



Janet T. Mills  
Governor

STATE OF MAINE  
DEPARTMENT OF PROFESSIONAL & FINANCIAL REGULATION  
OFFICE OF PROFESSIONAL AND OCCUPATIONAL REGULATION  
BOARD OF ACCOUNTANCY



Joan F. Cohen  
Commissioner

**Public Board Meeting Amended Agenda  
Tuesday, July 22, 2025**

**Location:**

Physical Location: Central Conference Room at the Department of Professional and Financial Regulation, Gardiner Annex, 76 Northern Avenue, Gardiner, Maine

Virtual Platform via Zoom:

<https://mainestate.zoom.us/j/85910028703?pwd=KnTRgsHUwFgjM8Liah4a0rmbIzbYMS.1>

Meeting ID: 859 1002 8703

Passcode: 36341152

The Zoom link for virtual observation is also posted on the board's website at:

<https://www11.maine.gov/pfr/professionallicensing/professions/accountancy/home/board-meeting-information>

**Board Member Participation:**

Board members may participate remotely in Board meetings in accordance with Title 1, Section 403-B of the Maine Revised Statutes and the [Board Member Remote Participation Policy](#) adopted by the Board on May 9, 2023.

**Public Participation:**

The public may observe the Board meeting in-person at the location identified above or may choose to join the meeting virtually using the Zoom link provided above.

**Time:** 8:30 a.m.

**Contact:** Phone: 207-624-8624  
TTY Users Call Maine Relay 711  
E-mail: [accountancy.board@maine.gov](mailto:accountancy.board@maine.gov)

**I. CALL TO ORDER**

**II. AGENDA MODIFICATIONS AND APPROVAL**

Office Location: 76 Northern Avenue, Gardiner, Maine 04345  
Mailing Address: 35 State House Station, Augusta, Maine 04333  
[www.maine.gov/pfr/professionallicensing/professions/accountancy](https://www.maine.gov/pfr/professionallicensing/professions/accountancy)

**III. DRAFT MINUTES**

1. May 13, 2025

**IV. CHAIR REPORT**

**V. ADJUDICATORY HEARING**

1. Case No. 2024-ACC- 20080 – Melinda Way – 9:00 a.m.

**VI. APPLICATION REVIEW(S)**

**Licensure Application(s):**

Initial

1. Sa Sheng, CP12133
2. Dongmyoung Shim, CP12115

Renewal

5. Bruce R. Nadeau, CPA LLC (FM10001385)

**VII. REPORTING NOTIFICATIONS**

1. Baker Tilly, FMF10001086
2. Ernst & Young, LLP, FMF10000962
3. Novogradac & Company, LLP, FMF10001380
4. Marcum, LLP, FMF100012101
5. Novogradac & Company, LLP, FMF10001261

**VIII. CREDIT RELIEF INITIATIVE**

1. Hyo Jin Park
2. Shira Kramer
3. Michelle Li

**IX. BOARD MANAGER’S REPORT**

1. Updates re: legislation, rulemaking, and other items

**X. LICENSING REPORTS**

1. Licensing Reports
  - a. Active

**XI. OTHER ITEMS**



1. Preliminary Agenda for Upcoming Meetings
2. Case Management Report
3. June 9, 2025 email from Ashley Campbell, NASBA
4. July 14, 2025 letter from Clare Lizotte, BerryDunn

## **XII. PUBLIC OPPORTUNITY TO COMMENT**

(Board Chair Statement) “Under this item, the Board may offer an opportunity to members of the public listening in to comment on any public matter under the jurisdiction of the Board. The Board cannot take action on any issues presented, nor can it respond to or debate decisions made today, including matters relating to complaint cases that may be on the agenda. The Board will listen to comments and may ask staff to place the issue on a subsequent agenda. At the discretion of the Board Chair a time limit on comments may be set.”

## **XIII. ADJOURNMENT**

