

**VERMONT SECRETARY OF STATE  
OFFICE OF PROFESSIONAL REGULATION  
BOARD OF PUBLIC ACCOUNTANCY**

<i>In re</i>	Elizabeth Campbell	}	Docket Nos.	AC07-0402
License No.	001-0000767	}		AC01-0702
	&	}		AC03-1005
<i>In re</i>	Elizabeth Campbell,	}		AC04-1005
	CPA P.C.	}		AC01-0701
License No.	092-0000309	}		

INTRODUCTION:

On Tuesday 27 June 2006, the Vermont Board of Public Accountancy heard this contested case of alleged professional misconduct. The hearing occurred at the Redstone Building, 26 Terrace Street, Montpelier, Vermont. The hearing was conducted pursuant to the Administrative Rules of the Office of Professional Regulation (“OPR Rules”) and the Vermont Administrative Procedure Act, 3 V.S.A. Chapter 25. Board members Cairn Cross, Lee Spivey Jeffrey Graham, Peter L. McCoy *ad hoc* and Sheri Prehoda *ad hoc* heard this contested case and participated in the decision. The Respondent Elizabeth Campbell appeared with counsel Karl C. Anderson. State prosecuting attorney Robert H. Backus appeared for the State of Vermont. Board counsel Kevin F. Leahy presided.

The State of Vermont charges Respondents Elizabeth Campbell and Elizabeth Campbell, CPA P.C. (“Respondent(s)”) <sup>1</sup> with engaging in unprofessional conduct. The State filed three separate Specification of Charges (the “Charges”) <sup>2</sup> consisting of five individual contested cases against the Respondents. The Charges were filed in March, June and October 2005. During the 27 June 2006 hearing, the Board heard all charges and the parties presented evidence and made arguments relating to each of the contested cases. In these contested cases, the State charges the Respondents with multiple counts related to allegations of failure to practice competently, accepting professional assignments for which Respondent did not have sufficient expertise and failure to abide by orders and regulations of this Board.

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<sup>1</sup> “Respondent” shall refer to Ms. Campbell while “Respondents” shall refer to both Ms. Campbell and her professional corporation.

<sup>2</sup> When necessary to refer to a single Charge or specific Charges, this Order will identify the individual charge as, for instance, “docket AC07-0402,” or “docket AC01-0701.” Otherwise, references to the “Charges” shall refer to the five individual dockets brought by the State of Vermont in the three *Specification of Charges* filed in March, June and October 2005.

**SUMMARY OF FINDINGS &  
BOARD ORDER**

The Board finds that the Respondents engaged in unprofessional conduct as alleged in dockets AC07-0402, AC01-0702, AC03-1005 and AC04-1005. The severity of the Respondents' unprofessional conduct warrants a revocation of licensure. For the reasons set forth below, the Board also dismisses the charges brought in docket AC01-0701.

**INDIVIDUAL CASES  
& ALLEGATIONS:**

**Dockets AC03-1005 (Ms. Campbell) and AC04-1005 (Campbell P.C.)**

In dockets AC03-1005 and AC04-1005 (alleged violations of Board orders and accountancy laws and regulations) that State alleges in pertinent part that:

- (a) The Respondents' licenses have been suspended since March 22, 2005 pursuant to a 3 V.S.A. § 814 summary suspension order entered by this Board. *See* Order suspending Respondents' licenses, docketed 22 March 2005 (the "2005 suspension order").
- (b) Despite the Board's order and the Respondent's suspension from the practice of public accountancy, the state alleges that the Respondent continued to display a sign at her place of business with Ms. Campbell thus holding herself out as "Elizabeth Campbell C.P.A."
- (c) The State alleges the sign is visible to the public and it includes the Campbell firm name.

*See Charges at ¶¶s 3-4.*

**Dockets AC 07- 0402 (Ms. Campbell) and AC 01-0702 (Campbell P.C.)**

In docket nos. AC07-0402 and AC01-0702 (failure to comply with a Board order in violation of 3 V.S.A. §129a(a)(4)), the State alleges the Respondent:

- (d) Pursuant to license conditions from a prior adjudication by this Board, the Respondent was responsible for performing several duties as a condition to further maintaining her license. *See* Board Order dated 23 August 2004 (the "2004 Order").
- (e) Among the conditions required of the Respondent was the requirement she take and complete twenty-four hours of continuing professional education.
- (f) Respondent was ordered to undergo two reviews of her current practices by an accountant in good standing who was then to submit written reports to the Board

concerning the findings.

(g) The Order also required Respondent to pay restitution on behalf of two individual clients and submit evidence of payment to the Board within forty-five days.

(h) The State contends that these license conditions were violated or remain unfulfilled by the Respondent.

*See Charges at ¶¶s 3-6.*

### **Docket AC01-0701 (Ms. Campbell)**

In docket no. AC01-0701 (alleged failures, *inter alia*, to practice competently) the State alleges:

(i) Elizabeth C. Campbell, C.P.A., P.C., Respondent was the owner and supervising licensee of respondent Elizabeth C. Campbell, C.P.A., P.C. (the "Campbell firm").

(j) In 2001, the Campbell firm provided attest services in the form of audits to Franklin County Court Diversion, United Plant Savers, Epilepsy Foundation and United Way. The audits were prepared by Vance DeButer a licensed certified public accountant employed by the firm. As supervising licensee, Respondent was responsible for the content of these audits.

(k) The State alleges that the Respondent was not qualified by training, knowledge or experience to review properly the audits.

*See Charges AC01-0701 at ¶¶s 5-11.*

### **EXHIBITS:**

During the course of the hearing, the Board took into evidence the following exhibits offered by the parties:

State Exhibit 1: Franklin Co. Ct. Diversion Audit

State Exhibit 2: United Way Audit

State Exhibit 3: United Plant Savers Audit

State Exhibit 4: Epilepsy Foundation Audit

State Exhibit 5: Board Order dated 23 August 2004 (the "2004 order")

State Exhibit 6: Respondent website dated May 2006

State Exhibit 7: Respondent website as of April 2005

State Exhibit 8: Photographs of Respondent's business

State Exhibit 9: Respondent business photograph

State Exhibit 10: Investigative Report

State Exhibit 11: Board order dated 22 March 2005

The State also offered exhibits nos. 13-17 (checklists) as deliberative aids relating to the audits admitted as State's exhibits nos. 1-4.

Respondent Exhibit A: Anderson letter dated 7 April 2005

Respondent Exhibit B: DeBouter letter dated 27 June 2001

Respondent Exhibit C: Anderson letter dated 30 July 2001

Respondent Exhibit D: Anderson letter dated 29 August 2001

Respondent Exhibit F: rallyCPA.com "mild-mannered accountant" website documents

#### PRELIMINARY LEGAL ISSUES:

Immediately prior to the start of the hearing, the Respondent presented two motions. The first motion was styled as a "motion to dismiss." The motion to dismiss went to the charges contained in dockets AC07-0407 and AC01-0702. The second motion was styled as a motion to "exclude evidence" in AC01-0701.

The Board notes as an initial matter that it entered a pre-hearing scheduling order in January 2006 applicable to each of these cases. Furthermore, the scheduling order was entered only after consultation with the parties. The motion dates in the scheduling order were established without any objection from the parties. The scheduling order was binding on all parties and it required any motions to be filed on or before 20 April 2006. Neither of Respondents' motions is timely.

#### MOTION TO EXCLUDE:

On the timeliness basis alone, the motion to exclude evidence is denied by the Board.

The Respondent did not notice an objection or even request an extension to file an evidentiary motion in the seven months subsequent to entry of the Board's scheduling order. Respondent did not identify good cause for springing this motion at the start of the contested hearing. Incredibly, Respondent's attorney, explaining the late filing of Respondent's motion, stated that "in the course of preparing for the case on the last day or so, there are a couple of issues that struck me as being worthy of written motions." By any standard, this explanation is not cause to ignore a Board scheduling order.

Furthermore, the volume of documents referenced in the Respondent's motion is potentially substantial and the documents sought to be excluded are vaguely referenced as "boxes of files" with no further identifying information. The motion identifies an alleged source for an indeterminate number of documents sought to be excluded, but the motion

fails to identify which particular documents the Respondent seeks to keep out of evidence. Even if the motion were timely filed, the Board would have serious difficulty understanding which documents Respondent seeks to have excluded.

Neither the Board nor the State had notice of this objection until the day of the hearing. The purpose of the scheduling order is to avoid the necessity of making last-second decisions potentially involving significant document review or requiring substantive legal determinations.

The Board also notes Respondent's objection, from all indications, was ripe as early as the summer of 2005 and is not in response to newly discovered evidence or newly developed facts.

For these reasons, the Board rejects the Respondents' motion to exclude.

### MOTION TO DISMISS

Relative to the motion to dismiss docket nos. AC07-0407 and AC01-0702, the Board concedes that a good faith motion to dismiss is always ripe. The Board prefers, and recognizes as better practice, filing prior to the motion deadline. The motion deadline reflects both the Board's order, and the date upon which the parties have typically mutually agreed as well. Nonetheless, if a motion to dismiss demonstrates as a matter of established law a binding legal basis precluding discipline against a Respondent, the Board must respect the controlling law.

The instant motion to dismiss, however, does not demonstrate any legally binding authority for its requested relief. No legal basis supporting a Rule 12 motion to dismiss is raised, addressed or supported. Instead, Respondents' motion reads substantively as a motion for reconsideration or clarification of the Board's order entered in 2004. The motion asserts, "[n]o standards or guidance was given to Ms. Campbell to allow her to comply with the Board's [Aug. 2004] order, which failed to give her explicit standards for to [sic] apply them to her case."

Respondent claims, as argued in her motion, the Board's 2004 order is "too vague to allow Ms. Campbell to comply with the Order." Respondent certainly had avenues available to come into compliance during the nearly two years preceding her motion to dismiss. However, there is nothing in the Respondent's motion suggesting that one term, one sentence, or even one obligation is "too vague" for her to comprehend or so uncertain that it reasonably frustrates compliance. Nothing in the Respondent's motion suggests any good faith attempt to seek clarification or other relief from this Board during the two years the order was allegedly "too vague" to allow compliance. The Board's 2004 order plainly stated:

The Respondent and her firm must undergo two reviews of her current practices and those of her firm by a licensed public accountant in good standing in this state and who is also the partner in an accountancy firm.

What is frustrating to the Board is a lack of explanation from the Respondent detailing why this directive was confusing to her. In this light, we find it suspicious that the purported confusion surrounding this 22-month-old directive came to this Board's attention only minutes before a disciplinary hearing.

Respondent is essentially suggesting her non-compliance with the 2004 order evidences how the order is too vague to follow. Therefore the Board must dismiss the 2006 Specification of Charges brought against her in light of the fact that she was constructively forced to ignore the terms of 2004 order. This argument is as creative as it is meritless.

It is unfortunate that the motion to dismiss ultimately gives rise to an inference that the Respondent lacked good faith in her failed compliance with the 2004 Order. Other than this unfortunate inference, the motion's argument presents no grounds for dismissal.

The Board denies the Respondents' motion to dismiss AC07-0407 and AC01-0702.

**FINDINGS OF FACT &  
CONCLUSIONS OF LAW COMMON  
TO ALL PENDING MATTERS:**

1. Unless otherwise indicated, the following findings of fact apply to each individual docket.
2. The Respondent is subject to the disciplinary authority of this Board. 26 V.S.A., Chapter 1; 3 V.S.A. § 129(a) and OPR Rules.
3. The Board suspended the Respondent's license, and the license remains suspended pursuant to an order of summary suspension dated 22 March 2005.
4. This disposition hearing was delayed due to health problems suffered by the Respondent who was granted continuances by this Board.
5. The Board further acknowledges that the Respondent suffered serious health problems during times relevant to these proceedings, and the Board accepts and considers this as a mitigating factor in reviewing the Respondent's conduct.
6. This disciplinary hearing consolidates allegations raised in three "Specification of Charges" brought against the Respondent and her professional corporation. Docket nos. AC07-0402 and AC01-0702 represent the disposition of the matter for which an order of

summary suspension entered in March 2005 and which remains in effect pending the entry of this order.

7. In a disciplinary hearing, the state has the burden of proof. To satisfy its evidentiary burden, it must “show by a preponderance of the evidence that [a licensee] has engaged in unprofessional conduct.” 3 V.S.A. § 129a (c).

8. During the period leading to the Board’s summary order suspending the Respondent’s right to practice public accountancy entered on 22 March 2005, the Respondent was owner and supervising licensee of the accounting firm Elizabeth C. Campbell, C.P.A., P.C.

9. Upon entry of the Board’s summary suspension order, the Respondent was legally barred from practicing public accountancy or representing herself as certified public accountant.

#### *AC03-1005 & AC04-1005*

10. The issue relative to dockets AC03-1005 and AC04-1005 is whether Respondent practiced with a suspended license and in violation of this Board’s previous order.

11. Relative to the facts alleged in Dockets AC03-1005 and AC04-1005, the Board notes that the Respondent at no point filed an answer to the State’s Specification of Charges as required by state law. *See* OPR Rule 3.4 (part 3) (If a respondent does not answer a notice of charges. . . the allegations of the charges *will be treated as proven and disciplinary action will be taken.* . . )(emphasis added). *See also*, Vt. R. Civ. P. 8 (allegations made in specification of charges “are admitted when not denied in the [Respondent’s Answer]”).<sup>3</sup>

12. Neither party raised the issue regarding Respondents’ lack of an answer to dockets AC03-1005 and AC04-1005.

13. Under these circumstances, the Board may take disciplinary action based on the Respondent’s failure to plead in response to the facts alleged in the Specification of Charges dated 10 October 2005.

14. The Board will rule on Dockets AC03-1005 and AC04-1005, however, based on the evidence adduced at the contested hearing. The parties appeared before the Board to present evidence for Board consideration, and there is no prejudice to the public interest in going forward absent a default ruling.

15. The evidence presented to the Board amply established that the Respondent represented herself as a licensed CPA during the time when she held no valid license. *See* Exhibit 6 (2006 Respondent website incorporating “CPA” designation), Exhibit 7 (2005 example of Ms. Campbell’s website incorporating “CPA” designation), Exhibit 8

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<sup>3</sup> OPR Rule 3.4 further states that “[u]pon a showing of good cause, a hearing authority may remove” findings made by default.

(photos of Respondent's CPA advertising) and Exhibit 9 (photo of Respondents' CPA advertising).

16. This same evidence (Exhibits 6, 7, 8 & 9), overwhelmingly demonstrates the Respondent's continued failure to heed this Board's suspension order.
17. Based on the evidence received at the hearing, it is clear to the Board that the Respondent and the Respondent's firm made false claims and engaged in a pattern of misleading representations to the public as alleged in Dockets AC03-1005 and AC04-1005. See Charges at ¶4.
18. Flouting the 2004 order is particularly concerning since Respondent acknowledges continued performance of "tax work" for her clients while suspended from the practice of public accountancy. Continued work on behalf of clients while simultaneously advertising false credentials heightens the severity of the Respondent's behavior in two particularly troubling ways.
19. First, clients may reasonably assume that they are receiving a higher standard of care or expertise by having their work performed by a licensed certified public accountant. Regardless of what type of expertise clients thought they were receiving, the fact remains they were not receiving the services of a certified public accountant as falsely advertised.
20. Second, while the Board is cognizant and sympathetic toward the Respondent's serious health issues during relevant periods covered by the State's Charges, the fact that she was working while falsely advertising her credentials leaves no doubt Respondent had ample capacity, at a minimum, to remove her signage.
21. The Board heard no credible excuse, nor can the Board imagine that one exists, for failing to do something as simple and necessary as taking down public signs or pulling a website from the public domain.
22. The Board finds that the Respondent's advertising was intentional and deceiving.

***AC07-0402 & AC01-0702***

23. Relative to the Specification of Charges brought in dockets AC07-0402 and AC01-0702, the State of Vermont alleges failure to comply with an order of this Board in violation of 3 V.S.A. §129a(a)(4).
24. The disciplinary order entered against the Respondent on 23 August 2004 required the Respondent to:
  - (a) take and complete twenty-four hours of continuing professional education;
  - (b) undergo two review of current practices by an accountant in good standing who is to also submit reports to this Board on the findings of that review; and

(c) pay restitution to clients no later than November 2004 based on the findings of unprofessional conduct.

25. The Board notes that the Respondent did eventually pay the restitution and provide supporting documentation in April 2005. Respondent Exhibit A. Still, the Board heard no credible explanation for failing to pay restitution on time. There was no explanation why the Respondent did not seek further relief from the Board's restitution order if payment, for instance, were to be a hardship.

26. The evidence indicated that Respondent's ability to pay in either April 2005 or the fall of 2004 was not materially different. The timing of the payment is thus problematic.

27. The only material difference in Respondent's circumstances in April 2005 when she finally provided evidence of restitution was the fact that the Board suspended her license the prior month. It appears from this record that the March 2005 temporary suspension pending further action finally sparked the Respondent's overdue restitution. The record does not indicate a willingness on her part to comply voluntarily without further legal intervention.

28. This example of Respondent causing state actions and Board orders to extract minimal compliance with basic professional expectations and legal obligations is a primary reason why this Board will not return her license.

29. Also particularly disturbing relative to dockets AC07-0402 and AC01-0702 is the Respondent's excuse for deliberately disregarding the corrective action found necessary to remedy serious professional misconduct violations. Rather than complying with the order, the Respondent, both in testimony and through counsel complains that the order was not clear enough for her to follow.

30. The Board is incredulous and disappointed at the suggestion the Board must remind a professional one does not tests the boundaries and appropriateness of an order by willfully breaking its terms. Rather, the Respondent had many opportunities and many months to come back to this Board for clarification. Had Respondent been minimally inclined to accept her professional responsibility, acting on her obligation to obtain clarification is but one path this Board would expect from a professional.

31. Another explanation the Respondent presented was that she could not identify a Vermont licensed accountant in good standing who understood and could perform the requirements of the order.

32. This argument is also rejected by the Board as unsupported by any credible evidence.

33. Relative to the Respondent's "vague order" assertions, the Board rejects any notion that the problem was with the 2004 order. The Board further rejects any notion that it lacked clarity.

34. The evidence demonstrated that the Respondent was unwilling to abide by the terms of the order. The evidence did not demonstrate that Respondent was unable to understand terms such as:

Respondent must perform "twenty four hours of continuing education" subject to prior approval.

35. These requirements are neither difficult to understand nor so onerous that compliance by a professional licensee is excusable.

36. At any point after entry of the 2004 order, the Respondent had the opportunity (and responsibility) to seek clarification if she truly did not understand the order. Instead, the Respondent chose to continue withholding restitution, continued to defy accountant review of her practice, and she continued to refusal taking continuing education.

37. The Respondent claims the remedial steps required in the 2004 order were too onerous and she obviously found it too easy to disregard its terms. The Board has understandably less confidence today than it did in 2004 that another remedial disciplinary order can yield a satisfactory better result if by awarding the Respondent yet another chance.

38. When this matter came to a disposition hearing 2006, the Board was thus faced with Respondent who violated each term of the 2004 order, and she continued to violate all but one term, restitution, which she failed to perform in anything resembling a professional manner.

39. The Board will also consider the multiple findings of prior misconduct contained reflected within the 2004 order.<sup>4</sup>

40. In light of all evidence and inference presented at the hearing, the Respondent's request to the Board -- made at the close of evidence almost two years after entry of the violated 2004 order -- was a plea for the Board to return her license with new guidelines to continue practicing.

41. Respondent's treatment of the Board's 2004 order is sufficient cause to reject this request and revoke her license instead.

42. For all of these reasons, the Board finds the State proved its allegations in docket nos. AC07-0402 & AC01-0702. The Board also finds the Respondent's failure to abide by the terms of the 2004 order is serious unprofessional conduct warranting a license revocation.

#### *AC01-0701*

43. Finally, relative to the charges brought against the Respondent in docket no. AC01-0701, the Board will dismiss this particular case.

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<sup>4</sup> "This order will remain part of Respondent's licensing file and may be used for purposes of determining sanction in any future disciplinary matter.", 23 Aug. 2004 Order at p. 9.

44. AC01-0701 pertains to State allegations the Respondent failed to practice competently by failing to conform to essential standards of acceptable and prevailing practice.
45. The exhibits supporting State Charges AC01-0701 were subject to a report review (exhibits 1-4) and included a follow-up investigative report (exhibit 10) as part of ongoing disciplinary oversight.
46. Exhibits 1-4 and 10 derive from a prior discipline proceeding and are generally protected from use in disciplinary action. *See* Rule 10.7 (F) (effective 1999-2003 during origination this complaint).
47. Dismissing this particular case does not affect the ultimate disposition of Respondent's licensee status. It also avoids the inherent, if not prohibited, act of reviewing evidence obtained in relation to a report review process.
48. Not dismissing this case, however, sets up a potentially harmful precedent and requires this Board to consider issues not raised by the parties about a report review procedure, which the Board no longer employs.
49. For these reasons, the Board will dismiss docket no AC01-0701 with prejudice.

CONCLUSIONS OF LAW:

50. In light the above findings pertaining to the five dockets, the Board rules as follows:

Re: dockets AC03-1005 and AC04-1005:

51. The evidence in support of the State's charges in Dockets AC03-1005 and AC04-1005 showed the Respondent continued to advertise in violation of 26 V.S.A. §76 (b)(5)(A) (offering to practice the profession beyond the scope permitted by law). Respondent represented herself as offering CPA services despite having a suspended license.
52. Similarly, by continuing to advertise as a licensed "CPA" designated professional and performing services for clients while simultaneously making this false representation, the Respondent violated 3 V.S.A. §129a (a)(2) (deceptive advertising).
53. The State also charged the Respondent with violating 3 V.S.A. §129a (a)(3) (failure to comply with provisions of the statutes or rules governing the profession). As shown above, the Respondent
  - (a) violated Accountancy Rule 10.10(A) prohibiting misleading advertising.
  - (b) violated Accountancy Rule 10.12(A) prohibiting the use of misleading firm names.

(c) violated 26 V.S.A. §14(b) (use of CPA designation without licensure); and

(d) violated 26 V.S.A. §14(c) by engaging in the conclusively misleading practice of employing a CPA designation without licensure in her firm advertising.

54. For these reasons, the Board concludes that the State has met its burden of proof of showing that the Respondent violated 3 V.S.A. § 129a(a)(3) and engaged in unprofessional conduct in dockets AC03-1005 and AC04-1005 for violating statutes and administrative rules governing the practice of the accountancy profession.

Re: dockets AC 07- 0402 and AC 01-0702:

55. In these two dockets, the State charges Respondent with violating 3 V.S.A. §129a(a)(4) (failing to comply with an order of the Board or violating any term or condition of a license restricted by the Board).

56. For the reasons stated in its findings, the Board concludes that the State met its burden of proof. The State's evidence showed by a preponderance of the evidence, at a minimum, that the Respondent engaged in unprofessional conduct in violation 3 V.S.A. §129a(a)(4). The Respondent failed to comply with each of the material terms of the 2004 Board order without any justification or cause.

57. Additionally, the Board notes its frustration and disappointment with the Respondent's lack of professional responsibility. The Respondent chose to ignore specific Board directives necessary to remediate her accountancy practices to minimum professional requirements. Being a licensed professional brings with it a heightened duty of responsibility for one's own actions as well as the best interests of one's clients.

58. The Board intends to revoke the Respondent's license by this Order. While the Board hopes this will end the disciplinary process, the history of this matter compels the Board to warn the Respondent that any continued use of a "CPA" credential puts Respondent in jeopardy of further disciplinary remedies available to the State of Vermont. *See generally* 3 V.S.A. § 127 (b) (unlicensed person liable for penalties of up to \$1,000 per each individual instance of practicing without Board licensed authority).

Re: docket AC01-0701:

59. The Board dismisses the charges brought in this particular case for the reasons set forth in the findings.

60. The Board is mindful of its findings and conclusion of law on the other four dockets. Dismissal of this case will not materially impact the licensee or the public. The Board also recognizes the age of this particular docket; and the Board is mindful that the attest services occurred in 2001. The audits serving as the basis for the charges related to prior discipline and Board ordered monitoring of the Respondent's work.

61. Accountancy Rule 10.7 (F) states that accountancy reports reviewed to evaluate a licensee's professional performance "shall not be used to initiate a disciplinary action against a licensee" absent continued deficiency and due notice. The prerequisites for initiating disciplinary action were not present at the hearing. The Board will therefore act no further on docket AC01-0701.

ORDER

Based on the findings of facts set forth above and the conclusions of law based on those findings, the Board of Public Accountancy REVOKES the license of Respondent Elizabeth Campbell to practice public accountancy;

The Board REVOKES the registration of Elizabeth Campbell, CPA P.C.;

The Board DISMISSES with prejudice Docket AC01-0701;

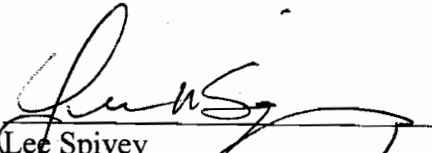
The Board further STATES that it will not consider a petition for reinstatement prior to 30 June 2012 from the Respondent were she to seek reinstatement of her public accountancy license.

- END -

*(Signature page to follow)*

Board of Public Accountancy:

By:

  
Lee Spivey  
Board Chairperson *pro tempore*

Date: 3/30/07

OFFICE OF PROFESSIONAL REGULATION  
DATE OF ENTRY: 4/2/07

## APPEAL RIGHTS

This is a final administrative determination by the Vermont Board of Public Accountancy.

A party aggrieved by a final decision of a Board may appeal the decision by filing a written Notice of Appeal with the Director of the Office of Professional Regulation ("OPR"), Vermont Secretary of State, 26 Terrace Street, Montpelier, Vermont 05609-1101 within 30 days of the entry of the order.

If you file an appeal, the Director of OPR assigns the case to an appellate officer. The appellate officer reviews the order based on the record created before the Board. In cases of alleged irregularities in procedure before the Board not shown in the record, the appellate officer may take proof on that issue. *See* 3 V.S.A. §§ 129(d) and 130a.