

**77<sup>th</sup> OREGON LEGISLATIVE ASSEMBLY – 2013 Session  
BUDGET REPORT AND MEASURE SUMMARY**

**JOINT COMMITTEE ON WAYS AND MEANS**

**MEASURE: HB 5001-A**

**Carrier – House: Rep. Gomberg  
Carrier – Senate: Sen. Steiner Hayward**

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**Action:** Do Pass as Amended and as Printed A-Engrossed

**Vote:** 18 – 7 – 1

House

Yeas: Barker, Buckley, Frederick, Jenson, Komp, Nathanson, Read, Smith, Tomei, Williamson

Nays: Freeman, Hanna, Huffman, McLane, Richardson

Exc:

Senate

Yeas: Burdick, Devlin, Edwards, Girod, Hansell, Rosenbaum, Steiner Hayward, Winters

Nays: Thomsen, Whitsett

Exc: Johnson

**Prepared By:** Janet Savarro, Department of Administrative Services

**Reviewed By:** Kim To, Legislative Fiscal Office

**Meeting Date:** May 17, 2013

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Agency

Board of Accountancy

Biennium

2013-15

**Budget Summary\***

	2011-13 Legislatively Approved Budget <sup>(1)</sup>	2013-15 Current Service Level	2013-15 Committee Recommendation	Committee Change from 2011-13 Leg. Approved	
				\$ Change	% Change
Other Funds	\$2,048,572	\$1,952,934	\$2,089,479	\$40,907	2.0%
Total	\$2,048,572	\$1,952,934	\$2,089,479	\$40,907	2.0%

**Position Summary**

Authorized Positions	7	7	8	1
Full-time Equivalent (FTE) positions	7.00	7.00	8.00	1.00

<sup>(1)</sup> Includes adjustments through December 2012

\* Excludes Capital Construction expenditures

**Summary of Revenue Changes**

The Board is financed with Other Fund revenues derived almost exclusively from fees paid for professional licenses and examinations. The proposed ending balance of \$1.5 million is the equivalent of 17 months of operating expenditures.

The Subcommittee approved the following recommendation:

- Package 100, Fee Ratification, generates \$83,650 in Other Funds revenues. House Bill 5051-A ratifies fee changes that were approved by the Department of Administrative Services during the 2011-13 biennium. The fee increases are Late Firm registration from \$35 to \$175, Late Active fee from \$50 to \$160 and Late Inactive fee from \$35 to \$50; and established new fees are Municipal Auditor Application fee \$100, Municipal Auditor Late fee \$100, Retired Renewal fee \$25, and Reinstatement Application fee \$150. These rule amendments were published for public comment and administrative rule hearings were held. No opposition to these fee changes was received.

**Summary of General Government Subcommittee Action**

The Subcommittee approved a budget of \$2,089,479 Other Funds and 8.00 full-time equivalent positions for 2013-15, which is 2.0 percent increase from the 2011-13 legislatively approved spending level.

The Subcommittee approved the following recommendations:

- Package 091, Statewide Administrative Savings, eliminates \$3,489 Other Funds expenditure limitation. This package is a placeholder for administrative efficiencies in finance, information technology, human resources, accounting, payroll, and procurement expenditures. The Department of Administrative Services will continue to work on details of these reductions with agencies and report back during the 2014 session.
- Package 092, PERS Tax Policy, eliminates \$2,810 Other Funds expenditure limitation. This package reflects the policy change in SB 822 that eliminates the increased retirement benefits resulting from Oregon income taxation of payments if the person receiving payments does not pay Oregon income tax on those benefits and is not an Oregon resident. This change reduces state employer contribution rates by approximately 0.30 percent.
- Package 093, Other PERS Adjustments, eliminates \$22,450 Other Funds expenditure limitation. This package reflects the policy change in SB 822 that modifies the cost-of-living adjustment under the Public Employees Retirement System. This change reduces state employer contribution rates by approximately 2.2 percent.

An administrative action by the PERS Board, as directed by a budget note in the SB 822 budget report, will reduce state employer contribution rates by up to an additional 1.9 percent. However, no employer rate is reduced below its 2011-13 biennium rate.

- Package 811, Limited Duration Financial Investigator, provides \$165,294 Other Funds expenditure limitation for the establishment of a limited duration Financial Investigator position (1.00 FTE). This position will allow the Board to handle the increase in number and complexity of complaints, while also preparing for the retirement of the Board's current Financial Investigator. The Board has sufficient resources based in operating income and ending balance to fund this request without additional fee increases.

### **Summary of Performance Measure Action**

See attached Legislatively Adopted 2013-15 Key Performance Measures form.

**DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION**

**HB 5001-A**

**Board of Accountancy**  
**Janet Savarro -- 503-373-7607**

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2011-13 Legislatively Approved Budget at Dec 2012 *	\$ 0	\$ 0	\$ 2,048,572	\$ 0	\$ 0	\$ 0	\$ 2,048,572	7	7.00
2013-15 ORBITS printed Current Service Level (CSL)*	\$ 0	\$ 0	\$ 1,952,934	\$ 0	\$ 0	\$ 0	\$ 1,952,934	7	7.00
<b>SUBCOMMITTEE ADJUSTMENTS (from CSL)</b>									
<b>SCR 001 - Board of Accountancy</b>									
Package 091: Stawate ide Administrative Savings									
Services and Supplies	\$ 0	\$ 0	\$ (3,489)	\$ 0	\$ 0	\$ 0	\$ (3,489)	0	0.00
Package 092: PERS Tax Policy									
Personal Services	\$ 0	\$ 0	\$ (2,810)	\$ 0	\$ 0	\$ 0	\$ (2,810)	0	0.00
Package 093: Other PERS Adjustments									
Personal Services	\$ 0	\$ 0	\$ (22,450)	\$ 0	\$ 0	\$ 0	\$ (22,450)	0	0.00
Package 811: limited Duration Financial Investigator									
Personal Services	\$ 0	\$ 0	\$ 147,874	\$ 0	\$ 0	\$ 0	\$ 147,874	1	1.00
Services and Supplies	\$ 0	\$ 0	\$ 17,420	\$ 0	\$ 0	\$ 0	\$ 17,420		
<b>TOTAL ADJUSTMENTS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 136,545</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 136,545</b>	<b>1</b>	<b>1.00</b>
<b>SUBCOMMITTEE RECOMMENDATION *</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,089,479</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,089,479</b>	<b>8</b>	<b>8.00</b>

% Change from 2011-13 Leg Approved Budget	0.0%	0.0%	2.0%	0.0%	0.0%	0.0%	2.0%
% Change from 2013-15 Current Service Level	0.0%	0.0%	7.0%	0.0%	0.0%	0.0%	7.0%

## Legislatively Approved 2013-2015 Key Performance Measures

**Agency: ACCOUNTANCY, STATE BOARD OF**

Mission: The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

Legislatively Proposed KPMs	Customer Service Category	Agency Request	Most Current Result	Target 2014	Target 2015
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Accuracy	Approved KPM	94.00	95.00	95.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Availability of Information	Approved KPM	86.00	95.00	95.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Expertise	Approved KPM	97.00	95.00	95.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Helpfulness	Approved KPM	95.00	95.00	95.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Overall	Approved KPM	95.00	95.00	95.00
1 - CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Timeliness	Approved KPM	96.00	95.00	95.00
2 - Number of days from date of Complaints Committee recommendation to date of preliminary Board determination		Approved KPM	31.00	30.00	30.00
3 - Number of days from date of letter advising parties that an investigation has begun to completion of investigative report		Approved KPM	155.00	155.00	155.00

**Agency: ACCOUNTANCY, STATE BOARD OF**

Mission: The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

<b>Legislatively Proposed KPMs</b>	<b>Customer Service Category</b>	<b>Agency Request</b>	<b>Most Current Result</b>	<b>Target 2014</b>	<b>Target 2015</b>
4 - Percentage of complaints dismissed or moved to contested case hearing within 270 days of initiation of investigation.		Approved KPM	81.00	80.00	80.00
5 - Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint		Approved KPM	72.00	95.00	95.00
6 - Percent of contested cases resolved by consent agreement prior to formal hearing		Approved KPM	87.00	75.00	75.00
7 - BEST PRACTICES - Percent of total best practices met by the Board.		Approved KPM	73.00	100.00	100.00

**LFO Recommendation:**

Recommend approval of KPM and targets as presented.

**Sub-Committee Action:**

The Subcommittee approved the LFO KPM recommendation.

Primary Outcome Area: Safety  
Program Contact: Martin Pittioni  
Executive Director  
503-378-2280

### **Executive Summary / Mission Statement**

The Board of Accountancy (BOA) protects the public by regulating the practice and performance of services provided by licensed accountants and accounting firms.

### **Agency and Program Overview**

BOA was legislatively created in 1913 to protect the public through regulation of individuals and firms that provide public accounting services. The agency's public protection responsibilities are exercised by ensuring qualifications for issuance and renewal of licenses, and by investigation of complaints against licensees and firms.

BOA is a single program unit budget. Therefore this budget narrative will integrate the prescribed elements of the Agency Summary Narrative and the Program Unit narrative into one budget narrative document

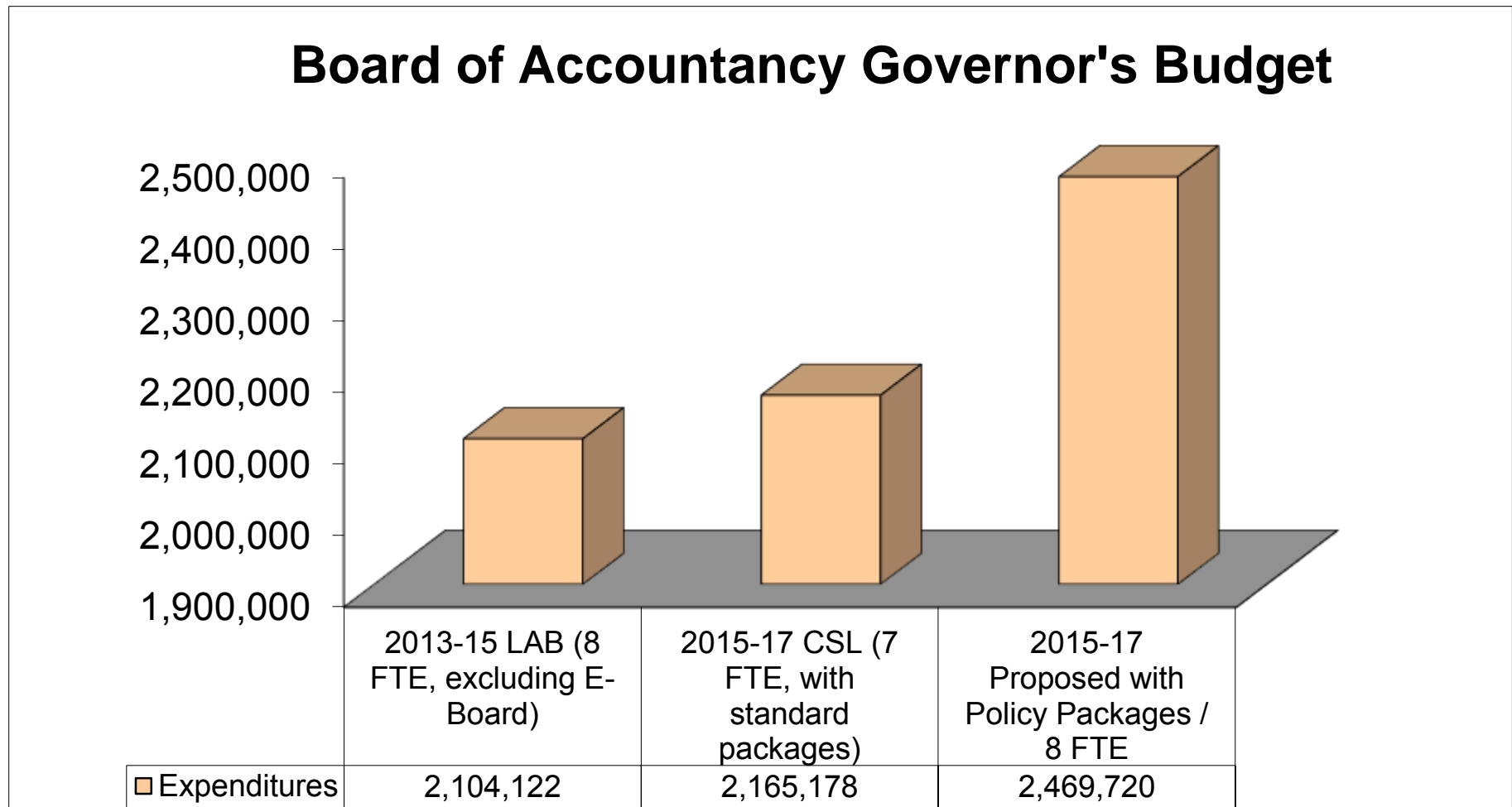
### **Legal Authority**

The Board of Accountancy was established through legislative action in 1913 and is codified in ORS Chapter 673. The Board is also subject to provisions of ORS Chapter 297 and ORS Chapter 670. The Board's administrative rules are in OAR Chapter 801.

### **Budget Summary and Graphics**

The budget for BOA is a single program unit, Other Funds only, budget. The BOA Governor's Budget for 2015-17 requests \$2,469,720 in Other Funds, including two compliance-related policy package requests totaling \$304,542. This is an increase of 17.38% above the 2013-15 approved budget (\$2,104,122), excluding the one-time approval from the September 2014 Legislative Emergency Board for a non-recurring increase of \$200,000 in non-recurring additional Other Funds spending limitation. The Governor's Budget in essence approved the Agency Request Budget for submission to the Legislature. If approved by the Legislature, the proposed budget would continue the investigator position added by the 2013 Legislature on a permanent basis, increasing the agency's total FTE to 8 positions (Package 100 / \$205,714) and add additional resources for compliance (Package 101 - DOJ / Professional Services – total \$98,828).

**Program Funding Request:**



In order to enable BOA to continue to achieve its public protection through the licensure and regulation of approximately 8,000 licensed accountants and 1,000 firms for the same respective biennia, BOA requests consideration of two policy packages, one to continue a currently limited-duration only investigator position (Pkg: 100), another to increase resources to hire contract investigators and pay for additional legal costs (Pkg: 101), which together add \$304,452 to the 2015-17 CSL level. The proposed 2015-17 budget is funded in part by substantial erosion of the beginning balance for 2015-17, currently estimated at \$979,465 (status February 2, 2015).



## **Program Description**

The Board regulates about 8,000 Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as about 1,000 accounting firms registered with the Board. The number of certified public accountant and public accountant licenses, after increasing slowly until a peaking above 9,300 licensees in 2009-11, has since leveled off and been holding steady at about 9,000.

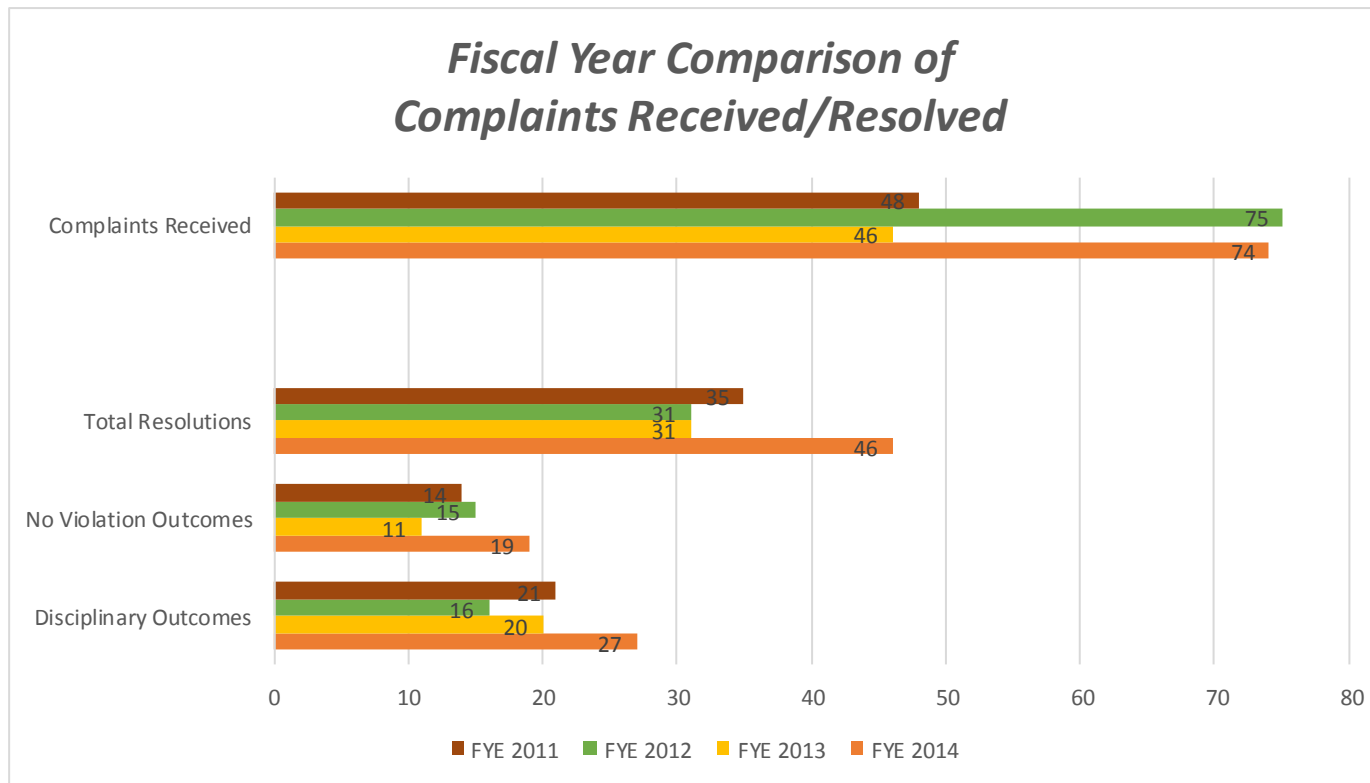
Relevant agency functions include ensuring that:

- Applicants for the CPA examination meet eligibility requirements
- Applicants for issuance and biennial renewal of CPA and PA licenses meet requirements, including continuing professional education when applicable
- CPA/PA firms are registered when required and meet peer review requirements when applicable
- Complaints are investigated fairly and, when evidence of a violation of board statute and rule is found, pursue disciplinary outcome via a hearings process or a negotiated resolution
- The Board works hard to resolve cases where violations are found with mutual agreement (Stipulated Final orders that reflect a settlement agreement). In the 2013-15 biennium, two cases entered the contested process, one was settled prior to hearing, and another very complex case was settled three days into an administrative hearing scheduled to last for two weeks. Cases have generally increased considerably in complexity.

## **Program Justification and Link to 10-Year Outcome**

The purpose for the regulation of professional accountants is to protect the public from practitioners who may be incompetent, careless or unethical. The case load of the Board continues to include significant cases of professional misconduct. In FY 2014 alone, the Board completed 6 licensure revocations, 2 resignations in lieu of discipline, and one additional disciplinary resignation, as part of 27 disciplinary actions finalized during the latest fiscal year. During the four year fiscal year period 2011-14, the Board finalized 84 disciplinary matters. Disciplinary resolutions continued at the same high level during calendar year 2014 (27 disciplinary resolutions).

**Program Performance and Case for 15-17 Policy Packages 100 and 101 to address Program Performance**



The chart illustrates graphically the following table:

	<b>FYE 2014</b>	<b>FYE 2013</b>	<b>FYE 2012</b>	<b>FYE 2011</b>	<b>Total</b>
* Disciplinary Outcomes	27	20	16	21	84
** No Violation Outcomes	19	11	15	14	59
Total Resolutions	46	31	31	35	143
Complaints Received	74	46	75	48	243

\*Disciplinary Outcomes = Final Order Written and Approved or Adopted by the Board.

\*\* Board voted based in the investigatory record that the complaint did not have sufficient evidence of a violation of BOA statute or rule.

With respect to new complaints, the chart indicates that BOA had another record year of new complaints in FY 2014, reaching a peak of 74, just short of the previous FY 2012 high of 75 cases. Including a similar peak reached in the aftermath of the 2007-08 recession, this is the third time new complaints have hit this level. Therefore, this can no longer be viewed as an exception level but needs to be viewed as indicative of future peaks in compliance incoming caseloads. The average caseload over the past four years is now at 61.

The goal of this chart is to show, for each time period, the amount of cases coming and the amount of cases resolved (either by not finding violations or finishing disciplinary outcomes). The Board, thanks to additional resources (a second limited duration investigator) approved by the 2013 Legislature, has improved significantly in its output of case resolutions, in FY 2014. At the same time, it is clear the Board has not yet been able to catch up. There is a 100 case differential between cases coming in and final resolutions over the past four years.

Data collected for the calendar year 2014 show that the resolution rate continues an upward climb (to 51 for calendar year 2014, including 27 disciplinary resolutions) – during a year where significant staff resources had to be devoted to a single, complex and extremely litigious case in the contested case process. That case was not settled until October 2014, with a very favorable outcome for the Board and Oregon consumers. This is preliminary evidence that with two investigator positions and contract investigator resources the Board should be able to finally reach an equilibrium between the average number of cases coming in, and the amount of cases it is able to resolve.

Note finishing a case goes far beyond finishing an investigation report. The BOA case process essential for the complexity of many of BOAs cases includes that each investigation is presented to the BOACC, a group of volunteer CPAs who are not members of the Board, who make recommendations on each case to the Board. This includes an opportunity for the licensee to appear before the BOACC. Thereafter the case is presented to the full Board with BOACC recommendations. If the case is not closed by the Board to due to no violations, then counting a case as finished also includes either negotiating a Final Order outcome, or the case is resolved via a lengthy contested case process or by default (failure to respond) - all of which has to be staffed and resourced as well.

The Board has struggled with a significant backlog of cases for well over a decade. It is clear the issue will not be resolved overnight, and it is clear that with the increase in resources for compliance there is clear evidence that the outperformance is beginning to improve. There is no higher priority for this Board in 2015-17 to continue to make significant strides in improving its performance. That is why the Board's Governor's budget, appropriately, focuses in its policy package requests squarely on improving its compliance operations.

## **The case for Policy Package 100 (Continuation of the second Financial Investigator Position) and Package 101 (Additional Resources for Contract Investigators and DOJ)**

**Purpose - Package 100:** The primary purpose of this request is to address the sustained average of 60+ complaints coming in per year, measured over the past four years, with a most recent peak of 74 cases in FY 2014. This load is well above what can be handled by a single investigator for the types of cases typical for BOA – even with addition of an occasional contract investigator. The Board feels strongly that given the sustained level of incoming complaints that a second, permanent financial investigator position is essential for it to meet the reasonable expectations of the licensed community to have complaints addressed more quickly. This package has a staffing impact by raising the FTE count for the agency from 7.0 FTE to 8.0 FTE.

**Purpose - Package 101:** The primary purpose of the second, connected package 101 request for contract investigator and DOJ resources is to help with reduce the backlog of 87 cases currently pending before the Board. It will take a sustained – not just a short term effort – to assign especially time consuming and very specialized cases to contract investigators to help reduce the backlog and resolution performance. This package has no impact on agency staffing FTE.

**How Achieved - Package 100:** This package would authorize a second investigator position as a permanent part of the Board's budget beginning in 2015-17. The previous, very welcome addition of a second investigator limited duration position by the 2013 Legislature was critical to help with training and preparation of a second investigator, especially in light of the planned retirement of the current CPA investigator. The Board's view is that the Legislature and executive branch helped avoid a major problem with this step. The Board was successful in finding a second CPA investigator, who started work and began training in September 2013, partway into the FY 2014 period. It is clear this was a direct contributing factor to the Board's ability to finish more cases in FY 2014 (46) – a 44% increase over the average resolution rate over the prior three fiscal years (32 on average). The position is now being proposed to be continued with this package. The Board expects further improvements in FY 2015 performance, since the second investigator will be more trained and on board for the entire period. Calendar Year 2014 data show a rise in output to 51 cases resolved, including 27 disciplinary resolutions.

Simply put, given the average resolution rate of 32 cases/year in the three fiscal years preceding FY 2014, reflecting an experienced investigator who also oversaw use of contract investigators, the Board's goal would be to increase its resolution rate to 60 cases/year with two investigators – and continued use of contract investigators. This should bring the resolution rate over the medium term up to the average rate of new complaints per year over the past four years (also 60/year on average). There will still be some significant challenges even if approved, as the backlog pressures remain intense (see package 101), and the current investigator will retire likely at the end of the FY 2015 biennium. That will trigger the need to find a qualified CPA investigator and training that person, which means impacts on performance in FY 2016.

**How achieved - Package 101:** The package 101 request recognizes and addresses that the sustained higher case load and resolution rate will bring with it a sustained higher level of need for contract investigators as well, given the average resolution rate of 32 cases / year for FY 2011-13 included use of contract investigators as well. Similarly, it is critical for solid resolutions of cases to have DOJ as

part of the team – and more ceases imply mean more need for DOJ work and more need for the occasional contested case. This package will be critical to help the Board tackle the current backlog of 87 cases currently pending before the Board, which includes 75 cases in which the investigation has not yet been completed. It will take a sustained effort to reduce that backlog given the average rate of 60 new complaints coming in per year.

**Quantifiable Outcomes:** Both packages are part of the Board’s goal to raise its completion rate to 60 cases / year over time, and to improve its performance on timely completion of cases. Key Performance Measure 4 assesses the percentage of complaints dismissed or moved forward to a contested case (or settlement) within 270 days of initiation of the investigation. In FY 2012 81% of cases met that target, in FY 2013 that performance fell sharply to 45%. In FY 2014, this performance dropped further to 37% - in part due to a deliberate effort to clean up the older cases on the docket. Based on the progress made in eliminating older cases, the Board is now in a position, if the packages are approved, to show significant improvement this timeliness KPM beginning in FY 2015 and FY 2016.

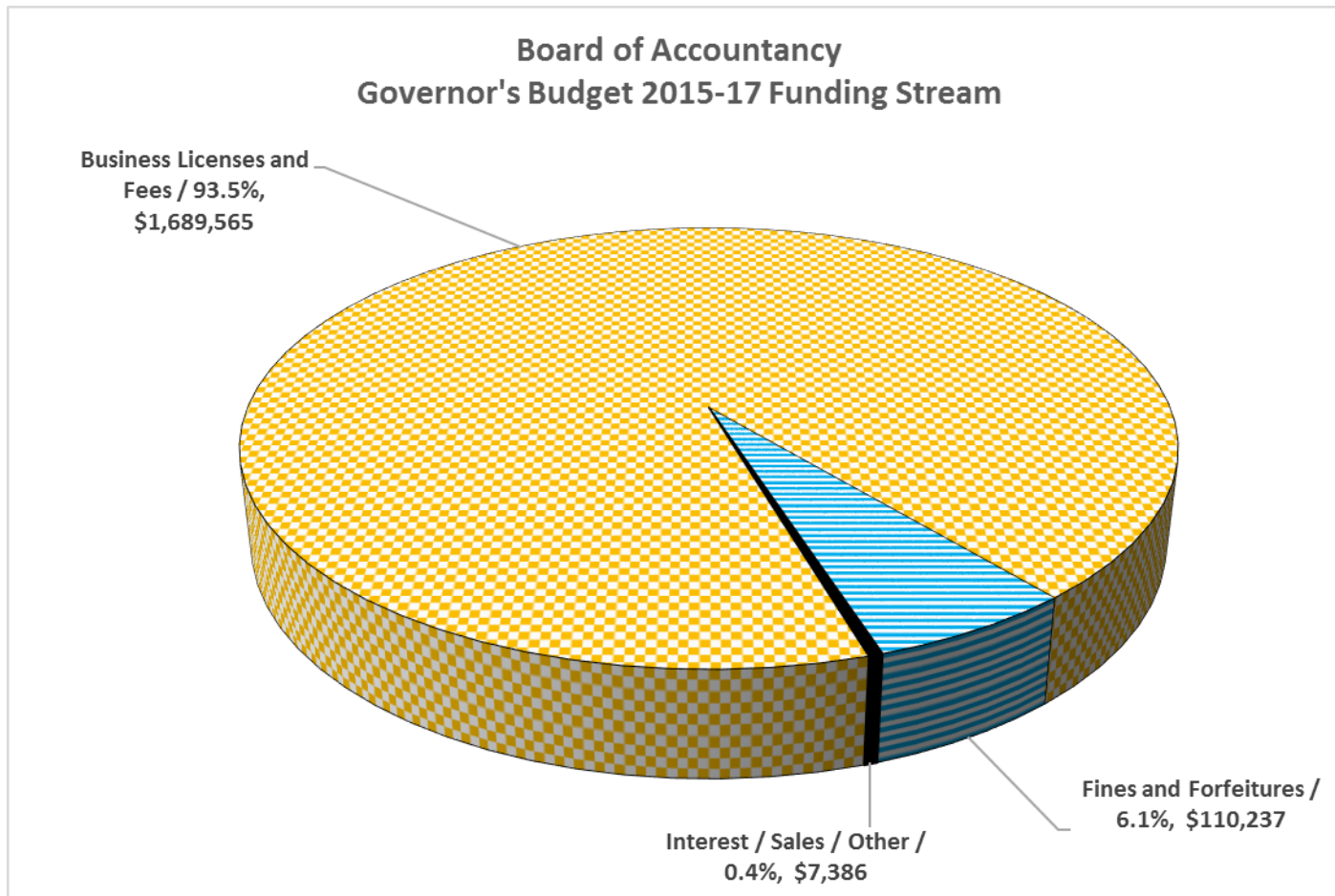
### **Revenue Source for Policy Packages 100 and 101:**

The Board is a 100% Other Funds, fee driven agency. The cost for the second investigator package 100 would be \$205,714 in associated salary, OPE and S&S costs. In addition, package 101 would add \$98,828 in S&S costs (\$75,000 for additional contract investigation costs / Professional Services, and \$23,828 for DOJ legal costs). The total 2015-17 costs for both policy option packages to achieve the Board’s performance goals for compliance is \$304,542.

For 2015-17, the Board is proposing fund its proposed budget and proposed policy packages from a combination of regular fee revenue from its existing licensing fees, and use of its substantial 2015-17 beginning balance of about \$1 million. The Board has been clear in its public discussions of the budget, including with the professional associations, with respect to the need to increase fees to fund its operations and policy packages for the 2017-19 biennium and beyond. In Fall 2014, the Board accordingly entered into negotiations with its stakeholders to raise its renewal fees which are set in statute. These negotiations resulted in introduction of SB 581 (2015), which is expected to be amended to reflect a \$255 individual licensure renewal 2-year fee (\$95 increase) and a firm renewal 2-year fee of \$260 (\$90 increase). SB 581 is introduced and supported by the Oregon Society of CPAs, reflecting strong stakeholder support and the negotiations from fall and winter 2014. Support is strong in part because the Board has not has any major fee increases since 2000. The Board will also be proposing to raise fees by rule to help support the proposed budget into future biennia.

### **Funding Streams**

All Board of Accountancy expenditures are made from Other Funds. The primary source of revenue is fees paid by licensees followed by small amounts obtained from civil penalties and the sale of items such as licensee lists and copies of documents. The following chart reflects the breakdown of revenue by each source.



### **Significant Proposed Program Changes from 2013-15**

The Board of Accountancy is not proposing significant program changes in 2015-17.

### **Agency Strategic Business Plan**

#### 1. Improving Resources for Compliance

Under the leadership of the new Executive Director hired in November 2012, the agency, Legislature, Department of Administrative Services, and the Legislative Fiscal Office, all collaborated to add an additional investigator limited duration

position to the 2013-15 budget to allow the agency to begin making progress on its clear number 1 strategic priority – addressing the rising volume of complaints, and the significant backlog of cases and underperformance with respect to timely resolution. This was especially critical as the Board’s only trained CPA and investigator on staff planned to retire in 2012, when the agency faced significant challenges including a Director change, problems in execution of the June 2012 renewal cycle, and an IT failure.

The new Director was able to work with the agency’s CPA investigator to delay retirement into 2015, and was able to recruit a second CPA investigator in September 2013. The Department of Administrative Services EHRS unit deserves special credit for a successful recruitment as well, as it was not easy to reconcile the specific need for a CPA-credentialed investigator and a classification and compensation system that is not set up for that specialty qualification. In FY 2014, the hire resulted in the first significant improvements in case resolution quantity. That upward trend was sustained during Calendar year 2014. The Board also continues to use and value its CPA contract investigators, an essential tool to assist with the diverse and complex cases.

The Board has also emphasized quality and training in its compliance operations, In November 2013, the Board organized a training for its contract investigators to further improve the quality and consistency of investigator work product. The Board’s new CPA investigator, who was already certified as a Certified Fraud Examiner (CFE) at the time of her hire, also attended training Basic and Advanced Investigatory Techniques offered through REID, and more recently obtained basic National Investigator certification through the Council on Licensure, Enforcement and Regulation (CLEAR). All compliance staff also were trained in forensic techniques by Board licensee Darrell Dorrell, CPA/ABV, MBA, ASA, CVA, CMA, of Financial Forensics, Inc., and a nationally recognized expert.

The Board’s Director also collaborated with the National Association of State Boards of Accountancy – NASBA – to bring Mr. Dorrell’s training to a national audience of accountancy board legal counsel and investigators in March 2015.

## 2. Transparency and efficiency improvements via low-cost IT and web publication initiatives

Under the new Director’s leadership in place since fall 2012, the agency has developed and implemented significant improvements in transparency of its licensing and disciplinary data, including through efficient and low cost IT improvements. These accomplishments include:

### A) Development and web-publication of disciplinary actions taken by the Board dating back to 2011

This resource is continuously updated and now covers four years of disciplinary action data (calendar year 2011 through 2014). It is web-published as an easy to read summary in both chronological and alphabetical versions on the front page of the Board’s web site [www.oregon.gov/boa](http://www.oregon.gov/boa). This allows consumers one easy access option to see if a person they are using, or are considering to use as their CPA was disciplined, and to find out some specifics, without need to contact the Board. For ethics instructors and educators, the chronological version is a great way to update their materials and stay current with practitioner

conduct issues that the Board has responded to. This is a new and essential tool to improve preventive education for licensees.

#### B) Development of improved licensee look-up on Board web site.

The Board overhauled its licensee look-up to provide additional and more accessible data to consumers, including for the first time displaying if a disciplinary record exists on a licensee or firm pulled up in a search query. While the query does not link directly to the description of the disciplinary event, that information is now published and easily accessible in alphabetical order as well, as described in item A) above, without need to request the information from the Board office.

#### C) Linkage of licensee and disciplinary data to a national database

During the 2013-15 biennium, the Board initiated and completed linkage of Board licensing and disciplinary data to a database administered by the National Association of State Boards of Accountancy (NASBA). This allows BOA partner boards for the profession in other states access to Oregon licensing and disciplinary data via the NASBA-run Accountancy Licensing Database (ALD), which also feeds data to another national resource run by NASBA for consumers to verify credentials of CPAs nationally ([www.cpaverify.org](http://www.cpaverify.org)). The Board's Director worked to develop a three-way partnership that allowed NASBA to pay directly for the direct costs for IT programming services for this project. NASBA deserves great credit for supporting and funding this project.

The Board's long and short term strategic plan includes maintaining this increased level of transparency about Board licensing and disciplinary data.

#### D) Current IT projects in progress

The Board is currently in process of working through a separate IT project with NASBA to link its CPA examination candidates with another national NASBA database dedicated to the national CPA examination. Phase 1 of the project to automate examination applicant data upload from the Board's FileMaker database to NASBA is complete, replacing a manual dual entry process at the Board. Phase 2 is in the programming stage and involves automatic downloads of exam results for Oregon applicants, replacing when completed a current manual entry process at the Board.

In 2013-15, the Board has therefore established a record of small, step-by-step, low cost improvements in IT, transparency and efficiency initiatives that are tangible and visible for consumers, licensees, and staff, all accomplished well within the regular IT line item budget for the Board, and no need for large-scale projects or expenditures. The Board has also upgraded and stabilized its FileMaker database to Version 13, the most recent and web-enabled option supported by Apple.

The Board will continue to maintain this strategy of low- cost, incremental IT system and process improvements in future biennia.



### 3. Transparency in Rulemaking and Statutory Change Proposals / Laws and Rules Initiative

The Board formed a Laws and Rules Task Force (LRTF) in Fall 2013 to systematically address the need for revisions of its statutes and rules. The first work product of this task force endorsed by the Board is now being considered by the Legislature as Senate Bill 272. This bill addresses the need for a fundamental re-write and update of Board statutes with respect to authority and key definitions, including especially the definition of attest services. This is an essential component of the Board keeping pace with key national regulatory updates including updates to national model laws in the Uniform Accountancy Act (UAA). The task force approach helped ensure that the approach is vetted continually with key stakeholders of the Board to maintain consensus. Accordingly, no opposition was raised at the initial hearing of SB 272, and a minor issue raised by one stakeholder was resolved without need for an amendment.

Similarly, the LRTF also completed development of phase 1 of significant update of Board administrative rules as well, a process that was finished at the December 15, 2014 Board meeting. Similar to the work on SB 272, this was a broad based review that also included consideration of UAA model rules. This work also included rule-related aspects of systemic improvements in licensing processes, developed in conjunction with the Qualifications Committee of the Board, with emphasis on improving communications with applicants for licensure and their supervisor licensees on the required competencies for licensure.

Going forward, the Board in February 2015 established this process as its new, more transparent and inclusive practice for development of rule and statutory changes. This approach also helped with the consensus discussion among stakeholders to develop SB 581, introduced at the request of OSCPA, which will raise fees in statute for the Board.

### 4. Strategic Partnerships

The Board is working continually on improvements of its strategic partnerships as part of its strategic plan.

At the state regulatory level key partners are the Department of Justice, Department of Revenue, Division of Finance and Corporate Securities within DCBS, the Board of Tax Practitioners, and other state boards of accountancy. At the federal level, the Board's key strategic partners are the Internal Revenue Service, Public Company Accounting Oversight Board, the Department of Labor (with respect to ERISA audits of Employee Benefit Plans) and the Securities Exchange Commission.

Nationally, the National Association of State Boards of Accountancy (NASBA) is a key strategic partner that is central to the Board's ability to keep up with regulatory developments, including updates to accounting standards, and key updates to national model laws and rules. NASBA also serves as a key conduit to the main national association, AICPA. AICPA owns and develops the national CPA examination, and closely partners with NASBA in this respect. NASBA administers the exam, and serves as the point of contact for state boards and CPA applicants once applicants have been approved by their state board of accountancy as eligible to sit for the CPA exam.

The Board maintains close contacts and consultation with professional membership associations at the state level, such as the OSCPA (Oregon Society of CPAs) and OAIA (Oregon Association of Independent Accountants).

### **2015-17 Short Term Plan**

For 2015-17, the Board will focus on implementing its strategic plan, especially the top priority of improving the rate of case resolution, hopefully assisted by the approval of the proposed Policy Packages 100 and 101 adding compliance resources. In addition, should SB 272 become law, the Board will need to also focus on implementation of an updated statutory structure, which will include the need for updating its rules to correspond with the new statutes. The Board will also need to continue work with its stakeholders to maintain consensus for rule-based fee increases to help fund Board operations, which will need to be considered for ratification by the 2017 Oregon Legislature.

### **Criteria for 2015-17 Budget Development**

The Board's 2015-17 Budget was developed with a focus on the Board's key strategic priority – to better address the consistent high volume of complaints, improve timeliness of resolution, and address its case backlog. The Board's policy packages are focused on the continuation of a second CPA investigator position (Policy Package 100), originally approved by the 2013 Legislature as a limited duration position, and the addition of DOJ legal costs and contract investigator funding (Package 101).

### **Performance Measures for FY 2014 and Annual Performance Progress Report**

The Board of Accountancy has updated its Annual Performance Progress Report (provided under the Special Reports Tab).

There are no direct links between Oregon Benchmarks and Board performance measures. Performance measures are related to the following three high-level outcomes: Public Protection, Excellent Customer Service and Regulation in a manner that supports a positive business climate. The Board of Accountancy licensing program protects the public by assuring that licensed accountants who provide professional accounting services in Oregon have demonstrated professional competency. The Board enforcement program protects the public by administering laws and rules governing the practice of public accountancy. The Board maintains business partnerships with the Oregon Department of Revenue, Oregon Department of Consumer and Business Services, Audit Division of the Office of the Secretary of State, the Oregon Board of Tax Practitioners and other regulatory and law enforcement agencies.

43% of the Board's KPMs are 15% or more below target, only 57% are within or above target. That overall picture is driven by a significant drop in performance related to the Board's compliance work; in anticipation, the Board worked with the Department of Administrative Services and the Oregon State Legislature to provide additional resources as of FY 2014 to the Board's compliance unit, in the form of a second, limited duration compliance position. Performance has remained steady with respect to customer service, and improved significantly on the Board best practices KPM. The Board's new Executive Director is working with the Board and staff to review and improve performance.

**Summary of 2015-17 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2015-17 Biennium

Governor's Budget  
Cross Reference Number: 12000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2013-15 Leg Adopted Budget	8	8.00	2,073,326	-	-	2,073,326	-	-	-
2013-15 Emergency Boards	-	-	30,796	-	-	30,796	-	-	-
<b>2013-15 Leg Approved Budget</b>	<b>8</b>	<b>8.00</b>	<b>2,104,122</b>	-	-	<b>2,104,122</b>	-	-	-
<b>2015-17 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(1)	(1.00)	(106,496)	-	-	(106,496)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2015-17 Base Budget</b>	<b>7</b>	<b>7.00</b>	<b>1,997,626</b>	-	-	<b>1,997,626</b>	-	-	-
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(1,713)	-	-	(1,713)	-	-	-
<b>Subtotal</b>	-	-	<b>(1,713)</b>	-	-	<b>(1,713)</b>	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(17,420)	-	-	(17,420)	-	-	-
<b>Subtotal</b>	-	-	<b>(17,420)</b>	-	-	<b>(17,420)</b>	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	162,528	-	-	162,528	-	-	-
State Gov't & Services Charges Increase/(Decrease)			24,157	-	-	24,157	-	-	-
<b>Subtotal</b>	-	-	<b>186,685</b>	-	-	<b>186,685</b>	-	-	-

**Summary of 2015-17 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2015-17 Biennium

Governor's Budget  
Cross Reference Number: 12000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2015-17 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,165,178</b>	-	-	<b>2,165,178</b>	-	-	-

**Summary of 2015-17 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2015-17 Biennium

Governor's Budget  
Cross Reference Number: 12000-000-00-00-00000

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<b>Subtotal: 2015-17 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,165,178</b>	-	-	<b>2,165,178</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2015-17 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,165,178</b>	-	-	<b>2,165,178</b>	-	-	-
080 - E-Boards									
080 - May 2014 E-Board	-	-	-	-	-	-	-	-	-
081 - September 2014 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
100 - Investigator-Second Position Continuation	1	1.00	205,714	-	-	205,714	-	-	-
101 - Compliance Resources Policy Package	-	-	98,828	-	-	98,828	-	-	-
<b>Subtotal Policy Packages</b>	<b>1</b>	<b>1.00</b>	<b>304,542</b>	-	-	<b>304,542</b>	-	-	-
<b>Total 2015-17 Governor's Budget</b>	<b>8</b>	<b>8.00</b>	<b>2,469,720</b>	-	-	<b>2,469,720</b>	-	-	-
Percentage Change From 2013-15 Leg Approved Budget	-	-	17.38%	-	-	17.38%	-	-	-
Percentage Change From 2015-17 Current Service Level	14.29%	14.29%	14.07%	-	-	14.07%	-	-	-

**Summary of 2015-17 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2015-17 Biennium

Governor's Budget  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2013-15 Leg Adopted Budget	8	8.00	2,073,326	-	-	2,073,326	-	-	-
2013-15 Emergency Boards	-	-	30,796	-	-	30,796	-	-	-
<b>2013-15 Leg Approved Budget</b>	<b>8</b>	<b>8.00</b>	<b>2,104,122</b>	<b>-</b>	<b>-</b>	<b>2,104,122</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2015-17 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(1)	(1.00)	(106,496)	-	-	(106,496)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2015-17 Base Budget</b>	<b>7</b>	<b>7.00</b>	<b>1,997,626</b>	<b>-</b>	<b>-</b>	<b>1,997,626</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(1,713)	-	-	(1,713)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(1,713)</b>	<b>-</b>	<b>-</b>	<b>(1,713)</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(17,420)	-	-	(17,420)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(17,420)</b>	<b>-</b>	<b>-</b>	<b>(17,420)</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	162,528	-	-	162,528	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	24,157	-	-	24,157	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>186,685</b>	<b>-</b>	<b>-</b>	<b>186,685</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2015-17 Biennium Budget**

Accountancy, Board of  
Accountancy, Board of  
2015-17 Biennium

Governor's Budget  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2015-17 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,165,178</b>	-	-	<b>2,165,178</b>	-	-	-

**Summary of 2015-17 Biennium Budget**

Accountancy, Board of  
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2015-17 Biennium

Governor's Budget  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
<b>Subtotal: 2015-17 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,165,178</b>	-	-	<b>2,165,178</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2015-17 Current Service Level</b>	<b>7</b>	<b>7.00</b>	<b>2,165,178</b>	-	-	<b>2,165,178</b>	-	-	-
080 - E-Boards									
080 - May 2014 E-Board	-	-	-	-	-	-	-	-	-
081 - September 2014 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
100 - Investigator-Second Position Continuation	1	1.00	205,714	-	-	205,714	-	-	-
101 - Compliance Resources Policy Package	-	-	98,828	-	-	98,828	-	-	-
<b>Subtotal Policy Packages</b>	<b>1</b>	<b>1.00</b>	<b>304,542</b>	<b>-</b>	<b>-</b>	<b>304,542</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 2015-17 Governor's Budget</b>	<b>8</b>	<b>8.00</b>	<b>2,469,720</b>	<b>-</b>	<b>-</b>	<b>2,469,720</b>	<b>-</b>	<b>-</b>	<b>-</b>
Percentage Change From 2013-15 Leg Approved Budget	-	-	17.38%	-	-	17.38%	-	-	-
Percentage Change From 2015-17 Current Service Level	14.29%	14.29%	14.07%	-	-	14.07%	-	-	-



**Accountancy, Board of**

**Agency Number: 12000**

**Agencywide Program Unit Summary  
2015-17 Biennium**

**Version: Y - 01 - Governor's Budget**

<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>2011-13 Actuals</b>	<b>2013-15 Leg Adopted Budget</b>	<b>2013-15 Leg Approved Budget</b>	<b>2015-17 Agency Request Budget</b>	<b>2015-17 Governor's Budget</b>	<b>2015-17 Leg Adopted Budget</b>
001-00-00-00000	Accountancy, Board of						
	Other Funds	1,833,249	2,073,326	2,104,122	2,471,473	2,469,720	-
<b>TOTAL AGENCY</b>							
	Other Funds	1,833,249	2,073,326	2,104,122	2,471,473	2,469,720	-

# PROGRAM PRIORITIZATION FOR 2015-17

Agency Name: Board of Accountancy (SINGLE PROGRAM UNIT BUDGET)																			Agency Number: 12000	
2015-17 Biennium																			Program 1	
Program/Division Priorities for 2015-17 Biennium																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation		
Agcy	Prgm/Div																			
	1		Examination & Licensing	3	3			913,226				\$ 913,226	001-007	4.00	N	N			Mandated by statute	
	2		Investigation/Ajudication	2	3			1,138,429				\$ 1,138,429	001-007	2.55	N	N			Mandated by statute	
	3		Peer Review/CPE	3	3			114,104				\$ 114,104	001-007	0.45	N	N			Mandated by statute	
												\$ -								
												\$ -								
												\$ -								
												\$ -								
												\$ -								
								2,165,759				\$ 2,165,759	0	7.00						

### 7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

### 19. Legal Requirement Code

- C Constitutional
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requi
- S Statutory

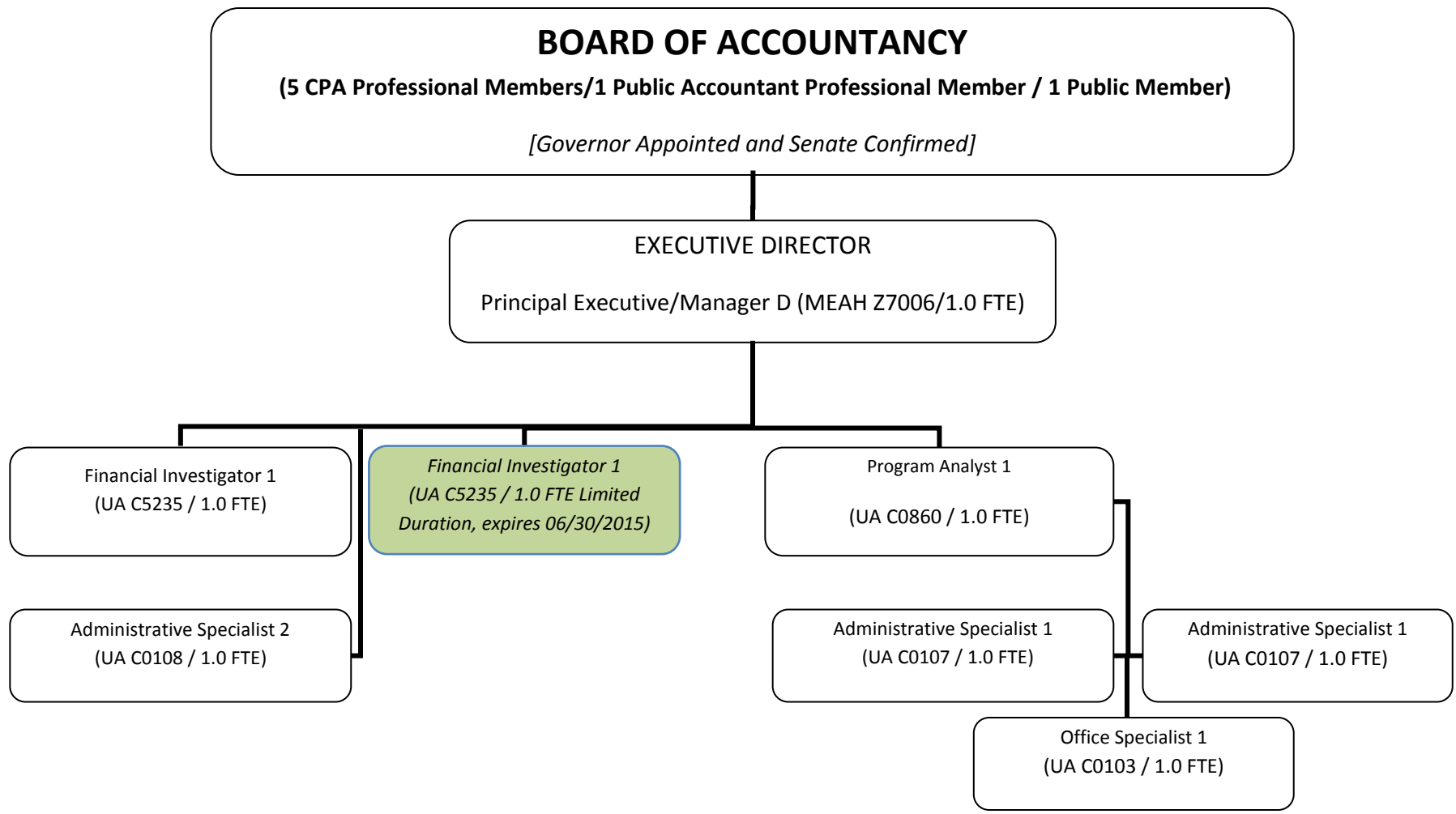
Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

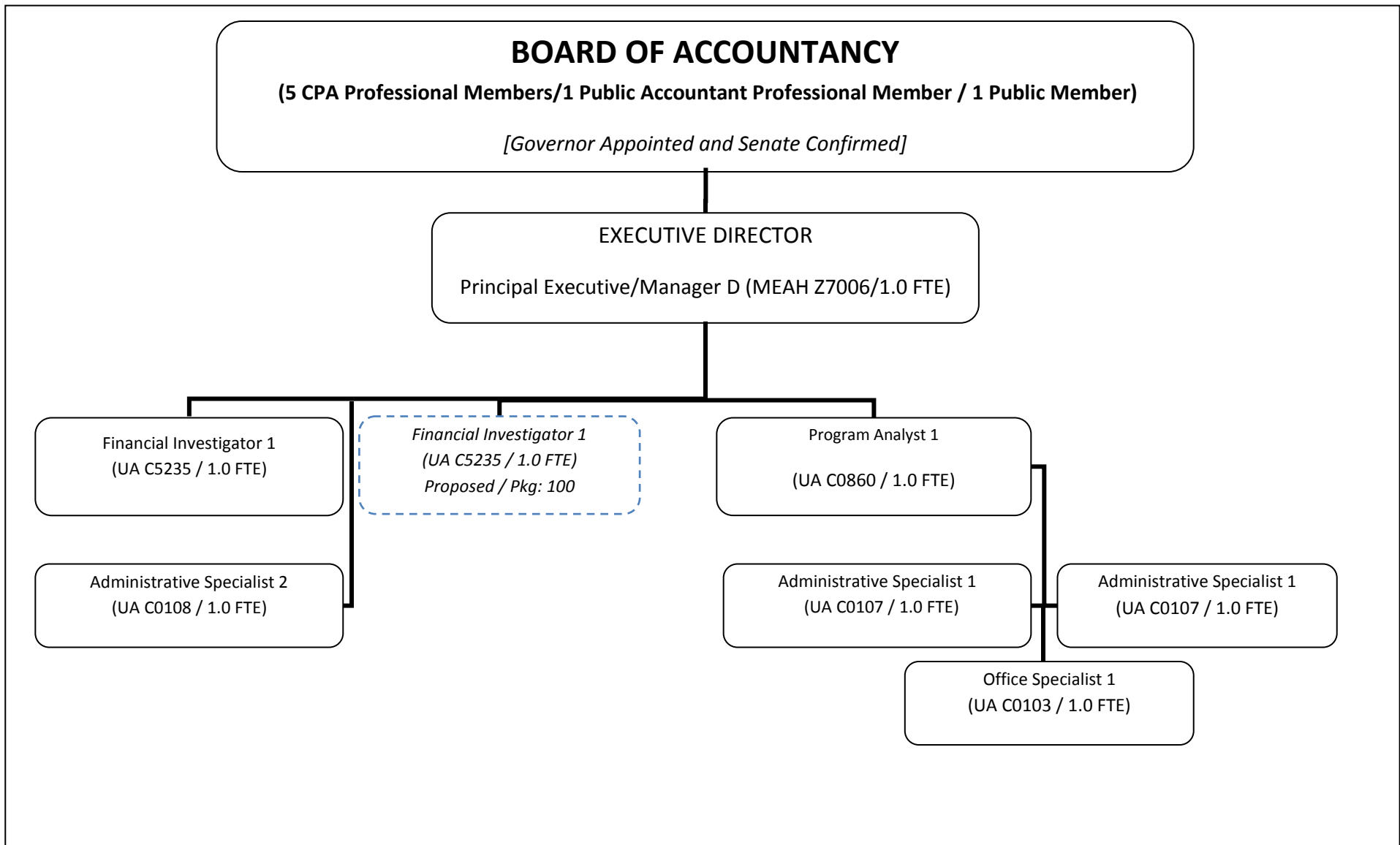
10% Reduction Options

ACTIVITY OR PROGRAM (WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	DESCRIBE REDUCTION (DESCRIBE THE EFFECTS OF THIS REDUCTION. INCLUDE POSITIONS AND FTE IN 2015-17 AND 2017-19)	AMOUNT AND FUND TYPE (GF, LF, OF, FF. IDENTIFY REVENUE SOURCE FOR OF, FF)	RANK AND JUSTIFICATION (RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
Out of state travel	No effect on FTE Reduction of participation in conferences sponsored by national regulatory associations	\$15,000 OF LICENSE AND EXAM FEES	<b>1</b> BOARD AND STAFF MEMBERS WILL BE LESS ABLE TO STAY CURRENT WITH EMERGING BEST PRACTICES OF REGULATORY ISSUES PRESENTED AND DISCUSSED AT NATIONAL MEETINGS
In-state Travel	No effect on FTE Increased number of board and committee meetings by telephone conference; less investigator travel	\$10,000 OF LICENSE AND EXAM FEES	<b>2</b> SOME DELAY IN AND COMPROMISE IN QUALITY OF INVESTIGATIONS AND BOARD OVERSIGHT OF PROGRAM AND STAFF
Agency Programs	No effect on FTE. Reduction of extraordinary expenses related to CPA Exam	\$5,000 OF LICENSE AND EXAM FEES	<b>3</b> UNPLANNED EXAM EXPENSES HAVE BEEN MINIMAL; REDUCTION OF THIS EXPENDITURE COULD CAUSE DELAYS IN LICENSURE AND INCREASE LIABILITY
Publicity/Publications	NO EFFECT ON FTE. ELIMINATE MAILING OF FIRM RENEWAL APPLICATIONS / PROVIDE FORMS ON WEBSITE AS ALTERNATIVE	\$5,000 OF LICENSE AND EXAM FEES	<b>4</b> MAILING RENEWAL FORMS TO LICENSEES SERVES AS A REMINDER PREVENTS VIOLATIONS;
Office Expenses	No effect on FTE Eliminate purchase of some office supplies; eliminate mailing of some documents and information	\$25,000 OF LICENSE AND EXAM FEES	<b>5</b> THE BOARD WILL BE UNABLE TO PROVIDE EXCELLENT SERVICE TO SOME CUSTOMERS
Employee Training	No effect on FTE Eliminate training offered to staff members that has costs to agency	\$5,000 OF LICENSE AND EXAM FEES	<b>6</b> STAFF EXPERTISE WILL DIMINISH

Professional Services	No effect on FTE Eliminates some contracts with outside investigators for complex cases; limits resources to pay contested case costs	\$20,000 OF LICENSE AND EXAM FEES	<b>7</b> PUBLIC PROTECTION WILL BE COMPROMISED DUE TO THE INABILITY TO TIMELY INVESTIGATE COMPLEX CASES / PAY FOR ADMIN. LAW JUDGES
Attorney General	No effect on FTE Reduction in inquiries and other interaction with Assistant AG that results in billable time to agency	\$20,576 OF LICENSE AND EXAM FEES	<b>8</b> BOARD AND STAFF WILL NOT OBTAIN LEGAL COUNSEL TIMELY WHICH SAVES MONEY UP FRONT BUT INCREASES LIABILITY FOR THE AGENCY LATER
Personal Services	Reduction of 1.0 FTE Eliminates Office Specialist 1 Position at the Front Desk.	\$111,000 OF LICENSE AND EXAM FEES	<b>9</b> SLOWER AND REDUCED SERVICE TO AGENCY CUSTOMERS
Total 10% Reduction		\$216,576 OF	



Board of Accountancy Organizational Chart - 2015-17 (Effective May 1, 2014)  
2015-17 Governor's Budget



Board of Accountancy Organizational Chart - 2015-17 (Proposed / including Pkg: 100)  
Governor's Budget 2015-17

## Revenue Narrative

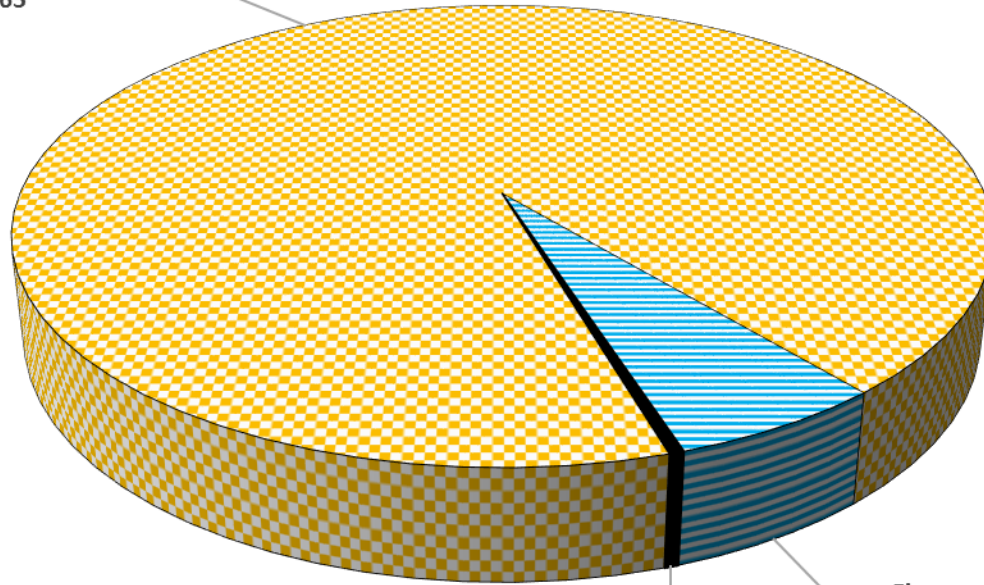
The Board of Accountancy is a 100% Other Funds Agency whose primary revenue stream is from fees for licensure. The Board projects its revenue conservatively, based on the following assumptions for 2015-17.

- 1) The examination and licensee base of the Board has remained very stable. The 2015-17 revenue forecast assumes no growth in the population.
- 2) The Board did not initially propose any fee increases for the 2015-17 budget cycle, and none are formally proposed as part of the Board's budget bill or a Board-requested. Therefore, the income projections in the Governor's Budget projects future revenue in line with actual revenues received in previous biennia.
- 3) The Board recognizes that the proposed budget relies heavily on consumption of the Board's current ending balance, and is thus not sustainable beyond 2015-17 without fee increases, given the Board's licensee base is not growing. The Board's beginning balance on July 1, 2013 was \$1,449,030. It has dropped faster this biennium than expected in part due to one-time costs from a major contested case (resulting in September 2014 E-Board approval of additional \$200,000 in 13-15 limitation), and due to initially overly optimistic revenue projections which have been corrected downward for this and future biennia, in line with actuals.
- 4) The Board has not had any substantial fee increases in its main source of revenue (individual licensure renewals) since January 1, 2000. More specifically, since January 1, 2000, representing 15 renewal cycles, 9 renewal cycles were charged at \$150 for a two year CPA/PA permit, and 6 cycles from 2009 to 2014 at were charged at \$160. The main revenue source fees of the Board are set by statute. Therefore, the Board has worked pro-actively with its stakeholders on discussing fee increases to ensure the proposed budget is sustainable into the future, beyond the 2015-17 biennium. These discussions have resulted in a fee bill requested by the Oregon Society of CPAs (OSCPA), in the form of SB 581 (2015). At the time of this writing, it is expected that SB 581 – introduced with blank fee amounts for individual and firm renewals - will be amended to propose a \$255 fee for individual 2-year licensure renewal (\$95 increase), and an increase in the firm registration fee of \$90 (to \$265). These increases given the 15 year history of no major fee increases carry the support of the Board's associations.
- 5) The Board is also soon initialing rulemaking to increase the fees it controls by rule as of July 1, 2015, which will propose to raise fees by rule at similar levels as proposed in SB 581. Any final action will return to the 2017 Legislature for fee bill ratification.

The core point is the Board is acting pro-actively to address the issue of falling ending balances, and is ensuring through the work with its stakeholders that the proposed 2015-17 budget has a sustainable funding basis beyond the 2015-17 biennium.

**Board of Accountancy  
Governor's Budget 2015-17 Funding Stream  
(Not including SB 581 / Fee bill proposed by OSCPA)**

**Business Licenses and  
Fees / 93.5%,  
\$1,689,565**



**Fines and Forfeitures /  
6.1%, \$110,237**

**Interest / Sales / Other /  
0.4%, \$7,386**



Source	Fund	ORBITS Revenue Acct	2011-2013 Actual	2013-15 Legislatively Adopted	2013-15 Estimated	2015-17		
						Agency Request	Governor's	Legislatively Adopted
Business Lic & Fees	OF	0205	1,629,990	1,931,679	1,627,830	1,689,565	1,689,565	
Fines & Forfeitures	OF	0505	98,953	129,113	171,188	110,237	110,237	
Interest Income	OF	0605	1,501	2,246	1,166	1,530	1,530	
Sales Income	OF	0705	1,805	2,003	821	1,805	1,805	
Other Revenue	OF	0975	4,051	4,268	4,175	4,051	4,051	
<b>Total Revenue</b>	<b>OF</b>		<b>1,736,300</b>	<b>2,069,309</b>	<b>1,805,880</b>	<b>1,807,188</b>	<b>1,807,188</b>	

Agency Request

Governor's Budget

Legislatively Adopted

Budget Page

**DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE**

Accountancy, Board of  
2015-17 Biennium

Agency Number: 12000

Cross Reference Number: 12000-000-00-00-00000

<i>Source</i>	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
<b>Other Funds</b>						
Business Lic and Fees	1,629,990	1,931,679	1,931,679	1,689,565	1,689,565	-
Fines and Forfeitures	98,953	129,113	129,113	110,237	110,237	-
Interest Income	1,501	2,246	2,246	1,530	1,530	-
Sales Income	1,805	2,003	2,003	1,805	1,805	-
Other Revenues	4,051	4,268	4,268	4,051	4,051	-
<b>Total Other Funds</b>	<b>\$1,736,300</b>	<b>\$2,069,309</b>	<b>\$2,069,309</b>	<b>\$1,807,188</b>	<b>\$1,807,188</b>	<b>-</b>

## **Program Unit Narrative**

The Board of Accountancy is a single program unit budget. As such, all required information for program units has been integrated by appropriate headings into the agency summary narrative. This includes integration of the policy packages narrative into the agency summary narrative. Only the ORBITS form BPR 013 (Essential and Policy package Fiscal Impact Summary) follows here under this tab, and the PICS package fiscal report on the policy packages (PPDPFISCAL).

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Accountancy, Board of  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
Overtime Payments	-	-	110	-	-	-	110
Public Employees' Retire Cont	-	-	17	-	-	-	17
Pension Obligation Bond	-	-	(1,495)	-	-	-	(1,495)
Social Security Taxes	-	-	8	-	-	-	8
Mass Transit Tax	-	-	(353)	-	-	-	(353)
<b>Total Personal Services</b>	-	-	<b>(\$1,713)</b>	-	-	-	<b>(\$1,713)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(1,713)	-	-	-	(1,713)
<b>Total Expenditures</b>	-	-	<b>(\$1,713)</b>	-	-	-	<b>(\$1,713)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	1,713	-	-	-	1,713
<b>Total Ending Balance</b>	-	-	<b>\$1,713</b>	-	-	-	<b>\$1,713</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

**Accountancy, Board of  
Pkg: 022 - Phase-out Pgm & One-time Costs**

**Cross Reference Name: Accountancy, Board of  
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	(270)	-	-	-	(270)
Employee Training	-	-	(1,350)	-	-	-	(1,350)
Office Expenses	-	-	(1,700)	-	-	-	(1,700)
Telecommunications	-	-	(1,500)	-	-	-	(1,500)
State Gov. Service Charges	-	-	(3,175)	-	-	-	(3,175)
Data Processing	-	-	(400)	-	-	-	(400)
Publicity and Publications	-	-	(200)	-	-	-	(200)
Employee Recruitment and Develop	-	-	(200)	-	-	-	(200)
Dues and Subscriptions	-	-	(200)	-	-	-	(200)
Facilities Rental and Taxes	-	-	(6,975)	-	-	-	(6,975)
Other Services and Supplies	-	-	(250)	-	-	-	(250)
Expendable Prop 250 - 5000	-	-	(1,200)	-	-	-	(1,200)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$17,420)</b>	-	-	-	<b>(\$17,420)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(17,420)	-	-	-	(17,420)
<b>Total Expenditures</b>	-	-	<b>(\$17,420)</b>	-	-	-	<b>(\$17,420)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	17,420	-	-	-	17,420
<b>Total Ending Balance</b>	-	-	<b>\$17,420</b>	-	-	-	<b>\$17,420</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

**Accountancy, Board of  
Pkg: 031 - Standard Inflation**

**Cross Reference Name: Accountancy, Board of  
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	1,139	-	-	-	1,139
Out of State Travel	-	-	783	-	-	-	783
Employee Training	-	-	384	-	-	-	384
Office Expenses	-	-	1,335	-	-	-	1,335
Telecommunications	-	-	701	-	-	-	701
State Gov. Service Charges	-	-	24,157	-	-	-	24,157
Data Processing	-	-	1,274	-	-	-	1,274
Publicity and Publications	-	-	326	-	-	-	326
Professional Services	-	-	2,065	-	-	-	2,065
IT Professional Services	-	-	1,475	-	-	-	1,475
Attorney General	-	-	22,010	-	-	-	22,010
Dues and Subscriptions	-	-	510	-	-	-	510
Facilities Rental and Taxes	-	-	5,489	-	-	-	5,489
Agency Program Related S and S	-	-	461	-	-	-	461
Other Services and Supplies	-	-	2,740	-	-	-	2,740
Expendable Prop 250 - 5000	-	-	127	-	-	-	127
IT Expendable Property	-	-	427	-	-	-	427
<b>Total Services &amp; Supplies</b>	-	-	<b>\$65,403</b>	-	-	-	<b>\$65,403</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	65,403	-	-	-	65,403
<b>Total Expenditures</b>	-	-	<b>\$65,403</b>	-	-	-	<b>\$65,403</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Accountancy, Board of  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Ending Balance</b>							
Ending Balance	-	-	(65,403)	-	-	-	(65,403)
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(\$65,403)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$65,403)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Accountancy, Board of  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Telecommunications	-	-	11,455	-	-	-	11,455
Data Processing	-	-	45,134	-	-	-	45,134
Professional Services	-	-	206	-	-	-	206
IT Professional Services	-	-	148	-	-	-	148
Other Services and Supplies	-	-	64,339	-	-	-	64,339
<b>Total Services &amp; Supplies</b>	-	-	<b>\$121,282</b>	-	-	-	<b>\$121,282</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	121,282	-	-	-	121,282
<b>Total Expenditures</b>	-	-	<b>\$121,282</b>	-	-	-	<b>\$121,282</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(121,282)	-	-	-	(121,282)
<b>Total Ending Balance</b>	-	-	<b>(\$121,282)</b>	-	-	-	<b>(\$121,282)</b>



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

**Accountancy, Board of**  
**Pkg: 100 - Investigator-Second Position Continuation**

**Cross Reference Name: Accountancy, Board of**  
**Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	126,648	-	-	-	126,648
Empl. Rel. Bd. Assessments	-	-	44	-	-	-	44
Public Employees' Retire Cont	-	-	19,998	-	-	-	19,998
Social Security Taxes	-	-	9,689	-	-	-	9,689
Worker's Comp. Assess. (WCD)	-	-	69	-	-	-	69
Mass Transit Tax	-	-	760	-	-	-	760
Flexible Benefits	-	-	30,528	-	-	-	30,528
<b>Total Personal Services</b>	-	-	<b>\$187,736</b>	-	-	-	<b>\$187,736</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	276	-	-	-	276
Employee Training	-	-	1,382	-	-	-	1,382
Office Expenses	-	-	1,741	-	-	-	1,741
Telecommunications	-	-	1,536	-	-	-	1,536
Data Processing	-	-	410	-	-	-	410
Publicity and Publications	-	-	205	-	-	-	205
Employee Recruitment and Develop	-	-	205	-	-	-	205
Dues and Subscriptions	-	-	205	-	-	-	205
Facilities Rental and Taxes	-	-	7,282	-	-	-	7,282
Other Services and Supplies	-	-	3,507	-	-	-	3,507
Expendable Prop 250 - 5000	-	-	1,229	-	-	-	1,229
<b>Total Services &amp; Supplies</b>	-	-	<b>\$17,978</b>	-	-	-	<b>\$17,978</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 100 - Investigator-Second Position Continuation

Cross Reference Name: Accountancy, Board of  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	-	-	205,714	-	-	-	205,714
<b>Total Expenditures</b>	-	-	<b>\$205,714</b>	-	-	-	<b>\$205,714</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(205,714)	-	-	-	(205,714)
<b>Total Ending Balance</b>	-	-	<b>(\$205,714)</b>	-	-	-	<b>(\$205,714)</b>
<b>Total Positions</b>							
Total Positions							1
<b>Total Positions</b>	-	-	-	-	-	-	<b>1</b>
<b>Total FTE</b>							
Total FTE							1.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>1.00</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Accountancy, Board of  
Pkg: 101 - Compliance Resources Policy Package

Cross Reference Name: Accountancy, Board of  
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Professional Services	-	-	75,000	-	-	-	75,000
Attorney General	-	-	23,828	-	-	-	23,828
<b>Total Services &amp; Supplies</b>	-	-	<b>\$98,828</b>	-	-	-	<b>\$98,828</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	98,828	-	-	-	98,828
<b>Total Expenditures</b>	-	-	<b>\$98,828</b>	-	-	-	<b>\$98,828</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(98,828)	-	-	-	(98,828)
<b>Total Ending Balance</b>	-	-	<b>(\$98,828)</b>	-	-	-	<b>(\$98,828)</b>

**Accountancy, Board of**

**Summary Cross Reference Listing and Packages  
2015-17 Biennium**

**Agency Number: 12000  
BAM Analyst: Miedema, Mark  
Budget Coordinator: Salov, Lyubov - (503)373-0314**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
001-00-00-00000	Accountancy, Board of	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Accountancy, Board of	021	0	Phase-in	Essential Packages
001-00-00-00000	Accountancy, Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Accountancy, Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	081	0	September 2014 E-Board	Policy Packages
001-00-00-00000	Accountancy, Board of	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Accountancy, Board of	100	0	Investigator-Second Position Continuation	Policy Packages
001-00-00-00000	Accountancy, Board of	101	0	Compliance Resources Policy Package	Policy Packages

**Accountancy, Board of**

**Policy Package List by Priority  
2015-17 Biennium**

**Agency Number: 12000**

**BAM Analyst: Miedema, Mark**

**Budget Coordinator: Salov, Lyubov - (503)373-0314**

<b>Priority</b>	<b>Policy Pkg Number</b>	<b>Policy Pkg Description</b>	<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>
0	081	September 2014 E-Board	001-00-00-00000	Accountancy, Board of
	090	Analyst Adjustments	001-00-00-00000	Accountancy, Board of
	100	Investigator-Second Position Continuation	001-00-00-00000	Accountancy, Board of
	101	Compliance Resources Policy Package	001-00-00-00000	Accountancy, Board of

Budget Support - Detail Revenues and Expenditures  
 2015-17 Biennium  
 Accountancy, Board of

Cross Reference Number: 12000-000-00-00-00000

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	1,545,980	1,022,446	1,022,446	1,152,265	1,152,265	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	460,833	460,833	-	-	-
<b>BEGINNING BALANCE</b>						
3400 Other Funds Ltd	1,545,980	1,483,279	1,483,279	1,152,265	1,152,265	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$1,545,980</b>	<b>\$1,483,279</b>	<b>\$1,483,279</b>	<b>\$1,152,265</b>	<b>\$1,152,265</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	1,629,990	1,931,679	1,931,679	1,689,565	1,689,565	-
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	98,953	129,113	129,113	110,237	110,237	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	1,501	2,246	2,246	1,530	1,530	-
<b>SALES INCOME</b>						
<b>0705 Sales Income</b>						
3400 Other Funds Ltd	1,805	2,003	2,003	1,805	1,805	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-000-00-00-00000

2015-17 Biennium

Accountancy, Board of

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
3400 Other Funds Ltd	4,051	4,268	4,268	4,051	4,051	-
<b>REVENUE CATEGORIES</b>						
3400 Other Funds Ltd	1,736,300	2,069,309	2,069,309	1,807,188	1,807,188	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,736,300</b>	<b>\$2,069,309</b>	<b>\$2,069,309</b>	<b>\$1,807,188</b>	<b>\$1,807,188</b>	-
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	3,282,280	3,552,588	3,552,588	2,959,453	2,959,453	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$3,282,280</b>	<b>\$3,552,588</b>	<b>\$3,552,588</b>	<b>\$2,959,453</b>	<b>\$2,959,453</b>	-
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
3400 Other Funds Ltd	583,809	798,804	817,112	884,844	884,844	-
<b>3160 Temporary Appointments</b>						
3400 Other Funds Ltd	33,955	-	-	-	-	-
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	11,070	3,680	3,680	3,790	3,790	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	4,125	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	632,959	802,484	820,792	888,634	888,634	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$632,959</b>	<b>\$802,484</b>	<b>\$820,792</b>	<b>\$888,634</b>	<b>\$888,634</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
3400 Other Funds Ltd	210	320	320	352	352	-
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	90,977	116,959	119,597	139,490	139,490	-
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	37,549	43,877	48,654	47,159	47,159	-
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	47,431	61,388	62,789	67,978	67,978	-
<b>3240 Unemployment Assessments</b>						
3400 Other Funds Ltd	1,422	-	-	-	-	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	331	472	472	552	552	-
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	3,805	4,815	4,925	5,332	5,332	-
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	152,701	244,224	247,786	244,224	244,224	-
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	334,426	472,055	484,543	505,087	505,087	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$334,426</b>	<b>\$472,055</b>	<b>\$484,543</b>	<b>\$505,087</b>	<b>\$505,087</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	34,119	34,119	-	-	-
<b>3991 PERS Policy Adjustment</b>						
3400 Other Funds Ltd	-	(25,260)	(25,260)	-	-	-



Budget Support - Detail Revenues and Expenditures  
 2015-17 Biennium  
 Accountancy, Board of

Cross Reference Number: 12000-000-00-00-00000

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
<b>P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	8,859	8,859	-	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>\$8,859</b>	<b>\$8,859</b>	-	-	-
<b>PERSONAL SERVICES</b>						
3400 Other Funds Ltd	967,385	1,283,398	1,314,194	1,393,721	1,393,721	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$967,385</b>	<b>\$1,283,398</b>	<b>\$1,314,194</b>	<b>\$1,393,721</b>	<b>\$1,393,721</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	36,560	42,239	42,239	39,384	39,384	-
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	20,947	27,616	27,616	26,899	26,899	-
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	9,695	14,145	14,145	14,561	14,561	-
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	43,681	64,690	64,690	47,566	47,566	-
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	28,392	19,875	19,875	37,067	37,067	-
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	78,003	92,545	92,545	43,528	51,982	-
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	14,473	42,858	42,858	89,276	89,276	-
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	8,074	11,053	11,053	11,384	11,384	-

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	80,435	68,823	68,823	146,094	146,094	-
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	158,085	49,182	49,182	50,805	50,805	-
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	193,066	161,694	161,694	217,739	207,532	-
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	-	200	200	205	205	-
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	11,493	15,204	15,204	17,719	17,719	-
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	105,436	131,736	131,736	137,532	137,532	-
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	-	18,849	15,360	15,821	15,821	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	29,779	23,033	23,033	161,914	161,914	-
<b>4675 Undistributed (S.S.)</b>						
3400 Other Funds Ltd	-	(3,489)	-	-	-	-
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	34,069	5,442	5,442	5,598	5,598	-
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	5,517	4,233	4,233	14,660	14,660	-

**SERVICES & SUPPLIES**

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
3400 Other Funds Ltd	857,705	789,928	789,928	1,077,752	1,075,999	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$857,705</b>	<b>\$789,928</b>	<b>\$789,928</b>	<b>\$1,077,752</b>	<b>\$1,075,999</b>	-
<b>CAPITAL OUTLAY</b>						
<b>5900 Other Capital Outlay</b>						
3400 Other Funds Ltd	8,159	-	-	-	-	-
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	1,833,249	2,073,326	2,104,122	2,471,473	2,469,720	-
<b>TOTAL EXPENDITURES</b>	<b>\$1,833,249</b>	<b>\$2,073,326</b>	<b>\$2,104,122</b>	<b>\$2,471,473</b>	<b>\$2,469,720</b>	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	1,449,031	1,479,262	1,448,466	487,980	489,733	-
<b>TOTAL ENDING BALANCE</b>	<b>\$1,449,031</b>	<b>\$1,479,262</b>	<b>\$1,448,466</b>	<b>\$487,980</b>	<b>\$489,733</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	7	8	8	8	8	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	-
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	7.00	8.00	8.00	8.00	8.00	-
<b>TOTAL AUTHORIZED FTE</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	-

Budget Support - Detail Revenues and Expenditures  
 2015-17 Biennium  
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	1,545,980	1,022,446	1,022,446	1,152,265	1,152,265	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	460,833	460,833	-	-	-
<b>BEGINNING BALANCE</b>						
3400 Other Funds Ltd	1,545,980	1,483,279	1,483,279	1,152,265	1,152,265	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$1,545,980</b>	<b>\$1,483,279</b>	<b>\$1,483,279</b>	<b>\$1,152,265</b>	<b>\$1,152,265</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	1,629,990	1,931,679	1,931,679	1,689,565	1,689,565	-
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	98,953	129,113	129,113	110,237	110,237	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	1,501	2,246	2,246	1,530	1,530	-
<b>SALES INCOME</b>						
<b>0705 Sales Income</b>						
3400 Other Funds Ltd	1,805	2,003	2,003	1,805	1,805	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
3400 Other Funds Ltd	4,051	4,268	4,268	4,051	4,051	-
<b>REVENUE CATEGORIES</b>						
3400 Other Funds Ltd	1,736,300	2,069,309	2,069,309	1,807,188	1,807,188	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,736,300</b>	<b>\$2,069,309</b>	<b>\$2,069,309</b>	<b>\$1,807,188</b>	<b>\$1,807,188</b>	-
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	3,282,280	3,552,588	3,552,588	2,959,453	2,959,453	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$3,282,280</b>	<b>\$3,552,588</b>	<b>\$3,552,588</b>	<b>\$2,959,453</b>	<b>\$2,959,453</b>	-
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
3400 Other Funds Ltd	583,809	798,804	817,112	884,844	884,844	-
<b>3160 Temporary Appointments</b>						
3400 Other Funds Ltd	33,955	-	-	-	-	-
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	11,070	3,680	3,680	3,790	3,790	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	4,125	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	632,959	802,484	820,792	888,634	888,634	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$632,959</b>	<b>\$802,484</b>	<b>\$820,792</b>	<b>\$888,634</b>	<b>\$888,634</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
3400 Other Funds Ltd	210	320	320	352	352	-
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	90,977	116,959	119,597	139,490	139,490	-
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	37,549	43,877	48,654	47,159	47,159	-
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	47,431	61,388	62,789	67,978	67,978	-
<b>3240 Unemployment Assessments</b>						
3400 Other Funds Ltd	1,422	-	-	-	-	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	331	472	472	552	552	-
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	3,805	4,815	4,925	5,332	5,332	-
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	152,701	244,224	247,786	244,224	244,224	-
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	334,426	472,055	484,543	505,087	505,087	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$334,426</b>	<b>\$472,055</b>	<b>\$484,543</b>	<b>\$505,087</b>	<b>\$505,087</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	34,119	34,119	-	-	-
<b>3991 PERS Policy Adjustment</b>						
3400 Other Funds Ltd	-	(25,260)	(25,260)	-	-	-

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
<b>P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	8,859	8,859	-	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>\$8,859</b>	<b>\$8,859</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONAL SERVICES</b>						
3400 Other Funds Ltd	967,385	1,283,398	1,314,194	1,393,721	1,393,721	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$967,385</b>	<b>\$1,283,398</b>	<b>\$1,314,194</b>	<b>\$1,393,721</b>	<b>\$1,393,721</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	36,560	42,239	42,239	39,384	39,384	-
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	20,947	27,616	27,616	26,899	26,899	-
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	9,695	14,145	14,145	14,561	14,561	-
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	43,681	64,690	64,690	47,566	47,566	-
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	28,392	19,875	19,875	37,067	37,067	-
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	78,003	92,545	92,545	43,528	51,982	-
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	14,473	42,858	42,858	89,276	89,276	-
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	8,074	11,053	11,053	11,384	11,384	-

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	80,435	68,823	68,823	146,094	146,094	-
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	158,085	49,182	49,182	50,805	50,805	-
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	193,066	161,694	161,694	217,739	207,532	-
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	-	200	200	205	205	-
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	11,493	15,204	15,204	17,719	17,719	-
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	105,436	131,736	131,736	137,532	137,532	-
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	-	18,849	15,360	15,821	15,821	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	29,779	23,033	23,033	161,914	161,914	-
<b>4675 Undistributed (S.S.)</b>						
3400 Other Funds Ltd	-	(3,489)	-	-	-	-
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	34,069	5,442	5,442	5,598	5,598	-
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	5,517	4,233	4,233	14,660	14,660	-

**SERVICES & SUPPLIES**



Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 12000-001-00-00-00000

2015-17 Biennium

Accountancy, Board of

Description	2011-13 Actuals	2013-15 Leg Adopted Budget	2013-15 Leg Approved Budget	2015-17 Agency Request Budget	2015-17 Governor's Budget	2015-17 Leg Adopted Budget
3400 Other Funds Ltd	857,705	789,928	789,928	1,077,752	1,075,999	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$857,705</b>	<b>\$789,928</b>	<b>\$789,928</b>	<b>\$1,077,752</b>	<b>\$1,075,999</b>	-
<b>CAPITAL OUTLAY</b>						
<b>5900 Other Capital Outlay</b>						
3400 Other Funds Ltd	8,159	-	-	-	-	-
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	1,833,249	2,073,326	2,104,122	2,471,473	2,469,720	-
<b>TOTAL EXPENDITURES</b>	<b>\$1,833,249</b>	<b>\$2,073,326</b>	<b>\$2,104,122</b>	<b>\$2,471,473</b>	<b>\$2,469,720</b>	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	1,449,031	1,479,262	1,448,466	487,980	489,733	-
<b>TOTAL ENDING BALANCE</b>	<b>\$1,449,031</b>	<b>\$1,479,262</b>	<b>\$1,448,466</b>	<b>\$487,980</b>	<b>\$489,733</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	7	8	8	8	8	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	-
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	7.00	8.00	8.00	8.00	8.00	-
<b>TOTAL AUTHORIZED FTE</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	-

Description	Agency Request Budget (V-01) 2015-17 Base Budget	Governor's Budget (Y-01) 2015-17 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>BEGINNING BALANCE</b>				
<b>0025 Beginning Balance</b>				
3400 Other Funds Ltd	1,152,265	1,152,265	0	-
<b>REVENUE CATEGORIES</b>				
<b>LICENSES AND FEES</b>				
<b>0205 Business Lic and Fees</b>				
3400 Other Funds Ltd	1,689,565	1,689,565	0	-
<b>FINES, RENTS AND ROYALTIES</b>				
<b>0505 Fines and Forfeitures</b>				
3400 Other Funds Ltd	110,237	110,237	0	-
<b>INTEREST EARNINGS</b>				
<b>0605 Interest Income</b>				
3400 Other Funds Ltd	1,530	1,530	0	-
<b>SALES INCOME</b>				
<b>0705 Sales Income</b>				
3400 Other Funds Ltd	1,805	1,805	0	-
<b>OTHER</b>				
<b>0975 Other Revenues</b>				
3400 Other Funds Ltd	4,051	4,051	0	-
<b>TOTAL REVENUES</b>				
3400 Other Funds Ltd	1,807,188	1,807,188	0	-
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	2,959,453	2,959,453	0	-
<b>EXPENDITURES</b>				

Description	Agency Request Budget (V-01) 2015-17 Base Budget	Governor's Budget (Y-01) 2015-17 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>PERSONAL SERVICES</b>				
<b>SALARIES &amp; WAGES</b>				
<b>3110 Class/Unclass Sal. and Per Diem</b>				
3400 Other Funds Ltd	758,196	758,196	0	-
<b>3170 Overtime Payments</b>				
3400 Other Funds Ltd	3,680	3,680	0	-
<b>TOTAL SALARIES &amp; WAGES</b>				
3400 Other Funds Ltd	761,876	761,876	0	-
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
3400 Other Funds Ltd	308	308	0	-
<b>3220 Public Employees' Retire Cont</b>				
3400 Other Funds Ltd	119,475	119,475	0	-
<b>3221 Pension Obligation Bond</b>				
3400 Other Funds Ltd	48,654	48,654	0	-
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	58,281	58,281	0	-
<b>3250 Worker's Comp. Assess. (WCD)</b>				
3400 Other Funds Ltd	483	483	0	-
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	4,925	4,925	0	-
<b>3270 Flexible Benefits</b>				
3400 Other Funds Ltd	213,696	213,696	0	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>				

Description	Agency Request Budget (V-01) 2015-17 Base Budget	Governor's Budget (Y-01) 2015-17 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	445,822	445,822	0	-
<b>TOTAL PERSONAL SERVICES</b>				
3400 Other Funds Ltd	1,207,698	1,207,698	0	-
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
3400 Other Funds Ltd	38,239	38,239	0	-
<b>4125 Out of State Travel</b>				
3400 Other Funds Ltd	26,116	26,116	0	-
<b>4150 Employee Training</b>				
3400 Other Funds Ltd	14,145	14,145	0	-
<b>4175 Office Expenses</b>				
3400 Other Funds Ltd	46,190	46,190	0	-
<b>4200 Telecommunications</b>				
3400 Other Funds Ltd	24,875	24,875	0	-
<b>4225 State Gov. Service Charges</b>				
3400 Other Funds Ltd	31,000	31,000	0	-
<b>4250 Data Processing</b>				
3400 Other Funds Ltd	42,858	42,858	0	-
<b>4275 Publicity and Publications</b>				
3400 Other Funds Ltd	11,053	11,053	0	-
<b>4300 Professional Services</b>				
3400 Other Funds Ltd	68,823	68,823	0	-
<b>4315 IT Professional Services</b>				
3400 Other Funds Ltd	49,182	49,182	0	-

Description	Agency Request Budget (V-01) 2015-17 Base Budget	Governor's Budget (Y-01) 2015-17 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	161,694	161,694	0	-
<b>4375 Employee Recruitment and Develop</b>				
3400 Other Funds Ltd	200	200	0	-
<b>4400 Dues and Subscriptions</b>				
3400 Other Funds Ltd	17,204	17,204	0	-
<b>4425 Facilities Rental and Taxes</b>				
3400 Other Funds Ltd	131,736	131,736	0	-
<b>4575 Agency Program Related S and S</b>				
3400 Other Funds Ltd	15,360	15,360	0	-
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	91,578	91,578	0	-
<b>4700 Expendable Prop 250 - 5000</b>				
3400 Other Funds Ltd	5,442	5,442	0	-
<b>4715 IT Expendable Property</b>				
3400 Other Funds Ltd	14,233	14,233	0	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	789,928	789,928	0	-
<b>TOTAL EXPENDITURES</b>				
3400 Other Funds Ltd	1,997,626	1,997,626	0	-
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	961,827	961,827	0	-
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	7	7	0	-

Description	Agency Request Budget (V-01) 2015-17 Base Budget	Governor's Budget (Y-01) 2015-17 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

**AUTHORIZED FTE**

8250 Class/Unclass FTE Positions

7.00

7.00

0

-

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd	110	110	0	0.00%
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SALARIES & WAGES

3400 Other Funds Ltd	110	110	0	0.00%
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<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$110</b>	<b>\$110</b>	<b>\$0</b>	<b>0.00%</b>
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	17	17	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	(1,495)	(1,495)	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	8	8	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	(353)	(353)	0	0.00%
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	(1,823)	(1,823)	0	0.00%
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**Accountancy, Board of**

**Agency Number: 12000**

**Package Comparison Report - Detail**

**Cross Reference Number: 12000-001-00-00-00000**

**2015-17 Biennium**

**Package: Non-PICS Psnl Svc / Vacancy Factor**

**Accountancy, Board of**

**Pkg Group: ESS Pkg Type: 010 Pkg Number: 010**

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$1,823)</b>	<b>(\$1,823)</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	(1,713)	(1,713)	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$1,713)</b>	<b>(\$1,713)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	(1,713)	(1,713)	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>(\$1,713)</b>	<b>(\$1,713)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	1,713	1,713	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>\$1,713</b>	<b>\$1,713</b>	<b>\$0</b>	<b>0.00%</b>



Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd (270) (270) 0 0.00%

4150 Employee Training

3400 Other Funds Ltd (1,350) (1,350) 0 0.00%

4175 Office Expenses

3400 Other Funds Ltd (1,700) (1,700) 0 0.00%

4200 Telecommunications

3400 Other Funds Ltd (1,500) (1,500) 0 0.00%

4225 State Gov. Service Charges

3400 Other Funds Ltd (3,175) (3,175) 0 0.00%

4250 Data Processing

3400 Other Funds Ltd (400) (400) 0 0.00%

4275 Publicity and Publications

3400 Other Funds Ltd (200) (200) 0 0.00%

4375 Employee Recruitment and Develop

3400 Other Funds Ltd (200) (200) 0 0.00%

4400 Dues and Subscriptions

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(200)	(200)	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
3400 Other Funds Ltd	(6,975)	(6,975)	0	0.00%
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	(250)	(250)	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
3400 Other Funds Ltd	(1,200)	(1,200)	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	(17,420)	(17,420)	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$17,420)</b>	<b>(\$17,420)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	(17,420)	(17,420)	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>(\$17,420)</b>	<b>(\$17,420)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	17,420	17,420	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>\$17,420</b>	<b>\$17,420</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd 1,139 1,139 0 0.00%

4125 Out of State Travel

3400 Other Funds Ltd 783 783 0 0.00%

4150 Employee Training

3400 Other Funds Ltd 384 384 0 0.00%

4175 Office Expenses

3400 Other Funds Ltd 1,335 1,335 0 0.00%

4200 Telecommunications

3400 Other Funds Ltd 701 701 0 0.00%

4225 State Gov. Service Charges

3400 Other Funds Ltd 15,703 24,157 8,454 53.84%

4250 Data Processing

3400 Other Funds Ltd 1,274 1,274 0 0.00%

4275 Publicity and Publications

3400 Other Funds Ltd 326 326 0 0.00%

4300 Professional Services

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	2,065	2,065	0	0.00%
<b>4315 IT Professional Services</b>				
3400 Other Funds Ltd	1,475	1,475	0	0.00%
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	31,045	22,010	(9,035)	(29.10%)
<b>4400 Dues and Subscriptions</b>				
3400 Other Funds Ltd	510	510	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
3400 Other Funds Ltd	5,489	5,489	0	0.00%
<b>4575 Agency Program Related S and S</b>				
3400 Other Funds Ltd	461	461	0	0.00%
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	2,740	2,740	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
3400 Other Funds Ltd	127	127	0	0.00%
<b>4715 IT Expendable Property</b>				
3400 Other Funds Ltd	427	427	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	65,984	65,403	(581)	(0.88%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$65,984</b>	<b>\$65,403</b>	<b>(\$581)</b>	<b>(0.88%)</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	65,984	65,403	(581)	(0.88%)
<b>TOTAL EXPENDITURES</b>	<b>\$65,984</b>	<b>\$65,403</b>	<b>(\$581)</b>	<b>(0.88%)</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	(65,984)	(65,403)	581	0.88%
<b>TOTAL ENDING BALANCE</b>	<b>(\$65,984)</b>	<b>(\$65,403)</b>	<b>\$581</b>	<b>0.88%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

**EXPENDITURES**

**SERVICES & SUPPLIES**

**4200 Telecommunications**

3400 Other Funds Ltd	11,455	11,455	0	0.00%
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**4250 Data Processing**

3400 Other Funds Ltd	45,134	45,134	0	0.00%
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**4300 Professional Services**

3400 Other Funds Ltd	206	206	0	0.00%
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**4315 IT Professional Services**

3400 Other Funds Ltd	148	148	0	0.00%
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**4650 Other Services and Supplies**

3400 Other Funds Ltd	64,339	64,339	0	0.00%
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**SERVICES & SUPPLIES**

3400 Other Funds Ltd	121,282	121,282	0	0.00%
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<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$121,282</b>	<b>\$121,282</b>	<b>\$0</b>	<b>0.00%</b>
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**EXPENDITURES**

3400 Other Funds Ltd	121,282	121,282	0	0.00%
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<b>TOTAL EXPENDITURES</b>	<b>\$121,282</b>	<b>\$121,282</b>	<b>\$0</b>	<b>0.00%</b>
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**ENDING BALANCE**

**Accountancy, Board of**

**Agency Number: 12000**

**Package Comparison Report - Detail  
2015-17 Biennium  
Accountancy, Board of**

**Cross Reference Number: 12000-001-00-00-00000  
Package: Above Standard Inflation  
Pkg Group: ESS Pkg Type: 030 Pkg Number: 032**

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(121,282)	(121,282)	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>(\$121,282)</b>	<b>(\$121,282)</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>EXPENDITURES</b>				
<b>PERSONAL SERVICES</b>				
<b>SALARIES &amp; WAGES</b>				
<b>3110 Class/Unclass Sal. and Per Diem</b>				
3400 Other Funds Ltd	126,648	126,648	0	0.00%
<b>SALARIES &amp; WAGES</b>				
3400 Other Funds Ltd	126,648	126,648	0	0.00%
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$126,648</b>	<b>\$126,648</b>	<b>\$0</b>	<b>0.00%</b>

<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
3400 Other Funds Ltd	44	44	0	0.00%
<b>3220 Public Employees Retire Cont</b>				
3400 Other Funds Ltd	19,998	19,998	0	0.00%
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	9,689	9,689	0	0.00%
<b>3250 Workers Comp. Assess. (WCD)</b>				
3400 Other Funds Ltd	69	69	0	0.00%
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	760	760	0	0.00%



Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>3270 Flexible Benefits</b>				
3400 Other Funds Ltd	30,528	30,528	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	61,088	61,088	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$61,088</b>	<b>\$61,088</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	187,736	187,736	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$187,736</b>	<b>\$187,736</b>	<b>\$0</b>	<b>0.00%</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
3400 Other Funds Ltd	276	276	0	0.00%
<b>4150 Employee Training</b>				
3400 Other Funds Ltd	1,382	1,382	0	0.00%
<b>4175 Office Expenses</b>				
3400 Other Funds Ltd	1,741	1,741	0	0.00%
<b>4200 Telecommunications</b>				
3400 Other Funds Ltd	1,536	1,536	0	0.00%
<b>4250 Data Processing</b>				
3400 Other Funds Ltd	410	410	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4275 Publicity and Publications</b>				
3400 Other Funds Ltd	205	205	0	0.00%
<b>4375 Employee Recruitment and Develop</b>				
3400 Other Funds Ltd	205	205	0	0.00%
<b>4400 Dues and Subscriptions</b>				
3400 Other Funds Ltd	205	205	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
3400 Other Funds Ltd	7,282	7,282	0	0.00%
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	3,507	3,507	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
3400 Other Funds Ltd	1,229	1,229	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	17,978	17,978	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$17,978</b>	<b>\$17,978</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	205,714	205,714	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$205,714</b>	<b>\$205,714</b>	<b>\$0</b>	<b>0.00%</b>

ENDING BALANCE

Package Comparison Report - Detail  
 2015-17 Biennium  
 Accountancy, Board of

Cross Reference Number: 12000-001-00-00-00000  
 Package: Investigator-Second Position Continuation  
 Pkg Group: POL Pkg Type: POL Pkg Number: 100

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(205,714)	(205,714)	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>(\$205,714)</b>	<b>(\$205,714)</b>	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	1	1	0	0.00%
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	1.00	1.00	0.00	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4300 Professional Services</b>				
3400 Other Funds Ltd	75,000	75,000	0	0.00%
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	25,000	23,828	(1,172)	(4.69%)
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	100,000	98,828	(1,172)	(1.17%)
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$100,000</b>	<b>\$98,828</b>	<b>(\$1,172)</b>	<b>(1.17%)</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	100,000	98,828	(1,172)	(1.17%)
<b>TOTAL EXPENDITURES</b>	<b>\$100,000</b>	<b>\$98,828</b>	<b>(\$1,172)</b>	<b>(1.17%)</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	(100,000)	(98,828)	1,172	1.17%
<b>TOTAL ENDING BALANCE</b>	<b>(\$100,000)</b>	<b>(\$98,828)</b>	<b>\$1,172</b>	<b>1.17%</b>

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2015-17

PROD FILE

AGENCY:12000 STATE BOARD OF ACCOUNTANCY

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 000 Accountancy, Board o

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		5,220			5,220
000	MEAHZ7006	HA	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	7,827.00		187,848			187,848
000	MMN	X5235	AA FINANCIAL INVESTIGATOR 1	1	1.00	24.00	5,764.00		138,336			138,336
000	UA	C0103	AA OFFICE SPECIALIST 1	1	1.00	24.00	2,874.00		68,976			68,976
000	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,182.50		152,760			152,760
000	UA	C0108	AA ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,973.00		95,352			95,352
000	UA	C0860	AA PROGRAM ANALYST 1	1	1.00	24.00	4,571.00		109,704			109,704
000				7	7.00	168.00	2,241.00		758,196			758,196

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2015-17

PROD FILE

AGENCY:12000 STATE BOARD OF ACCOUNTANCY

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 100 Accountancy, Board o

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
100	UA	C5235 AA	FINANCIAL INVESTIGATOR 1	1	1.00	24.00	5,277.00		126,648			126,648
100				1	1.00	24.00	5,277.00		126,648			126,648
				8	8.00	192.00	2,443.40		884,844			884,844
				8	8.00	192.00	2,443.40		884,844			884,844

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2015-17

PROD FILE

AGENCY:12000 STATE BOARD OF ACCOUNTANCY

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 100 Accountancy, Board o

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				8	8.00	192.00	2,443.40		884,844			884,844

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		5,220			5,220
000	MEAHZ7006	HA	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	7,827.00		187,848			187,848
000	MMN X5235	AA	FINANCIAL INVESTIGATOR 1	1	1.00	24.00	5,764.00		138,336			138,336
000	UA	C0103	AA OFFICE SPECIALIST 1	1	1.00	24.00	2,874.00		68,976			68,976
000	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,182.50		152,760			152,760
000	UA	C0108	AA ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,973.00		95,352			95,352
000	UA	C0860	AA PROGRAM ANALYST 1	1	1.00	24.00	4,571.00		109,704			109,704
100	UA	C5235	AA FINANCIAL INVESTIGATOR 1	1	1.00	24.00	5,277.00		126,648			126,648
				8	8.00	192.00	2,443.40		884,844			884,844



PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				8	8.00	192.00	2,443.40		884,844			884,844

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2015-17

PROD FILE

AGENCY:12000 STATE BOARD OF ACCOUNTANCY

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 000 Accountancy, Board o

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		5,220			5,220
000	MEAHZ7006	HA	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	7,827.00		187,848			187,848
000	MMN	X5235	AA FINANCIAL INVESTIGATOR 1	1	1.00	24.00	5,764.00		138,336			138,336
000	UA	C0103	AA OFFICE SPECIALIST 1	1	1.00	24.00	2,874.00		68,976			68,976
000	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,182.50		152,760			152,760
000	UA	C0108	AA ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,973.00		95,352			95,352
000	UA	C0860	AA PROGRAM ANALYST 1	1	1.00	24.00	4,571.00		109,704			109,704
000				7	7.00	168.00	2,241.00		758,196			758,196

12/22/14 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 12000 STATE BOARD OF ACCOUNTANCY  
 SUMMARY XREF: 001-00-00 100 Accountancy, Board o

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	Y TYP	CLASS	COMP	RNG	S T P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
0000009	001228000	001-01-00-00000	100	0	PF	UA	C5235	AA	26	08	1	1.00	5,277.00	24.00		126,648	
EST DATE: 2015/07/01			EXP DATE: 9999/01/01														
			100						1	1.00		24.00		126,648			
									1	1.00		24.00		126,648			
									1	1.00		24.00		126,648			

12/22/14 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 12000 STATE BOARD OF ACCOUNTANCY  
 SUMMARY XREF: 001-00-00 100 Accountancy, Board o

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
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						1	1.00		24.00		126,648			
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REPORT: PACKAGE FISCAL IMPACT REPORT

2015-17

PROD FILE

AGENCY:12000 STATE BOARD OF ACCOUNTANCY

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 Accountancy, Board of

PACKAGE: 100 - Investigator-Second Position C

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
0000009	UA	C5235 AA FINANCIAL INVESTIGATOR 1	1	1.00	24.00	08	5,277.00		126,648 60,328			126,648 60,328
TOTAL PICS SALARY									126,648			126,648
TOTAL PICS OPE									60,328			60,328
TOTAL PICS PERSONAL SERVICES =			1	1.00	24.00				186,976			186,976

**ACCOUNTANCY, STATE BOARD OF**

**Annual Performance Progress Report (APPR) for Fiscal Year (2013-2014)**

Original Submission Date: 2014

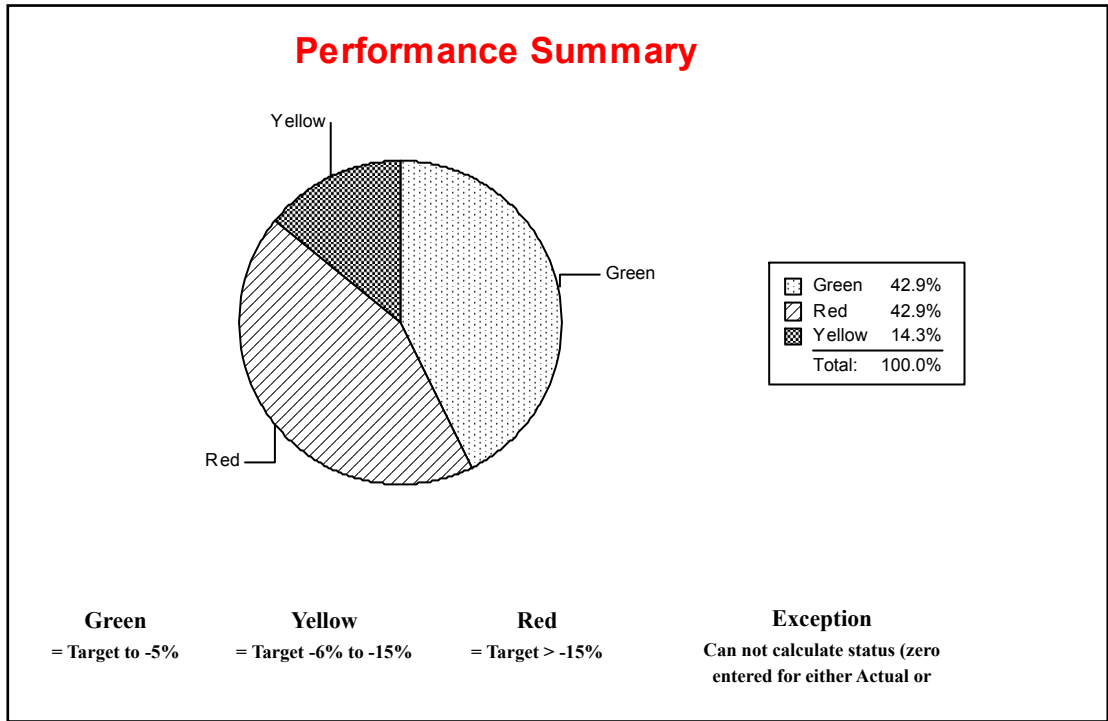
Finalize Date: 2/17/2015

2013-2014 KPM #	2013-2014 Approved Key Performance Measures (KPMs)
1	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.
2	Number of days from date of Complaints Committee recommendation to date of preliminary Board determination
3	Number of days from date of letter advising parties that an investigation has begun to completion of investigative report
4	Percentage of complaints dismissed or moved to contested case hearing within 270 days of initiation of investigation.
5	Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint
6	Percent of contested cases resolved by consent agreement prior to formal hearing
7	BEST PRACTICES - Percent of total best practices met by the Board.

New Delete	<b>Proposed Key Performance Measures (KPM's) for Biennium 2015-2017</b>
<b>DELETE</b>	<p><b>Title:</b> Percent of contested cases resolved by consent agreement prior to formal hearing</p> <p><b>Rationale:</b> The Board of Accountancy respectfully requests deletion of this KPM as it could be interpreted as a quota for achieving settlements. In the view of the Board, only evidence supporting facts should drive decisions whether to dismiss a complaint, or attempt to settle it, or take it to a contested case hearing. Numeric targets for this activity are not appropriate. An additional indicator as to why this KPM is not meaningful is that it is impossible to tell whether the outcome measured is positive or negative. Depending on the particulars of a case and the supporting evidence, a settlement can be a solid outcome that protects the public. Alternatively, a settlement could also reflect a failure to appropriately sanction the severity of the conduct in a matter that should have been taken to contested case hearing, in the event the Respondent is unwilling to agree to appropriate settlement terms.</p>
<b>DELETE</b>	<p><b>Title:</b> Percentage of complaints dismissed or moved to contested case hearing within 270 days of initiation of investigation.</p> <p><b>Rationale:</b> The Board respectfully requests deletion of this KPM#4 in favor of maintaining KPM #3. KPM#3 measures the time it takes the Board to complete an investigation - an appropriate measure that assesses what is within the Board's control (the investigation itself), and is unconnected to the possible outcomes from the investigation. In contrast, this KPM#4 also includes the time to Board dismissal or moving to a contested case, which is far less precise, and includes significant elements outside the Board's control. This KPM is also problematic as it excludes the possibility of other outcomes such as settlements, which could be an equally valid public protection outcome of the process. In sum, keeping the focus on KPM#3 and the time to complete investigation reports is a measurement that is far more meaningful, and would also serve the legislative oversight objective of focusing on KPMs that allow for meaningful cross-comparison between regulatory agencies.</p>



<b>ACCOUNTANCY, STATE BOARD OF</b>		<b>I. EXECUTIVE SUMMARY</b>	
<b>Agency Mission:</b> The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.			
<b>Contact:</b> Martin Pittioni, Executive Director		<b>Contact Phone:</b> 503-378-2280	
<b>Alternate:</b> Kimberly Fast		<b>Alternate Phone:</b> 503-378-2268	



**1. SCOPE OF REPORT**

All agency programs are addressed by KPM 1, Customer Satisfaction. The Customer Satisfaction survey has the largest impact on the Board's licensing and administrative programs KPM-2, KPM-3, and KPM-4 relate to compliance and enforcement programs. All Board programs and services are addressed by key performance measures. Additional KPMs to measure performance were added beginning with FY 2012.

**2. THE OREGON CONTEXT**

There are no direct links between Oregon Benchmarks and Board performance measures. Performance measures are related to the following three high-level outcomes: Public Protection, Excellent Customer Service and Regulation in a manner that supports a positive business climate. The Board of Accountancy licensing program protects the public by assuring that licensed accountants who provide professional accounting services in Oregon have demonstrated professional competency. The Board enforcement program protects the public by administering laws and rules governing the practice of public accountancy. The Board maintains business partnerships with the Oregon Department of Revenue, Oregon Department of Consumer and Business Services, Audit Division of the Office of the Secretary of State, the Oregon Board of Tax Practitioners and other regulatory and law enforcement agencies.

### **3. PERFORMANCE SUMMARY**

43% of the Board's KPMs are 15% or more below target, only 57% are within or above target. That overall picture is driven by a significant drop in performance related to the Board's compliance work; in anticipation, the Board worked with the Department of Administrative Services and the Oregon State Legislature to provide additional resources as of FY 2014 to the Board's compliance unit, in the form of a second, limited duration compliance position. Performance has remained steady with respect to customer service, and improved significantly on the Board best practices KPM. The Board's new Executive Director is working with the Board and staff to review and improve performance.

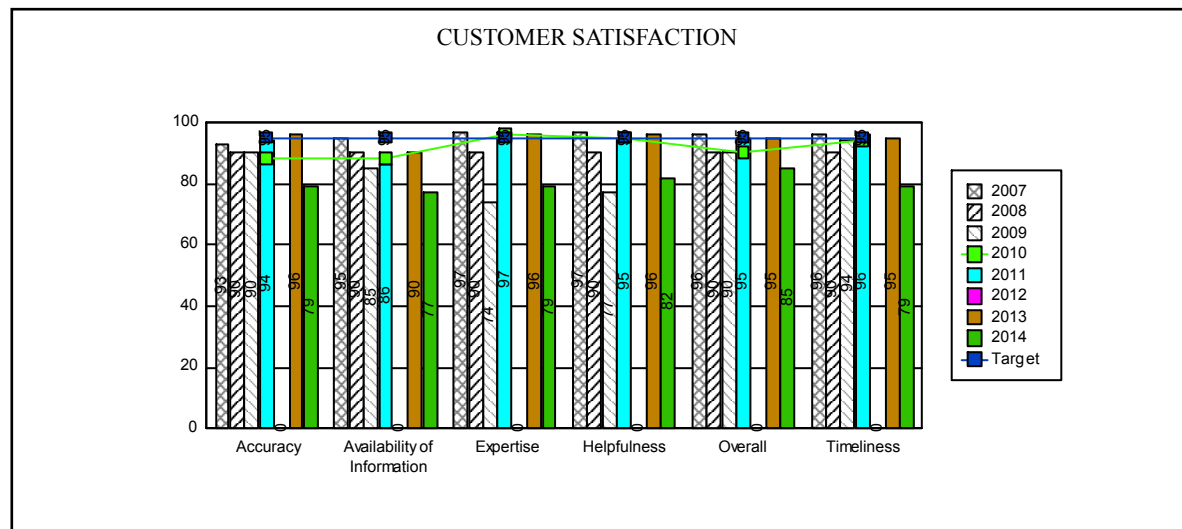
### **4. CHALLENGES**

Performance in compliance operations is clearly the most critical challenge. The impact of adding a second investigator on a limited duration basis will not show fuller impact until FY 2015, as hiring and training occurred during FY 2014. FY 2014 performance was also hampered by a significant contested case that drained considerable staff resources. The Board is focusing its budgetary resources and requests squarely on this arena. Initial data on rate of case resolution (not tracked as a legislative KPM) shows uptick in performance as of FY 2014..

### **5. RESOURCES AND EFFICIENCY**

2013-15 Legislatively Approved Budget allowed Other Fund Expenditures of \$2,104,122. The agency received legislative approval for additional \$200,000 in 2013-15 expenditure limitation to address the impacts of an unusually expensive contested case, and to allow for more cases to be handled by contract investigators. The Board has been working on implementing more efficient ways to handle its compliance case load.

<b>KPM #1</b>	CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent": overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	2003
<b>Goal</b>	To provide all services to all customers in a professionally courteous, timely, accurate and helpful manner.	
<b>Oregon Context</b>	High-level Outcome B: Excellent Customer Service.	
<b>Data Source</b>	Data for this measure through FY 2011 was provided by means of a survey provided to those who have completed the licensure renewal process. This meant that the only data generated came from that process, and not from any other interactions with the Board of Accountancy. After a new Executive Director was hired in Fall 2012, the Board has switched as of FY 2013 to using a survey monkey tool to generate data for this KPM. (The Board did not compile this data for FY 2012 due to a Director change). The expansion of the data source for customer satisfaction is significant as it limits somewhat the cross comparability of the data generated prior to FY 2013. From FY 2013, the customer performance data is gathered from a much broader set of customers. For the most recent FY reported (2014), only 67% of respondents were current licensees. Another 16% identified themselves as applicants for licensure, and another 11% were applicants for the CPA examination. The data is also generated from complainants (4%) and attorneys who interacted with the Board (3%).	
<b>Owner</b>	Martin Pittioni, Executive Director 503-378-2280	



### 1. OUR STRATEGY

The Board strives to provide excellent customer service. Our strategies include: respond to inquiries promptly and accurately; maintain a user friendly website, which offers useful information in an easily accessible format; assure that staff members remain informed of changes in law, rules and standards promulgated by professional bodies; refer licensees and the public to appropriate entities when information being sought is not within agency purview. The Board has begun work on web site improvements and on-line service delivery, but these improvements are not yet complete.

### 2. ABOUT THE TARGETS

Providing the highest possible levels of all services to all customers is our goal. The agency believes the goal can be maintained if the combined customer satisfaction survey responses of "good" or "excellent" total 90 percent or more of all responses. With the switch to a much broader base of customers including compliance-related feedback, it may well be difficult to maintain the 90% target. In general, it is more difficult to get high ratings in satisfaction in a compliance setting when usually either the complainant or the licensee is unhappy with the outcome. The Director believes it is important to look for and evaluate feedback on service from all sources, including the more difficult arena of compliance operations.

### 3. HOW WE ARE DOING

The Board of Accountancy has seen a steady increase in "good" and "excellent" responses to customer satisfaction surveys since 2003, when this performance measure was initiated. The Board has mostly exceeded targets set at 90%, with some underperformance relative to target, and especially relative to other results, with respect to availability of information. Data was not collected for FY 2012, and the Executive Director position was vacant between August 6, and November 1, 2012. The Board and the new Director collected data again for FY 2013 and will work to improve performance with respect to availability of information. In addition, it is expected that overall customer satisfaction will be negatively impacted for FY 2012 and FY 2013, especially with respect to failure to implement on-line renewals as advertised to our licensees. The expansion of the data source for customer satisfaction is significant as it limits somewhat the cross comparability of the data generated prior to FY 2013. From FY 2013, the customer performance data is gathered from a much broader set of customers. For the most recent FY reported (2014), only 67% of respondents were current licensees. Another 16% identified themselves as applicants for licensure, and another 11% were applicants for the CPA examination. The data is also generated from complainants (4%) and attorneys who interacted with the Board (3%). With the switch to a much broader collection of data including from compliance-related feedback, it may well be difficult to maintain the 90% target. In general, it is more difficult to get high ratings in satisfaction in a compliance setting when usually either the complainant or the licensee is unhappy with the outcome. The Director believes it is important to look for and evaluate feedback on service from all sources, including the more difficult arena of compliance operations.

#### 4. HOW WE COMPARE

Comparison with other state agency customer satisfaction performance measure results indicated comparable levels of customer satisfaction.

#### 5. FACTORS AFFECTING RESULTS

The practice of public accountancy in Oregon is governed by laws, administrative rules and professional standards promulgated by national professional organizations. The Board strives to assure that staff members are aware of relevant changes in all regulatory and professional parameters. Data was not collected for FY 2012. The Board under a new Director has collected data again from FY 2013 forward and improved performance with respect to availability of information. In addition, it is expected that overall customer satisfaction will be negatively impacted for FY 2012 and FY 2013 due to failure to implement on-line renewals as originally advertised and promised to half the licensee base up for renewal in June 2012. With the switch to a much broader data collection for this KPM including compliance-related feedback, it may well be difficult to maintain the 90% target. In general, it is more difficult to get high ratings in satisfaction in a compliance setting when usually either the complainant or the licensee is unhappy with the outcome. The Director believes it is important to look for and evaluate feedback on service from all sources, including the more difficult arena of compliance operations.

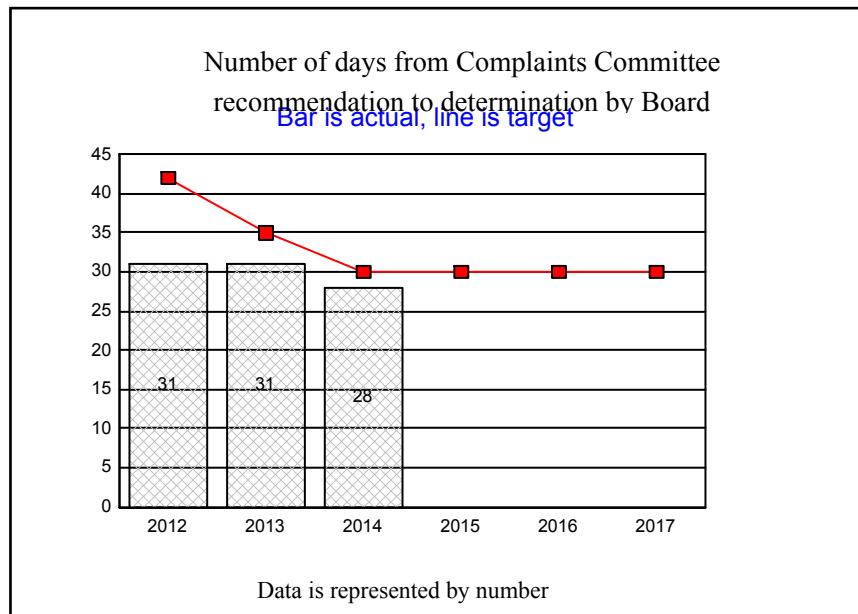
#### 6. WHAT NEEDS TO BE DONE

Provide the highest level of customer services possible. Analyze customer surveys and other forms of feedback in order to identify improvements that can be made to customer services.

#### 7. ABOUT THE DATA

Data is based on the Oregon fiscal year. Customer surveys are delivered by email requesting completion of a survey monkey. Survey materials are available for review.

<b>KPM #2</b>	Number of days from date of Complaints Committee recommendation to date of preliminary Board determination	2010
<b>Goal</b>	Improve customer service	
<b>Oregon Context</b>	A) public protection; B) excellent customer service	
<b>Data Source</b>	Agency data base	
<b>Owner</b>	Martin Pittioni, Executive Director, 503-378-2280	



**1. OUR STRATEGY**

Strategy is to decrease the time taken between Complaint Committee recommendation and Board action.

**2. ABOUT THE TARGETS**

Targets are set high to emphasize the goal of timely resolution.

**3. HOW WE ARE DOING**

Initial FY 2012 and FY 2013 data on this new performance measure indicates the Board should be able to meet the set target levels. Board exceeded target in FY 2014.

**4. HOW WE COMPARE**

No comparable measures.

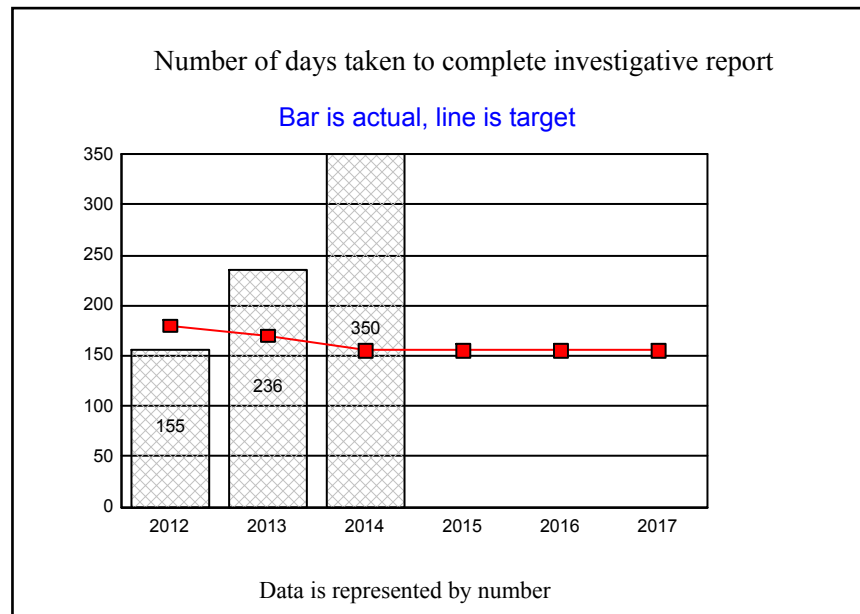
**5. FACTORS AFFECTING RESULTS****6. WHAT NEEDS TO BE DONE**

This new KPM needs to continue to be monitored and evaluated.

**7. ABOUT THE DATA**

Initial FY 2012, FY 2013 and FY 2014 data indicate the Board should be able to meet the set target levels. The Board slightly exceeded the targeted performance in FY 2014.

<b>KPM #3</b>	Number of days from date of letter advising parties that an investigation has begun to completion of investigative report	2012
<b>Goal</b>	Improve customer service to complainants and licensees.	
<b>Oregon Context</b>	A) public protection; B) excellent customer service	
<b>Data Source</b>	Agency data base	
<b>Owner</b>	Martin Pittioni, Executive Director, 503-378-2280	



**1. OUR STRATEGY**

Focus investigation resources on timely completion of investigations, without compromising quality.



**2. ABOUT THE TARGETS**

These targets are set high to focus on the area that the Board can control at the staff level with respect to its performance investigations - actual time taken to complete the investigation report.

**3. HOW WE ARE DOING**

Initial FY 2012 data indicated the Board is achieving better than target with this measure. However FY 2013 data is significantly below target, reflecting the relative mismatch of compliance resources with demand. It is too early to draw any conclusions from just two years of data. The Board worked collaboratively with the Department of Administrative Services and the Legislative Fiscal Office to add a compliance position for the Board, which - once implemented with a hire and completion of training - should start positively impacting the data trend for this KPM.

**4. HOW WE COMPARE****5. FACTORS AFFECTING RESULTS**

Complexity of investigations, resources available to hire investigators on a contract basis, and a new compliance position approved by the Legislature for FY 2014 and FY 2015 on a limited duration basis.

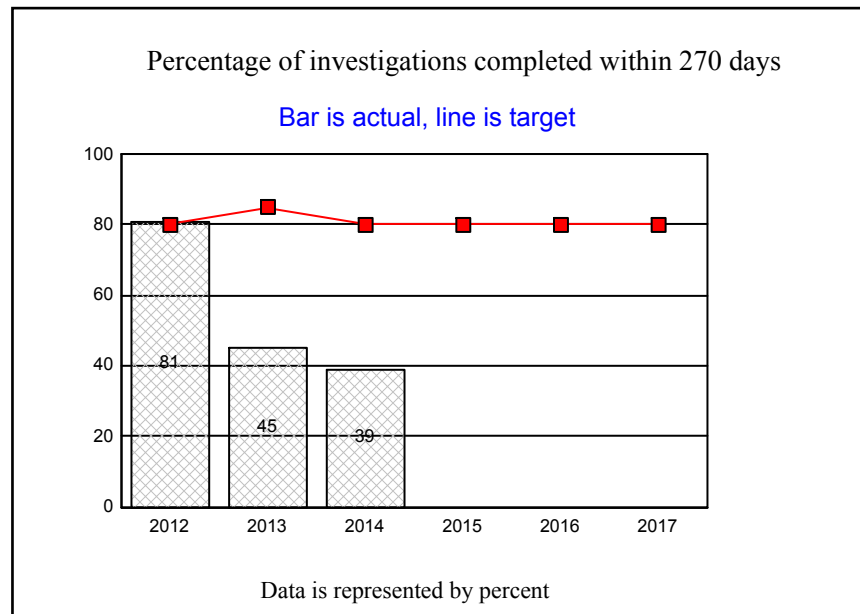
**6. WHAT NEEDS TO BE DONE**

Continued monitoring of this measure by the Board's new Executive Director.

**7. ABOUT THE DATA**

Recent FY 2013 and 2014 data indicates performance significantly below target, reflecting the relative mismatch of compliance resources with demand, as well as the repercussions of cleaning up old cases in the Board's docket. It is too early to adjust goals or draw broad conclusions until the Board has had a chance to operate for at least 2-3 years with two investigators.

<b>KPM #4</b>	Percentage of complaints dismissed or moved to contested case hearing within 270 days of initiation of investigation.	2012
<b>Goal</b>	Protect the public by regulating the practice and performance of all services provided by licensed accountants.	
<b>Oregon Context</b>	High-level outcome A: PUBLIC PROTECTION	
<b>Data Source</b>	Data is maintained on the Board database, legal files and records of public meetings.	
<b>Owner</b>	Martin Pittioni, Executive Director, 503-378-2880	



**1. OUR STRATEGY**

This is a new KPM since FY 2012, to replace a previous KPM that contained a 180 day target. Initial data from FY 2012 indicate that the Board's actual performance on this KPM was within target range, but performance dropped sharply in FY 2013 reflecting the significant strain on resources. The Board has

worked successfully and proactively with the Department of Administrative Services and the Oregon State Legislature to obtain additional resources in the form of adding a two-year, limited duration compliance position as of FY 2014 to improve performance.

## **2. ABOUT THE TARGETS**

270 days is a more realistic target for completion of Board action on the increasingly complex cases facing the Board, especially once the backlog of older cases has been significantly reduced.

## **3. HOW WE ARE DOING**

Initial data from FY 2012 on this new KPM showed the Board on target, however FY 2013 and FY 2014 data show a significant drop in performance.

## **4. HOW WE COMPARE**

There are no comparable measures by other Boards of Accountancy.

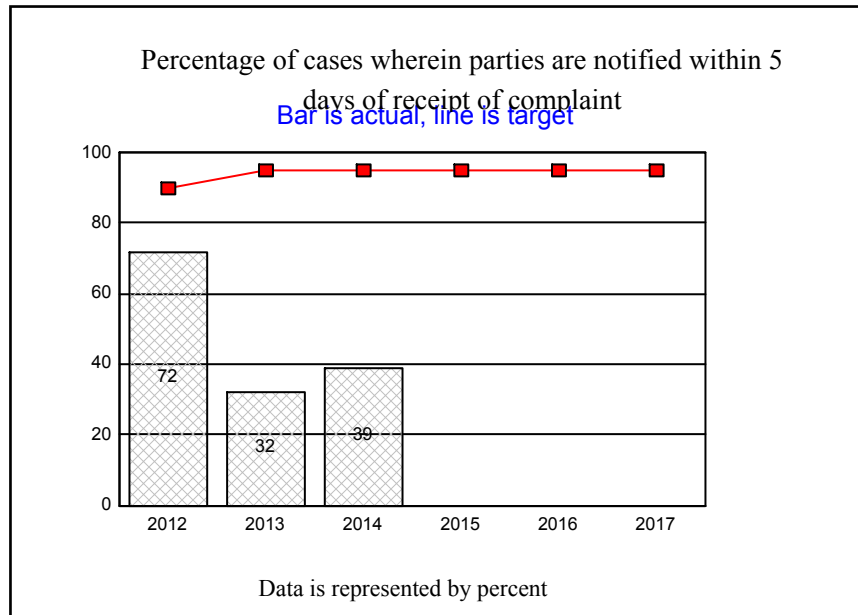
## **5. FACTORS AFFECTING RESULTS**

Complexity of investigations, availability and resources for contract investigators.

## **6. WHAT NEEDS TO BE DONE**

## **7. ABOUT THE DATA**

<b>KPM #5</b>	Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint	2010
<b>Goal</b>	Provide service in a timely manner	
<b>Oregon Context</b>	A- public protection; B-excellent customer service	
<b>Data Source</b>	Date entries from agency data base.	
<b>Owner</b>	Martin Pittioni, Interim Executive Director, 503-378-2280	



**1. OUR STRATEGY**

The strategy is to focus on timely notification within 5 business days of receipt, to increase transparency of the process and provide excellent service.

**2. ABOUT THE TARGETS**

The target is set high, due to the volume of complaints. It is not always realistic to determine quickly issues of jurisdiction determining whether or not an investigation should be initiated.

**3. HOW WE ARE DOING**

FY 2012 initial performance is under target. This KPM is too new to draw any conclusions based on FY 2012 and FY 2013 data alone.

**4. HOW WE COMPARE**

There appear to be no comparable measures by other Boards of Accountancy.

**5. FACTORS AFFECTING RESULTS**

The target is set high, due to the volume of complaints. It is not always realistic to determine quickly issues of jurisdiction determining whether or not an investigation should be initiated.

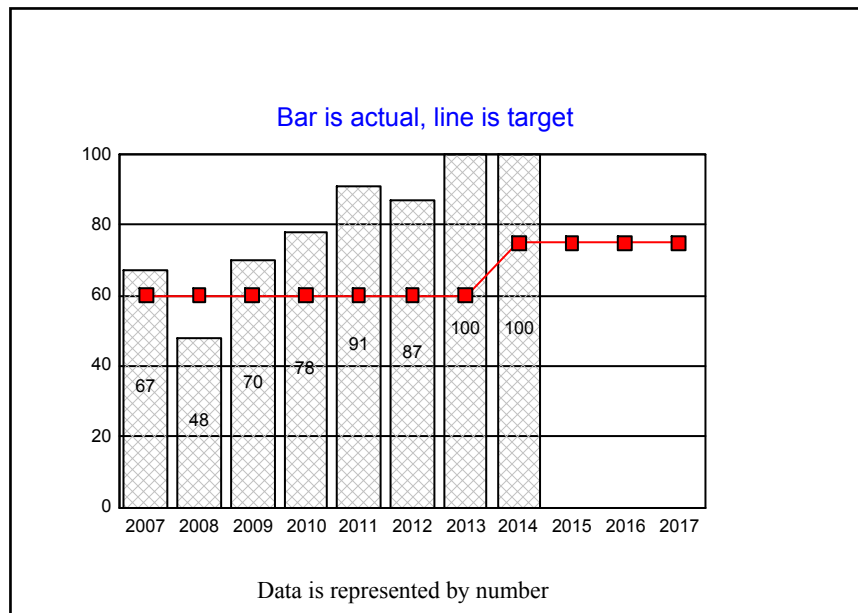
**6. WHAT NEEDS TO BE DONE**

Continued monitoring and evaluation of this new KPM.

**7. ABOUT THE DATA**

Data is collected on a fiscal year basis.

<b>KPM #6</b>	Percent of contested cases resolved by consent agreement prior to formal hearing	2006
<b>Goal</b>	Protect the public from unethical or substandard public accounting services and encourage corrective action and future compliance by licensees through the negotiation of mutually acceptable case dispositions.	
<b>Oregon Context</b>	High- level outcomes #A - Public Protection. High- level outcomes #C - Regulation in a manner that is supportive of a positive business environment.	
<b>Data Source</b>	Various Board records provide information regarding the resolution of contested cases including licensee database, Board minutes and records of administrative actions completed.	
<b>Owner</b>	Martin Pittioni, Executive Director 503-378-2280	



1. OUR STRATEGY

The Board encourages the execution of stipulated orders (negotiated settlement agreements) as a potential disposition in those investigations that result in preliminary findings of violations and proposed sanctions. Negotiated settlement is a cost effective alternative to the formal contested case hearing process for both the Board and licensees. The Board's primary objective is to assure public protection and the fair administration of Board rules and statutes, while also being mindful of an appropriate relationship between Board resources and outcomes, when considering proposed settlements. Factors guiding the level of sanction the Board seeks in a settlement include the likelihood of continued violations by the licensee, whether the licensee has implemented corrective actions and consistency with disciplinary action previously imposed by the Board for similar conduct.

## **2. ABOUT THE TARGETS**

The desired outcome is that an increased number of disciplinary actions will be settled by negotiated settlements. Negotiated settlement provides fair and efficient resolution of disciplinary action for all parties.

## **3. HOW WE ARE DOING**

The Board's performance has exceeded targets since 2009, significantly so in FY 2011 and FY 2012. As a result, the Board is proposing to raise performance standards on this target beginning in FY 2014.

## **4. HOW WE COMPARE**

The Board has not made comparisons with other Boards in Oregon. Other State Boards of Accountancy do not have a similar requirement.

## **5. FACTORS AFFECTING RESULTS**

Licensees are entitled to an administrative hearing and choose to exercise that right in some instances. There are also cases in which settlement negotiations are not successful because the Board and the licensee are unable to agree on terms and conditions.

## **6. WHAT NEEDS TO BE DONE**

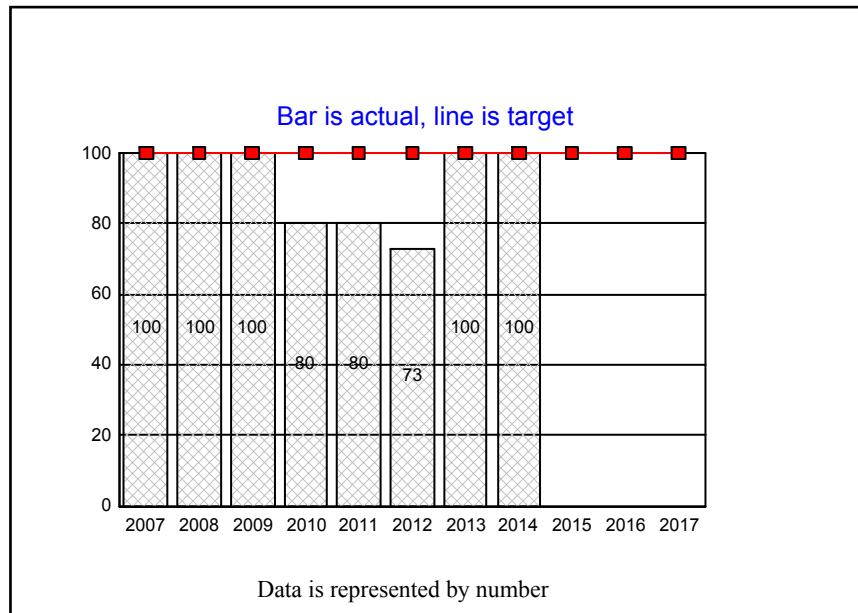
Continue to encourage the resolution of cases through negotiated settlements.

## **7. ABOUT THE DATA**

Results are based on the Oregon fiscal year. Relevant information is maintained in and retrieved from the Board database, case files and records of public meetings.



<b>KPM #7</b>	BEST PRACTICES - Percent of total best practices met by the Board.	2007
<b>Goal</b>	Assure effective governance and integrity of all Board functions.	
<b>Oregon Context</b>	High Level Outcome A: Public Protection	
<b>Data Source</b>	Board minutes and personal knowledge of existing Board practices.	
<b>Owner</b>	Martin Pittioni, Executive Director 503-378-2280	



**1. OUR STRATEGY**

The Board has re-established full compliance in FY 2013, working with a new Executive Director as of November 1, 2012.

**2. ABOUT THE TARGETS**

The Board sets the highest standards for its own performance and has established 100% of its standard targeted for this KPM.

**3. HOW WE ARE DOING**

The Board's performance has been decreasing on this performance measure. The Board re-gained 100% compliance with the help of a new Executive Director.

**4. HOW WE COMPARE**

The Board has not made comparisons with other Boards in Oregon. Other State Boards of Accountancy do not have a similar requirement.

**5. FACTORS AFFECTING RESULTS**

Key factor for performance is a partnership between the Executive Director and the Board to achieve 100% compliance. Other factors are training of Board members in their responsibilities when they accept appointment to the Board of Accountancy.

**6. WHAT NEEDS TO BE DONE**

Conduct thorough and thoughtful review of Board practices each year at a public board meeting, allowing an opportunity for public comment.

**7. ABOUT THE DATA**

No additional information is available.

ACCOUNTANCY, STATE BOARD OF	III. USING PERFORMANCE DATA
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**Agency Mission:** The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants .

<b>Contact:</b> Martin Pittioni, Executive Director	<b>Contact Phone:</b> 503-378-2280
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<b>Alternate:</b> Kimberly Fast	<b>Alternate Phone:</b> 503-378-2268
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**The following questions indicate how performance measures and data are used for management and accountability purposes.**

<b>1. INCLUSIVITY</b>	<p>* <b>Staff :</b> Assists with regular review of performance measure results and development of meaningful measures.</p> <p>* <b>Elected Officials:</b> Governor and Legislative members approve Board performance measures.</p> <p>* <b>Stakeholders:</b> Opportunities to provide dialogue on any subject at public meetings. Board created a Laws and Rules Task Force in Fall 2013 for a more transparent and inclusive rule and statutory change development process.</p> <p>* <b>Citizens:</b> Public member on Board represents interests of general public.</p>
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<b>2 MANAGING FOR RESULTS</b>	<p>Board members and staff monitor performance measure results to verify alignment with and progress toward achievement of Board goals and Strategic Business Plan and to identify necessary areas of change. The Board established a pool of qualified professionals in 2008 to investigate complaints on a contracts basis for which Board staff does not have professional expertise. In 2013, the Board worked with the Legislature to add additional compliance resources in the form of a second investigator to its budget, to help address the growing case log.</p>
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<b>3 STAFF TRAINING</b>	<p>Active participation in the development, collection and analysis of statistical data to measure results and consider areas for improvement or change.</p>
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<b>4 COMMUNICATING RESULTS</b>	<p>* <b>Staff :</b> Staff meetings, board meetings, personal communication.</p> <p>* <b>Elected Officials:</b> Communication through Board website, newsletter, subscription service and public meetings.</p> <p>* <b>Stakeholders:</b> Communication through Board website, newsletter, subscription service and public meetings.</p> <p>* <b>Citizens:</b> Communication through Board website, newsletter, subscription service and public meetings.</p>
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# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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.

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**CUMMINGS**, Kyle D. (#7276)

Case #12-020

Settlement Agreement and Stipulated Final Order Of Disciplinary Action

(December 15, 2014)

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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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**ACARREGUI, Christopher (#6048), Acarregui Accountancy PC (#2316)**  
Settlement Agreement and Stipulated Final Order of Revocation

**CASE #10-130CNK**  
(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](#)

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**ADAMS, Alan H. Jr. (#2788)**  
Settlement Agreement and Stipulated Final Order (Suspension, Civil Penalty)

**CASE #11-050NK**  
(October 20, 2014)

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

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.

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

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.

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**GOODMAN, W. Howard (#7979)**  
Stipulation and Order (Civil Penalty and Continuing Professional Education)

**CASE #13-012**  
(October 20, 2014)

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



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

- 
- A. 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.
- B. 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.
- C. 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.

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**RASKIN, David (#5153) and Accounting Consultant, Inc (#1817)**  
Settlement Agreement and Stipulated Final Order  
(Civil Penalty and Continuing Professional Education)

**CASE #13-011**  
(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.

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**RUSTH, Darrel A. (#1830)**  
Stipulation and Order (Civil Penalty)

**CASE #12-040**  
(October 20, 2014)



# **DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER**

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

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.

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**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)*

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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.

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**PARR, Daniel E. (# 8783) and Parr Accounting Group, Inc. #2118**

**CASE #14-010**

Final Order by Default (Revocation and Civil Penalties)

*(October 8, 2014)*

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# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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 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





# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

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**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.

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**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



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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.

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**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)*

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

A. 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.

B. 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.

C. 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.

D. 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.

E. 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.



# **DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER**

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

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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.

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

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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.

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

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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



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

**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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**BERNARDS, Francis J. (#2748)**

Settlement Agreement and Stipulated Final Order (Civil Penalty)

**CASE #11-010CNK**

*(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.

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**DIMONE, Debra A. Randall (#6046)**

Stipulation and Final Order (Civil Penalty)

**CASE #12-074NK**

*(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.

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**DONACA, Richard W. (#1824) / Richard W. Donaca CPA (firm #1471)**

Stipulation of Restricted License

**CASE #10-091CNK**

*(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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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.

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**GUERBER-SANTANA, Kimberly S. (#9731)**

Stipulation and Final Order (Civil Penalty)

**CASE #13-037**

*(May 5, 2014)*

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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.

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**HOOFF, M. David (#2138)**

Stipulation and Final Order (Civil Penalty)

**CASE #13-003**

*(May 5, 2014)*

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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.

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**SHEETS, David T. (#5947)**

Final Order by Default (Revocation, Civil Penalties, and Costs)

**RELATED CASES #13-017 and #12-062NK**

*(April 15, 2014)*





# **DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER**

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

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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.

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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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.

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**HAGERMAN, Kurt (#4291) / Kurt L. Hagerman CPA Pc (#798)**

**CASE #12-065NK**

Settlement Agreement and Stipulated Final Order of Disciplinary Resignation  
(License Revocation by Disciplinary Resignation, Civil Penalties)

*(February 10, 2014)*

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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).

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**KENOTE, John Paul (#3664) and J. Paul Kenote CPA PC (#732)**

**CASE #11-062NK**





# **DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER**

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

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Settlement Agreement and Stipulated Final Order (Civil Penalties, CPE)

*(February 10, 2014)*

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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.

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**STELLING, Tracy (#8968)**

Settlement Agreement and Stipulated Final Order  
(Civil Penalty, CPE, Mentoring)

**CASE #12-060CI**

*(February 10, 2014)*

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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



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

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**GLEASON, Tonja (#11308)**

Final Order by Default (Revocation, Civil Penalties, and Costs)

**CASE #13-015**

*(January 29, 2014)*

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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.

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**STEERS, Timothy (#4939)**

Final Order by Default (Revocation, Civil Penalties, and Costs)

**CASE #12-071NK**

*(January 29, 2014)*

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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 threatened litigation against the Respondent and that the payment for that audit was to be



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

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**NEUMAN, Mark A. (#6260) / Summit Group, LLC (firm #2145)**

Stipulation and Final Order of Disciplinary Resignation  
(License Revocation by Stipulated Resignation, Civil Penalties)

**CASE #09-009CNK**

*(January 10, 2014)*

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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



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

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**SUNDBERG, Kevin (#8971)**

Settlement Agreement and Stipulated Final Order (Civil Penalty)

**CASE #12-029NK**

*(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.

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**MYERS, Doug R. (unlicensed individual)**

Final Order by Default (Civil Penalty + Costs)

**CASE #12-022NK**

*(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.

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**DOMAN, Earl (#1555) / Earl A. Doman CPA PC (#136)**

(Civil Penalties)

**CASE #11-052NK Stipulation and Order**

*(August 12, 2013)*



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

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## **HODGES AND HART LLC (NOW PRIOR + HART LLC) (firm #873)**

Settlement Agreement and Stipulated Final Order  
(Civil Penalty and Continuing Professional Education)

## **CASE #13-008**

*(August 12, 2013)*

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).

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## **BURROUGHS, Gary (#2653)**

## **CASE #12-055NK**



# **DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER**

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

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Settlement Agreement and Stipulated Final Order  
(Resignation of License, Civil Penalty)

*(July 23, 2013)*

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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.

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**ALYATEEM, Jiryis (#11586)**

**CASE #12-044NK**

Settlement Agreement and Stipulated Final Order  
(Resignation of License in Lieu of Revocation, Civil Penalty)

*(July 22, 2013)*

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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.

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**HODGES JR, Sidney C. (#5572)**

**CASE #12-028NK**





# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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Settlement Agreement and Stipulated Final Order  
(Resignation of License in Lieu of Revocation, Civil Penalty)

*(July 22, 2013)*

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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.

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**FEIGNER, Nicholas (unlicensed individual)**

**CASE #12-015NK**

Default Final Order (Civil Penalty + Costs)

*(June 26, 2013)*

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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.

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**BACH, Lincoln (#8825)**

**CASE #12-061NK**

Settlement Agreement and Stipulated Final Order (Civil Penalty)

*(May 6, 2013)*

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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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**POZZI, Giancarlo (#6959)****CASE #12-053NK**

Settlement Agreement and Stipulated Final Order  
(Civil Penalty and Continuing Professional Education)

*(May 6, 2013)*

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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.

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**DANIEL, Mary Ann (unlicensed in Oregon)****CASE #12-068NK**

Settlement Agreement and Stipulated Final Order (Civil Penalty)

*(May 6, 2013)*

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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.

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**USSING, Melvin (#2431)****CASE #12-034NK**

Settlement Agreement and Stipulated Final Order  
(Resignation of License, Civil Penalty)

*(May 6, 2013)*

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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 Board's written request for information, and continued to advertise and solicit business even after the Board's notice directed him to discontinue doing so.





# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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.

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## **VAJRATKAR, Shrikant (#13536)**

**CASE #12-075NK**

Settlement Agreement and Stipulated Final Order (Civil Penalty)

*(May 6, 2013)*

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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.

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## **ALISON LLC (non-registered firm)**

**CASE #11-059NK**

Settlement Agreement and Stipulated Final Order (Civil Penalty)

*(February 5, 2013)*

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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.

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## **GUY, Kent D. (#12124)**

**CASE #12-005NK**

Settlement Agreement and Stipulated Final Order



# **DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER**

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

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(Civil Penalties, Continuing Professional Education, Mentoring, Counseling)

*(February 5, 2013)*

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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.

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**SHEETS, David T. (#5947)**

**CASE #12-031NK**

Stipulation and Order (Suspension of License and Civil Penalties)

*(February 5, 2013)*

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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



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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.

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**WHITNEY, Scott (#9638)**

Settlement Agreement and Stipulated Final Order (Revocation of License)

**CASE #11-045NK**

*(February 5, 2013)*

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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.

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**O'DONNELL, Matthew (#7372)**

Stipulation and Order (Civil Penalties and Cost Recovery)

**CASE #12-035NK**

*(December 17, 2012)*



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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).

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**WILHELM, Keith (unlicensed in Oregon)**

Stipulation and Final Order (Civil Penalty)

**CASES #12-002NK & #12-009NK**

*(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.

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**TRAXTON, Aaron (#12329) / Traxton & Associates, LLC (unlicensed firm)**

Stipulation and Order (Civil Penalty)

**CASE #11-058NK**

*(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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**CAMPBELL, Robert (#2436) / Robert A. Campbell CPA PC (#539)**  
Stipulation and Order (Civil Penalty)

**CASE #11-007CNK**  
(August 6, 2012)

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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 OSCP, 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.

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**FIREBAUGH, Robert (#12617)**  
Stipulation and Order (Revocation of License)

**CASE #11-038CNK**  
(August 6, 2012)

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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.

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**MERCER, Gary (# 3372)**  
Stipulation and Order (Civil Penalties)

**CASE #11-014CNK**  
(August 6, 2012)

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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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**PRYSE, Kevin (#4934)****CASE #11-022CNK**

Stipulation and Order (Civil Penalties and Continuing Professional Education)

*(August 6, 2012)*

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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.

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**SLOVICK, Wayne (#2490)****CASE #11-065CNK**

Stipulation and Order (Civil Penalties)

*(August 6, 2012)*

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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.

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**BISHOP, Brian (#5381)****CASE #11-006CDC**

Stipulation and Order (Civil Penalty)

*(May 21, 2012)*

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# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

**GARCHAR, J. Michael (#4835)**  
Stipulation and Order (Civil Penalty)

**CASE #11-029CNK**  
(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.

**RODNEY, Ryan (unlicensed in Oregon)**  
Final Order by Default (Civil Penalty and Cost Recovery)

**CASE #12-033NK**  
(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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**OSTERMILLER, Kurt (#8302)****CASE #10-083CNK**

Final Order adopting OAH Proposed Order #1002118  
(Civil Penalties, Cost Recovery)

*(February 8, 2012)*

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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.

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**SHIRAIISHI, Christopher (#4818) / Hunt Shiraishi, LLC (firm #2109)****CASE #11-024CNK**

Stipulation and Order (Civil Penalty)

*(February 6, 2012)*

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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.

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**PRICEWATERHOUSECOOPERS LLC (firm #1039)****CASE #11-037CNK**

Stipulation and Order (Civil Penalties)

*(December 5, 2011)*

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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),





# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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.

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**SIKORA, Nancy (#4819)**

Stipulation and Order (Civil Penalty)

**CASE #10-105CNK**

*(December 5, 2011)*

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

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**WINKEL, Richard (#10153)**

Stipulation and Order (Civil Penalty and Conditional Pre-issuance Reviews)

**CASE #11-004CNK**

*(December 5, 2011)*

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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.

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**WILSON, Daniel E. (#10650) / Luther & Wilson PC (firm #1815)**

Default Final Order (Suspension, Civil Penalties and Cost Recovery)

**CASE #10-106CNK**

*(November 2, 2011)*

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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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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.

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**MacBRYDE, Michael (California CPA, Oregon municipal license #1494)**  
Stipulation and Order (Civil Penalty)

**CASE #11-018CNK**  
(October 3, 2011)

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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.

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**SCHOENSTEIN, Eric (#7450)**  
Stipulation and Order (Civil Penalty)

**CASE #11-025CNK**  
(October 3, 2011)

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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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**DOORN, Edd (#3466)**

Stipulation and Order (Civil Penalties and Voluntary License Resignation)

**CASE #09-046CNK**

*(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.

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**DOUGLASS & COMPANY PC (firm #734)**

Stipulation and Order  
(Civil Penalty, CPE, Restricted License, Pre-Issuance Reviews)

**CASE #10-084AHS**

*(August 15, 2011)*

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.

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**HENICK, Martin (#4407)**

Stipulation and Order (Civil Penalty)

**CASE #10-109CNK**

*(August 15, 2011)*



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

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**MacGLASHAN, Susan (#6110)**  
Stipulation and Order (Civil Penalty)

**CASE #11-016CNK**  
(August 15, 2011)

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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.

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**TERNBERG, Jay (#6217)**  
(Civil Penalties)

**CASE #10-094CNK** Stipulation and Order  
(August 15, 2011)

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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

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**WONG, Rosalina (#8462)**  
Stipulation and Order (Revocation of License)

**CASE #10-129CNK**  
(June 13, 2011)

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# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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.

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**BENNETT, Robert W. (#5732)**  
Stipulation and Order (Civil Penalty)

**CASE #10-082CNK**  
(May 23, 2011)

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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.

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**KELLER, Bob (#5010)**  
(Civil Penalty)

**CASE #09-069CNK** Stipulation and Order  
(May 23, 2011)

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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.



# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**NEASE, Michael (#5941)/Michael G. Nease CPA PC (firm #682)**  
Stipulation and Order (License Revocation and Firm termination)

**CASE #11-009CNK**  
(May 23, 2011)

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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.

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**STEVENS, Brian D. (#6335)**  
Stipulation and Order (Revocation of License)

**CASE #09-008CNK**  
(May 23, 2011)

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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.

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**TAN, Jennifer (unlicensed in Oregon)**  
Stipulation and Order (Civil Penalty)

**CASE #10-096CNK**  
(May 23, 2011)

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# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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.

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**ULBRICHT, Kenneth (PA License #3614)**  
Stipulation and Order (Civil Penalty)

**CASE #10-045CDC**  
(May 23, 2011)

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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.

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**WILSON, Donald L. (#1637)**  
Stipulation and Order (License Restriction and Civil Penalties)

**CASE #10-047CNK**  
(May 23, 2011)

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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.





# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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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).

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**GRABLE, William (#8612) / William T. Grable, CPA PC (firm #1028)**

**CASE #10-048CNK**

Stipulation and Order

*(March 16, 2011)*

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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.

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**DODGE, Keith (#9901)**

**CASE #10-055CNK**

Stipulation and Order (Civil Penalty)

*(February 7, 2011)*

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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.





# DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER

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

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**GRAY, Todd (unlicensed individual)****CASE #10-081CNK**

Stipulation and Cease and Desist Order (Civil Penalty)

*(February 7, 2011)*

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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.

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

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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.

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**VanHOUTEN, Carol (#4051)****CASE #10-023CNK**

Stipulation and Order (Surrendered License)

*(February 7, 2011)*

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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".



# **DISCIPLINARY ACTION REPORT IN CHRONOLOGICAL ORDER**

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

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**WHEATLEY, Jacolyn (#8848) / Jacolyn C. Wheatley CPA, LLC (#1960)**  
Stipulation and Order (Civil Penalty and Continuing Professional Education)

**CASE #10-046CNK**  
(February 7, 2011)

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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.

## **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](mailto:bethany.reeves@oregon.gov).

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