

Vermont Secretary of State
Office of Professional Regulation
BOARD OF ACCOUNTANCY
Location: 89 Main Street, 3rd Floor, Montpelier, VT 05602

UnApproved Minutes

November 25, 2014

Members present: Joshua Partlow, Thomas Shortle, Steve Love and John Borch

Absent Member(s): Danny Coane

Staff present: Aprille Morrison, Colin Benjamin and Peter Comart

1. 9:02 a.m. Called to order
2. **Approval of the Minutes of the September 23, 2014 meeting.** Mr. Love made a motion to approve the minutes as presented. Mr. Borch seconded the motion. Motion passed.
3. **Reports/Follow-up cases.** Case Managers Report by Aprille Morrison

Ms. Preston informed the Board they currently have twenty six (26) cases. Four (4) are set for hearing (one being the stipulation and consent order in front of the Board today), two (2) are ready for closing, nineteen (19) are currently under investigation and one (1) is pending charges being filed.

4. **Hearings/Stipulations/Concluded Investigations:**

Stipulation and Consent Order in the matter of Dever Accounting Services PC, docket # 2013-744. Mr. Shortle made a motion to accept the stipulation and consent order as presented. Mr. Love seconded the motion. Mr. Partlow did not participate as he was the Investigative Team member. Motion passed.

5. **Correspondence/Discussion items**

a. **Inactive Status – OPR Update.** The Office of Professional Regulation has decided not to move forward with an “Inactive-per-Request” status for all professions. Mr. Winters, along with board counsel and the prosecuting unit are moving forward with amending Title 3 under the unlicensed practice section to outline expired licensure. Mr. Winters will have a draft for the Board to review at their December meeting.

b. **NASBA Enforcement Survey.** Mr. Comart informed the Board about a survey he completed in September regarding Vermont’s disciplinary process.

c. **Forms Review.** Ms. Morrison presented the Board members present with a draft of the combined mobility application and firm application. The Board accepted the draft.

d. **Forensic Accounting.** The Board members reviewed a question from the Vermont coordinator for NASBA regarding whether forensic accounting was an acceptable course ~~which the~~ meets Vermont’s requirements. The Board members agreed that this course does not meet Vermont’s requirement per Rule 5.3 because it doesn’t not sufficiently incorporate s, nor does it meet the US gGenerally aAccepted aAudit sStandards (gaasGAAS). Ms. Morrison will draft a response to Ms. Buchanan, to be reviewed by Mr. Partlow before sending.

e. **December Board meeting.** This was added as a general discussion item to remind Board members that the next meeting is scheduled for December 23rd and to make sure there would be a quorum of members to hold a meeting. Board members have agreed to review the agenda prior to the December meeting to see if there is a need for a meeting and whether or not attendance is an issue.

f. **NASBA Focus questions.** Mr. Partlow reviewed the focus questions with Board members present and will respond to NASBA with the answers.

6. Licensing – Review the following applications for licensure

Mr. Shortle made a motion to approve the following applications for licensure or reinstatement. Mr. Borch seconded the motion. Motion passed.

Bettina Astore

Ya-Ting Yang

John Piotrowicz

Kathy Nolan & Associates, LLC

Denise Sullivan CPA, LLC

Valley View Tax and Bookkeeping, PLLC

John G. Burk & Associates CPAs, PC

Jane Burroughs, CPA, LLC

Stegman & Company, PA

Nathaniel Hibler

Stephen Morholt

Kathleen Nolan

Albert Fiscaletti

James Fisher

Denise Sullivan

Polly Everett's application was deficient in total hours completed as well as the mandatory 42 hours in accounting. Ms. Morrison will notify Ms. Everett.

7. Mr. Partlow informed the Board of his attendance at the NASBA national meeting in October and briefly touched on the subjects discussed.

6. Adjourn. Mr. Borch made a motion to adjourn the meeting at 11:24 am. Mr. Shortle seconded the motion. Motion passed.

Next Meeting: January 27, 2015