

**Vermont Secretary of State  
Office of Professional Regulation  
BOARD OF ACCOUNTANCY  
MINUTES  
APRIL 24, 2007**

1. **The meeting was called to order at 9:20 a.m.**

**Members Present: Pamela J. Douglass, CPA, Chairperson; Lee Spivey, CPA, Vice Chair; Claire LaVoie, CPA, Secretary and Cairn Cross, Public member**

**Members Absent: John Borch, CPA Board member**

**OPR Staff Present: Kevin Leahy, Board Counsel; Carla Preston, Unit Administrator and Patty Skinner, Administrative Assistant.**

**The chair called for approval of the January 23, 2007 minutes. Ms. LaVoie made a motion, seconded by Ms. Douglass, to approve the minutes as read. Motion passed unanimously.**

2. **Hearings/Stipulations**

- a. AC05-0806 and AC06-0806 Stipulation and Consent Order. Mr. Spivey made a motion, seconded by Mr. Cross, to approve the Stipulation and Consent Order as read. Motion passed unanimously. Ms. LaVoie recused due to being on the Investigative Team.

3. **Complaints/Follow-up cases – N/A**

4. **Reports – N/A**

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

Mr. Spivey made a motion, seconded by Ms. LaVoie, to approve the following for licensure. Motion passed unanimously.

Caron & Bletzer, PLLC – Firm  
Jan R. Westervelt, CPA – Firm  
Ruzbeh Daruwalla – Examination  
Heidi Hoeller – Endorsement  
Cheryl Lienhard – Examination  
Samantha Peake – Examination  
Brandy Vannoy – Endorsement

Robert Pace Tax Accountant, P.C. – Firm  
Howard Atkinson – Endorsement  
Heidt, Robert – Endorsement  
Jeffrey Kellar – Endorsement  
Jason Mitchell – Examination  
Marlys Rulon – Endorsement  
Jeffrey Wheeler – Endorsement

June Sweeney – Reinstatement

John Viehman – Endorsement

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.

**Tedder, James, Worden & Assoc. – Firm** – The Board could not find any mention in the bylaws of a majority of the shareholders, partners, etc. being licensed CPA's.

**Isabel Rodreguez** – The Board is requiring a letter from Ms. Rodreguez's supervisor explaining how her experience is relevant to the experience that we require for a person to become a licensed CPA.

**Carl Scheuten** – The Board found Mr. Scheuten's ethics course to be too old, and they were not able to tell if his CPE's were live versus self study.

**6. AICPA Correspondence**

- a. The Board reviewed all correspondence

**7. NASBA Correspondence**

- a. The Board reviewed all correspondence

**8. Correspondence**

- a. The Board reviewed all of the correspondence.

**9. Public Comments**

**10. Other Board Business**

**11. There being no further business, the meeting was adjourned at 1:57 p.m.**

**The next meeting of the Board of Accountancy will be May 22, 2007**