

Vermont Secretary of State  
Office of Professional Regulation  
**BOARD OF PUBLIC ACCOUNTANCY**

**SEPTEMBER 28, 2004**  
**UNAPPROVED MINUTES**

**1. The meeting was called to order at 9:08 a.m.**

Members present: Pamela J. Douglass, CPA, Secretary-Acting Chairperson; Lee M. Spivey, Jr., CPA; Claire LaVoie, CPA and Cairn G. Cross. Absent: Jeffrey A. Graham, CPA, RPA, Chairman

OPR Staff present: Carla Preston, Unit Administrator and Patty Skinner, Administrative Assistant.

**2. The Acting Chair called for approval of the Minutes of the August 28, 2004 meeting. Mr. Spivey made a motion, seconded by Mr. Cross, to approve the Minutes of the August 28, 2004 meeting as presented. Motion passed unanimously.**

**3. The Board reviewed and discussed the following applications for licensure.**

- a. Mr. Spivey made a motion, seconded by Mr. Cross, to approve the following applicants for licensure based on their completed applications. Motion passed unanimously.

Bhavike Bhatt (Endorsement)	Carl L. Chatto (Endorsement)
Agathe Chu (Examination)	Michael Gabree Jr. (Endorsement)
Brian Liu (Examination)	Gordon B. Moore (Score Transfer)
Thomas A. Williams (Endorsement)	

- b. The Board reviewed the applications listed below and noted that documents were either missing or unacceptable to complete their applications. Applicants will be notified of the Board's findings.

**Nichole Curley** (Score Transfer) - The Board reviewed Ms. Curley's application, but was unable to approve it as submitted. Verification of her Massachusetts supervisor's license is needed and must be sent directly from the licensing authority.

**Christina Marie Fox** (Endorsement) - The Board reviewed Ms. Fox's application, but was unable to approve it as submitted. Certified copies of Ms. Fox's transcripts are needed since she does not meet the 5 in 10 rule with regard to experience.

**Andrew S. Hamme** (Endorsement) - The Board reviewed Mr. Hamme's application, but was unable to approve it as submitted. Verification from the State of New Hampshire verifying that Mr. Hamme's license is in good standing is required.

### **3. Applications (cont.)**

**Le An Hoang** (Examination) - The Board reviewed Ms. Hoang's application, but raised questions regarding her work experience. Ms. Hoang must further describe her responsibilities and work experience at IBM Canada Ltd. The Board needs additional information from Mr. Graham (her supervisor) as to the company's organization or structure, and how Ms. Hoang's experience relates to public accounting.

**Ronald Lauria** (Examination) - The Board reviewed Mr. Lauria's application, he Board requires evidence of Mr. Lauria's supervised work experience, evidence of successful completion of an eight-hour ethics course, and the completed Statement Regarding Child Support, Taxes and Unemployment Compensation Contributions.

**Jennifer E. Sylvia** (Endorsement) - The Board reviewed Ms. Sylvia's application, and determined that she did meet the requirements for five years of experience with the previous ten. Therefore, verification directly from the State of New Hampshire as to the status of Ms. Sylvia's license, evidence of her successful completion of an eight-hour Ethics course, and evidence of two years of supervised work experience are needed.

**Maciej S. Zalesinski** (Examination) - The Board reviewed Mr. Zalesinski's application, but was unable to approve it as submitted. Based on the information provided, the Board voted to preliminarily deny Mr. Zalesinski's application because he does not meet the experience requirements outlined in Board Rule 5.9.

### **4. AICPA Correspondence**

### **5. NASBA Correspondence**

- a. The Board responded to the NASBA Online Quick Polls.
- b. The Board discussed NASBA's "Procedures for Requesting a Site Visit." Ms. Preston will send a letter with the names of all the Board members, and staff who wish to visit.
- c. The Board noted the letter from NASBA regarding a company that was misleading the public with regard to being an approved provider of CPE. CPE World, Inc. is not an approved provider.

### **6. Correspondence**

- a. The Board reviewed the Email from Jane Castor with Vitale regarding their company's name change and re-registration. Based on the circumstances described, the company would have to re-register.

**6. Correspondence (cont.)**

- b. The Board reviewed and discussed the Email from Taemin Kim regarding the two additional U.S. courses required for licensure. Ms. Preston will write to Ms. Kim stating Vermont's requirements.
- c. The Board noted the Email from Dr. Teoh Yee Leong requesting an extension for the NTS. Laura Grube, from CPAES was contacted and will take care of these matters.

**7. Public Comment**

**8. Other Business Introduced by the Board**

- a. Mr. Cross said he had a discussion with Molly Lambert, who works with Captive Insurance Companies. The Board invited Ms. Lambert to attend the October meeting to discuss this issue. The matter was discussed briefly, and Ms. Preston was asked to do a poll of other states to see if they accept captive insurance experience.
  - b. Review of Financial Statements for the 2003 renewal was tabled.
  - c. The Board concluded that its current policy of accepting copies of supervisors' current licenses should be changed to require verification directly from the licensing authority as it does for non United States licensees. Verifications must indicate whether or not the licensee (supervisor) has been subject to disciplinary action. All forms will require changes.
  - d. The Board tabled its discussion of Newsletter topics for the 2005 renewal period.
- 9.** Mr. Spivey made a motion, seconded by Mr. Cross, to adjourn the meeting at 12:07 p.m. Motion passed unanimously.

**Subsequent meetings as follows: November 23 and December 28.**