

Vermont Secretary of State
Office of Professional Regulation
BOARD OF PUBLIC ACCOUNTANCY
MAY 31, 2005
MINUTES

1. The meeting was called to order at 9:12 a.m.

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

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

Others Present: Sandra Boyle and Andrew Besso

2. The Chair called for approval of the Minutes of the May 03, 2005 meeting. Mr. Spivey made a motion, seconded by Mr. Cross, to approve the Minutes of the May 03, 2005 meeting as read. Motion passed unanimously.

3. The Board reviewed and discussed the following applications for licensure

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

Mayra Potes – Examination Shawn Frier – Endorsement
Freed Maxick & Battaglia, CPA's - Firm

- b. 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.

Andrew Besso – Examination – The Board reviewed Mr. Besso's application for clarification of his statistics hours. Mr. Besso was present and submitted a syllabus of his statistics course, which was approved by the Board. The Board informed Mr. Besso that he would still have to obtain 4,160 hours of experience.

Sandra Boyle – Examination – The Board reviewed Ms. Boyle's application, but was unable to approve it as submitted. Ms. Boyle was present and in questioning by the Board it was found that there was no independence in giving an audit, the ability to spend time on an outside audit or report writing. Ms. Boyle's eight year eligibility period on her

scores was up this month, so she does not feel that she will pursue licensure at this time.

Marcus Sarazin – Score Transfer – The Board reviewed Mr. Sarazin's application, but was unable to approve it as submitted. There were questions regarding his experience with Ernst & Young and the status of his supervisors being CPA's was unclear.

Theophilus Thorpe – Examination - The Board reviewed Mr. Thorpe's application, but was unable to approve it as submitted. The Board found that the Ethics course was over the two year limitation and questioned the licenses held by Geoffrey Brown, as no verification accompanied them. The Board is also requesting verification of the license in Maryland held by Patrick Carter.

5. AICPA Correspondence

6. NASBA Correspondence

- a. The Board reviewed the memo from Laura Wilson, Vermont Coordinator for the CPA Examination Service requesting whether a candidate should be allowed to sit for the examination. It was the consensus of the Board that the content did not meet our requirements.
- b. The Board reviewed the email from Sandy Wilson, Chair, Committee on Relations with Member Boards, and completed their Focus Questions

7. Miscellaneous Correspondence

- a. The Board reviewed the letter from Katherine A. O'Connell, CPA requesting CPE credit of 20 hours for work she has done with Macromedia Dreamweaver MX to create custom web sites for CPAs. The Board was in consensus that they would not accept the 20 hours.
- b. The Board noted FARB's (Federal Associations of Regulatory Boards) 13th Attorney Certification Seminar in Professional Regulatory Law.
- c. The Board reviewed the email from Linda Hausemann – regarding reviewing of another persons work, and if it would count for experience. The Board stated that she was describing a peer review, not supervised work.
- d. The Board reviewed the email from Debi Rhinehart with questions regarding whether they would have to be licensed in Vermont to do certain functions. The Board stated that they would have to be licensed.

- e. The Board reviewed the email from Elizabeth Farnsworth requesting an extension of time to complete her CPE's. The licensees can request up to a 90 days extension.

8. Public Comments

9. Other Business Introduced by the Board

10. There being no further business the board adjourned at 12:30 p.m.