

# OREGON BOARD OF ACCOUNTANCY

Spring 2019



## 2019 RENEWALS

Renewal season is just around the corner. If you have an odd-numbered license, your permit must be renewed by **June 30, 2019**. Renewal applications will be mailed in the middle of May and a copy of the application will be posted on the Board website at [www.oregon.gov/boa](http://www.oregon.gov/boa). An application must be complete for a license to be renewed. Instructions will be provided with the application, but below are the most frequent issues encountered on renewal applications:

- Renewal applications that are received by fax or postmarked after June 30, 2019 will be considered late and will be assessed a late fee. The Board fax is extremely busy the last week of June and licensees who wish to fax their applications may need to attempt the transmission during off-peak hours. It's a good idea to save the confirmation page that shows the date, time, fax number of the Board and notice of successful transmission.
- Renewal applications **will not** be accepted via email. This is for your protection.
- Applications must be complete to be renewed, including proper payment. If paying by credit card, you must complete all fields of the credit card authorization form and SIGN the form. The Board accepts **VISA and Mastercard only** – payments made by American Express or Discover will not be accepted and the application will be deemed incomplete.
- If you did not meet the minimum annual CPE requirement, a 16-hour penalty will be assessed. You can report the additional 16 hours of CPE with your application to avoid a delay in renewing your license.

### Board Members

Candace Fronk, CPA, Chair  
Stuart Morris, PA, Vice Chair  
Scott Wright, CPA  
Nancy Young Oliver, CPA  
Joseph Sullivan, CPA  
Deanna Franco, Public Member

### Executive Director

Kimberly Fast, Executive Director  
[Kimberly.fast@oregon.gov](mailto:Kimberly.fast@oregon.gov)  
503-378-2280

### Contact Information

3218 Pringle Rd SE Ste 110  
Salem OR 97302  
503-378-4181  
[Boa.info@oregon.gov](mailto:Boa.info@oregon.gov)

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A MEMBER OF  
**NASBA**



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## 2019 RENEWALS

- If you do not receive the application that is mailed to your address of record, you can print a copy from the Board website. It is the licensee's responsibility to submit a complete renewal application by June 30.
- CPE must be reported in a format identical to the CPE report provided by the Board.

Licenses who submit incomplete applications will receive 21 days to respond with the requested information or documentation. Licenses that are not renewed by August 29, 2019 will lapse.

Have questions? Please call the Board office at 503-378-4181 or email [boa.info@oregon.gov](mailto:boa.info@oregon.gov)

## 2019 BOARD MEETINGS

May 13-14, 2019  
August 23, 2019  
October 24-25, 2019  
December 6, 2019

## BOARD STAFF

Julie Nadeau, Licensing Manager  
[julie.nadeau@oregon.gov](mailto:julie.nadeau@oregon.gov)  
503-378-2270

Stacey Janes, Licensing Specialist (A-L)  
[stacey.janes@oregon.gov](mailto:stacey.janes@oregon.gov)  
503-378-2264

Ashlie Rios, Licensing Specialist (M-Z)  
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503-378-2268

Joel Parks, Compliance Specialist  
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503-378-2262

Theresa Gahagan, Investigator  
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503-378-5041

Anthony Truong, Investigator  
[anthony.t.truong@oregon.gov](mailto:anthony.t.truong@oregon.gov)  
503-378-2273

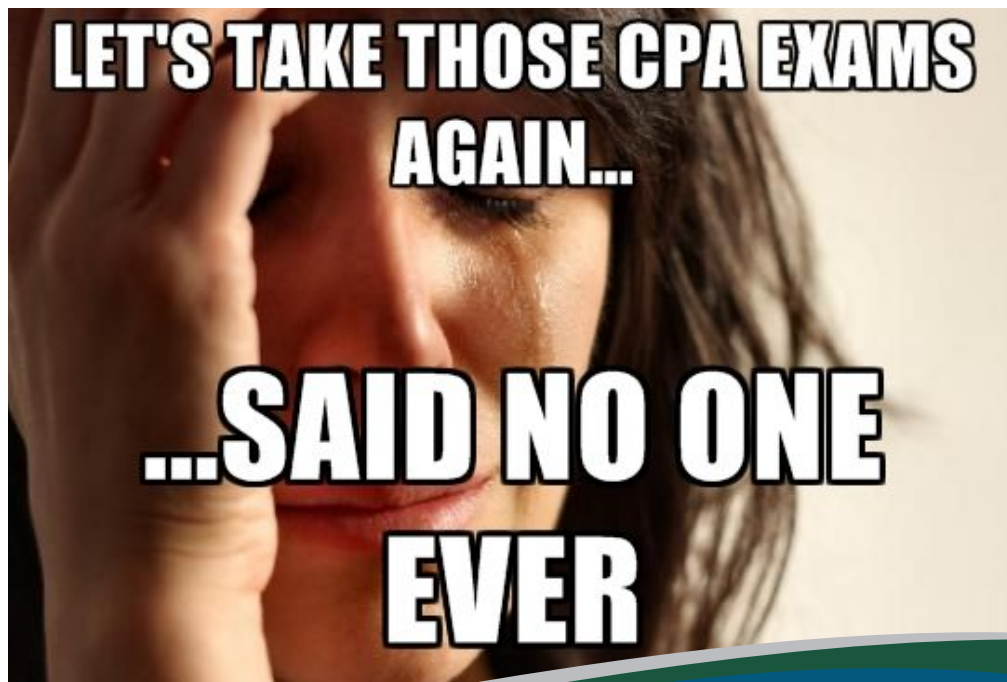
Leah Von Deylen, Front Desk  
[leah.m.vondylen@oregon.gov](mailto:leah.m.vondylen@oregon.gov)  
503-378-4181

## EXPIRATION REMINDER



All licenses that lapsed on June 30, 2013 will expire if the license is not reinstated by June 30, 2019.

Licenses that expire **cannot be reinstated** unless restored upon the Board's determination that there is good cause.





## BOA Complaints Committee

Haley Lyons, CPA, Chair  
Gary Homsley, CPA, Vice Chair  
Charles Crackenberg, PA  
Bryce Wilberger, CPA  
Greg Rogers, CPA  
Brian Harding, CPA  
Sean Wallace, CPA  
Rodd Booth, CPA

## Qualifications Committee

Megan Kurz, CPA, Chair  
Yvette Burling, CPA  
Casey Camors, CPA  
Haley Fish, CPA  
Ryan Kramer, CPA  
Tonya Moffitt, CPA  
Zane Selbak, CPA  
Michael Smoot, CPA  
Nicholas Van Vleet, CPA  
Norm Rush, CPA

## Peer Review Oversight Committee

Terry Griffin, CPA, Chair  
Robert Moody, CPA  
Michael Rice, CPA  
David Sacoolas, CPA  
Blair Walker, CPA

## Laws & Rules Committee

John Lauseng, CPA  
Michelle Gall, CPA  
Shellie Huston, CPA  
Steven (Alex) Opbroek, CPA  
Gregg Peat, CPA

## CPE Audit

It's that time of year again. Birds are chirping, flowers are blooming, and randomly selected licensees renewing in June will be selected for the CPE Audit. Prior to each renewal season, 10% of renewing licensees are randomly selected for an audit of their CPE (and another 10% are selected post-renewal). If your name is among those drawn, please be assured that names are generated randomly by a computer and you are not being singled out. All licensees being audited will be sent written notification from the Board via USPS to the address of record and those licensees drawn are required to submit certificates of completion for all CPE courses reported with their renewal.

### Licensees who are selected for CPE Audit should remember these important tips:

- Even if you were selected for audit last renewal period, you must comply with the current Notice of CPE Audit.
- To be accepted, your CPE Audit submission must include:
  - CPE Reporting form, formatted EXACTLY like the report provided by the Board in the renewal application
  - CPE courses listed in chronological order
  - CPE certificates attached in chronological order
- CPE certificates of completion must contain the following information:
  - Name of licensee
  - Sponsor name
  - Course title
  - Date of attendance or date of completion
  - Registry number (for self-study courses)
  - Number of CPE hours earned
- Evidence of completion for credits claimed as a lecturer/speaker must include an agenda or outline that includes the date of the presentation and name of sponsoring organization.\*
- Evidence of completion for credits claimed as a college instructor (300+ level) must include a course syllabus and outline for each class.\*
- Evidence of completion for published articles must include a copy of the title page, date of publication and a description of the content for each article.\*

\* CPE credit is only granted for the first instance of presentation, class or written publication, unless the material has been substantially updated. CPE reported for these categories cannot exceed 50% of the total number of hours required for renewal.

If the documentation is insufficient, licensees will be given 21 days to respond and will be considered non-responsive if the deficiency is not corrected within the 21 days allowed.

Have questions? Please call the Board office at 503-378-4181 or email [boa.info@oregon.gov](mailto:boa.info@oregon.gov)

*NOTE: If your name is not drawn for the CPE Audit, you will report your CPE on the form provided in the renewal application (your own document can be used if submitted in exact format as the Board form) without the requirement to submit certificates of completion.*





## Disciplinary Actions

### 2019Q1

#### February 2019

**Respondent:** Dale R Kennedy

**CPA License:** 6412

**Violation:** OAR 801-030-0020(1)(d) Failure to comply with the Previous Order; ORS 673.320(3) for using the title or designation "certified public accountant," or the abbreviation "CPA" without holding a valid certificate.

**Action:** Settlement Agreement and Stipulated Final Order; assessment of \$9,000 in civil penalties

**Respondent:** Jeff T Edison / Eide Bailly LLP

**CPA License:** 7204

**Firm Registration:** 1043

**Violation:** OAR 801-030-0015(2)(d) Confidential client information, when Respondents transferred confidential client information for 821 clients to a third party without the specific written consent of each client.

**Action:** Settlement Agreement and Stipulated Final Order, assessment of \$500 civil penalty

**Respondent:** Jacklyn K Harris

**CPA License:** 11057

**Violation:** OAR 801-010-0120(8) Retired Status - Use of CPA Designation; OAR 801-010-0120(3) Inactive Status - Use of CPA Designation; OAR 801-010-0120(1)(b)(D) Inactive Status - Performing Services Involving the Use of Accounting Skills; OAR 801-030-0020(4) Public Communications and Advertising; OAR 801-030-0020(5) Public Communications and Advertising; OAR 801-030-0020(7) Board Communications and Investigations

**Action:** Settlement Agreement & Stipulated Final Order; assessment of \$2,500 in civil penalties

A listing of all disciplinary actions dating back to January 1, 2011 can be found on the Board website at [www.oregon.gov/boa](http://www.oregon.gov/boa). A form is available for making Public Records Requests.

Complaints against Oregon licensees and firms can be made using the Board's Complaint Form.

## New Firm Registrations

01/01/2019 – 3/31/2019

Date Granted	Firm Name	Firm #	State
<b>January 2019</b>			
01/10/2019	ECOM CPA LLC	2798	OR
01/10/2019	FJ CPAs LLC dba FITZPATRICK, JOHNSON & ASSOCIATES CPAS	2801	OR
01/10/2019	JAMIE HUGHES CPA, LLC	2802	OR
01/10/2019	NEWMAN & ASSOCIATES CPA, PC	2803	WA
01/10/2019	PETRINOVICH PUGH & COMPANY, LLP	2799	CA
01/10/2019	RUSSELL L. WILKINSON, CPA	2800	OR
01/15/2019	CARTER & COMPANY CPA, LLC	2804	FL
01/23/2019	DAY CPA SERVICES, P.C.	2805	OR
01/23/2019	REED & ASSOCIATES CPAS dba REED CPA	2806	VA
01/29/2019	ALVAREZ & ASSOCIATES, INC., CERTIFIED PUBLIC ACCOUNTANTS	2807	CA
01/30/2019	BRUCE D BLOCH CPA A PROFESSIONAL CORPORATION	2808	NV
<b>February 2019</b>			
02/06/2019	THRIVE A CERTIFIED PUBLIC ACCOUNTING FIRM	2809	WA
02/11/2019	KIRKPATRICK PRICE INC	2810	TN
<b>March 2019</b>			
03/01/2019	BARTOLME AND ASSOCIATES, INC., PC	2814	OR
03/01/2019	SABEY CPA, PLLC	2811	WA
03/01/2019	STEVEN P SCHMIDT CPA PC	2812	OR
03/01/2019	W. HOLMES & COMPANY, PC dba HOLMES & COMPANY, PC	2813	OR
03/08/2019	JLK ROSENBERGER, LLP	2815	CA
03/27/2019	CODY L. LUNA, C.P.A., P.C.	2817	OR
03/27/2019	LITTLE TAX BOUTIQUE, LLC dba LITTLE TAX & BUSINESS BOUTIQUE	2818	OR
03/27/2019	WEWORSKI & ASSOCIATES	2816	CA
03/28/2019	FOSTER, SNYDER & MUZAFFARR, CPAS, LLC	2819	OR



## GOODBYE AND GOOD LUCK!

In February 2019, we said farewell to John Lauseng as a member of the Board. John joined the Board in March 2013 and served as the Board Chair in 2017. He was always honest and conscientious, brought balance to the Board, and served selflessly for a full six-year term. Even though John left the Board, he is continuing his service with the Board's Laws & Rules Committee in 2019 while maintaining his professional role as the Audit Partner for Aldrich CPAs + Advisors LLP in Lake Oswego, Oregon.

Good luck, John!



## NEW LICENSEES

10/1/2018 – 12/31/2018

\*State of Reciprocity

First Name	Last Name	Date Granted	License #	State of Reciprocity
<b>January 2019</b>				
JACOB	FREY	01/02/2019	15465	MN
ABIGAIL	WOJCIK	01/02/2019	15462	CA
NOLAN	HEINTZ	01/08/2019	15466	CA
DEBRA	PENA	01/08/2019	15463	
JULIE	YANG	01/08/2019	3638	WA
ELCHIN	ALIZADA	01/09/2019	15468	
RACHEL	SHAICH	01/14/2019	15470	
KRISTIN	DEGRANDMONT	01/15/2019	15464	CA
IAN	FENDALL	01/15/2019	15467	
LU	LIU	01/15/2019	15472	
MARC	MESTYANEK	01/15/2019	15471	
STACEY	POLK	01/15/2019	15455	TX
CASEY	MCKINLOCK	01/17/2019	15474	WA
MATTHEW	MILLER	01/17/2019	15473	
DARREN	BAKER	01/23/2019	15477	
WILMA	EICHLER	01/23/2019	15469	WA
ALY	HOLTERHOFF	01/23/2019	15461	
MARK	MUNCASTER	01/23/2019	15476	
RACHEL	HENRICHS	01/25/2019	15487	WA
HOLLY	MATTEVI	01/25/2019	15486	CO
CONNOR	PRICE	01/25/2019	15481	
JEFFREY	RASCHIO	01/25/2019	15479	
JOSHUA	THIESEN	01/25/2019	15485	
COLE	MOORE	01/28/2019	15480	
JOAN	TEETER	01/28/2019	15475	WA
AMY	BLACKBURN	01/29/2019	15497	
JAMES	BOUWER	01/29/2019	15488	
ELISABETH	GREEN	01/29/2019	15498	
ZACHARY	HATEFI	01/29/2019	15495	
DAVID	PAINTER	01/29/2019	15492	WA
KATHERINE	HAIRSTON	01/31/2019	15503	
MATTHEW	HECKER	01/31/2019	15500	
KAITLYN	VAN ALYNE	01/31/2019	15482	

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## UPDATE YOUR CONTACT INFORMATION

The Board will mail license renewal applications and CPE Audit notices in May 2019. OAR 801-010-0010(6)(a) provides for a \$100 civil penalty to be assessed to any licensee who fails to notify the Board of an address change within 30 days. Now is a great time to update your contact information to avoid missing the information mailed for renewal.

There are new address change forms on the Board website for individuals and firms. Updated information can be mailed to the Board office, faxed to 503-378-3575 or emailed to [boa.info@oregon.gov](mailto:boa.info@oregon.gov).



## NEW LICENSEES

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First Name	Last Name	Date Granted	License #	State of Reciprocity
<b>February 2019</b>				
CHEUK YAN	KWAN	02/01/2019	15484	
LAWRENCE	BATINA	02/04/2019	15493	CA
EMILY	ANDERSON	02/05/2019	15496	
ANDREW	HILSENKOPF	02/05/2019	15489	
SARAVY	NGUYEN	02/06/2019	15491	GA
MARGARET	CARRASCO	02/07/2019	15505	
NATHAN	CRAMER	02/07/2019	15504	
VICTORIA	LECA	02/07/2019	15506	
STEVEN	PHILLIPS	02/07/2019	15508	WA
ASWINI	SUBRAMANIAN	02/07/2019	15483	
ANNA	DAVIS	02/11/2019	15510	CA, NY
NICHOLAS	MURRAY	02/11/2019	15499	
BRITTANY	STRANG	02/12/2019	15509	ID
JIE	TANG	02/12/2019	15490	WA, MN
KATHLEEN	RUSSO	02/14/2019	15513	
YEZI	JIN	02/21/2019	15514	CA
JARED	MILLER	02/22/2019	15512	IN
KURT	MURAMATSU	02/25/2019	15501	
HALEY	SHELTON	02/25/2019	15511	
MICHELLE	DION	02/26/2019	15518	AZ
MARIBEL	FLORES	02/26/2019	15517	
ALEXANDER	LANGMEAD	02/26/2019	15516	
KENNETH	WILBUR	02/28/2019	15524	FL

### March 2019

SARAH	HARNITCHEK	03/01/2019	15520	
NOMER	DUMANON	03/04/2019	15519	
DAVID	SCULLY	03/04/2019	15522	CA
SIMON	ACTON	03/05/2019	15523	
REBECCA	BOVERT	03/05/2019	15525	
MURTAZA	KHAN	03/05/2019	15526	
MIRANDA	GRUSS	03/07/2019	15494	
BRIAN	BATES	03/08/2019	15478	
JACOB	ENGLE	03/08/2019	15502	
SONYA	KENNEDY	03/08/2019	15527	VA

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## SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA Exam in Q4 2018.

Jordan Alexander	Joshua Hight	Kiara Redeau-Harris
William Aurich	Austin Hole	Matthew Risser
Brandon Clements	Michon Hunsaker	Toby Roth
Andrew Crocker	Karin Lilya	Emily Sehlaoui
Aine Cronin	Srinivasan Chandrasekaran Lnu	Esther Smith
Brittney Davis	Cody Luna	Gregory Stevens
Vikas Dhawan	Vasyl Malofiy	Madhusudhanan Thesma
Joseph Difalco	Colin Mcleod	Eliana Voronko
Bryan Fendall	Jangwon Moon	Jessica White
Alexis Gardner	Ryan Nicewander	Mikailla Wilkening
Elexus Graves	Katrina Pate	Justin Worthly
John Hackman	Erik Peterson	Lisa Zhu
Joseph Haines	Apeksha Rao	
Anna Hamilton	Hossein Rashidinia	
Valen Herd		
Mayte Herrera Cosby		

## NEW LICENSEES

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First Name	Last Name	Date Granted	License #	State of Reciprocity
CODY	LUNA	03/08/2019	15531	
ALEXANDER	MATTEVI	03/08/2019	15530	CO
THOMAS	HESSELGESSER	03/11/2019	15521	
GATLIN	NEUMAN	03/11/2019	15533	
MARY	ARNOLD	03/12/2019	15528	
QIAN	SU	03/12/2019	15529	
BENJAMIN	COHN	03/14/2019	15535	
ROBERT	LANE	03/14/2019	15534	CA, NY
ALEC	BIERLY	03/22/2019	15515	
LAUREN	COUSINS	03/22/2019	15538	CA, WA
THOMAS	DEVOE	03/22/2019	15540	
CARISSA	VON KOCH	03/22/2019	15537	CA
DAIGEN	AFDAHL	03/26/2019	15539	
EMILY	WEAVER	03/26/2019	15536	
FAIRLIGHT	FEHRENBACHER	03/28/2019	15544	
ERIC	KYTOLA	03/28/2019	15541	
AMANDA	MILLER	03/28/2019	15542	

## Top 10 Candidates

**BIG ROUND OF APPLAUSE** to the following exam candidates who scored in the top 10 from all Oregon candidates from April 1, 2018 through March 31, 2019. You should all be very proud of your achievement!

**Joel Morris  
Thomas Deal  
Alex Gunnerson  
Szu Yin Chen Keen  
Katherine Krater**

**Turner Harty  
Maxwell Royster  
Eliana Voronko  
Matthew Hayes  
Elliott Nistler**



## Oregon Recipients of Elijah Watt Sells Award



**Joel Morris  
Thomas Deal  
Alex Gunnerson  
Szu Yin Chen Keen**



### The Elijah Watt Sells Award

The AICPA has bestowed the Elijah Watt Sells Award on candidates for outstanding performance on the Exam since 1923.



Candidates are eligible for the award in the calendar year following the year in which they completed testing. If a candidate meets all criteria for eligibility, they will be contacted by the AICPA and informed of their recipient status. The award is bestowed annually upon candidates who:

- Have obtained a cumulative average score above 95.50 across all four sections of the CPA Exam
- Passed all four sections of the Exam on their **first attempt**

Sells was one of the country's first CPAs. He was active in the establishment of the AICPA, and played a key role helping to advance professional education in the profession.



## Welcome to our newest Board members!

Joseph Sullivan, CPA was appointed to the Board in February 2019 after serving on the Board's Complaints Committee (BOACC) for more than five years. Joe began his career with a Big 4 Firm and joined Delap LLP in 2013 where he is now a Partner. His primary focus is in tax planning and compliance services for companies and business owners. The Board will benefit greatly from Joe's experience on the BOACC, along with his sharp mind and attention to detail.

Deanna Franco is a Partner with the law firm Cosgrave Vergeer Kester LLP and was appointed to the Board in February 2019 to serve as the public member. Deanna's primary areas of practice are Business and Corporate Law, Estate and Trust Planning, Professional Liability, Real Estate Law, and Taxation. Her expertise is sure to be an asset to the Board.

Welcome, Joe and Deanna!



## Top tips for Exam day

### Finding a seat

You should schedule your appointment at least 45 days before you plan to take the Exam to ensure you get your preferred date and time.

### Late arrival

If you arrive at the testing center after your scheduled appointment time, Prometric is not obligated to allow you to test. Know where you are going well in advance.

### Cellphones

Once you enter the testing center, you may NOT access your cellphone. This includes using your cellphone during a scheduled break.

### Notice to Schedule (NTS)

Remember to take your NTS, which has the launch code printed on it, to the test center. This is not to be confused with the "Confirmation" received from Prometric after scheduling an exam. Check the date on your NTS to make sure it is the current one and not one from a previous test section.

### Introductory screens

Currently, there are three introduction screens (Welcome, Confidentiality and Section Information). You have five minutes to complete the first screen and five minutes to complete the second and third screen. If you time out on the first screen, you may restart. If you time out on the second or third screens, you may not restart.

### Navigation

To move from one question to another, click a question number, or click the arrow controls at the top or the bottom of the screen.

### Reporting issues

You should immediately report any technical difficulties during testing to the staff at the test center. Do not wait until the Exam has ended.

### Rescheduling

If you reschedule an appointment with Prometric, you must go to the "Reschedule Appointment: Appointment Complete" screen. This follows the "Appointment Verification" screen. Also, make sure you have received a confirmation email from Prometric verifying the new appointment time and place.

### Notifying NASBA

If you have any difficulties related to your test experience, a formal complaint should be sent to NASBA at [candidatecare@nasba.org](mailto:candidatecare@nasba.org) within five (5) days of taking the Exam. Do not wait until the score has been released.