

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

**Approved Minutes**

**August 26, 2014**

**Members present:** Joshua Partlow, Thomas Shortle, and Steve Love  
John Borch joined the meeting at 10:50 am.  
Danny Coane was absent

**Staff present:** Aprille Morrison

1. **9:51 a.m. Called to order**
2. **Approval of the Minutes of the July 29, 2014 meeting.** Mr. Shortle made a motion to approve as presented. Mr. Love seconded the motion. Motion passed.
3. **Reports/Follow-up cases.** Case Managers Report by Carla Preston

Ms. Preston informed the Board they currently have sixteen (16) cases. Two (2) are under appeal, three (3) are ready for closing (reports to be presented at today's meeting), six (6) are currently under investigation, two (2) are ready for Investigative Team meetings, two (2) are pending charges being filed and one (1) is on hold.

Report of Concluded Investigation 2013-762. Mr. Shortle made a motion to accept the report as presented. Mr. Love seconded the motion. Motion passed. Mr. Borch did not participate in the vote as he was the Investigative Team member.

Report of Concluded Investigation 2014-103 and 2014-104. Mr. Shortle made a motion to accept the report as presented. Mr. Borch seconded the motion. Motion passed. Mr. Partlow did not participate in the vote as he was the Investigative Team member.

4. **Correspondence/Discussion items**

a. **General discussion on cases and administrative penalties.** Mr. Winters, Ms. Preston and Mr. Benjamin held a discussion with the Board regarding current cases, possible cases opened from deficient continuing education audits and possible late renewal penalty changes. The Board presented Mr. Winters with their recommendations on possible legislative changes and agreed to assist Ms. Preston with questions on previous audits. Mr. Winters informed the Board that he will be returning to the October or November Board meeting with a more formal proposal for them to review.

b. **Enhancing Audit Quality Initiative.** Mr. Partlow informed the Board members of some initiatives at the AICPA involving improved audit quality and peer reviews.

c. **Website – Forms Review** - Board members discussed the best way for review of the applications currently posted on the website. The Board determined that they would like to review the applications over the next couple meetings. They will review the current firm applications at the September meeting.

d. **October meeting date.** Mr. Partlow requested the Board change their meeting date in October from Tuesday, October 28<sup>th</sup> to Monday, October 20<sup>th</sup>. The Board members present were amenable to the change. Ms. Morrison will contact Mr. Coane to make sure he will be able to attend.

e. **September meeting.** The Board reviewed the agenda for the afternoon Strategic Planning Meeting to follow the regularly scheduled September 23<sup>rd</sup> meeting. The Board suggested some timing changes to the agenda and delegated certain Board members with advance research on certain topics prior to

the September meeting. The Board also discussed whether it was preferred to receive the Agenda and materials electronically prior to the September meeting or in hard copy at the meeting. The Board indicated a preference for receiving in advance electronically and each Board member would bring their own hard copies to the meeting as they saw fit.

**5. Licensing – Review the following applications for licensure**

Mr. Shortle made a motion to approve the following applications for licensure or reinstatement. Mr. Borch seconded the motion. Motion passed.

James Manning	Kuknam Kim	Mirela Ovcina	David Cook
Howard McEntee II	Mark Rosenblatt	Laurie Tish	Sun Ha Kim
Dan Huskes	Nechama Rosenberg		
Sharon L.Stearns, CPA, PLLC			

Brightline CPAs & Associates, Inc. – Mr. Shortle made a motion to approve the application pending receipt of the most recent peer review. Mr. Borch seconded the motion. Motion passed.

**6. Adjourn.** Mr. Partlow made a motion to adjourn the meeting at 12:15 pm. Mr. Love seconded the motion. Motion passed.

**Next Meeting: September 23, 2014**