

MAINE BOARD OF ACCOUNTANCY
Minutes of November 25, 2025

Call to Order

Board Chair Todd Desjardins called the meeting of the Board of Accountancy to order at 8:30a.m.

MEMBERS PRESENT

Todd Desjardins, Chair
Robert Brown, Jr.
Thomas Cyr
Alison Lorenz
Yolanda “Lannie” Moffatt, Public Member

STAFF PRESENT

Candice Wright, Board Manager
Tammy Reed, Board Clerk
John Belisle, Assistant Attorney General

Introduction and Explanation of Meeting

As authorized by Title 1 section 403-B(1) of the Maine Revised Statutes and the Board member Remote Participation Policy adopted by the Board on May 9, 2023. The agenda for this meeting consists of various items for the Board.

AGENDA MODIFICATIONS AND APPROVAL:

- A motion was made by Alison Lorenz to approve the agenda as written. Lannie Moffatt seconded the motion. Vote 5-0 in favor.

MINUTES REVIEW AND APPROVAL:

- *September 23, 2025*: Following a review of the draft minutes, Lannie Moffatt made a motion to approve the minutes. Alison Lorenz seconded the motion. Vote 5-0 in favor.

CHAIR REPORT:

- No Report

INITIAL COMPLAINT PRESENTATION

- *2025-ACC-20918*: A consumer complaint was filed against a licensee alleging unprofessional conduct in that the licensee failed to file the clients tax returns. Lannie Moffatt made a motion to dismiss the complaint with a letter of guidance to remain on file for 5 years. Alison Lorenz seconded the motion. Vote 4-0 in favor. (Mr. Cyr, complaint officer, abstained)

APPLICATION REVIEW(S):

Initial:

- Dwayne Bradford CP10879:

Following their review of the application materials, Thomas Cyr made a motion to approve the application and grant the license. Lannie Moffatt seconded the motion. Vote 5-0 in favor.

- Lucy Youman CP12013

Following their review of the application materials Lannie Moffatt made a motion to preliminarily deny the application with the option for the applicant to withdraw the application. Thomas Cyr seconded the motion. Vote 5-0 in favor.

- Hamd Yousef Hamad, Sr CP12240

Following their review of the application materials, Lannie Moffatt made a motion to table the request, and instruct board staff to obtain additional information. Thomas Cyr seconded the motion. Vote 5-0 in favor.

- Haotong Zhang CP12225

Following their review of the application materials Lannie Moffatt made a motion to preliminarily deny the application with the option for the applicant to withdraw the application. Thomas Cyr seconded the motion. Vote 5-0 in favor

- Ethan Wetmore CP12290

Following their review of the application materials, Thomas Cyr made a motion to approve the application and grant the license. Lannie Moffatt seconded the motion. Vote 5-0 in favor.

- Jeffrey Ewing De Rio CP12058

Following their review of the application materials, Lannie Moffatt made a motion to preliminarily deny the application with the offer of a consent agreement requiring they submit proof of completion of continuing education with their September 2027 renewal. Alison Lorenz seconded the motion. Vote 5-0 in favor.

Firm:

- Tracy Cassidy CPA SC, FM10001117:

Following their review of the application materials, Alison Lorenz made a motion to approve the application and grant the license. Lannie Moffatt seconded the motion. Vote 5-0 in favor.

REPORTING NOTIFICATIONS:

- Deloitte, LLP, FM1000753: The board reviewed the notification submitted by the firm. The Board determined that the notification was acceptable, no further action required. Alison Lorenz made a motion to that effect. Lannie Moffatt seconded the motion. Vote 5-0 in favor.
- Ernst & Young, LLP, FMF10000962: The board reviewed the notification submitted by the firm. The Board determined that the notification was acceptable, no further action required. Alison Lorenz made a motion to that effect. Lannie Moffatt seconded the motion. Vote 5-0 in favor.
- Prager Metis CPA, LLP, FMF10001363: The board reviewed the notification submitted by the firm. The Board determined that the notification was acceptable, no further action required. Alison Lorenz made a motion to that effect. Lannie Moffatt seconded the motion. Vote 5-0 in favor.
- PricewaterhouseCoopers, LLO, FMF10000966: The board reviewed the notification submitted by the firm. The Board determined that the notification was acceptable, no further action required. Alison Lorenz made a motion to that effect. Lannie Moffatt seconded the motion. Vote 5-0 in favor.

CONTINUING EDUCATION DEFERMENT:

- Patricia Burgess, CP5065 – Following their review of the request, the Board voted to grant extension through March 31, 2026. Lannie Moffatt made a motion and Thomas Cyr seconded the motion. Vote 5-0 in favor.

CREDIT EXTENSION REQUEST:

Ruomeng LI – Following their review of the request, the Board voted to grant the extension request though March 31, 2026. Alison Lorenz made a motion and Lannie Moffatt seconded the motion. Vote 5-0 in favor

RULEMAKING

BOARD MANAGER’S REPORT:

LICENSING REPORTS: The reports were reviewed and accepted as an FYI.

- Active, Inactive, and Issued licenses

OTHER ITEMS:

The following agenda items were accepted as an FYI:

- Preliminary Agenda for Future Meetings
- Case Management Reports
- 2026 Board Meeting Dates
- NASB White Paper

PUBLIC OPPORTUNITY TO COMMENT:

ADJOURNMENT: Lannie Moffatt made a motion to adjourn the meeting at 10:11 a.m. Alison Lorenz seconded the motion. Vote 5-0 in favor.