

**BOARD OF ACCOUNTANCY  
MEETING MINUTES**

Meeting Date: July 19, 2016  
Meeting Location: Central Conference Room, Gardiner, Maine  
Time Meeting Began: 8:01 a.m.

**CALL TO ORDER:**

Chairman Tracy Harding called the meeting to order.

The following members were present:

Tracy Harding  
Carl Chatto  
Geoffrey Gattis  
Brian Perkins  
Michael Nickerson

The following staff was present: Catherine Carroll, Board Administrator  
Michelle Lovering, Board Clerk

AAG Present: Robert Perkins

**COMPLAINT PRESENTATIONS:**

A. 2013-ACC-9397

There is no evidence of ongoing behavior and the complainant received his money back. There is no need for further enforcement. A motion was made to dismiss the complaint.

Motion: Geoffrey Gattis  
Second: Brian Perkins  
Vote: 4 in favor and 1 abstention (Michael Nickerson)

B. 2015-ACC-11247

No firm license held since 2002 and no individual license held since 2010. There was no response to the complaint. A motion was made to refer to hearing for violation of 32 MRS §12273(A) – Conduct and 32 MRS §8003(5-A) – Permit to practice.

Motion: Brian Perkins  
Second: Geoffrey Gattis  
Vote: 4 in favor and 1 abstention (Michael Nickerson)

A motion was made to offer a consent agreement as an alternative to a hearing that would have financial sanctions and continuing education requirements. Specifically, a \$500.00 penalty for each year the individual and firm license were not active and applicable late fees, would be assessed. Additionally, successful completion of 80 hours of continuing education would be required prior to activating an individual license.

Motion: Geoffrey Gattis

Second: Brian Perkins

Vote: 4 in favor and 1 abstention (Michael Nickerson)

C. 2015-ACC-11554

A motion was made to offer a consent agreement with a warning for violations of due care. Refer to a hearing if a consent agreement is not negotiated.

Motion: Geoffrey Gattis

Second: Carl Chatto

Vote: 3 in favor and 2 abstentions (Michael Nickerson and Brian Perkins)

D. 2015-ACC-11734

A motion was made to dismiss the complaint due to lack of evidence of violating laws and rules.

Motion: Geoffrey Gattis

Second: Brian Perkins

Vote: 4 in favor and 1 abstention (Michael Nickerson)

E. 2016-ACC-12094

A motion was made to continue for investigation.

Motion: Carl Chatto

Second: Geoffrey Gattis

Vote: 4 in favor and 1 abstention (Michael Nickerson)

**OLD BUSINESS:**

A. Action on Board Minutes of the May 17, 2016 Meeting

A motion was made to accept the minutes as amended:

Page 1 – Other business. Change Maine Internal Auditor group to contribute to the discussion to contact Maine Internal Auditors group to attend a board meeting to discuss code of conduct.

Page 5 – Change the total penalty to \$8500 from \$9500 in the last bulleted paragraph under sanctions for the individual license.

Motion: Carl Chatto

Second: Brian Perkins

Motion Carried

B. Approval of Decision and Order – 2014-ACC-10473

A motion as made to accept the Decision and Order as edited:

Page 11 – Change financial statements to records

Page 22 – Change total fine payment to \$8500

Motion: Brian Perkins

Second: Geoffrey Gattis

Motion Carries

**COMPLAINT PRESENTATIONS (CONTINUED):**

F. 2014-ACC-9397

A motion was made to dismiss the complaint because there is no need for further enforcement action.

Motion: Geoffrey Gattis

Second: Carl Chatto

Vote: 4 in favor and 1 abstention (Michael Nickerson)

G. 2014-ACC-10727

A motion was made to dismiss the complaint because the underlying circumstances have already been established as true by the Board's unappealed denial of the licensee's 12/30/13 licensure renewal application.

Motion: Brian Perkins

Second: Carl Chatto

Vote: 4 in favor and 1 abstention (Michael Nickerson)

G. 2013-ACC-9266 (Discussion)

The board considered the request for stay the fines imposed in this matter. A motion was made to deny the request.

Motion: Geoffrey Gattis

Second: Brian Perkins

Motion carries

**ADMINISTRATOR'S REPORT:**

Catherine Carroll reported on the following:

- The deadline for rulemaking for the regulatory agenda is approaching.
- Audits will be performed as part of the license renewal.

**OTHER BUSINESS:**

Tracy Harding reported on the Eastern Regional meeting that he attended on behalf of the Board.

**ADJOURNMENT**

The meeting adjourned at 1:35 p.m.

*Respectfully submitted,*

Michelle Lovering  
Board Clerk