

Vermont Secretary of State  
Office of Professional Regulation

**BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF NOVEMBER 25, 2003**

1. The meeting was called to order at 9:10 a.m.

Members present: Jeffrey Graham, CPA, RPA, Chair; Pamela Douglass, CPA, Secretary and Claire LaVoie, CPA. Board members absent: Lee M. Spivey, Jr., CPA & Cairn Cross.

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

Others present: Edmund Ryan

2. The Chairman called for approval of the Minutes of the October 28<sup>th</sup> meeting. Ms. Douglass made a motion, seconded by Ms. LaVoie, to approve the Minutes of the October 28<sup>th</sup> meeting as presented. Motion passed unanimously.

3. **Hearings/Stipulations – None to report.**

4. **Legislation/Rulemaking – None to report.**

5. **Licensing**

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

Rae Ann L'Esperance – Examination  
Eric C. Rowley – Endorsement

Karyn Hale – Examination  
Olivia Giannakouros-Examination

- a. The Board reviewed the applications listed below and noted that documents were still missing or unacceptable to complete the applications. They will be notified.

**Deborah N. Phillips** by Examination:

**Arthur Adams Jr.** by Examination: The Board was unable to approve this application without a detailed explanation of attest functions and application of Board Rule 5.9. They would like to know how his work relates to Vermont's definition of attest and whether or not he does

financial statements. They also had a question on whether Mr. Catapano was the direct supervisor, and what type of Connecticut license Mr. Catapano holds.

**Mary P. Buchanan** by Examination:

**Naganathan Guru** by Examination: The Board was unable to approve this application due to questions regarding his experience