

Accountancy **News**

Oregon Board of Accountancy 3218 Pringle Rd SE #110 Salem OR 97302

August 2008

WARNING FOR LAPSED STATUS

If you have not yet received your permit card your license may be in danger of lapsing. A license renewal must be complete and received prior to **August 29** to avoid lapsed status.

A permit that is not renewed will lapse on August 30 (sixty days after the close of the permit period for which it was issued or renewed *ORS 673.150*). Practicing with a lapsed permit or holding out as a licensee while lapsed could result in disciplinary action, including a civil penalty of \$5,000 and/or loss of your permit to practice (*ORS 673.170*).

A licensee whose permit is lapsed may not display a certified public accountant certificate or public accountant license and may not use the title or designation "certified public accountant: or "public accountant", or any other title, designation, words, letters, abbreviation, sign, card or device tending to indicate that the person hold a valid license (*ORS 673.320*). Lapsed license status of a firm partner or owner may also affect the continued firm registration.

OSWALD WEST AWARD

BOARD HONORS LICENSEE WITH AWARD FOR EXCELLENCE AND PUBLIC PROTECTION IN PUBLIC ACCOUNTING

The Oregon Board of Accountancy is pleased to announce the second recipient of the Oswald West Award. The award will be presented to Mr. Dean Baker, CPA at 1:00 p.m. on October 7, at the Board of Accountancy office, located at 3218 Pringle Rd SE #110, Salem OR 97302.

Oswald West served as the 14th Governor of Oregon from 1911 through 1915. Governor West exemplified integrity, responsible government and fairness in the protection of the public interest. The Oregon Board of Accountancy honors the memory of Oswald West in recognition of his signing House Bill 209 in 1913:

*"A Bill for an Act to create a State Board of Accounting, etc,
and provide penalty for violation of such act"*

Through the enactment of this bill, Governor Oswald established a standard of excellence in public accounting through regulation, and affirmed Oregon's leadership as one of the first states to initiate regulation of this profession.

The Oswald West Award will be presented by the Board of Accountancy to an Oregon citizen who, through legislation, education or public service, demonstrates the standards of excellence and public protection in public accountancy that Governor West exemplified when he served as Governor of Oregon.

The public is invited to join the Board in honoring Mr. Baker's professional service.

Changes.....

The end of the year signals a change in the membership of the Board of Accountancy. Stuart Morris, Public Accountant, has shared nine years with the Board. Stuart's term ends December 31, 2008. The Board will miss Stuart's thoughtful contributions to Board discussions and his wry sense of humor.

Jens Andersen, CPA has served six years on the Board and his term also expires December 31, 2008. Jens has been a Board member since January 1, 2003 and has served on many task forces and as Liaison to the Peer Review Oversight committee and Complaints committee. The Board enjoyed the benefits of Mr. Andersen's extensive professional experience and his dedication to public protection in all Board deliberations.

We extend sincere appreciation to Stuart Morris and Jens Andersen for the many valuable contributions they have made to the Board of Accountancy.

Carol Rives, Board Administrator, will retire December 31, 2008, ending a 16-year association with the Board of Accountancy. Carol served as Public Member of the Board from 1990 through 1996, followed by a ten-year term as Board Administrator that began July 1999.

The Board will begin a search for Carol's successor in August 2008. Those who are interested in this position should check the Oregon State Jobs website in August and September.

Tax Court

Certified Public Accountants who represent taxpayers in Oregon should review the Department of Revenue requirements to represent a client in Oregon Tax Court. The requirements can be found on Department of Revenue's web site: <http://www.oregon.gov/DOR/>

2008 Board Meeting Schedule

August 18 Salem

October 4, 5, 6 Salem

October 7

The Board will receive public comment and adopt hiring standards, criteria, and policy directives to be used in the selection of the next Executive Director for the Board of Accountancy at this meeting.

December 15 Salem

Meetings of the Board are open to the public.

Unless otherwise noted, meetings begin at 9:00 a.m.

New Licensees January– July 2008

THERESE M. ABRAMS
MICHAEL AEBI
CHRISTINA E. ALLEN
LINDSEY SARA ALLEN
MICHELE ANDERSON
PAUL ANDERSON
SUSANNE C. AST
BRENDA JEWELL AYERS
TRENT BAECKL
PARKER BALDWIN
DANHIRA G. BARAJAS
MICHELLE ROSE BATES
MARAHA Yael BEAN

LINDA M. BECKING
DONALD P R BEEBE
PATRICK EDWARD BELDING
TAYLOR JORDAN BETHELL
BLAIR JONES BINFORD
JAKE BOLLAND
TIFFANY LYNN BOLLIGER
DAWN F. BONE
JOHN CHRISTOPHER BROWN
RICK ELLIS BRUNO
MONICA MAE BULLARD
DEAN CHRISTOPHER BUNCH
JODI RAE BURCH

KEITH A. BYARS
BENJAMIN L. CANDLAND
GLEN D. CHAMPLIN
ALISON B. CHAN
MAN LI CHAN
JEAN M SMITH CHAVEZ
PATRICIA A. CHESNEY
M AKBAR CHISTI
VICTORIA HARTMANN CLEAR
KRISTIN NICOLE COLE
BENJAMIN PAUL JOHN
CONDON
LARRY R. COOLEY

AMBER J. CORCORAN
SHARRON COURTER
LAUREN J. CROMWELL
COURTNEY LYN CRUSE
CHRIS CULVER
ANTHONY B. CUNHA
NIKKI R. DAUER
LINDA M. DAVIS
SUZANNE DAVIS
DWAINE ROBERT DAWSON
AMY DELANEY
JAMES W. DEVAUL
DOUGLAS E. DOAK
HANS DOORN
KELLY A. EASTERLING
MATTHEW EDEN
CRAIG LELAND EKSTRAND
HUA FAN
ELIJAH DALE FARRELL
RONALD L. FECHTNER
WALTER FRANKLIN FENNELL III
MICHAEL F. FILKOSKI
HALEY K G FISH
JEFFREY FORSBERG
THOMAS L. FRIEND
STEFANO GAGGINI
EVEKA GALVAN
YUNXI GAN
JOHN D. GIBBS JR
JEFFREY L. GOSS
MICHAEL ANDREW
GREENBERG
DAVID A. GRISHAM
ERIC D. GROVES
JAMES D. GUARD III
AMBER NICOLE HALL
WILLIAM R. HAMERMAN
JILL KATHRYN HANSON
SAMUEL TYLER HARDING
BRIAN C. HARRINGTON
JUSTIN HARRIS
MEGHANN B. HARTLEY
JOSHUA P. HAYES
RANDALL B. HEBERT
DONALD ALAN HEISLER
TAMMY A. HESS
CHRISTOPHER W. HESSE
RYAN JASON HILDEBRAND
HEIDI E. HILLMAN
AARON J. HIRST
PATRICK PHILIP HOFFMAN
JAMES ROGER HOLBROOK
GREG HOLLINGSWORTH
RAYMON G. HOLMDAHL
CINDY M. HORI
GEORGIA ROSE HORN
JEREMY SPENCER HORNER
TODD LEE HUBBELL
KIMBERLY HUDDLESTON
CONSTANCE J. HUNTSMAN

JACOB JERMAINE HYNNING
JENNIFER MARIE IBNOUF
CLARISSA ANN INGLEHART
MICHAEL JUERGEN ISENSEE
RYOHEI ISHII
NEIL D. ITZEN
THOMAS JABLONOWSKI
LEON E. JACKSON, JR
MARTHA A. JAECKLE
STEPHANIE R. JERNSTROM
ISABEL BRY JOHNSON
SCOTT S. JOHNSON
WILLIAM B. JONES
MICHAEL T. KAMIENSKI
LIOUDMILA KATULEVSKAYA
JOHN J. KEARNEY
JOHN ARTHUR KESERICH
EUNY KIM
ROCHELLE DIANE KOERNER
RACHEL KORNFELD
HOLLY KRENEK
MICHAEL KUCHA
JOSEPH F. KUEHN JR
DENNIS LAVIN
KRISTIE OH LEAKE
BEVERLY T. LEE
DAVID C. LEE
MICHELLE MIKI LEE
TYLOR LEINWEBER
DAVID LEVINE
MICHAEL J. LISKA
REBECCA LONG
PETER J. LOWRY
QING LU
ANASTASIA V. LUSHNIKOVA
GREGORY DAVID LYONS
DAVID J. MACEY
JEFFREY M. MADDOX
MEAGAN K. MADLEM
EMILY MAE MAGGIANO
JENNIFER MARIE MAGNUSSON
IRINA ALEXANDROVNA
MALTSEVA
ROBERT P. MALYSKA
EDUARD MANN
S SASHA MARCOTT
MICHAEL L. MARSH
EMILY A. MARSHALL
TONYA M. MCCABE
STEPHEN M. MCEACHERN
DAVID ROSS MCGINNIS
DEREK S. MCGRAW
JOAN M. MCHUGH
GREGORY A. MCKINNON
LUKE J. MCNAUGHTON
PHILIP D. MEADOWS
TREVOR IAN MIHALIK
MICHAEL BURKE MINNEHAN
HANNAH MAY MOORE
JACK D. MOORE

HANI MORCOS
DANIEL DUANE MORRIS
REBEKAH ELIZABETH MORSE
SARAH AMY MOSES
R JEFF MOWRER
MARIA de la LUZ MYERS
HOLLY KEITH NACHBAR
LISA R. NEARING
TYLER STEVEN NELSON
KATIE ANN NEUSCHWANDER
BRIAN GREGORY NEWTON
JULIE BELL NIEMINSKI
CINDY E. O'CONNELL
E KENT OSWALT
ANDREW R. PAINE
JENNIFER MARIE PEREZ
RONALD J. PERKINS
DRAKE RICHARD PESCE
ANGELICA PHILLIPS
JAMES D. PIPER
CYNTHIA KATE PLOUF
RUSSELL D. PRICE
KENNETH D. PRIEBE
ANNE M. PRIOR
JENA K. PRITCHARD
LAWRENCE P. PULLIAM
GREGORY MARC RAILSBACK
ANDREW THOMAS REHM
FREDERICK RALPH
REICHENSBERGER
TODD L. ROAN
WENDY L. ROBERTSON
SHERRIE L. ROCKWELL
DANIEL ROGERS
DEAN MATTHEW ROHNE
MARK A. ROTH
MICHELLE RENEE ROTH
KRISTI A. RUSSO
HEATHER CHARLENE RYAN
MARY SAVAGE
NANCY JEANNE SCHAUER
BRANDY LYN SCHLAEFLI
CHAD SCHRAUFNAGEL
GREGORY WILLIAM SCHWARTZ
SARAH K. SCOTT
ZANE NABIL SELBAK
YULIA A. SHARAPOVA LEAMY
DAVID W. SHELLAN
KENNETH A. SHEPPARD
KAZUYA SHINTANI
KEVIN DOUGLAS SMITH
KATE MARESA SNOW
SAMUEL PETER SNOW
MORDECAI SOLOFF
SENECA LUKE STEBER
MARILYN STEFFENS
SALLY JO STEWART
JAMES M. STOY
MATTHEW T. STRINGER
HARRIET A. STROTHERS Page 3

DAVID PAUL STUBING
HUXIA SUN
ELISE MACY SZALAY
LISA MARIE TADEWALDT
DANIEL JAMES TEMMESFELD
RICHARD G. THIERMANN
JASON MARTIN TIMMONS
RICHARD J. TIWALD
CHINTAN B. TRIPATHI
ANDREW HEATH TYSSEN

L CELESTE VAFI
TASSILO ALEXANDER von KOCH
MARGARET ANNETTE WALLIS
MARJON MARIK WALROD
PAYTON E. WAYNE
TERESA M. WAYNETSKA
MATHIAS WEBER
AARON M. WEILAND
JENNIFER J. WERNER
JEFF S. WESTERBERG

GEORGE A. WESTOVER
SONYA S. WHITE
JAMES LEE WILLIAMS
L MICHELE WINGERT
JASON R. WOODWARD
CHUN YANG
LISA H. ZAUNER
CASSIE CHUNHUA ZHANG
JING ZHENG

Board Members

Kent Bailey, CPA, Chair
Guyer Lindley Bailey & Martin
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Moss Adams LLP
805 SW Broadway #1200
Portland, OR 97205

Roberta Newhouse, CPA
Green Newhouse LLC
234 SW Second St
Pendleton, OR 97801-2112

Thank you to Supervisor Licensees

The Board would like to thank all the supervisor licensees for their valuable contributions to the profession. CPA applicants depend on the advice and knowledge that each supervisor licensee contributes to their professional development. The Board places high reliance on the supervisor licensee's certification. It is a very valuable service that you provide.

Please be aware that samples of work documents should not be submitted to the Board as examples of the applicant's experience. All information received by the Board office becomes public record.

License Reinstatements

The following individuals reinstated their Oregon CPA license.

To Active Status

Ann M Drain	Robert Thomas Edwards	Brain Clark Gosney	Ronald P Hallagan
Kathleen Rae Herod	Richard Luther	Anne T Manning	Victoria E Marsh
Gary Neal	Kelly M Palin	Elizabeth Caldwell Porter	Robert A Reyneke
Curtis E Robertson	Jodi Ellen Rumrill	Ronald V Unruh	Ekaterina Volotovskaya
Diane D Welter	Kenneth L Wright		

To Inactive Status

Roger K Dunfield	Timothy P Jones	Janet Sacks	Thomas A Wolfgram
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DISCIPLINARY ACTIONS

Carolyn Barker: Consent Order assessing a \$500 civil penalty for violation of OAR 801-030-0005(2): Integrity and Objectivity, disclosing Husband's confidential tax information to Wife.

William Line: Consent Order assessing a \$3,000 civil penalty for violation of ORS 673.320(3): Holding out while in lapsed status.

Edward Winslow: Final Order assessing a \$500 civil penalty (\$250 stayed for 3 years) for violation of ORS 673.320(3): Holding out on a website.

A \$100 civil penalty was assessed against the following licensees for failure to provide written notice of change of address within 30 days: Use the Board website to change your address by selecting the change of address form located in the left tool bar. <http://oregon.gov/BOA> You will receive an e-mail confirmation within 24 hours for address changes submitted on-line.

Marie Andrus

Elizabeth Udilovich

Disclaimer: It is the Board's policy to publish the name of each licensee who is disciplined for violations of Board statutes and rules. The Board frequently settles matters with a Consent Order to avoid litigation costs. Disciplinary orders are public information and copies may be obtained by contacting the Board office. Every effort has been made to ensure that the following information is correct; however it should not be relied upon without verification from the Board office.