

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

**UnApproved Minutes**

**October 27, 2015**

**Members present:** Joshua Partlow, Thomas Shortle, Steve Love and Danny Coane

**Members absent:** John Borch

**Staff present:** Lora Nielsen, Gabriel Gilman, Peter Comart

1. 9:02 a.m. Called to order
2. **Approval of the Minutes of the September 22, 2015 meeting.** Mr. Love made a motion to approve the minutes. Mr. Shortle seconded the motion. Motion passed.
3. **Reports/Follow-up cases.** Case Managers Report by Carla Preston

Ms. Preston informed the Board they currently have thirteen (13) cases. Five (5) are ready for closing, three (3) are ready for Investigative Team meetings and five (5) are under investigation.

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

Mr. Shortle made a motion to accept the five closing reports. Mr. Coane seconded the motion. Mr. Partlow recused himself. The motion passed.

Report of Concluded Investigation 2014-672 (Joshua Partlow is the Investigative Team Member)  
Report of Concluded Investigation 2014-673 (Joshua Partlow is the Investigative Team Member)  
Report of Concluded Investigation 2014-676 (Joshua Partlow is the Investigative Team Member)  
Report of Concluded Investigation 2014-679 (Joshua Partlow is the Investigative Team Member)  
Report of Concluded Investigation 2014-682 (John Borch is the Investigative Team Member)

5. **Correspondence/Discussion items**

- a. CPA's practicing as sole-practitioners and Administrative Rule 6.1(b).

The Board reviewed the question about the firm registration requirement with Board Counsel and all concurred that a CPA wishing to perform tax preparation, bookkeeping or attest services needs to have their firm registered, as required by 26 V.S.A § 13(5) and Rule 6.1(b).

- b. Peer Review Requirements Survey – Peter Comart

The Board reviewed the survey and decided not to answer it.

## **6. Licensing – Review the following applications for licensure**

Mr. Partlow made a motion to approve the following applicants for licensure. Mr. Love seconded the motion. Motion passed.

Jin Wang – Examination  
Zhicong Lai – Examination  
Hsin Yu Liu – Examination  
Melinda Sesera – Endorsement  
Michael Meyers – Endorsement  
Joshua Mossey – Examination

Tyler Donze - Examination  
Min Seok Lee - Examination  
Matthew Segel - Examination  
Matthew Kehoe - Examination  
Leslie Blow – Endorsement  
Sarah Myers – Examination

Accounting Your Way, LLC – firm  
Hogan Taylor LLP – mobility firm  
Manzi + Associates LLC – mobility firm  
Doeren Mayhew – mobility firm  
NuHarbor Controls, LLC - firm

Jeongjun Lee – proof of additional 9 credits  
Chih-Wei Hsu – supervised experience clarification

The Board requested Ms. Morrison follow up with the following applications:

John Kraft – Endorsement  
Rose Marie Maragh – Examination  
Xi Zhao – Examination  
Aura Ruotolo – Examination  
Melanie Rodjenski – Examination

## **7. Other Board Business:**

NASBA North Eastern Regional Call– Mr. Partlow informed the Board that he participated in a NASBA North Eastern Regional Call on September 29, 2015 and provided a summary of the reports from the other jurisdictions on the call.

Mr. Partlow informed the Board that the Board had been invited to attend the November 5, 2015 Vermont Society of CPA's Annual Meeting to provide an over view to Student Members regarding the requirements to obtain licensure and provide professional members a short summary of what is happening at the Vermont Board of Public Accountancy. Mr. Partlow indicated he would attend and the Board provided thoughts on what may be of interest to the Vermont Society's Members.

Election of Officers – The Board deferred this discussion to its December meeting when all Board Members re expected to be in attendance.

## **8. Review of Audits:**

The Board received 61 audit submissions thus far. The Board decided that three of four members present would take 15 audits each and one member would take 16 to review. Mr. Comart made a master list of which audits were assigned to who and distributed the audits accordingly. Everyone agreed to review the submissions for the next meeting.

9. **Adjourn.** There being no further business to attend to the meeting adjourned at 12:56 p.m.

**Next Meeting: November 24, 2015**

Mr. Love informed the Board he would not be present at the next meeting.