

**Vermont Secretary of State
Office of Professional Regulation
BOARD OF ACCOUNTANCY**

Location: Corner of State Main in the City Center. 89 Main Street, 3rd Floor, Montpelier, VT 05602

Minutes

January 28, 2014

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

Staff present: Judith Griffen and Peter Comart

- 1. 9:04 a.m. Called to order**
- 2. Approved the Minutes of the December 17, 2013 meeting.**
- 3. Reports/Follow-up cases**
 - a. Case Managers Report by Carla Preston was given. There are 13 open cases at this time.
 - b. Closing Report 2013-456 – approved
- 4. Correspondence/Discussion items**
 - a. CPE audit review was completed and all licensees who did not comply have been sent to Carla for further investigation.
 - b. CPE audit – consideration of 100% Audit of the 4 hour ethics requirement for 2013 renewal was discussed. The Board reviewed and approved a letter to be sent to all licensees notifying them of the Ethics Audit. Judith will mail the letter to all licensed CPA's.
 - c. Consideration of proposed penalty grid from Carla Preston was reviewed and the Board gave some feed back. This is a tool for the I-Team to use to provide guidance and ensure consistency of actions and penalties on future cases. Carla noted that the grid is an advisory tool only and final authority to pursue disciplinary actions would rest with the I-Team with ultimate authority with the Board.
 - d. CPE audit – NASBA E-mail from January 23, 2014 – The Board considered use of NASBA CPE Audit service going forward was discussed briefly. The information provided did not clearly show if the NASBA service would simplify the administrative process for the OPR Staff or if it would simply automate the process and in doing so create more administrative tasks for OPR. The Board expressed a willingness to consider if OPR felt it would save administrative time. Peter and Judith will further research with NASBA and come back to the Board with a recommendation
 - e. The Board considered an extension request for examination timing regarding a death in the family. Based upon the timing of the request the Board decided to deny the request. The Board also reviewed section 5.4 of the Administrative Rules and Title 26m and noted that there is no specific authority granted to the Board to grant an extension of the examination timing due to hardship. The Board requested that Board Council consider whether a hardship clause was needed in Rule 5.4 and report back to the Board at a future meeting.
 - f. Email from Michael Gabriele regarding education and experience was reviewed. The Board does not pre-approve education or experience but what they did see seems to qualify towards his license. Judith will respond to the applicant
- 5. Hearings/Stipulations/Concluded Investigations – None**

6. Licensing – Review the following applications for licensure

Yi Liu - examination - approved	Elizabeth Dezon-Gaillard – reinstatement - approved
Andrea Kean – examination - approved	Daniel Welch – reinstatement - approved
Colin Pomer – examination - approved	Michael Dupont – reinstatement - approved
Tiffany Robinson – examination - approved	Ryan Jackson – reinstatement - approved
Melissa Hurtobise – examination - approved	Michelle Lawrence – reinstatement - approved
Yu-Yu Lin – examination - approved	Brian Stevens – reinstatement – approved
William Michaud – examination - approved	Mary Drury – reinstatement - approved
Renako Wells – examination - approved	Christine Babb – reinstatement - approved
Ryan Sepper – examination - approved	Philip Woodburn – reinstatement - approved
Karrinne Johnson – examination - approved	

James Nash – endorsement – Needs 4 hour Ethics course to include regulatory standards.

Matthew Frazee – endorsement – approved

Nathan Wechsler & Company – Firm - approved

7 Other Board Business

a. Signing of Certificates

8. FYI

a. 2014 Board Member and Advisor Training, Wednesday, January 15, 2014

9. Adjourn

Next meeting April 21, 2014