

**BOARD OF ACCOUNTANCY  
MEETING MINUTES**

Meeting Date: July 11, 2023

Meeting Location: Dept. of Marine Resources Marquart Building, Room 118, 32 Blossom Lane, Augusta

Time Meeting Scheduled to Begin: 9:00 a.m.

Time Meeting Began: 9:02 a.m.

**I. CALL TO ORDER**

The following members were present:

Lannie Moffatt

Graham Smith

Todd Desjardins

The following member was absent:

None

Staff Present:

Matthew Kaply, Board Manager

Karen Ross, Professional Licensing Supervisor

Matthew Fournier, Planning and Research Associate

AAG Present:

John Belisle

Nicole Sawyer

**II. AGENDA MODIFICATIONS AND APPROVAL**

A motion was made to approve the agenda as written.

Motion: Lannie Moffatt

Second: Graham Smith

Motion Carried

**III. MINUTES REVIEW AND APPROVAL**

A motion was made to approve the minutes of the May 9, 2023 meeting.

Motion: Lannie Moffatt

Second: Graham Smith

Motion Carried

#### **IV. AJUDICATORY HEARING**

##### **a.2021-ACC-17212 Ricky Mullins**

A motion was made that a violation of 32 M.R.S. § 12773-A(3) was not proven by the preponderance of the evidence in respect to his CPA license.

Motion: Lannie Moffatt  
Second: Graham Smith  
Motion Carried

A motion was made that a violation of 10 M.R.S. § 8003-G was proven by the preponderance of the evidence for failing to report the suspension of his right to practice public accountancy before the SEC.

Motion: Lannie Moffatt  
Second: Graham Smith  
Motion Carried

A motion was made that a violation of 32 M.R.S. § 12773-A(1) was proven by the preponderance for the suspension of his public accountancy license in another state (Texas).

Motion: Lannie Moffatt  
Second: Graham Smith  
Motion Carried

A motion was made that a violation of 10 M.R.S. § 8003-G was proven by the preponderance of the evidence for failing to report the suspension of his public accountancy license by another state (Texas).

Motion: Todd Desjardins  
Second: Graham Smith  
Motion Carried

A motion was made that a violation of 10 M.R.S. § 8003(5-A)(A)(1) was proven by the preponderance for answering “no” on his renewal application to the question of whether any jurisdiction has taken disciplinary action against any license held since his last application.

Motion: Todd Desjardins  
Second: Graham Smith  
Motion Carried

A motion was made that a violation of 10 M.R.S. § 8003(5-A)(A)(10) was proven by the preponderance of the evidence for failing to produce document in the licensee’s possession or control regarding this matter, by not providing a copy of Complaint 2001-0002L and any document resolving that complaint to the Board after it requested the documents.

Motion: Lannie Moffatt  
Second: Graham Smith  
Motion Carried

A motion was made to deny the license renewal and issue a revocation of the license.

Motion: Lannie Moffatt  
Second: Graham Smith  
Motion Carried

A motion was made to grant authority for the Board Chair to sign the Decision and Order.

Motion: Todd Desjardins  
Second: Lannie Moffatt  
Motion Carried

**V. COMPLAINT PRESENTATIONS**

a. 2021-ACC-17676

A motion was made for the to dismiss the complaint based on no violations of the Board's laws and rules.

Motion: Todd Desjardins  
Second: Graham Smith  
Motion Carried

b. 2021-ACC-17685

A motion was made for the to dismiss the complaint based on no violations of the Board's laws and rules.

Motion: Todd Desjardins  
Second: Graham Smith  
Motion Carried

c. 2021-ACC-17761

A motion was made for the to dismiss the complaint based on no violations of the Board's laws and rules.

Motion: Todd Desjardins  
Second: Lannie Moffatt  
Motion Carried

d. 2021-ACC-17887

A motion was made for the to dismiss the complaint based on no violations of the Board's laws and rules.

Motion: Lannie Moffatt  
Second: Graham Smith  
Motion Carried

e. 2022-ACC-18697

A motion was made to set for hearing and offer a consent agreement to grant the license, with a warning, and a \$500 civil penalty to be paid within 30 days.

Motion: Todd Desjardins

Second: Lannie Moffatt

Motion Carried

f. 2022-ACC-18819

The Board directed staff to gather more documentation.

**VI. APPLICATION PRESENTATION**

a. Tina Knee – CPA License Application

A motion was made to direct staff to issue the license.

Motion: Todd Desjardins

Second: Lannie Moffatt

Motion Carried

**VII. UNIFORM CPA EXAMINATION CREDIT EXTENSION POLICY**

A motion was made for the Board to adopt the policy.

Motion: Lannie Moffatt

Second: Graham Smith

Motion Carried

**VIII. BOARD ADMINISTRATOR'S REPORT**

Matthew Kaply updated the Board to amendments to Chapter 5 of the Board's rules. A draft rule will be presented at the next meeting.

**IX. OPPORTUNITY FOR PUBLIC COMMENT**

None given

**X. ADJOURN**

A motion was made to adjourn at 11:36 a.m.

Motion: Graham Smith

Second: Lannie Moffatt

Motion Carried