CPA designation on a resume for a job opening in Oregon, without specifying that she held a license in Retired Status from the State of Nevada.

The Order provided and Respondent agreed to a $500 civil penalty for a violation of ORS 673.320(3), Use of the title or designation Certified Public Accountant.

DIMONE, Debra A. Randall (#6046) **CASE #12-074NK**
Stipulation and Final Order (Civil Penalty) *(May 5, 2014)*

In case #12-074CNK the Board finds and Respondent agrees to one violation of OAR 801-030-0015(1)(a)(A) – Confidential Client Information, for failure to safeguard client information obtained from a client. The Order provided and Respondent agreed to pay a civil penalty of $300.

DODGE, Keith (#9901) **CASE #10-055CNK**
Stipulation and Order (Civil Penalty) *(February 7, 2011)*

In case #10-055CNK, the Board finds and Respondent admits that Respondent's former employee requested that Respondent complete a verification of work experience form required for licensing with the Oregon Board of Tax Practitioners. Respondent indicated that he would complete the verification of work experience form if the employee signed a "Covenant not to Compete".

The Order provided and Respondent agreed to pay a civil penalty of $1,500 for violation of OAR 801-030-0020(1), Professional misconduct.

DOMAN, Earl (#1555) / Earl A. Doman CPA PC (#136) **CASE #11-052NK**
Stipulation and Order (Civil Penalties) *(August 12, 2013)*

In case #11-052NK, the Board found the Respondent in violation of the following rules and regulations in connection with preparing a tax return:

1. OAR 801-030-0010(1)(a), Professional Competence, for preparing tax returns that disregarded IRS Code Sections, Circular 230, and Oregon Administrative Rules.

2. OAR 801-030-0010(1)(b), Due Professional Care, for failing to advise a client corporation of its obligation to pay salaries of officers, payroll tax liabilities, and to file year-end reporting W-2s and Form 1099.

3. OAR 801-030-0020(1), Professional Misconduct, for knowingly filing tax returns with false information.

4. OAR 801-030-0020(7)(b)(A), Respond fully and truthfully to inquiries from and comply with all Board requests.

Respondent admitted to the first three of the above violations, and the Order provided and Respondent agreed to pay civil penalty of $4,500, $1,500 each of those three violations.

DONACA, Richard W. (#1824) / Richard W. Donaca CPA (firm #1471) **CASE #10-091CNK**
Stipulation of Restricted License *(May 5, 2014)*

In case #10-091CNK the Board finds and Respondent agrees that he violated the terms of an Interim Stipulation and Order (Interim Order) issued by the Board on December 13, 2011.

The Interim Order was issued after the Board found that Respondent was in violation of OAR 801-030-0010(2) Auditing Standards regarding Respondent's audit of the Sisters Park and Recreation District (SPRD), a municipality, for the period July 1, 2008 through June 30, 2009, engaging in conduct that violated Statements on Auditing Standards (specifically SAS 85 and 103). The interim Order provided that if Respondent intended to continue to perform municipal audits, attestation or compilation services in 2012, he must undergo and be subject to five (5) pre-issuance reviews; that the Board must approve the individual designated to perform the pre-issuance reviews; and that the pre-issuance review reports must be submitted to the Board no later than April 1, 2013. Subsequently the Respondent selected and the Board approved Harry Bose to perform the pre-issuance reviews.

The Board finds and Respondent agrees that Respondent violated OAR 801-030-0020(1) when Respondent failed to comply with the terms of the Interim Order when he provided the Board with a pre-issuance report on only three of the selected five engagements by the required April 1, 2013 deadline, and failed to resolve the findings and issues reported by Bose in his pre-issuance reviews, in violation of OAR 801-030-0010(2), Auditing Standards. The Board issued a Cease and Desist Order on August 12, 2013, barring Respondents from providing attestation services or compilation services as those terms are defined in OAR 801-005-0010(4) and 801-005-0010(14) respectively, based upon those violations.

In the final settlement in this matter, the Board and Respondent agreed that the appropriate sanction for the above conduct was a restriction of Respondent's license in that Respondent shall not perform or offer to perform attestation services or compilation services as those terms are defined in OAR 801-005-0010(4) and OAR 801-005-0010(14) respectively, or issue any reports thereon or relating to any such services, whether for compensation or otherwise. Respondent shall be subject to the limitations of the Restricted License unless and until all restrictions have been removed by the Board or he has applied for and been approved to carry and use the designation "CPA Retired" as contemplated by ORS 673.150(6) and OAR 801-005-0010(45), at which time he shall be subject to all statutes, rules and orders relating to retired licensees.

DONELLAN, Cathleen J. (#6938) and Syldon, Inc. (#1569) **CASE #13-038**
Stipulation and Order (Civil Penalty and Continuing Professional Education) *(August 11, 2014)*

In case #13-038, the Board finds and Respondent admits that after she was informed that Husband and Wife (Clients) had filed for divorce, she continued to provide public accounting services to Clients without obtaining conflict of interest waivers from Clients until Husband terminated Respondent's services. The Board found and Respondent agreed that this conduct constituted a violation of OAR 801-030-0005(2)(a), Integrity and objectivity, for failure to disclose to Clients that she had a conflict of interest, and for continuing to provide public accounting services to clients without obtaining a conflict of interest waiver from Clients.

The Order provided and Respondent agreed to pay a $500 civil penalty for the violation, and agreed to complete six (6) hours of CPE in Ethics that includes subjects related to Integrity and Objectivity and/or Conflicts of Interest, in addition to any CPE required for licensure renewal. As part of the settlement, the Order provided that the Board waived assessment of its investigation costs.

DOORN, Edd (#3466) **CASE #09-046CNK**
Stipulation and Order (Civil Penalties and Voluntary License Resignation) *(August 15, 2011)*

In case #09-046CNK, the Board finds and Respondent admits that he borrowed, but did not repay, at least $61,000 from his client between the years 1992 and 1999. In 2004, Respondent informed client that the house he was renting was available for purchase from the owner, who was also a client. Respondent failed to disclose to client that the loans and real estate transactions between himself and client created differing and potentially conflicting interests.

The Order provided and Respondent agreed to voluntarily resign his license, sell his professional accounting firm and pay $15,000 in civil penalties for violations of OAR 801-030-0005(2), Integrity and Objectivity; OAR 801-030-0020(8), Business transactions with clients; and OAR 801-030-0020(1)(a) and (b), Professional misconduct.

DOUGLASS & COMPANY PC (firm #734) **CASE #10-084AHS**
Stipulation and Order *(August 15, 2011)*
(Civil Penalty, CPE, Restricted License, Pre-Issuance Reviews)

In case #10-084AHS the Board finds and Respondent agrees that the firm failed to submit evidence to the Board of the most recent System Review Acceptance letter(s) or Engagement Review Acceptance letter(s) received from the Peer Review Program Sponsor as requested by the Board.

The Order assesses civil penalties as follows: $100 for violating OAR 801-030-0020(7) – Failure to respond to a written Board request within 21 days; $2,500 for violating OAR 801-050-0040(2) – Failure to submit a copy of the most recent Systems Review Acceptance letters or Engagement Review Acceptance letters within 45 days of receipt or with submission of firm renewal application, whichever occurs first.

FEIGNER, Nicholas (unlicensed individual) **CASE #12-015NK**
Default Final Order (Civil Penalty + Costs) (June 26, 2013)

In case #12-015NK, the Board finds that Respondent used the title or designation “Public Accountant” in an unregistered business organization, “Nicholas Feigner Public Accountants”.

The Order assessed a $5,000 civil penalty and partial agency costs of $2.63.63, for violation of ORS 673.320(5) and (6), use of the title or designation “Public Accountant” by an unregistered business organization.

FIREBAUGH, Robert (#12617) **CASE #11-038CNK**
Stipulation and Order (Revocation of License) *(August 6, 2012)*

On June 28, 2011, Deputy Prosecuting Attorney, James E. David, filed an Information in the Superior Court of the State of Washington, in and for the County of Clark, in which included monetary and identity theft in the first degree.

In case #11-038CNK, the Board finds and Respondent admits that he entered into a confession of judgment in a lawsuit that was filed against him by his former employer. The Order provided and Respondent agreed to revocation of license #12617, effective August 6, 2012.

GARCHAR, J. Michael (#4835) **CASE #11-029CNK**
Stipulation and Order (Civil Penalty) (*May 21, 2012)*

In case #11-029CNK, the Board finds and Respondent admits that he did not contact his client to inquire, discuss, or inform the client that, in his opinion, amounts the client listed as spousal support were not eligible to be deducted, and were not deducted as such, in accordance with Code Section 71 on clients 2009 and 2010 tax returns.

The Order provided and Respondent agreed to pay a civil penalty of $500 for violation of OAR 801-030-0010(1)(b), Due professional care.

GLEASON, Tonja (#11308) **CASE #13-015**
Final Order by Default (Revocation, Civil Penalties, and Costs) *(January 29, 2014)*

In case #13-015 the Board finds that the Respondent: used the CPA designation on an internet profile and in her email signature lines after her license to practice as a CPA had lapsed; represented to the Board on her renewal application that she had timely completed CPE coursework that in fact not completed; and submitted multiple false or altered CPE certificates of completion for courses she had in fact not completed.

The Order provided sanctions as follows: license revocation; assessed civil penalties as follows: $5,000 for violating ORS 673.320(3) – Use of the CPA designation, $5,000 for violating OAR 801-030-0005(2) – Integrity and objectivity, and $5,000 for violating OAR 801-030-0020(1) – Professional misconduct; recovery of partial Board costs associated with the action in the amount of $159.00.

GOODMAN, W. Howard (#7979) **CASE #13-012**
Stipulation and Order (Civil Penalty and Continuing Professional Education) *(October 20, 2014)*

In case #13-012 the Board finds and the Respondent admits violation of the following:

1. ORS 673.320 use of term certified public accountant, for issuing 122 Oregon state tax returns between the dates of July 1, 2009 to April 18, 2014 under Respondent Goodman's inactive or lapsed CPA license.

2. OAR 801-030-0010 (4) Tax standards, for preparing a tax return for divorced clients without providing informed consent or the clients' written waiver of conflict of interest.

3. OAR 801-030-0020 (1) Professional misconduct, for misrepresenting to the Board how recently Respondent Goodman had prepared tax returns for a client.

The settlement terms reflected in the Order provided that a civil penalty of $12,200 is appropriate for 122 violations of ORS 673.320(3) use of terms certified public accountant, public accountant, C.P.A. or P.A; a civil penalty of $2,000 is appropriate for 1 violation of OAR 801-030-0010 (4) Tax standards; and that a civil penalty of $2,000 is appropriate for 1 violation of OAR 801-030-0020 (1) Professional misconduct. As part of the settlement the Order stayed assessment of $9,000 of the assessed civil penalties conditional upon Respondent's compliance with the Order, and established a payment plan for the remaining $7,200 in civil penalties.

GRABLE, William (#8612) / William T. Grable, CPA PC (firm #1028) **CASE #10-048CNK**
Stipulation and Order *(March 16, 2011)*

In case #10-048CNK, the Board finds and Respondent admits that he failed to timely participate in a peer review program for the period ending June 30, 2007. Upon notification that the Board opened this case, Respondent immediately enrolled in a peer review program and completed the peer review process.

The Order provided and Respondent agreed to no monetary or other disciplinary action for the violation of OAR 801-050-0020, Failure to enroll in a peer review program.

GRAY, Todd (unlicensed individual) **CASE #10-081CNK**
Stipulation and Cease and Desist Order (Civil Penalty) *(February 7, 2011)*

In case #10-081CNK, the Board finds and Respondent admits that he represented to an employer that he was a CPA and used the abbreviation "CPA" in email messages. Respondent has never held a Certified Public Accountant certificate and permit in Oregon or any other state.

The Order provided and Respondent agreed to cease and desist from using the CPA designation and to pay a civil penalty of $5,000 for violations of ORS 673.320(3), Use of the CPA title or designation without holding a valid certificate or permit in Oregon.

GUERBER-SANTANA, Kimberly S. (#9731) **CASE #13-037**
Stipulation and Final Order (Civil Penalty) *(May 5, 2014)*

In case #13-037 the Board finds and Respondent agrees to one violation of ORS 673.320(3) Use of the title CPA, for failing to remove her CPA designation from her LinkedIn profile after her license lapsed. Respondent corrected her LinkedIn profile and agreed to pay a civil penalty of $200.

GUY, Kent D. (#12124) **CASE #12-005NK**
Settlement Agreement and Stipulated Final Order *(February 5, 2013)*
(Civil Penalties, Continuing Professional Education, Mentoring, Counseling)

In case #12-005NK, the Board finds and Respondent admits that he was an employee of Alison & Hill Tax Services and/or Alison Tax Services (Alison), as a staff accountant, from July 15, 2010 to December 23, 2011. In December of 2011 Respondent's employment with Alison was terminated.

On December 28, 2011, when Alison employees were preparing to mail personal income tax organizers to the firm's clients, it was discovered that client contact information appeared to be incorrect. Alison employees conducted a review and discovered that, between December 13, 2011 and December 15, 2011, Respondent had, on multiple occasions, corrupted the mailing address and phone contact information of about 229 of Alison's tax clients.

The Order provided and Respondent agreed to the assessment of civil penalties in the total amount of $10,000 (stayed), to participate in monthly meetings with an approved mentoring group for a period of 12 months, monthly meetings with an approved counselor for a period of twelve months, and completion of an additional 20 hours of continuing professional education for violation of OAR 801-030-0005(2)(c), Use of confidential client information in a manner that was adverse to the interest of his employer; and violation of OAR 801-030-0020(1)(a) and (b), Conduct that would cause a reasonable person to have substantial doubts about Respondent's honesty, fairness, respect for the rights of his employer, and for the laws of the state and the Nation.

HAGERMAN, Kurt (#4291) / Kurt L. Hagerman CPA Pc (#798) **CASE #12-065NK**
Settlement Agreement and Stipulated Final Order of Disciplinary Resignation *(February 10, 2014)*
(License Revocation by Disciplinary Resignation, Civil Penalties)

In case #12-065NK, the Board finds that the Respondent committed multiple violations, including:

1. OAR 801-030-0020(1) - Professional Misconduct, for creating a set of accounting records and tax returns expressly for the purpose of the Board investigation with the intent to mislead the Board

2. OAR 801-030-0020(1) - Professional Misconduct, for recording loan payments as a reduction in income (11 instances), underreporting deposits (2 instances), and not recording CPA firm deposits as income in his CPA firm or any other entity (7 instances)

3. OAR 801-030-0020(1) - Professional Misconduct, for facilitating false charitable contributions in connection with contributors designating donations for relatives through and organization called Love They Neighbor

4. OAR 801-030-0020(7)(b)(B) - Board Communications and Investigations, for failure to cooperate with a Board investigation

5. OAR 801-030-0020(7)(b)(B) - Board Communications and Investigations, for demonstrating a lack of truthfulness to Board inquiries

6. OAR 801-030-0020(7)(c)(B) – Conduct that Hindered or Obstructed a Board Investigation, for providing the Board with false and misleading information

7. OAR 801-030-0020(8) – Business Transactions with Clients, for failing to provide his clients with a written disclosure of their differing interests when he entered into loan transactions with these clients.

The Settlement Agreement and Stipulated Final Order (Order) provided and Respondent agreed to license revocation by disciplinary resignation, $65,000 of civil penalties (stayed upon compliance with the terms and conditions of the Order).

HART, Cherina D. (#9527) / Cherina DK Hart CPA (firm #1680) CASES #12-063NK and #13-053
Stipulation and Order (Civil Penalties, CPE, Mentoring and Pre-Issuance Review) *(June 2, 2014)*

In cases #12-063NK and 13-053, the Board finds and Respondent agrees for purposes of this regulatory action, that the Respondent violated:

1. OAR 801-030-0005(2)(a), Integrity and objectivity, with respect to conduct in her tax practice, by failing to disclose differing interests, failing to obtain a signed conflict of interest waiver, and relying upon information supplied by a client without further inquiry or documentation when it was Respondent's practice to require clients to provide such further information and documentation.

2. OAR 801-010-0345(2)(b), Requirements to register a firm when Respondent did not renew the registration for Cherina DK Hart CPA while providing attest and compilation services during the year 2010 and January to September 2011.

3. OAR 801-030-0010(1), Professional Competence, as it relates to knowing and understanding Administrative Laws and Rules that apply to the practice of public accountancy, in particular peer review rules and regulations.

4. OAR 801-030-0020(1), Professional Misconduct when Respondent submitted false or misleading information to the Board on applications indicating that the firm was enrolled in a peer review program when it was not, or indicating that the firm was not required to be enrolled in a peer review program when it was.
5. OAR 801-050-0020, Peer Review Enrollment and Participation in Peer review Program, while providing attest and compilation services and issuing reports thereon, beginning in 2003 through December 6, 2013.

The Board finds and Respondent agreed to resolve the matter by assessment of a $2,500 Civil Penalty, permanently suspended by the Board as long as Respondent complies with the terms of the Order. Respondent further agreed to completion of thirty-six (36) hours of continuing professional education (CPE), including eighteen (18) hours of CPE in technical subjects related to Respondents accounting practice of taxation, sixteen (16) hours of CPE in technical subjects related to Respondent's accounting practice of attestation and compilation services, and two (2) hours of CPE in Ethics that are specific to Oregon Administrative Laws and

Rules. Respondent is also subject to a pre-issuance review of the first review engagement and the first compilation engagement scheduled subsequent to the peer review completed on or about January 31, 2014; the Order provides for specific procedures to be included in the pre-issuance review, and that the reviewer's reports must be submitted to the Board within 30 days of completion. In addition, the Respondent shall participate in a Board approved mentoring program for at least 12 months.

HENICK, Martin (#4407) **CASE #10-109CNK**
Stipulation and Order (Civil Penalty) *(August 15, 2011)*

In case #10-109CNK, the Board finds and Respondent admits that he prepared and e-filed Client's business tax return with the Internal Revenue Service before client examined and approved the tax return, and before the client signed Form 8879-C. The IRS e-filer rules, described in IRS publication 3112, indicate that an Authorized IRS e-filer can only file a tax return after the taxpayer examines and authorizes the filing of the return via IRS e-file. Authorization is indicated by a signature on Form 8879-C.

The Order provided and Respondent agreed to pay a civil penalty of $250 for violation of OAR 801-030-0010(1)(b), Due professional care.

HODGES JR, Sidney C. (#5572) **CASE #12-028NK**
Settlement Agreement and Stipulated Final Order *(July 22, 2013)*
(Resignation of License in Lieu of Revocation, Civil Penalty)

In case #12-028NK, the Board found that Respondent operated as a CPA while permit # 5572 was in lapsed status from: July 1, 2010 to March 12, 2012, and July 1, 2012 to August 23, 2013.

The Order provided and Respondent agreed to resign his license in lieu of revocation, and pay a total of $10,000 in civil penalties as follows: $2,000 each for three violations of ORS 673.320(3), Use of the CPA title or designation and engaging in the practice of public accountancy when he did not hold a valid certificate or permit in Oregon; $2,000 for holding himself out as a member of a properly registered CPA firm and otherwise causing the firm to be in violation of ORS 673.160 and the Administrative Rules which govern firm registration and operation; and $2,000 for falsely representing to the Board that he was on personal leave from June 2010 to December 2011, in violation of OAR 801-030-0020(1), Professional misconduct.

The Board acted on the companion case 13-008 Hodges & Hart LLC (now Prior + Hart LLC) on August 12, 2013.

HODGES AND HART LLC (Now Prior + Hart LLC) (firm #873) **CASE #13-008**
Settlement Agreement and Stipulated Final Order (*August 12, 2013)*
(Civil Penalty and Continuing Professional Education)

In case #13-008, the Board finds that Respondent operated during two separate times when the majority ownership of the business organization was not held by persons who held an active permit to practice, that Respondent misrepresented Mr. Hodges' licensing status on the 2012-2013 Firm Renewal Application, and that

Respondent provided false or misleading communications to public in describing Mr. Hodges as an active CPA on letterhead and on the firm's website while in fact Mr. Hodge's license was in lapsed status.

The Order provided and Respondent agreed to a civil penalty of $2,000, and owners Anne Prior and Jeffrey Hart shall each complete 8 hours of CPE in ethics for violation of two violations of ORS 673.160(5)(a)(A) - Firm ownership, one violation of OAR 801-030-0020(1) - Professional misconduct, and one violation of OAR 801-030-0020(4) - Public communications.

Note: The Board acted on July 22, 2013, in the companion case 12-028NK Sidney C. Hodges Jr. (#5572) (Resignation of License in Lieu of Revocation, Civil Penalty).

HOOFF, M. David (#2138) **CASE #13-003**
Stipulation and Final Order (Civil Penalty) *(May 5, 2014)*

In case #13-003 the Board finds and Respondent agrees to one violation of ORS 673.320(3) Use of the title CPA, for using the title CPA on his employer's web site without indicating that his CPA permit was inactive. Respondent agreed to pay a civil penalty of $200.

KELLER, Bob (#5010) **CASE #09-069CNK**
Stipulation and Order (Civil Penalty) *(May 23, 2011)*

In case #09-069CNK, the Board finds and Respondent admits that he directed client's bookkeeper, for client's S-Corporation, to convert the bookkeeping records to QuickBooks. Respondent did not review the converted records and did not know that some of the QuickBooks beginning balances were incorrect. The result was that the S-Corporation's incorrect financial information was reported on the client's personal tax returns. The same client owned another business reportable on Schedule-C. Respondent did not verify that income reported on Form's 1099 matched the income reported on the Schedule-C.

The Order provided and Respondent agreed to pay a civil penalty of $3,500 for violations of OAR 801-030-0010(1)(b), Due professional care.

KENOTE, John Paul (#3664) and J. Paul Kenote CPA PC (#732) **CASE #11-062NK**
Settlement Agreement and Stipulated Final Order (Civil Penalties, CPE) *(February 10, 2014)*

In case #10-129CNK, the Board finds that Respondent committed the following violations:

1. OAR 801-030-0005(2) – Integrity and Objectivity due to Respondents' reliance on a non-independent opinion to evaluate the validity of a tax strategy for a client, and failure to recommend to the client to obtain independent professional advice on the tax strategy from a source that would not receive a commission for recommending the tax strategy.

2. OAR 801-030-0005(3) – Commissions and Referral Fees, for failure to disclose to the client in writing that Respondents had or would receive a commission for recommending the tax strategy.

3. OAR 801-030-0010(1)(b) – Due Professional Care, when Respondents without further research or consultation with independent legal counsel took a deduction on a client's tax return after the form of the tax strategy had been challenged by the Internal Revenue Service.

The Order provided and Respondent agreed to $8,000 in civil penalties as follows: $3,000 for violation of OAR 80-030-0005(2), $2,500 for violation of OAR 801-030-0005(3), and $2,500 for violation of 801-030-0010(1)(b); and 16 hours of CPE in Tax and the receipt of commissions or referral fees.

Klinger, David B, (#4293) and David B. Klinger CPA PC (#1405) **CASE #12-073**
Settlement Agreement and Stipulated Final Order (Civil Penalty, CPE) *(August 11, 2014)*

In case #12-073, the Board finds and Respondents admit the following:

1. Licensee entered into two (2) business transactions with Client and failed to provide Client with a full written disclosure of the differing interests of these transactions and Licensee failed to receive Client's consent in writing to the transaction after receiving full written disclosure of the differing interests from the licensee. Licensee failed to provide the written disclosure and failed to receive Client's written consent prior to the time the business transaction is accepted, in violation of OAR 801-030-0020(8);

2. Respondents provided Client compilations not in compliance with SSARS No.19, in violation of OAR 801-030-0010(5);

3. Respondents issued compilations without being enrolled in Peer Review, in violation of OAR 801-050-0020(1).

The Order provided and Respondents agreed to pay a civil penalty of $2,500 for the above conduct, and to completion of 20 hours of disciplinary CPE, including 16 hours of technical CPE, and 4 hours of CPE in ethics. The Board agreed to suspend collection of $2,000 of the assessed civil penalties conditional upon Respondents' compliance with specified terms of the Order, including but not limited to enrollment in an approved peer review program within 10 days from the date of the Order, and a time schedule of compliance with the disciplinary CPE.

MacBRYDE, Michael (California CPA, Oregon municipal license #1494) **CASE #11-018CNK**
Stipulation and Order (Civil Penalty) *(October 3, 2011)*

In case #11-018CNK, the Board finds and Respondent admits he issued a municipal audit report before he was admitted to the Oregon Municipal Roster.

The Order provided and Respondent agreed to pay a civil penalty of $1,500 for violation of OAR 801-020-0620(5), the requirement to be admitted to the Municipal Roster when bidding, contracting, or otherwise offering to issue or issuing an audit, under ORS 297.405 to ORS 297.555.

MacGLASHAN, Susan (#6110) **CASE #11-016CNK**
Stipulation and Order (Civil Penalty) *(August 15, 2011)*

In case #11-016CNK, the Board finds and Respondent admits that she used the CPA designation on work related correspondence while holding an inactive permit.

The Order provided and Respondent agreed to pay a civil penalty of $100 for violation of ORS 673.320(3), Use of the CPA designation without an active license.

MERCER, Gary (# 3372) **CASE #11-014CNK**
Stipulation and Order (Civil Penalties) *(August 6, 2012)*

In case #11-014CNK, the Board finds and Respondent admits that, on January 13, 2011, he sold his accounting practice and transferred his client files to another CPA, without obtaining the prior written consent of his clients.

The Order provided and Respondent agreed to pay civil penalties of $500 for violation of OAR 801-030-0015(1)(a)(A), Confidential client information; and violation of OAR 801-030-0015(2)(d)(A), Custody and disposition of working papers.

MYERS, Doug R. (unlicensed individual) **CASE #12-022NK**
Final Order by Default (Civil Penalty + Costs) *(December 3, 2013)*

In case #12-022NK, the Board finds that Respondent represented himself as a licensed CPA when in fact he did not hold a license in Oregon or any jurisdiction.

The Order assessed a $5,000 civil penalty and partial agency costs of $270.30 for violating ORS 673.320(3), Falsely using the CPE designation.

NEASE, Michael (#5941)/Michael G. Nease CPA PC (firm #682) **CASE #11-009CNK**
Stipulation and Order (License Revocation and Firm termination) *(May 23, 2011)*

On March 18, 2011, Lane County Assistant District Attorney filed Information #201106281 in the Circuit Court of the State of Oregon for Lane County accusing Nease of three counts of aggravated theft in the first degree, class B felonies.

In case #11-009CNK, the Board finds and Respondent admits that he used employer funds to make unauthorized payments on his personal credit cards in an amount that does not exceed $107,500.

The Order provided and Respondent agreed to revocation of Mr. Nease's license #5941 and termination of firm #682 for 3 violations of OAR 801-030-0020(1), Professional misconduct.

NEUMAN, Mark A. (#6260) / Summit Group, LLC (firm #2145) **CASE #09-009CNK**
Stipulation and Final Order of Disciplinary Resignation *(January 10, 2014)*
(License Revocation by Stipulated Resignation, Civil Penalties)

In case #09-009CNK the Board finds and Respondent agrees to at least twenty (20) violations of OAR 801-030-0020(1) – Professional Misconduct, for failure to comply with the terms of the Summit 1031 Exchange Contract when the Respondent loaned Summit client funds to Inlands Capital corporation, a corporation owned at least in part by Respondents. Such loans are defined in federal criminal law as money laundering.

The Respondent was found guilty by a jury in federal criminal court of conspiracy to commit wire fraud and conspiracy to commit money laundering in an effort to defraud customer of Summit 1031 Exchange and/or Summit Accommodators, Inc. and sentenced to 78 months of imprisonment scheduled to begin on February 24, 2014

The Order provided and Respondent agreed to license revocation by resignation, $25,000 of civil penalties (stayed upon compliance with the terms and conditions of the Order). This Order also merges the Interim Stipulation and Order adopted by the Board on February 6, 2012 into the Order.

O'DONNELL, Matthew (#7372) **CASE #12-035NK**
Stipulation and Order (Civil Penalties and Cost Recovery) *(December 17, 2012)*

In case #12-035NK, the Board finds and Respondent admits that he submitted false information on a firm renewal application. The firm renewal application indicated that, in addition to Respondent, Respondent's firm employed at least one staff person, which works a minimum of 20 hours per week, who was licensed to practice public accountancy under ORS 673.150. After the firm's renewal was complete, the Board received information indicating that the licensee listed on the firm renewal application was not and never had been employed by the firm. Therefore, the firm did not meet the requirements to use a plural firm name.

The Order provided and Respondent agreed to pay civil penalties of $15,000 for violations of OAR 801-030-0005(2), Integrity and Objectivity; OAR 801-030-0020(1), Professional Misconduct; OAR 801-030-0020(6), False and Misleading Firm Names; and OAR 801-030-0020(6), Plural Firm Names. In addition to the civil penalties, the Order provided for recovery of costs in the amount $2,000 pursuant to ORS 673.170(10).

OSTERMILLER, Kurt (#8302) **CASE #10-083CNK**
Final Order adopting OAH Proposed Order #1002118 *(February 8, 2012)*
(Civil Penalties, Cost Recovery)

In case #10-083CNK, the Board finds that Respondent held an active license in Oregon beginning April 29, 1996 through June 30, 1996. Respondent did not renew or reinstate license #8302 at any time after it expired in 1996. In 2009 and 2010, Respondent used the CPA designation on business cards, a membership profile, and on his business website.

The Order provided civil penalties of $15,000 for three violations of ORS 673.320(3), Use of the CPA designation without an active license; and recovery of costs associated with disciplinary action totaling $5,898.88.

PARR, Daniel E. (# 8783) and Parr Accounting Group, Inc. #2118 **CASE #14-010**
Final Order by Default (Revocation and Civil Penalties) *(October 8, 2014)*

In case #14-010, the Board on June 2, 2014 voted to find preliminary evidence that Respondent Parr had violated Board statutes and rules on at least 177 occasions, as follows:

1. Violation of ORS 673.320 Use of the title CPA on at least 174 occasions after Respondent's permit #8783 lapsed on June 30, 2013. After the Board approved Respondent's reinstatement on January 23, 2014, the Board learned that between July 1, 2013 and December 16, 2013 Respondent Parr filed 174 Oregon state tax returns using his CPA permit number 8783 and title CPA on each tax return he prepared, in violation of ORS 673.320.

2. Violation of OAR 801-030-0020 (1) Professional misconduct (at least 1 violation) because on the Reinstatement Application Respondent Parr submitted to the Board and which the Board received on 14 November 2013, Respondent Parr declared that during the time period that his permit was lapsed or inactive, he had not assumed or used the titles or designations "certified public accountant" or the abbreviations "CPA" or any other title, sign, card or device tending to indicate that the person is a certified public accountant. Respondent Parr certified to the truth and accuracy of all statements, answers and representations made in the Reinstatement Application and CPE report, which included supplementary statements. When Respondent Parr mislead the Board on his Reinstatement Application, he was not in compliance with OAR 801-030-0020 (1) Professional Misconduct.

3. Violation of ORS 673.160 Registration of business organizations (1 violation), based on the April 22, 2014, application to the Board for Issuance of CPA Certificate to an employee of Parr Accounting Group Inc., where Employee declared on his application that he worked for Parr Accounting Group Inc. from "February 2013 to the present" and worked on Attest and Other Professional Standards. Since Parr Accounting Group Inc. is located in Oregon, and was providing attest services, the business organization was required to register with the Board. The registration of the organization had to be terminated by the Board on 29 August 2013 due to the lapse of Respondent Parr's permit. Because Firm was not registered with the Board, Respondent Parr was not in compliance with ORS 673.160 Registration of business organizations.

4. Violation of OAR 801-030-0020 (7) Board communications and investigations. (at least 1 violation), because Respondent Parr was required to respond to the Board within 21 days to the Board's Letter of Complaint or follow-up letters. Respondent did not do so or at any time thereafter.

On June 9, 2014 the Board's Director provided Respondent with a draft Notice of Revocation and assessment of civil penalties. Respondent contacted the Board and in response the Board refrained from issuing such Notice and instead provided Respondent with multiple opportunities to work with the Board in the matter and offered to consider this matter further at the August 2014 meeting of the Board. Respondent failed to provide any communication or response to the Board. On August 11, 2014 Board staff contacted the offices of Parr Accounting and learned that Respondent had been busy meeting with clients and did not have an obvious reason for why he was unable to respond to the Board's office to resolve this matter short of issuing a Notice of Revocation and assessment of civil penalties.

As a result, on August 21, 2014, the Board issued a Notice of Revocation and Assessment of $102,000 in civil penalties to the Respondent. The Notice included a Notice of the Rights of Respondent including but not limited

to the Respondent's Right to Request a Hearing. Respondent failed to respond to the Notice within the required 21 days or at any time thereafter.

Accordingly, on October 8, 2014, the Board issued a Final Order by Default (FOD) of Revocation and Assessment of $102,000 in Civil Penalties. The FOD provided a Notice of Respondent's Right to appeal the Order to the Oregon Court of Appeals within 60 days of issuance of the FOD. Respondent failed to request appellate court review within 60 days.

POZZI, Giancarlo (#6959) **CASE #12-053NK**
Settlement Agreement and Stipulated Final Order *(May 6, 2013)*
(Civil Penalty and Continuing Professional Education)

In case #12-053NK, the Board found that Respondent failed to maintain safe custody of client records and working papers.

The Order provided and Respondent stipulated that he failed to implement reasonable procedures for the safe custody of client records and working papers, in violation of OAR 801-030-0015(2)(d)(C), Custody and disposition of working papers. The Order provided and the Respondent agreed to a civil penalty of $3,000 and 10 hours of Continuing Professional Education (CPE) as follows: 4 hours CPE in ethics as it relates to confidentiality and 6 hours in subjects that pertain to the Respondent's public accounting practice.

PriceWaterhouseCoopers LLC (firm #1039) **CASE #11-037CNK**
Stipulation and Order (Civil Penalties) *(December 5, 2011)*

In case #11-037NK, the Board finds and Respondent admits that a partner from the firm who was not admitted to the Oregon Municipal Roster bid on and issued three (3) municipal audit reports for audit years ending 2007, 2008 and 2009 for an Oregon entity, and that another employee who was not admitted to the Municipal Roster issued one (1) audit report for the audit year ending in 2010 for that same entity.

The Order provided and Respondent agreed to pay a civil penalty of $10,000 for five (5) violations of OAR 801-020-0620(5), Requirement that any person who bids, contracts, or otherwise offers to issue or issues an audit, under ORS 297.405 to ORS 297.555, be admitted to the Municipal Roster.

PRUETT, Tyson Vale (#8440) /
Integrity First Certified Public Accountants LLC (#2348) **CASE #12-036NK**
Final Order by Default Assessing Civil Penalties *(May 28, 2014)*

In case #12-036NK the Board issued a Notice of Intent to Impose Discipline and Notice of Right to Hearing on April 25, 2014, based on the Board's determination that there was sufficient evidence of a preliminary finding of a violation by Respondent of OAR 801-030-0010(1)(c) Planning and Supervision. The Board's determination was based on evidence that an employee of Respondent asked a client of Respondent to sign an e-file authorization that requires the client to attest under penalty of perjury that the client has examined the return and

accompanying schedules, without allowing the client an opportunity to review the return at issue. Respondent did not avail himself of the opportunity to request a hearing, and therefore a Final Order of Default imposing a $2,500 civil penalty and assessing $500.00 in Board costs was issued on May 28, 2014.

PRYSE, Kevin (#4934) **CASE #11-022CNK**
Stipulation and Order (Civil Penalties and Continuing Professional Education) *(August 6, 2012)*

In case #11-022CNK, the Board finds and Respondent admits that he provided tax services to husband-shareholder, wife-shareholder, and their company, while he was also a company shareholder; he did not report spousal support on either the wife-shareholder or the husband-shareholder's individual income tax returns (after they were divorced); did not recommend that they file amended tax returns to correctly report the spousal support; did not report all allowable depreciation in accordance with the company's depreciation schedule; and advised the wife-shareholder that she could resolve a duplicate repayment of a loan by giving him 10% of the $24,000 duplicate payment when the company was sold.

The Order provided and Respondent agreed to violations of: of OAR 801-030-0005(2) - Conflict of interest, OAR 801-030-0010(1)(b) - Due professional care, and OAR 801-030-0020(1) - Professional misconduct; to pay civil penalties of $7,000 as follows: $1,000 for violation of OAR 801-030-0005(2), $1,000 for violation of OAR 801-030-0010(1)(b), and $5,000 for violation of OAR 801-030-0005(2); and to complete 16 hours of Continuing Professional Education (CPE) as follows: 4 hours CPE in ethics and 12 hours related to the preparation of individual and business income tax returns.

RASKIN, David (#5153) and Accounting Consultant, Inc (#1817) **CASE #13-011**
Settlement Agreement and Stipulated Final Order (Civil Penalty and Continuing Professional Education) *(October 20, 2014)*

In case #13-11, the Board finds and Respondent admits that while Respondent was safeguarding another CPA's client files, Respondent gave that CPA's client their file without keeping a copy of the file and did not consider the other CPAs requirement to keep a copy of the client file for a specified period of time to comply with Board Administrative laws and rules, Respondent gave the client his client file without the CPAs knowledge or consent. Respondent represented in a letter to the Board that he didn't solicit CPA's clients when, in fact, he had.

The Order provided and Respondent agreed to violations of: of OAR 801-030-0020(1) - Professional misconduct; and OAR 801-030-0020(7), Board communications and investigations, to pay civil penalties of $500 and to complete 4 hours CPE in ethics.

REDDAWAY, Ben (#10752) **CASES #12-072NK, 13-005, and 13-006**
Final Order by Default (License Revocation, Civil Penalties) *(May 7, 2014)*

In cases #12-072NK, 13-005 and 13-006 the Board issued a Notice of Intent to Impose Discipline and Notice of Right to Hearing on March 3, 2014, based on the Board's determination that there was sufficient evidence of a preliminary finding of violations by Respondent of at least twenty-two (22) violations of Oregon law and administrative rules, as follows:

1. Respondent violated ORS 673.320(3), Use of the title C.P.A., when he falsely represented himself as a CPA in his email signature line after his license to practice as a CPA had lapsed. (At least 6 violations)

2. Respondent violated OAR 801-030-0010(1)(b), Due Professional Care, when Respondent represented and promised his clients, both verbally and in writing, that he would provide tax services. Because Respondent's license had lapsed, said performance would constitute multiple violations of Oregon Board of Accountancy Administrative Statutes and Rules. Respondent's clients relied on Respondent's promises and paid Respondent for his services only to learn that Respondent could not lawfully provide the services, and that his representations and promises were false. Respondent did not inform his clients that he was unable to perform this work; as a result the clients' income tax filings were not timely filed with the taxing authorities. (At least 3 violations).
3. Respondent violated OAR 801-030-0015(2)(b), Requested records, when he did not respond to client requests for their records and documents and did not return the records to them. (At least 2 violations).
4. Respondent violated OAR 801-030-0020(1), Professional misconduct, when he stopped responding to client phone calls and email messages. (At least 6 violations).

5. Respondent violated OAR 801-030-0020(7), Board communications and investigations, when he failed to respond to at least five letters from the Board in connection with its investigations. (At least 3 violations).

6. Respondent violated OAR 801-030-0020(9), Notification of change of address, when he failed to notify the Board of his change of address, as evidenced by the return of letters sent to his office address of record. (At least 2 violations).

Respondent did not avail himself of the opportunity to request a hearing, and therefore a Final Order of Default imposing License Revocation and imposing a $100,200 civil penalty and assessing $500.00 in Board costs was issued on May 7, 2014.

RODNEY, Ryan (unlicensed in Oregon) **CASE #12-033NK**
Final Order by Default (Civil Penalty and Cost Recovery) *(April 23, 2012)*

Respondent was licensed as a CPA in Arizona but was not licensed in Oregon as a CPA or a PA nor did he hold any license that would permit him to prepare and file income taxes in Oregon. His principal place of business was in Oregon and he advertised on an internet website and on Craigslist that he was a CPA and was qualified to provide various tax services including tax preparation, in the State of Oregon, and used a business name that included the designation "CPA".

The Order provided that he had violated ORS 673.320(3), Use of the CPA designation without an Oregon license, and assessed a $5,000 civil penalty and recovered Board investigation costs of $607.25.

RUSTH, Darrel A. (#1830) **CASE #12-040**
Stipulation and Order (Civil Penalty) *(October 20, 2014)*

In case #12-040, the Board finds and Respondent admits that in 2012 Respondent was aware that Mrs. Herr and Mr. Herr were in the middle of an unfriendly divorce proceeding. Mr. Herr directed Respondent to use the dependency deduction for the couple's minor child on Mr. Herr' tax return. Respondent did not confirm with Mrs. Herr's attorney or Mrs. Herr that Mr. Herr and Mrs. Herr were in agreement on the dependency exemption for the minor child. Respondent lacked objectivity and subordinated his judgment to the judgment of others, in violation of OAR 801-030-0005(2)(a).

The Order provided and Respondent agreed to pay a civil penalty of $500.

SCHOENSTEIN, Eric (#7450) **CASE #11-025CNK**
Stipulation and Order (Civil Penalty) *(October 3, 2011)*

In case #11-025CNK, the Board finds and Respondent admits that he used the CPA designation in his biography listed on his employer's website and business cards without indicating that he held an inactive certified public accountant permit.

The Order provided and Respondent agreed to pay a civil penalty of $1,800 for violation of ORS 673.320(3), Use of the CPA designation without an active license.

SCHUTZ, Gary L. (#2177) and Gary L. Schutz, P.C. (# 172) **CASE #12-043NK**
Stipulation and Order (Civil Penalty / Continuing Professional Education) *(October 20, 2014)*

In case #12-043NK, the Board finds and Respondent admits that:

1. Respondent did not obtain a signed Tax Information Authorization and Power of Attorney for Representation (POA) from Client A

2. Without obtaining a POA authorized and signed by Client A, Respondent did not have the authority or authorization needed to inquire of the DOR on behalf of Client A

3. Respondent contacted the DOR on behalf of Client A without Client A's POA and allowed the DOR agent to believe that Respondent was Client A. By misleading the DOR agent, Respondent caused the agent to disclose Client A's confidential taxpayer information protected under ORS 314.835 to Respondent in violation of state law.

The Board found and Respondent agreed that Respondent's conduct violated OAR 801-030-0020(1), Professional misconduct. The Order provided and Respondent agreed to pay a $2,000 civil penalty and required Respondent to complete an additional four (4) hours of Ethics Continuing Education pre-approved by the Board, in addition to the CPE required for Respondent's next licensure renewal.

As part of the settlement, the Order further provided collection of $1,000 of the $2,000 civil penalty be permanently suspended by the Board, conditional upon Respondent's full compliance with certain terms of the Order.

SHEETS, David T. (#5947) **CASE #12-031NK**
Stipulation and Order (Suspension of License and Civil Penalties) *(February 5, 2013)*

In case #12-031NK, the Board finds and Respondent admits that he did not submit a renewal application to the Board on or before his renewal period of June 30, 2011. Therefore, Respondent's license lapsed on July 1, 2011. Respondent has a history of allowing his license to lapse and then applying for reinstatement during the following tax year. Respondent allowed his license to lapse a total of seven times, and renewed his license late three times, between 1991 through 2011. In February of 2012, Respondent requested a reinstatement application to renew his license. On February 21, 2012, Respondent submitted an email to the Board indicating that he had filed tax returns for clients after July 1, 2011, the date his license had lapsed.

The Order provided and Respondent agreed that his license shall be suspended, effective February 28, 2013 through February 28, 2014, he shall not practice public accountancy or sign documents that require the signature of a CPA, shall not supervise professional staff in the practice of public accountancy, shall not use the CPA designation in any manner whatsoever, will provide the Board with the names and contact information of his clients, shall send a letter to each client advising them that his permit to practice public accountancy has been suspended, and notify his clients, in writing, that they need to engage a new accountant to carry on work in progress and prepare tax returns during the year 2013.

Respondent also agreed to pay civil penalties in the total amount of $10,000 as follows:

1. $5,000 for violation of ORS 673.320(3), Use of the title or designation certified public accountant or the abbreviation CPA without holding a valid license; and

2. $5,000 for violation of OAR 801-030-0020(1), Professional misconduct by showing disregard for Oregon state law through his repeatedly allowing his license to lapse or by renewing late.

Sheets, David T. (#5947) **RELATED CASES #13-017 and #12-062NK**
Final Order by Default (Revocation, Civil Penalties, and Costs) *(April 15, 2014)*

In April, 2012, case #12-031NK was opened against the Respondent based on information that he had filed tax returns for clients between July 1, 2011 and March 31, 2012, while his license was in lapsed status. After the Board made a preliminary finding of violation on May 21, 2012, the Respondent voluntarily agreed to conclude the matter by entering into a Stipulation and Order (Order) with the Board on February 7, 2013. The Order provided and Respondent agreed that his license shall be suspended, effective February 28, 2013 through February 28, 2014, and he shall not practice public accountancy or sign documents that require the signature of a CPA, shall not supervise professional staff in the practice of public accountancy, shall not use the CPA designation in any manner whatsoever, will provide the Board with the names and contact information of his clients, shall send a letter to each client advising them that his permit to practice public accountancy has been

suspended, and notify his clients, in writing, that they need to engage a new accountant to carry on work in progress and prepare tax returns during the year 2013. In addition, the Respondent agreed to pay civil penalties in the sum of $10,000.

In October, 2012, case #12-062NK was opened to investigate whether the Respondent had practiced public accountancy in April and May of 2012, while his license was in lapsed status. Before this investigation was completed and the matter heard by the Board, case #13-017 was opened in April, 2013, to investigate whether the Respondent practiced public accountancy during April 2012 while he was in lapsed status and whether he violated the terms of the Order signed by the Board on February 7, 2013, by agreeing on March 7, 2013 to perform public accountancy for a client and by not advising that client that his license had been suspended.

Case #12-062NK and case #13-017 were considered together by the Board on October 21, 2013 and a determination of a preliminary finding of violation was made. A Cease and Desist Order requiring the Respondent to cease from the practice of public accountancy and from using the CPA designation, and Notice of Intent to Revoke License #5947 (Notice) was issued by the Board on December 6, 2013 and sent to the Respondent via a certified letter hand-delivered to the US Post Office that same day. (CONTINUED ON NEXT PAGE)

Due to the Post Office failing to process the certified letter until January 21, 2014, the Cease and Desist Order and Notice was re-issued in February 2014 and became effective on March 22, 2014. A single Final Order by Default (Default Order) which concluded both cases was issued by the Board on April 15, 2014 and provided for the following sanctions:

1. License revocation

2. Assessed civil penalties of $90,000 as follows: $5,000 each for twelve (12) violations of ORS 673.320(3) – Use of the CPA designation when the Respondent's license was not in active status, and $5,000 each for six (6) violations of OAR 801-030-0020(1) – Professional misconduct, for failing to comply with the Stipulation and Order issued February 7, 2013 which concluded case #12-031NK.

3. Respondent is ordered to cease and desist from using the CPA designation or practicing public accountancy

4. Assessment of partial Board costs of this disciplinary action in the amount of $750.00.

SHIRAISHI, Christopher (#4818) / Hunt Shiraishi, LLC (firm #2109) **CASE #11-024CNK**
Stipulation and Order (Civil Penalty) *(February 6, 2012)*

In case #11-024CNK, the Board finds and Respondent admits that when submitting an initial firm registration application and subsequently submitting a firm renewal application, Respondent did not provide accurate information. Respondent answered the question, "Has any Oregon licensee associated with the firm been revoked, suspended, or denied the right to practice public accountancy in any jurisdiction or the right to perform services licensed under the other regulatory authority?" Respondent answered "No" when in fact, a partner in the firm held a suspended license.

The Order provided and Respondent agreed to a pay civil penalty of $1,000 for violation of OAR 801-030-0020(7)(b)(B), Failure to respond fully and truthfully to inquiries from and comply with all Board requests.

SIKORA, Nancy (#4819) **CASE #10-105CNK**
Stipulation and Order (Civil Penalty) *(December 5, 2011)*

In case #10-105CNK, the Board finds and Respondent admits that she provided a copy of a letter containing confidential client information to a 3rd party for proofreading.

The Order provided and Respondent agreed to pay a civil penalty of $500 for violation of OAR 801-030-0015(1)(a)(A), Confidential client information.

SLOVICK, Wayne (#2490) **CASE #11-065CNK**
Stipulation and Order (Civil Penalties) *(August 6, 2012)*

In case #11-058CNK, the Board finds and Respondent admits that he was appointed trustee of a client's Family Joint Gift Trust, Life Insurance Trust, and three trusts belonging to the client's grandchildren. Respondent resigned as trustee of the Family Joint Gift Trust on March 2, 2009. A year later, Respondent wrote and cashed a check made payable to himself from the Joint Gift Trust in payment of his fees. Respondent was directed by the client's attorney to resign as the trustee of the three grandchildren trusts and return any and all records in his possession. Respondent did not resign as trustee of the three grandchildren trusts and did not return the requested records until two years after the request was made.

The Order provided and Respondent agreed to pay civil penalties as follows: $5,000 for violating OAR 801-030-0005(2) - Integrity and objectivity; and $1,000 for violating OAR 801-030-0020(1) - Professional misconduct.

STEERS, Timothy (#4939) **CASE #07-07-019**
Final Order adopting OAH Proposed Order #901451 Final Order #N-07-031
(Suspension, Civil Penalties and Cost Recovery) *(February 7, 2011)*

The Administrative Law Judge concluded that the Respondent: violated OAR 801-030-0005(1) when he failed to withdraw from an auditing engagement when his independence was impaired by the threat of litigation from his audit client; and violated OAR 801-030-0020(7)(b)(A) when he failed to respond to a Board inquiry within 21 days.

The Order N-07-031 adopts OAH Proposed Order #901451 and provides for: the suspension of license #4939 for a period of seven (7) years; civil penalties of $6,000 for violations of OAR 801-030-0005(1) – Independence, and OAR 801-0030-0020(7)(b)(A) - Failure to respond to a Board inquiry; and the recovery of costs associated with this disciplinary action in the amount of $15,161.47.

STEERS, Timothy (#4939) **CASE #12-071NK**

Final Order by Default (Revocation, Civil Penalties, and Costs) *(January 29, 2014)*

In 2007, case # 07-11-033 was opened against the Respondent in response to an Order issued by the Public Company Accounting Oversight Board (PCAOB) which revoked the Respondent's registration to perform audits of publicly traded companies that would be filed with the Securities Exchange Commission (SEC) for "intentional, knowing, and reckless conduct that resulted in a violation of applicable statutory, regulatory, or professional standards". The Board found the Respondent in violation, and case #07-11-033 was concluded with a Stipulation and Order (Order) in which the Respondent agreed not to provide audit, attest, or compilation services except in a very limited area.

A separate case, case #07-07-019, was also opened in in 2007 based on allegations that the Respondent failed to withdraw from an audit engagement at the time the client threated litigation against the Respondent and that the payment for that audit was to be contingent upon the success of an IPO the Respondent was working on. After being found in violation by the Board, the Respondent requested a hearing on the matter. After the Order concluding case #07-11-033 was issued but before case #07-07-019 went to hearing, Respondent breached the terms of the "no audits" stipulation in case #07-11-033. The Notice issued by the Board in case #07-07-019 was amended to include the alleged breach, and the sanction was amended to include a seven (7) year suspension. The contested case hearing was held in October, 2010, and the Administrative Law Judge issued a proposed order suspending the Respondent's license for seven (7) years. The Board adopted the proposed order as the Final Order concluding case #07-07-019. This Order suspended the Respondent's license for seven (7) years from February 18, 2011 to February 18, 2018 and required Respondent to pay investigation and hearing costs of $15,161.47.

In November, 2012, the Board obtained a tax return signed "Timothy Steers, CPA" and dated August 20, 2012. Case #12-071 was opened to investigate if the Respondent has violated the terms of the Final Order in case #07-07-019. The Board determined that the Respondent held himself out a licensed CPA, improperly used the CPA designation, and misrepresented his license status to the Oregon Department of Revenue and the IRS during a time in which his license was suspended, and violated the terms of the previous Final Order.

Case #12-071 was concluded with a Final Order by Default which provides the following sanctions:

1. License revocation;

2. Assessment of civil penalties as follows: $5,000 for violating ORS 673.320(3) – Use of the CPA designation while suspended, $5,000 for violating OAR 801-030-0020 – Professional misconduct, for violating an Order of the Board, and $5,000 for violating OAR 801-030-0020 – Professional misconduct, for knowingly and intentionally misrepresenting the status of his CPA license to the state and federal taxing authorities; and

3. Recovery of partial Board costs associated with the action in the amount of $795.00.

STELLING, Tracy (#8968) **CASE #12-060CI**
Settlement Agreement and Stipulated Final Order *(February 10, 2014)*
(Civil Penalty, CPE, Mentoring)

In case #10-129CNK, the Board finds that Respondent prepared a compiled financial statement for a third party without registering as a firm or enrolling in peer review or issuing an engagement letter as required by SSARS 8 as follows:

1. OAR 801-010-0345(2) – Firm Registration, for failing to register a firm while providing compilation services

2. OAR 801-030-0010(5) – Other Professional Standards, for failing to comply with SSARS when providing accounting services to a client

3. OAR 801-050-002091), Enrollment Requirement, for failing to enroll in a peer review program when engaged to provide compilation services

The Order provided and Respondent agreed to $3,000 in civil penalties, 8 hours of CPE in SSARS, and that the Respondent would participate in a monthly mentoring program for at least 12 months.

STEVENS, Brian D. (#6335) **CASE #09-008CNK**
Stipulation and Order (Revocation of License) *(May 23, 2011)*

In case #09-008CNK, the Board finds and Respondent admits that he owned 25% of Summit 1031 Exchange (Summit). In the course of its business activities as a Qualified Intermediary, Summit entered into contracts with exchange clients. The contract stated that client's funds would be deposited into a financial institution. Respondent and other principals of Summit did not maintain client exchange funds in a financial institution. Without the exchange clients' knowledge, Respondent, and the other principals of Summit, loaned exchange funds to Inland Capital Corporation, Inc., a company owned by Respondent and the other principals of Summit. Inland then loaned funds to LLCs owned by Respondent and the other principals of Summit. In about 2006, Summit experienced liquidity problems and in 2008 Summit entered into bankruptcy with a shortfall of approximately 13.7 million dollars. On April 7, 2011, Respondent appeared in federal court and entered a plea of guilty to two felony charges.

The Order provided and Respondent agreed to Revocation of Mr. Steven's license #6335, and to not seek reissuance of a CPA license for a period of 5 years.

STRONG, Roxann (#7184) / Roxann Snyder Strong, CPA PC (firm #1031) **CASE #11-027CNK**
Stipulation and Final Order (Civil Penalty) *(June 2, 2014)*

In case #11-027CNK the Board finds and Respondent agree that Respondent violated ORS 673.320(3) and 673.320(4) when Respondent performed services for clients, and represented herself as an active CPA, and issued tax returns using her firm name during the period of July 1, 2010 to May 31, 2011, when her license was lapsed and her firm registration terminated. Since the lapse period included a period of incarceration for an

alcohol-related conviction, and Respondent complied with all terms of parole, including assessment, evaluation and participation in an approved treatment program, the Board and Respondent agreed to settle this matter through payment of a civil penalty of $3,500 and compliance with other specified conditions, with $2,500 of the civil penalty amount suspended conditional upon Respondent's compliance with all terms of the Stipulation and Final order that constitutes settlement of this matter.

SUNDBERG, Kevin (#8971) **CASE #12-029NK**
Settlement Agreement and Stipulated Final Order (Civil Penalty) *(January 10, 2014)*

In case #12-029NK, the Board finds that Respondent was in violation of OAR 801-030-0020(1) – Professional Misconduct, for failing to respond to multiple emails, phone calls and visits from a client, and in violation of OAR 801-030-0015(2) – Requested Records, for failing to return a manual belonging to the client within a reasonable time after such a request was made by the client. The Order provided and Respondent agreed to $500 in civil penalties, $250 for each of the two violations.

TAN, Jennifer (unlicensed in Oregon) **CASE #10-096CNK**
Stipulation and Order (Civil Penalty) *(May 23, 2011)*

In case #10-096CNK, the Board finds and Respondent admits that Respondent indicated in campaign flyers, newspaper advertisements, and in the Clackamas County Voter's Pamphlet, that she was a "Certified Public Accountant" or "CPA". Respondent did not indicate in the publications and advertisements that her license was issued in California.

The Order provides for and Respondent agreed to pay civil penalties of $750 for violations of ORS 673.320(3), Use of the CPA designation without indicating that license was issued in California.

TERNBERG, Jay (#6217) **CASE #10-094CNK**
Stipulation and Order (Civil Penalties) *(August 15, 2011)*

In case #10-094CNK, the Board finds and Respondent admits that he failed to assist a client in making a response to an IRS notice regarding discrepancies found on a tax return he prepared. He also failed to respond, on multiple occasions, to the client's request for records. Respondent failed to timely provide the client's records. Respondent also failed to timely provide documents requested by the Board during the investigation process.

The Order provided and Respondent agreed to pay civil penalties in the amount of $8,000 as follows: $1,500 for a violation of OAR 801-030-0010(1)(b) - Due professional care; $1,500 for a violation of OAR 801-030-0015(2)(b) - Requested records; and $5,000 for a violation of OAR 801-030-0020(7)(c) - Failure to cooperate fully with a Board investigation

TRAXTON, Aaron (#12329) / Traxton & Associates, LLC (unlicensed firm) **CASE #11-058NK**
Stipulation and Order (Civil Penalty) *(October 22, 2012)*

In case #11-058NK, the Board finds and Respondent admits that beginning May 5, 2009 through November 18, 2011, Respondent practiced public accountancy using the plural firm name "Traxton & Associates, LLC". Other than Respondent, the firm did not employ a person licensed to practice public accountancy under ORS 673.150, who worked a minimum of 20 hours per week.

The Order provided and Respondent agreed to pay a civil penalty of $200 for violation of OAR 801-030-0020(6)(c)(A), Plural firm names.

ULBRICHT, Kenneth (PA License #3614) **CASE #10-045CDC**
Stipulation and Order (Civil Penalty) *(May 23, 2011)*

In case #10-045CDC, the Board finds and Respondent admits that Respondent's client engaged a new CPA. The new CPA requested, on behalf of the client, that Respondent provide him with client records. The CPA made the same records request, on multiple occasions, over a three month period. Respondent only began to cooperate and provide the requested records after Respondent was informed a complaint would be submitted to the Board.

The Order provided and Respondent agreed to pay a civil penalty of $1,000 for violation of OAR 801-030-0015(2)(b)(B), Requested records.

USSING, Melvin (#2431) **CASE #12-034NK**
Settlement Agreement and Stipulated Final Order *(May 6, 2013)*
(Resignation of License, Civil Penalty)

In case #12-034NK, the Board found that Respondent engaged in the practice of public accountancy while in lapsed status, failed to provide a written response to the Board within 21 days of the Boards written request for information, and continued to advertise and solicit business even after the Board's notice directed him to discontinue doing so.

The Order provided and Respondent stipulated that Respondent engaged in the practice of public accountancy by preparing and/or signing tax returns as a CPA while his license was in lapsed status or otherwise invalid in violation of ORS 673.320(3); failed to cooperate and fail to provide a written response to the Board within 21 days of the date of the Board's written response request for information in violation of OAR 801-030-0020(7); and continued to use the CPA designation for personal gain and continued to advertise and solicit business in violation ORS 673.320(3) after the Board's notice to him to discontinue doing so, which constitutes two violations of OAR 801-030-0020(12) – Continuing violation. Civil penalties of $20,000 are permanently stayed on the condition Respondent resigns his license, provides proof he has sold his business, and does not engage in the practice of public accountancy.

VAJRATKAR, Shrikant (#13536) **CASE #12-075NK**
Settlement Agreement and Stipulated Final Order (Civil Penalty) *(May 6, 2013)*

In case #12-075NK, the Board found that Respondent used the CPA designation in his email signature without specifying that he was licensed in the State of Washington, not Oregon.

The Order provided and Respondent agreed to a $100 civil penalty for a violation of ORS 673.320(3), Use of the title or designation Certified Public Accountant. Respondent subsequently applied for and was issued Oregon CPA permit #13536.

VanHOUTEN, Carol (#4051) **CASE #10-023CNK**
Stipulation and Order (Surrendered License) *(February 7, 2011)*

In case #10-023CNK, the Board does not find that Respondent has or has not violated any statutes or regulations. Respondent agrees to surrender her CPA certificate and permit and may then refer to herself as a "former CPA".

WHEATLEY Jacolyn (#8848) / Jacolyn C. Wheatley CPA, LLC (#1960) **CASE #10-046CNK**
Stipulation and Order (Civil Penalty and Continuing Professional Education) (*February 7, 2011)*

In case #10-046CNK, the Board finds and Respondent admits that on the December 2009 firm registration/renewal application for firm #1960, Respondent indicated that she would enroll the firm in a peer review program. Respondent had made a similar statement in prior firm registration/renewal applications, but had never enrolled in a peer review program. At the time the Board considered case #10-046CNK, Respondent and Respondent's firm were no longer actively offering public accounting services. Respondent was working in private industry.

The Order provided and Respondent agreed to pay a civil penalty of $3,500 for violation of OAR 801-050-0020, Failure to enroll and participate in a peer review program. If Respondent offers public accounting services after the date of the order, she shall complete 40 hours of additional Continuing Professional Education in Auditing and Accounting, and if Respondent performs audit, attestation, or compilation services the first two engagements shall be subject to a pre-issuance review.

WHITNEY, Scott (#9638) **CASE #11-045NK**
Settlement Agreement and Stipulated Final Order (Revocation of License) *(February 5, 2013)*

In case #11-045NK, the Board finds and Respondent admits that he made recommendations to clients to loan money to a company. The loans should have been characterized as securities transactions, and registered as such. The loans, totaling approximately $3.4 million, were never repaid to Respondent's clients.

On October 2, 2012, Respondent entered into a plea agreement in Linn County Circuit Court and was convicted of one (1) count of Racketeering and four (4) counts of Unlawful Offer or Sale of Securities. Respondent was sentenced to 36 months in prison for his Racketeering conviction and 18 months in prison for each count of his

Unlawful Offer or Sale of Securities convictions, sentences to run concurrently. Respondent was also sentenced to 24 months of Post-Prison Supervision and required to pay fines, assessments, and full restitution to his victims.

The Order provided and Respondent agreed to revocation of his license pursuant to ORS 673.170(2)(g), Conviction of a felony; and violation of ORS 673.170(2)(h), Conviction of a crime, an essential element of which is dishonesty, fraud, or misrepresentation.

WILHELM, Keith (unlicensed in Oregon) **CASES #12-002NK & #12-009NK**
Stipulation and Final Order (Civil Penalty) *(November 6, 2012)*

Cases #12-002NK and #12-009NK were considered together and finalized with a single Stipulation and Final Order. Respondent was licensed as a CPA in California but was not licensed in Oregon as a CPA or a Tax Preparer. His principal place of business was in Oregon and he prepared and filed over 100 tax returns with the Oregon Department of Revenue and used the CPA designation on a power of attorney form.

The Order provided and Respondent agreed that he had violated ORS 673.320(3), Use of the CPA designation without an Oregon license, and agreed to a $5,000 civil penalty.

WILSON, Daniel E. (#10650) / Luther & Wilson PC (firm #1815) **CASE #10-106CNK**
Default Final Order (Suspension, Civil Penalties and Cost Recovery) *(November 2, 2011)*

In case #10-106CNK, the Board finds that Respondent used the CPA designation and engaged in the practice of public accountancy while his permit was lapsed, provided false and misleading statements on at least three firm renewal applications, failed to obtain client authorization to release client records, failed to disclose differing interests in a lease agreement, failed to respond to a request for records. The Board finds that Respondent's firm provided and issued reports on review and compilation services after the firm was terminated. Additionally, the firm also failed to enroll and participate in a peer review program for the periods 2006 through November 2010.

The Order provided a two-year license suspension and civil penalties totaling $9,000 for violations of:
OAR 801-030-0020(1), Professional misconduct
OAR 801-030-0020(7), Providing false and misleading information to the Board
OAR 801-050-0020, Failure to enroll in peer review
OAR 801-030-0015(1) and (1)(a)(A), Confidential client information
OAR 801-030-0020(8), Business transactions with clients
OAR 801-030-0015(2)(b), Requested client records
ORS 673.320(1) and (3), Use of the CPA designation and engaged in the practice of public accountancy.

The Order also provided for recovery of costs associated with disciplinary action of in the amount of $3,326.30.

WILSON, Donald L. (#1637) **CASE #10-047CNK**

Stipulation and Order (License Restriction and Civil Penalties) *(May 23, 2011)*

In case #10-047CNK, the Board finds and Respondent admits that he made false and misleading statements on the 2006-2007 and 2010-2011 firm renewal registrations forms, in letters to the Board dated July 24, 2006, March 16, 2010 and May 28, 2010, and during an October 20, 2010 telephone discussion when he represented that the firm had complied with peer review requirements or was in the process of obtaining a peer review when, in fact, the firm had not had a peer review since April 30, 2002.

The Order provided and the Respondent agreed to violations as follows:

1. OAR 801-030-0020(7)(c)(B) - Hindering or obstructing the Board's attempt to obtain information about the firm's most recent peer review on or before October 21, 2006.

2. OAR 801-050-0020(1) - Failure to participate in peer review program in 2005.

3. OAR 801-050-0020(1) - Failure to participate in peer review program in 2008.

4. OAR 801-050-0040(2) - Failure to submit the firm's most recent peer review completion letter or acceptance letter with the 2010 firm renewal registration form.

5. OAR 801-030-0020(1)(a) and (b) - Professional misconduct for making four misrepresentations to the Board in firm renewals or letters between December 6, 2005 and May 28, 2010..

The Order provided and Respondent agreed to civil penalties of $16,000 and that the Respondent's privilege to practice public accounting is restricted and he must not provide or perform any attest services as defined in OAR 801-005-0010(3) or compilation services as defined in OAR 801-005-0010(13).

WINKEL, Richard (#10153) **CASE #11-004CNK**

Stipulation and Order (Civil Penalty and Conditional Pre-issuance Reviews) *(December 5, 2011)*

In case #11-004CNK, the Board finds and the Respondent admits that he failed to expand audit testing of accounts receivable, accounts payable, and failed to adequately document audit procedures.

The Order provided and Respondent agreed to pay a civil penalty of $500 for violating: OAR 801-030-0010(1) - General Standards, and OAR 801-030-0010(2) - Auditing Standards. Additionally, the firm is schedule to undergo a peer review in 2001, and if the Systems Review Acceptance letter does not indicate "Pass", the Respondent shall be subject to three (3) pre-issuance reviews of audit reports issued in 2012.

WONG, Rosalina (#8462) **CASE #10-129CNK**

Stipulation and Order (Revocation of License) *(June 13, 2011)*

In case #10-129CNK, the Board finds that Respondent, who was randomly selected to participate in an audit to verify the accuracy of CPE reported on Respondent's renewal application, submitted falsified proofs of completion.

The Order provided and Respondent agreed to revocation of Ms. Wong's CPA license #8462, for violation of OAR 801-030-0020(1), Professional misconduct.

FOR MORE INFORMATION

If you have inquiries regarding public information about disciplinary action taken by the Board, please contact Compliance Specialist Bethany Reeves by telephone at (503) 378-2270 or by email at bethany.reeves@oregon.gov.

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