

Vermont Secretary of State
Office of Professional Regulation
BOARD OF PUBLIC ACCOUNTANCY
MAY 4TH, 2006
MINUTES

1. The meeting was called to order at 9:05 a.m.

Members present: Pamela J. Douglass, CPA, Chairperson; Lee M. Spivey Jr., CPA, Vice Chair; Claire LaVoie, CPA, Secretary and Jeffrey A. Graham, CPA, RPA.

Members absent: Cairn G. Cross, Public member

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

Others Present: Eileen McCaffrey

2. The Chair called for approval of the Minutes of the January 24th, 2006 meeting. Mr. Spivey made a motion, seconded by Ms. LaVoie, to approve the minutes with the noted revisions in editing. Motion passed unanimously.

3. Hearings/Stipulations

4. Complaints/Follow-up cases

5. Reports

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

Ms. LaVoie made a motion, seconded by Mr. Graham, to approve the following applicants for licensure based on their completed applications. Motion passed unanimously.

D. Brent Barker – Endorsement
Bradley Brotherton – Endorsement
John Conroy – Endorsement
Ryan G. Dumais – Endorsement
Orlando Ghazal – Examination
John Thomas Hurley – Endorsement
Kyungun Kim – Examination
Eileen McCaffrey – Examination
Louise Misasi – Endorsement
Denis Mulcahy – Endorsement
Cameron Olma – Examination
Vernon Sharrow – Examination

Kristen L. Bergmann – Examination
Albert Cappelloni – Endorsement
Alan Duhaime – Endorsement
Patricia Folsom – Examination
Martin Hull – Endorsement
Erik Karpinski – Endorsement
Hugh Klei – Endorsement
Stephen McCreary Jr. – Endorsement
Peter Mozzone – Examination
Ada Ng – Examination
John Sannella – Endorsement
Michael Smullen – Examination

Michael A. Stancliffe, CPA – Firm
Derrick Stiebler - Endorsement

Michelle Kniffin – Examination

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.

Faith Wolper (Endorsement) The Board found that Ms. Wolper would require 8 hours of auditing and accounting and 4 hours of acceptable ethics.

Steven Felke (Endorsement) Mr. Felke's verification of his Michigan license has expired, and the Board will require a current one. Mr. Felke will also have to update his CPE's to reflect what he has taken within the last two years.

Calibre CPA Group , PLLC (Firm) The Board does not feel that Calibre CPA Group, PLLC, is in compliance with Title 26, V.S.A. § 74 (b) which states that 50% of the ownership of the firm has to be licensed CPA's.

Hurley O'Neil & Co (Firm) The Board did not approve this company because they have not yet registered with our Corporations Division

Evan Li (Examination) The Board did not approve the two "Report of Supervised Experience Forms" that were submitted, and is requesting that corrected forms be done to complete this application.

Tony Leung (Examination) The Board could not approve Mr. Leung's application because it appeared that his supervisor only gave credit for billable hours and not the total number of hours worked under supervision.

Linda P. Murphy (Examination) The Board could not approve Ms. Murphy's application as submitted because her experience with Marsh Management could not be counted.

Patrick Norton (Endorsement) The Board did not recognize how the items listed under the "Other" category contributed to the growth of his professional knowledge and competence.

Louis Sannella (Endorsement) The Board could not tell from the CPE Record the amount of live courses, self study courses, etc. The CPE record stated that the CPE's were for New Hampshire and Maine also, and the Boards will require clarification on this.

Stephen Polak, CPA-PLC (Firm) The Board was unable to approve the firm application, because it did not contain the by-laws, etc. for the LLC/PLC.

7. **AICPA Correspondence** was reviewed and discussed by the Board
8. **NASBA Correspondence** was reviewed and discussed by the Board
9. **Miscellaneous Correspondence** was reviewed and discussed by the Board
10. **Budget Review**
11. **Public Comments**
12. **Other Board Business**
 - a. Wall certificates were signed by the Board Chair and Secretary
13. There being no further business, the meeting was adjourned at 3:30 p.m.