

# OREGON BOARD OF ACCOUNTANCY

Summer 2019



## Board Disciplinary Responsibility

The Oregon Board of Accountancy (BOA) assures that approximately 9,700 CPAs, PAs, municipal auditors and public accounting firms registered to practice in Oregon demonstrate and maintain professional competency to ensure protection of the public.

BOA is governed by ORS chapter 673 to establish and enforce standards and regulations, as well as to license qualified applicants to practice public accountancy in Oregon. The Board may take any number of actions as a disciplinary measure including, but not limited to, revocation, suspension, censure, or refusal to issue or limit the privileges of any certificate issued under ORS 673. The Board may take any of the actions described for any one or any combination of matters in the practice of public accountancy that demonstrates fraud, deceit, dishonesty, gross negligence, incompetency, violations of the Code of Professional Conduct, or conviction of a crime, as described in ORS 673.

In any given year, the Board receives approximately 100-150 complaints which turn into investigations should sufficient information be provided by the complainant. The Board has two investigators on staff to manage the case load. Once an investigation is completed, the investigation report goes before the BOA Complaints Committee (BOACC) for an initial determination of a violation with a recommendation to the BOA Board. In addition to the investigation report, the BOACC and Board members review hundreds of pages of evidence obtained during the investigation before coming to a vote. The egregiousness of the case will determine the level of disciplinary action.

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### Board Members

Nancy Young Oliver, CPA, Chair  
Stuart Morris, PA, Vice Chair  
Joseph Sullivan, CPA, Treasurer  
Jason Robinson, CPA  
Scott Wright, 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)



## Board Disciplinary Responsibility

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For the year running May 2018 through May 2019, the Board investigated 148 complaints. Of those cases investigated, 64 cases resulted in violations. The discipline for those cases include one or more of the following:

- 13 cases found to have a violation resulting in additional CPE
- 17 cases resulted in revocation
- 56 cases were assessed civil penalties or costs

The vote to revoke or suspend a license is not taken lightly but is reserved for the most egregious of cases where the public is harmed.

I want to encourage every licensee to be familiar with the statutes and rules that govern appropriate activities and behavior in the practice of public accountancy. I hope we never have to meet as a result of an investigation but please be assured, should we meet facing each other at the Board table, BOA Board members take their responsibility to protect the public interest seriously.

Nancy Young Oliver, CPA, CISA, CFE  
Board Chair

## Retirement

In May 2019, Candace “Candi” Fronk served as the Chair for her last Board meeting. Since her appointment in June 2014, Candi has been an integral member of the Board. She employs sound reasoning and thoughtful consideration in all areas and she led the Board with great integrity.

Candi was a partner with Price Fronk & Co LLP until her retirement at the end of June 2019. Her departure is bittersweet as she will be greatly missed by the Board and in her practice, but she and her husband have planned to travel a great deal, which is well-deserved. We wish you all the best, Candi!



*Candace Fronk, CPA, Board Chair, and Kimberly Fast, Executive Director, attending the Legislative Budget Hearing for the Oregon Board. February 18, 2019.*

## 2019 BOARD MEETINGS

August 22, 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)  
[ashlie.m.rios@oregon.gov](mailto:ashlie.m.rios@oregon.gov)  
503-378-2268

Joel Parks, Compliance Specialist  
[joel.parks@oregon.gov](mailto:joel.parks@oregon.gov)  
503-378-2262

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

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



## 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  
Shelli Huston, CPA  
Steven (Alex) Opbroek, CPA  
Gregg Peat, CPA

# Navigating the Initial Licensing Process

The Board's Licensing staff regularly receive questions about the initial licensing process.

An applicant has 8 years to apply for a license after passing the final section of the CPA exam. A complete application will include the following: initial license application, supervisor evaluation form, competency narrative (signed by the supervisor licensee), AICPA ethics certificate, and social security form. It is important for applicants to ensure that their supervisor licensee qualifies to sign off on the experience and competency narrative. A supervisor licensee must be actively licensed for at least 5 year of the past 7 years immediately prior to such supervision.

For applicants applying with Industry experience, additional documentation is required and outlined on the Board website. The narrative must be prepared on the form provided by the Board, which is also available on the Board's website.

The Board does not provide sample narratives. Two applicants will have unique experiences and perspectives even if they work on similar projects. The narrative must be prepared by the applicant and written in first person, describing the applicant's experience. The narrative must include a detailed account of your understanding and work experience that directly relates to each competency, encompassing each of the processes and/or concepts outlined in the competency heading. In addition to providing details about experience, one or two examples of work experience should be included that demonstrates full comprehension of the competency.

The narrative should be written in plain English to be easily followed and understood by a person who is not an accountant. It should be inclusive of all relevant details while being concise and direct, avoiding too many references to work performed by a team and instead highlighting the applicant's role and level of responsibility on engagements/projects. It is the responsibility of the applicant to demonstrate knowledge and ability to the satisfaction of the Board.

If the experience is gained in a public accounting firm, the narrative can contain experience and examples from attest, tax, or both. Each narrative must only contain experience obtained under the signing supervisor licensee as their signature is attesting to the accuracy of the statements made, though the supervisor is not required to be your current employer. For applicants who are qualifying by experience from multiple employers, a separate narrative must be prepared for each supervisor's signature.

Applicants through reciprocity should have official transcripts sent to the Board if, after passing the CPA exam, they have not gained four years of public accounting experience in the last ten years.

If an applicant or supervisor licensee has questions, they can contact the Licensing staff for further clarification. Applicants with last names beginning A-L (and industry applicants) should contact Stacey Janes, 503-378-2264 or [stacey.janes@oregon.gov](mailto:stacey.janes@oregon.gov) while applicants with last names beginning M-Z will contact Ashlie Rios, 503-378-2268 or [Ashlie.m.rios@oregon.gov](mailto:Ashlie.m.rios@oregon.gov).





## Disciplinary Actions

### 2019 Q2 Discipline

#### May 2019

**Respondent:** David E Brockmiller  
**CPA License:** 2993

**Violation(s):** ORS 673.170(2)(g) Conduct resulting in a felony conviction; and ORS 673.170(5) Dishonesty, fraud or misrepresentation not in the practice of public accountancy, when Respondent plead guilty to one count of Attempted Sexual Abuse in the First Degree, a Class B Felony on or about July 25, 2018.

**Action(s):** Settlement Agreement and Stipulated Final Order; Revocation of CPA License settling the matter revokes Respondent's CPA Certificate and Permit to practice public accountancy as of October 16, 2019; assessment of \$10,000 in civil penalties and \$1,000 in costs

**Respondent:** Cathryn D Matthews  
**CPA License:** 5709

**Firm Registration:** 2026

**Violation(s):** OAR 801-030-0010(5) Other professional standards when Respondents performed Preparation engagements that were not in accordance with current standards; and Respondents violated OAR 801-050-0020(2)(c) Peer Review Enrollment when Individual Respondent issued, through Firm Respondent, reports on attest or compilation services prior to being enrolled in an approved peer review program.

**Action(s):** Settlement Agreement and Stipulated Final Order; assessment of \$2,500 in civil penalties and \$1,000 in costs. 16 hours of CPE on Financial Statement Standards and Professional Standards

**Respondent:** Duane Clayton Roemmich  
**CPA License:** 6465

**Violation(s):** OAR 801-030-0020(1) Professional Misconduct (2017 Edition) for not disclosing California Board of Accountancy's (CBA) regulatory disciplinary action against his individual California license on his 2017 renewal.

**Action(s):** Settlement Agreement and Stipulated Final Order; assessment of \$500 in civil penalties and \$2,000 in costs.

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## New Firm Registrations

04/01/2019 – 6/31/2019

Date Granted	Firm Name	Firm #	State
<b>April 2019</b>			
04/09/2019	GERRY HOROWITZ, CPA	2820	OR
04/23/2019	MICHAEL CURTO CPA, PA	2821	FL
<b>May 2019</b>			
05/07/2019	HAUSER JONES & SAS, PLLC	2823	WA
05/07/2019	MOORE, BEAUSTON & WOODHAM, LLP	2822	SC
05/16/2019	PHIL HUTSELL, LLC	2824	OR
<b>June 2019</b>			
06/05/2019	RJI RAMIREZ JIMENEZ CPAS	2826	CA
06/05/2019	SIKICH LLP	2825	IL
06/07/2019	RANDALL A MCCORD CPA LLC	2827	OR
06/10/2019	BC CONSULTING LLC	2828	OR
06/19/2019	CWC CONSULTING, LLC	2829	OR
06/19/2019	HAMLINCPA, LLC	2830	OR

### Total Licensees and Registrations as of 7/23/2019

Registered firms - In State	750
Registered firms - Out of State	288
Certified Public Accountant - Active	7141
Certified Public Accountant - Inactive	714
Certified Public Accountant - Retired	537
Active Public Accountant	32
Active Public Accountant - No Audit	7
Municipal Auditors	272
<b>Total Licensees/Registrations</b>	<b>9741</b>

## Disciplinary Actions continued from page 4

### 2019 Q2 Discipline

May 2019

**Respondent:** John Michael Barnett

**CPA License:** 13428

**Violation(s):** OAR 801-020-0620(4)(b)

Firms authorized to bid and accept for municipal audits (2015, 2016 and 2017 Editions) for signing 5 municipal audit reports and 32 municipal audit engagement letters in the name of Firm even though all owners at Firm did not hold an Oregon municipal audit license. OAR 801-010-0345(1) Requirement to Register as a Firm (2018 Edition) for performing and issuing one (1) Oregon municipal review and six (6) Oregon municipal audit reports from 1/1/18 to 7/2/18 without having an active Firm registration with the Board. ORS 673.320(4) (2017 Edition) for holding out as a CPA firm by filing at least 13 review and audit reports to the Oregon Secretary of State despite having a terminated firm. OAR 801-050-0020(2)(c) Peer Review Enrollment (2018 Edition) for not being enrolled in peer review prior to issuing three (3) municipal review and audit reports. OAR 801-030-0010(1)(a) Professional Competence (2015 and 2016 Editions) and/or OAR 801-030-0010(2) Auditing Standards (2015 and 2016 Editions) for audit deficiencies in municipal audits. OAR 801-030-0010(1)(b) Due Professional Care (2016, 2017 and 2018 Editions) for not timely responding to client communications and for not timely completing the review engagement for his client. OAR 801-030-0020(7)(b) Board Communications and Investigations (2018 Edition) for not timely responding to Board communications.

**Action(s):** Settlement Agreement & Stipulated Final Order; permanently removes Respondents from the Municipal Roster; enrollment and participation in a Board approved pre-issuance review program; assessment of \$21,000 in civil penalties and \$2,000 in costs

**Respondent:** Carmen M Nunez Dieguez

**CPA License:** 12946

**Violation(s):** OAR 801-030-0010(1)(a) Professional Competence when Respondent undertook to perform professional services for which she was not competent; and OAR 801-030-0010(5) Other Professional Standards when Respondent performed Preparation engagements that were not in accordance with current standards.

**Action(s):** Settlement Agreement and Stipulated Final Order; assessment of \$2,500 in civil penalties and \$1,000 in costs. 16 hours of CPE on Financial Statement Standards and Professional Standards

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.

## SUCCESSFUL CANDIDATES

The following candidates successfully completed their last section of the CPA Exam in Q2 2019.

HAROON ADEEL

TOM BIRCH

ALEXANDER CARLSON

SHAUN DONAGHUE

SAMANTHA DOWNING

CALEB DOZIER

BREANNE EAGLES

EMILY EARNSHAW

JOEL FONSECA

LAUREN FURLAN

MACKENZIE GOODRICH

KAYLAH HANCOCK

BIN HAO

HELEN HARDER

NICOLE HESS

KENDRA HIRSCH

SHANE HUNTER

KOURTNEY JOHNSON

DAVID KINKADE

DOUGLAS KOHNKE

JEFFREY KYLE

MATTHEW LITTLE

DARIA MALETIS

DEEPTI MITTAL

IAN MOORE

ANNA MOORE

MOLLY MULHOLLEN

CAM NGUYEN

HAN NGUYEN

CLAIRE PAHLMMEYER

SIJO PHILIP

NANCY PIATKOFF

ANGELA SANFORD

ELIOT SCHVANEVELDT

RACHIT SHAH

BRIANNA SMITH

RACHELE SMITHSON

PAUL STEINER

HANNA VAN CAMP

HOLLEY ZEIGLER



## CPA Exam Performance Summary: 2019 Q2 Oregon

### Overall Performance

Unique Candidates	250
New Candidates	42
Total Sections	311
Passing 4th Section	40
Sections / Candidates	1.24
Pass Rate	54.02%
Average Score	72.73

### Section Performance

	Sections	Score	% Pass
First-Time	65	71.88	50.77%
Re-Exam	244	72.95	54.92%
AUD	88	71.97	52.27%
BEC	69	75.30	57.97%
FAR	83	72.04	53.01%
REG	71	71.97	53.52%

### Residency

	Candidates	% Total
In-State Address	201	80.72%
Out-of-State Address	34	13.65%
Foreign Address	14	5.62%

### Jurisdiction Ranking

Candidates	Sections
36	36
Pass Rate	Avg Score
30	27

## NEW LICENSEES

4/1/2019 – 6/1/2019

\*State of Reciprocity

First Name	Last Name	Date Granted	Lic #	Reciprocity State
<b>April 2019</b>				
ALEXANDER	BEEHLER	04/03/2019	15543	
BIANCA	BOSCHMANS	04/03/2019	15551	NY
SIMON	CREAN	04/03/2019	15545	
KEITH	KOLKE	04/03/2019	15550	OH
KATHERINE	KRATER	04/03/2019	15549	
MARK	POSTELL	04/04/2019	15507	TX
HOSSEIN	RASHIDINIA	04/04/2019	15546	AUSTRALIA
MATTHEW	SHANAFELT	04/04/2019	15552	
DAVID	THALER	04/09/2019	15548	
ASHLEY	ATKINS	04/11/2019	15554	CA
AURORA	CAMERON	04/11/2019	15558	
KAITLIN	JENSEN	04/11/2019	15561	CA
MANON	PEGOLLOTTI	04/11/2019	15547	
ZENaida	CROOK	04/15/2019	15562	
JINHEUNG	KIM	04/15/2019	15560	CA
MADDIE	GOODWIN	04/16/2019	15556	
DONALD	LEAVITT	04/17/2019	15566	
JASON	ROMNEY	04/17/2019	15555	
KAITLYN	VYHMEISTER	04/17/2019	15553	CA, WA, MO
MAILEE	XIONG	04/17/2019	15563	
JOEL	FACCHINELLO	04/19/2019	15557	CA
JESSICA	WHITE	04/23/2019	15567	
KYLE	AMES	04/24/2019	15559	WA
MICHELLE	SIEGAL	04/24/2019	15568	
BLAKE	SPEED	04/24/2019	15564	ME
ANNA	MCKENZIE	04/25/2019	15570	
SARAH	BRADVICA	04/29/2019	15565	
RUTH	JUPE	04/29/2019	15572	CA
WILLIAM	SMITH III	04/29/2019	15569	CA

### May 2019

CHRISTOPHER	BEHOUNEK	05/01/2019	15571	CO, IA, WA
ALEXANDRA	BANDUCCI	05/03/2019	15573	
TROY	BUSBEE	05/03/2019	15574	
ERIK	PETERSON	05/07/2019	15583	
NICHOLAS	BILLER	05/08/2019	15577	CA
VINCENT	COLEMAN	05/08/2019	15575	MA
KORI	KAPIHE	05/08/2019	15581	
MICHON	HUNSAKER	05/10/2019	15580	

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## UPDATE YOUR CONTACT INFORMATION

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. Licensees and candidates who need to change their address with the Board can do so by completing the form located on the Board's home page under Agency News and Information. A separate form is available for firms reporting a change of address. The completed form 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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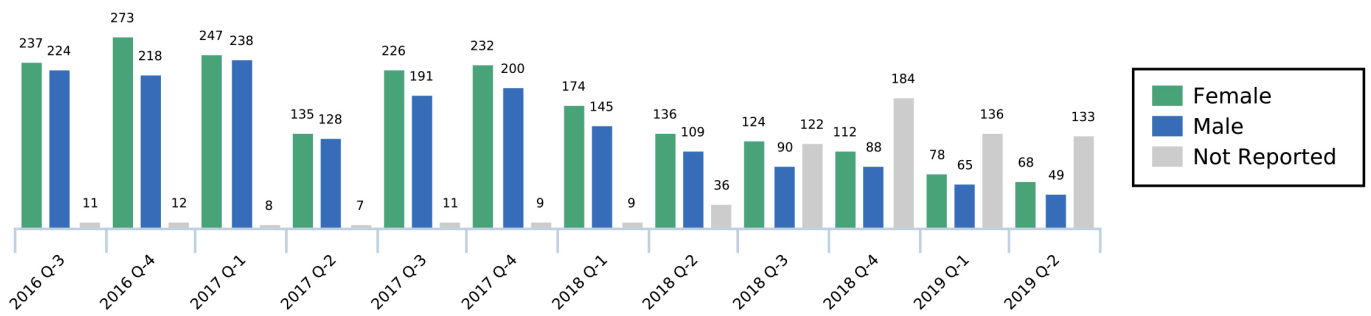
First Name	Last Name	Date Granted	Lic #	Reciprocity State
DAVID	LYONS	05/10/2019	15578	CA
MADISON	EKLUND-WEST	05/13/2019	15576	
MARK	FERGUSON	05/17/2019	15585	
BENJAMIN	HIATT	05/17/2019	15586	
CAROLYN	STEVENSON	05/17/2019	15587	
KAZUKO	HOGGE	05/21/2019	15579	MD
NICOLE	NYE	05/22/2019	15588	
REBECCA	MEATS	05/23/2019	15532	WA
HEATHER	ROWENHORST	05/23/2019	15584	
ERICA	JOHNSON	05/29/2019	15589	
DAVID	JONES	05/29/2019	15582	ID
SITAREH	KAZARANY	05/29/2019	15590	
TRAVIS	WILHOITE	05/29/2019	15592	
DAVID	IMUS	05/31/2019	15591	WA

### June 2019

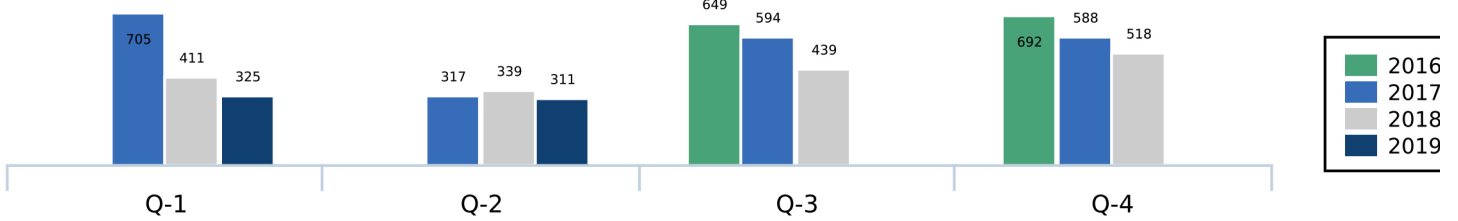
RYUNGYU	KIM	06/07/2019	15596	
ASHLEY	WRIGHT	06/10/2019	15593	TX, NJ, AR
KARL	STRAUSS	06/11/2019	15594	NY
JILLANA	TICHENOR	06/17/2019	15597	
VALEN	HERD	06/21/2019	15599	
YIJIN	BAO	06/25/2019	15598	NY, NC
TERRIE	HART	06/25/2019	15600	CA

## CPA Exam Performance Summary: 2019 Q2 Oregon continued from page 6

### Gender



### Sections



### Candidates

