



**OREGON BOARD OF ACCOUNTANCY**  
Qualifications Committee  
**Minutes November 18, 2015**

**Committee Members Present**

*Alan Steiger, CPA-Retired (Chair)*  
*Casey Camors, CPA*  
*Patrick Brown, CPA*  
*Rachelle Quinn, CPA*  
*Amber White, CPA*  
*Bryce Wilberger, CPA*  
*Michael Schmidt, CPA*  
*Megan Kurz, CPA*  
*Roger Graham (Board Liaison)*

**Excused Absence**

*Christina Tate, CPA*  
*Chuck Landers, CPA (Vice-Chair)*  
*David Peterson, CPA*

**Guests Present**

*Rhiannon Philbin, Applicant*  
*Trisha Magallon, Applicant*

**Staff Present**

*Kimberly Fast, Licensing Manager*  
*Julie Nadeau, Licensing Specialist*

**1. CALL TO ORDER**

The Qualifications Committee (QC) convened for a regularly scheduled meeting on November 18, 2015. Alan Steiger, CPA-Retired, Committee Chair, called the meeting to order at 10:01 a.m. He announced that the meeting was being recorded and called roll.

**2. APPROVE MINUTES**

**A. September 23, 2015**

Mr. Landers submitted two corrections by email. Page 3, Item 4 – Mr. Hines should say Mr. Manlove. Page 7, Item 6, Mr. Kurz should be Ms. Kurz.

**COMMITTEE ACTION:** Ms. Camors moved to approve the September 23, 2015 minutes with corrections.

**MOTION PASSED:** 8 Ayes.

**3. REPORT OF BOARD ACTION**

Mr. Graham noted that the Board accepted all of the QC's recommendations. He indicated that he and Mr. Pittioni provided a thorough update regarding Mr. Jack Daniels. The Board was satisfied with the report and recommendation. Ms. Fast reported that Mr. Daniels has had several lengthy communications with staff regarding the Denial/Withdraw letter. He was displeased with the letter and staff reiterated that he was deficient in all competencies, especially competency E. She noted that today is the deadline for his response.

#### 4. PENDING APPLICATIONS

##### A. Current Applications

###### 2. Trisha Magallon (Kurz)

Ms. Magallon passed the Uniform CPA examination in November 2012. Experience was gained at the following employer:

EyeHealth NW                      95 Months                      All Competencies

Ms. Kurz described Ms. Magallon's experience, most recently as Assistant Controller at EyeHealth NW. Ms. Kurz noted that Ms. Magallon had previously applied for licensure and ultimately withdrew that application. Based on her review, conversations with Ms. Magallon and Ms. Magallon's supervisor, Mr. Ralph House, and with supplemental materials provided, Ms. Kurz felt that Ms. Magallon was qualified for licensure.

##### **COMMITTEE RECOMMENDATION: Approval**

Ms. Kurz moved to find that there is sufficient evidence to make a preliminary finding that Trisha Magallon has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

**MOTION PASSED.** 8 Ayes

Mr. Schmidt asked about competency D. Ms. Kurz and Ms. Magallon confirmed that her experience with the AR system allows her to see the entire flow-through and Ms. Magallon explained that she performs a reconciliation.

##### B. Deferred Applications

###### 2. Rhiannon Philbin (Schmidt)

Ms. Philbin passed the Uniform CPA examination in August 2015. Experience was gained at the following employer:

Shorenstein Realty Services                      100 Months                      All Competencies

Mr. Schmidt noted that Ms. Philbin's application was deferred at the last meeting, looking for further explanation relating to competency E. He described the additional information provided by Ms. Philbin and his review of the modified application. He also noted her regular interaction with her new supervisor in fulfilling competency E.

##### **COMMITTEE RECOMMENDATION: Approval**

Mr. Schmidt moved to find that there is sufficient evidence to make a preliminary finding that Rhiannon Philbin has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

**MOTION PASSED.** 8 Ayes.

###### 1. Tera Dunbar (Wilberger)

Ms. Dunbar passed the Uniform CPA examination in July 2014. Experience was gained at the following employer:

Knife River Corporation                      9 Months                      All Competencies

Mr. Wilberger noted that Ms. Dunbar's application was previously deferred for competencies B through G. The previous feeling was that she probably had the experience, but wasn't conveying it well. After speaking with Ms. Dunbar and her supervisor, Mr. Wilberger had her submit a revised narrative that shows the updated information in bold for each section. He felt the new examples provided better detail. He also noted that Ms.

Dunbar previously worked for Moss Adams and that her former supervisor responded to a request from staff indicating that he felt she had met all competencies except for F in the year she spent at the firm. She has very clearly met the threshold for competency F under her current employer.

**COMMITTEE RECOMMENDATION: Approval**

Mr. Wilberger moved to find that there is sufficient evidence to make a preliminary finding that Tera Dunbar has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

**MOTION PASSED.** 8 Ayes.

Mr. Schmidt questioned whether the Committee was considering all competencies or only competency F that was not met under Moss Adams. Mr. Wilberger said the Committee initially reviewed all competencies and that he looked to the subsequent Moss Adams response for assurance in the other areas to supplement her industry write-up.

**3. Echo Lin (Peterson)**

Ms. Lin passed the Uniform CPA examination in April 2007. Experience was gained at the following employer:

CareOregon	100 Months	All Competencies
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Mr. Steiger read Mr. Peterson’s email recommendation. Mr. Peterson stated the only outstanding competency to be met was competency E and that he felt her additional write-up was satisfactory.

**COMMITTEE RECOMMENDATION: Approval**

Mr. Peterson moved to find that there is sufficient evidence to make a preliminary finding that Echo Lin has demonstrated the competencies necessary for initial licensing per OAR 801-010-0065.

**MOTION PASSED.** 6 Ayes, 2 opposed (Schmidt, Wilberger).

Mr. Schmidt questioned whether Ms. Lin had sufficiently demonstrated competency for E. Ms. Quinn explained that she was comfortable with the additional information provided for competency E due to her insurance industry experience. Mr. Wilberger felt like Ms. Lin was performing the detail work in a process under the direction of someone else rather than assessing and identifying the risk herself.

The Committee discussed the lack of quality experience from industry applicants with relation to competency E - Risk Assessment. Ms. Camors pointed out that industry applicants appear to have a narrower scope of experience due to the nature of their working environment. Mr. Wilberger discussed the need to protect the public interest and pointed out that this is a recurring discussion.

**4. PENDING APPLICATIONS**

**A. Current Applications**

**1. Danika Tanning (Peterson)**

Ms. Tanning passed the Uniform CPA examination in July 2014. Experience was gained at the following employer:

Ballantyne Strong Inc.	13 Months	All Competencies
Kanada AAS and Co PC	3 months	All Competencies

Mr. Peterson provided a statement by email which was read aloud by Mr. Steiger. He stated that he was unable to perform a thorough review of the application due to change in employment, but he addressed his cursory

concerns. He noted that there were tax and industry components in this application. He felt the descriptions were light in competencies B – G, but recognized that his inability to reach out to the applicant and her supervisor played a role in the outcome.

**COMMITTEE RECOMMENDATION: Deferral**

Mr. Steiger read Mr. Peterson’s email recommendation. Mr. Peterson moved to defer Ms. Toning’s application pending additional documentation of Competencies B - G.

**MOTION FAILED.** 0 Ayes, 8 Nays.

Mr. Wilberger pondered whether the applicant would be able to provide enough to meet the competencies. After some discussion, Ms. Camors noted that it would be good practice to grant the applicant a second opportunity.

**COMMITTEE RECOMMENDATION: Deferral**

Ms. Camors moved to defer Ms. Toning’s application pending additional documentation of Competencies A - G.

**MOTION PASSED.** 8 Ayes.

**5. NEW BUSINESS**

**A. Preliminary Committee Calendar Planning for 2016**

Mr. Steiger asked for comments on the draft 2016 meeting schedule. Ms. Quinn suggested that they reschedule the meeting proposed for the week of July 4<sup>th</sup>. The Committee and staff discussed alternate dates and settled on July 20, 2016.

There was also a question between November 9 and November 16. November 9 would allow more time to prepare materials for the Board meeting during the holidays.

Mr. Wilberger asked which meeting would be held in person. The Committee decided they would meet at the Board office in Salem on April 27, 2016.

**B. Annual Report**

Mr. Steiger reviewed the Committee member roster, noting that two terms will expire in May 2016. Elections will be held at the January or April 2016 meeting. No action taken. Report will be carried to the Board meeting on December 7, 2015.

**C. MOU Program Annual Report**

Mr. Steiger noted that annual reports were received from each of the five MOU programs.

Mr. Graham provided an article that he found interesting with respect to the work done by the Committee. He shared for information only. The Committee discussed the need for protecting the public and the differences in qualifications for different licensing tracks and from different states. Mr. Steiger noted that the due competency standard that should be applied to all licensees. If good values are instilled in CPAs, the likelihood of them performing work without the proper training and experience is slim. Mr. Graham suggested that there be more emphasis on applicants understanding the code of conduct in the experience requirements. Ms. Camors noted that perhaps additional specific CPE could be imposed for people practicing assessment work as sole proprietors.

**6. ADJOURNMENT**

Mr. Steiger announced that the meeting was adjourned at 11:05 a.m.