

**MAINE BOARD OF ACCOUNTANCY**  
**Minutes of May 14, 2024**

**Call to Order**

Board Chair Todd Desjardins called the meeting of the Board of Accountancy to order at 9:00 a.m.

**MEMBERS PRESENT**

Todd Desjardins, Chair  
Robert Brown, Jr. (Remote)  
Thomas Cyr  
Graham Smith  
Yolanda “Lannie” Moffatt, Public Member

**STAFF PRESENT**

Penny Vaillancourt, Board Manager  
Karen Ross, Interim Board Manager  
Kristin Racine, Deputy Director  
Teneale Johnson, Executive Secretary  
Christine MacDonald, Board Investigator  
Kerrie Ingram, Board Assistant  
Tom Sturtevant, Assistant Attorney General

**Introduction and Explanation of Meeting**

As authorized by Title 1 section 403-B(1) of the Maine Revised Statutes and the Board member Remote Participation Policy adopted by the Board on May 9, 2023. The agenda for this meeting consists of various items for the Board.

**AGENDA MODIFICATIONS AND APPROVAL:**

- A motion was made by Ms. Moffatt to approve the agenda as written. Mr. Cyr seconded the motion. Vote 5-0 in favor.

**MINUTES REVIEW AND APPROVAL:**

- *January 9, 2024*: Following a review of the draft minutes, Ms. Moffatt made a motion to approve the minutes as amended. Mr. Cyr seconded the motion. Vote 5-0 in favor.

**CHAIR REPORT:**

- No report provided

**APPLICATION REVIEWS:**

**Certified Public Accountant - Reinstatement:**

- Melinda Way, CPA4602: The applicant filed an application for reinstatement on October 19, 2023. Ms. Way included documentation of completing 85.5 hours of continuing education within 24 months preceding the application, along with a copy of the 2011 consent agreement with the Board. Ms. Way was previously licensed in Maine from 2004 – 2013 and was twice denied relicensure, once in 2013 and then again in 2020. Following a review and discussion of the application materials, Ms. Moffatt made a motion to preliminarily deny the application based on non-compliance with the 2011 consent agreement and pursuant to 32 M.R.S. § 12228(2). Mr. Cyr seconded the motion. Vote 5-0 in favor.

**CREDIT RELIEF INITIATIVE:**

- Ratification of Board Staff Approved Requests: Following a review and discussion of the approved requests for extensions under the Credit Relief Initiative, Mr. Smith made a motion to ratify the approvals. Mr. Cyr seconded the motion. Vote 5-0 in favor.

**DELEGATION ORDER REVIEW:**

- Draft changes to Limited Delegation Authority of the Board’s Administrator to Review and Approve Renewal Applications and to Offer Consent Agreements to Licensees who Fail to Timely Report Criminal Convictions or Disciplinary Action to the Board Pursuant to 10 M.R.S. § 8003-G: Following a review and discussion, Ms. Moffatt made a motion to approve the draft changes to this delegation authority. Mr. Cyr seconded the motion. Vote 5-0 in favor.
- Draft changes to the Limited Delegation Authority of the Board’s Administrator to Preliminarily Deny Renewal Applications and Offer Consent Agreements Resolving Complaints Involving Continuing Education: Following a review and discussion, Ms. Moffatt made a motion to approve the draft changes to this delegation authority. Mr. Cyr seconded the motion. Vote 5-0 in favor.

**BOARD MANAGER’S REPORT:** Ms. Vaillancourt reported the following information to the Board:

- Legislative Update: The legislative session has ended, and there was no legislation directly impacting the Board of Accountancy.
- Proposed Rulemaking Update: Effective February 19, 2024, there is a new Board Rule, Chapter 3 which amends the timeframe by which a candidate must pass all test sections of the examination from eighteen (18) months to thirty (30) months.

- Work Experience Requirements for Licensure: Ms. Vaillancourt will be working with staff to gather more information on work experience requirements for licensure and present a formal proposal to the Board for their consideration at the July meeting.
- Other: Ms. Vaillancourt will develop a proposed delegation for the Board's consideration regarding board staff approval of extensions under the Credit Relief Initiative.

**LICENSING REPORTS:** The reports were reviewed and accepted as an FYI.

- Active, Inactive, and Issued licenses  
*(The members requested that Board staff report back information on the difference between the license types listed on the reporting (i.e. "FM" and "FMF")).*

**OTHER ITEM(S):**

*The following agenda items were accepted as an FYI:*

- Preliminary Agenda for Future Meetings
- Case Management Reports

**PUBLIC OPPORTUNITY TO COMMENT:**

- No comments received.

**ADJOURNMENT:** Mr. Smith made a motion to adjourn the meeting at 9:43 a.m. Ms. Moffatt seconded the motion. Vote 5-0 in favor.