

**BOARD OF ACCOUNTANCY  
MEETING MINUTES**

Meeting Date: May 18, 2021

Meeting Location: This meeting occurred via remote access pursuant to 1 M.R.S. §403-A.

Time Meeting Scheduled to Begin: 8:00 a.m.

Time Meeting Began: 8:02 a.m.

**I. CALL TO ORDER**

The following members were present:

Tracy Harding

Michael Nickerson

Lannie Moffatt

The following member was absent:

Carl Chatto

Staff Present:

Catherine Carroll, Board Administrator

Mary Lord, Professional Licensing Supervisor

AAG Present:

John Nichols

**II. ELECTION OF OFFICERS**

A motion was made to re-elect Tracy Harding as the Board's chairman.

Motion: Michael Nickerson

Second: Lannie Moffatt

Motion Carried

A motion was made to re-elect Michael Nickerson as the Board's complaint officer.

Motion: Lannie Moffatt

Second: Tracy Harding

Motion Carried

**III. AGENDA MODIFICATIONS AND APPROVAL**

A motion was made to approve the agenda as amended. The amendments included removing agenda item V (Adjudicatory Hearing) to a future meeting and adding a new item X (compliance review of consent order).

Motion: Michael Nickerson

Second: Lannie Moffatt

Motion Carried

**IV. MINUTES REVIEW AND APPROVAL**

A motion was made to approve the minutes of the January 12, 2021 meeting.

Motion: Lannie Moffatt

Second: Michael Nickerson

Motion Carried

## **VI. COMPLAINT PRESENTATION**

2020-ACC-16966

A motion was made to dismiss the complaint.

Motion: Lannie Moffatt

Second: Tracy Harding

Abstained: Michael Nickerson

Motion Carried

## **VII. APPLICATION PRESENTATION**

a. FM10000951 – Hoisington & Bean, P.A.

A motion was made to rescind the preliminary denial and renew the firm license.

Motion: Michael Nickerson

Second: Lannie Moffatt

Motion Carried

## **VIII. RULES DISCUSSION**

The board asked staff to draft language that would address system and engagement reviews replacing archaic terms “on-site” and “off-site” in the definitions and Ch. 6. Catherine will consult with the ME Society of CPAs, Trish Brigham, on what her members think of changes to the definitions and Ch. 6. There was discussion on whether to develop rules to allow crediting continuing education via reciprocity.

## **IX. 2020-ACC-16557 and 2020-ACC-16620 – COMPLIANCE REVIEW OF CONSENT ORDER**

A motion was made to reject the written statement of internal controls provided by the respondent and request a detailed written statement on how computer software used ensures that a client’s tax return is filed with signed Form 8879.

Motion: Lannie Moffatt

Second: Michael Nickerson

Motion Carried

## **X. BOARD ADMINISTRATOR’S REPORT**

Catherine Carroll updated the board on LD 171 – *An Act To Enable out-of-state Certified Public Accountancy Firms To Provide Services in Maine on the Basis of Substantial Equivalency* which is expected to be enacted and signed into law.

## **XI. OPPORTUNITY FOR PUBLIC COMMENT**

None

## **XII. ADJOURN**

A motion was made to adjourn at 9:32 a.m.

Motion: Michael Nickerson

Second: Lannie Moffatt

Motion Carried