



Janet T. Mills  
Governor

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

Penny Vaillancourt  
Director



Joan F. Cohen  
Commissioner

**Public Board Meeting Agenda  
Tuesday, September 23, 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/88106392523?pwd=xZuibpApwb0creZcbbb6IAhSSDX0M.1>

Meeting ID: 881 0639 2523

Passcode: 09921969

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. July 22, 2025

**IV. CHAIR REPORT**

**V. ADJUDICATORY HEARING – 9:00a.m.**

1. Case No. 2025-ACC-20598

**VI. INTIAL COMPLAINT PRESENTATION(S)**

1. 2025-ACC-20747
2. 2025-ACC-20575
3. 2025-ACC-20802

**VII. APPLICATION REVIEW(S)**

**Licensure Application(s):**

Initial

1. Yae Jin Chae, CP11188
2. A-Reum Jung, CP10428
3. Minjee Kang, CP11540
4. Kazuno Seal CP9412

Renewal

Firm:

1. Prescient Assurance, LLC, FMF10001372
2. UHY, LLP, FMF10000919
3. Stephen T. Hopkins, CPA, PC, FM10000808

**VIII. CONTINUING EDUCATION DEFERMENT**

1. Maura A. Halkiotis, CP2694
2. David Kadonoff, CP9395

**IX. REPORTING NOTIFICATIONS**

1. Marcum, LLP, FMF10001201
2. Marcum, LLP, FMF10001201
3. PriceWaterhouseCoopers, LLP, FMF10000966
4. Macias, Gini & O'Connell, LLP, FMF10001279
5. Clark Schaefer Hackett & Co., FMF20000510

**X. CREDIT EXTENSION REQUEST**

1. Ji Hui Park



2. Shraddha Patil
3. Ho Jung Yang
4. Yedam Kim

#### **XI. BOARD MANAGER’S REPORT**

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

#### **XII. LICENSING REPORTS**

1. Licensing Reports
  - a. Active

#### **XIII. OTHER ITEMS**

1. Preliminary Agenda for Upcoming Meetings
2. Case Management Report
3. 2026 Board Meeting Dates
4. Request to withdraw license, Marcum, LLP, FMF10001201
5. Request to withdraw license, Freed Maxick, P.C., FMF10001266
6. July 14, 2025, letter from Clare Lizotte, BerryDunn, requesting rulemaking pursuant to 5 M.R.S. § 8055

#### **XIV. 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.”

#### **XV. ADJOURNMENT**

