

**BOARD OF ACCOUNTANCY  
MEETING MINUTES**

Meeting Date: November 9, 2021  
Meeting Location: Kennebec Room, Gardiner Annex, Gardiner, Maine  
Time Meeting Scheduled to Begin: 8:00 a.m.  
Time Meeting Began: 8:00 a.m.

**I. CALL TO ORDER**

The following members were present:

Carl Chatto  
Tracy Harding  
Lannie Moffatt  
Michael Nickerson

The following member was absent:

None.

Staff Present:

Catherine Carroll, Board Administrator  
Mary Lord, Professional Licensing Supervisor  
Kristin Racine, OPOR Attorney

AAG Present (via Zoom):

John Nichols

**II. AGENDA MODIFICATIONS AND APPROVAL**

A motion was made to approve the agenda, as modified. The modifications included removing Item V. f., adding a summary from Carl Chatto on his virtual attendance of the NASBA annual meeting, and discussing the board's 2022 meeting calendar.

Motion: Lannie Moffatt

Second: Michael Nickerson

Motion Carried

**III. PUBLIC HEARING ON POLICY ON REMOTE PARTICIPATION FOR BOARD PROCEEDINGS**

A motion was made to adopt the policy, as amended. The amendment added the following language (italicized) in section 1 to be consistent with the language in section 2. of the policy: "Board members are expected to be physically present for Board meetings except when being physically present is not practicable *or there is an existence of an emergency or urgent issue*".

Motion: Michael Nickerson

Second: Carl Chatto

Motion Carried

**IV. MINUTES REVIEW AND APPROVAL**

A motion was made to approve the minutes of the July 13, 2021, as amended. The amendments included inserting language in Item IV. expressing that the board did

not accept the respondent's submittal of complying with a Consent Agreement, replacing the verb 'activate' in Item VI. to "approve", and replacing the word "None" in Item IX. with the phrase "No comments received".

Motion: Lannie Moffatt  
Second: Michael Nickerson  
Motion Carried

**V. COMPLAINT PRESENTATIONS**

a. 2021-ACC-17212

A motion was made to add to the existing complaint alleged violations of law for failing to timely report to the board discipline in another jurisdiction, misrepresenting information on the initial and renewal applications regarding discipline in another jurisdiction.

Motion: Carl Chatto  
Second: Lannie Moffatt  
Abstained: Michael Nickerson  
Motion Carried

b. 2021-ACC-17403

A motion was made to schedule a public hearing on the complaint if an offer a consent agreement for violating the "due care" code of ethics rule is rejected by the respondent. The terms of the consent agreement would be a censure and a \$500.00 penalty.

Motion: Carl Chatto  
Second: Lannie Moffatt  
Abstained: Michael Nickerson  
Motion Carried

c. 2021-ACC-17491

A motion was made to dismiss the complaint based on insufficient evidence for discipline.

Motion: Lannie Moffatt  
Second: Carl Chatto  
Abstained: Michael Nickerson  
Motion Carried

d. 2021-ACC-17542

A motion was made to table action on the complaint and direct staff to request additional information of the respondent and complainant .

Motion: Lannie Moffatt  
Second: Carl Chatto  
Abstained: Michael Nickerson  
Motion Carried

e. 2021-ACC-17587

A motion was made to table action on the complaint and direct staff to request additional information of the respondent and complainant.

Motion: Lannie Moffatt  
Second: Carl Chatto

Abstained: Michael Nickerson

**VI. RULES DISCUSSION**

Kristin Racine presented another draft to Ch. 1 and Ch. 6 addressing changes to peer review requirements. The day before today's meeting Kristin, Catherine Carroll and Tracy Harding met with representatives of the AICPA to receive input on the draft, which in essence adopts by standard sections of the UAA regarding peer review and oversight. The board's goal is to initiate rulemaking in the near future and adopt rules by next spring. Meanwhile, board members will offer feedback to staff on incorporating sections of the UAA and staff will work on another draft to present to the board at its next meeting.

**VII. FIRM LICENSURE UPDATE**

FM10001245 – Martin Associates, P.A.

A motion was made to file a complaint for allegedly practicing without a firm license (see November 8, 2021 response from the licensee).

Motion: Carl Chatto

Second: Lannie Moffatt

Abstained: Michael Nickerson

Motion Carried

**VIII. BOARD ADMINISTRATOR'S REPORT**

Catherine Carroll reported on receiving a notice of a data event of a CPA firm. Some licensees are late in completing their continuing education for this renewal season. The firm mobility law is in effect. Catherine introduced Jody Breton as the new clerk for the board and mentioned her efforts to resurrect the notion of NASBA offer license review and CPE audit services.

NASBA ANNUAL MEETING - Carl Chatto summarized what he learned at the meeting including there being a huge effort to re-vamp the CPA exam in which there would be a 'black out' period during the transition. The number of graduates enrolling in accounting is down. The big 4 firms are hiring non-CPAs. The PROC (Peer Review Oversight Committee) website is under utilized. Anti-trust and deregulation legislation is swirling around in many states. NASBA and AICPA are pushing back on such initiatives. During the regional breakout, the New Jersey board expressed opposition to the 150 semester hours education standard. Carl's notes are included in the minutes providing a fuller account of his presentation.

2022 CALENDAR – Tracy Harding announced that his last meeting will be in May. Carl Chatto cannot be at the January meeting. Carl will stay on the board through September.

**IX. OPPORTUNITY FOR PUBLIC COMMENT**

John Martin offered positive comments on the board's thoroughness and thoughtfulness in considering disciplinary action against licensees.

**X. ADJOURN**

A motion was made to adjourn at 2:07 p.m.

Motion: Michael Nickerson

Second: Carl Chatto

Motion Carried