

**Commonwealth of Massachusetts**  
**Board of Public Accountancy**  
March 17, 2016  
1000 Washington Street, Room 1D  
Boston, MA 02118

**Board Members Present:**

Regina D. Hunter, CPA, *Secretary*  
Mark S. Robinson, CPA, *Member*  
Richard H. Grueter, CPA, *Member*

**Board Members Not Present:**

Randall S. Davis, CPA, *Chairman*  
Open Seat, *Public Member*

**Staff Members Present:**

James A. O'Connor, *Board Legal Counsel*  
Caroline Quan, *Board Staff*  
Ana Garcia, *Executive Director*  
Bruce Hopper, *Chief Legal Counsel*

**Call to Order:** The meeting was called to order at 10:05 AM by Member Robinson.

**Housekeeping and Evacuation Procedures**

Board Legal Counsel O'Connor discussed the emergency evacuation procedures including a specified meeting location outside the building so all may be accounted for in the event of an actual emergency (the location is across the street from the front of the building at the entrance to Whole Foods). For the enjoyment and comfort of all attending, locations of restrooms and dining facilities were also reviewed.

**General Business**

- Minutes of January 21<sup>st</sup>, 2016

The Board reviewed the meeting minutes for the above referenced meeting. Thereafter, a motion was made by Member Grueter and seconded by Member Robinson to approve the minutes as amended. Secretary Hunter abstained since she was not present during the January meeting.

**Board Counsel's Report by James A. O'Connor** *[open session]*

- Update on Amended Regulations

Board Legal Counsel O'Connor informed the Members that the Regulations are being reviewed by the Office of Consumer Affairs ("OCA"). Hopefully, by the end of today OCA will sign-off and forward to the Office of Administration and Finance ("A&F") for review.

- North Carolina Dental Case

Board Legal Counsel O'Connor informed the Members that there will be a brief training at the conclusion of the meeting.

No further Board action was required on these matters.

On a motion by Secretary Hunter, seconded by Member Grueter, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112 §65C to review cases in Investigative Conference:

**Discuss Counter Offer** *Prosecutor Mary Pixley - M.G.L. c. 112 §65C*

The Board rejected the counter offer, upheld the previous action established during December 3, 2015's meeting.

**Investigative Conference: Review Cases** *under G.L.30A §18(5)(d) [Closed Session]*

- PCAOB

**The Board took the following action:**

The Board tabled this item to April's meeting.

- AICPA [J.D.]

**The Board took the following action:**

The Board asked that a Complaint be opened regarding this matter. Secretary Hunter motioned, seconded by Member Robinson.

- CA-15-053 [S.W.]

**The Board took the following action:**

The Board tabled this case to April's meeting.

- CA-15-052 [W.D.]

**The Board took the following action:**

The Board recommended a fine in the amount of \$1,000 and the voluntary surrender of the right to renew their license. Secretary Hunter motioned, seconded by Member Grueter.

- CA-16-007 [J.H.]

**The Board took the following action:**

The Board recommended a fine in the amount of \$1,000 and a reprimand. Member Robinson motioned, seconded by Member Grueter.

- CA-16-015 [R.B.]

**The Board took the following action:**

The Board dismissed the case without prejudice. Secretary Hunter motioned, seconded by Member Grueter.

- CA-16-005 [R.B.]

**The Board took the following action:**

The Board dismissed the case without prejudice. Secretary Hunter motioned, seconded by Member Robinson.

- CA-16-008 [M.R.]

**The Board took the following action:**

The Board recommended a fine in the amount of \$2,500 and to suspend the right to renew their license for 5 years. During that 5-year period, the individual would need to appear before the in order to renew their license. Member Robinson motioned, seconded by Secretary Hunter.

- CA-16-019 [M.S.]

**The Board took the following action:**

The Board requires licensee M. Smith to come to April's Meeting under *G.L. c. 112§65C*. The Board advised staff to request more information. In specific, all audits, reviews, and compilations completed by the licensee in the last 2 years. Member Robinson motioned, seconded by Secretary Hunter.

- CA-16-014 [F.Z.]

**The Board took the following action:**

The Board recommended a fine in the amount of \$1,000 and a reprimand under the competency standard. Secretary Hunter motioned, seconded by Member Grueter.

At 11:22 AM, the Board motioned to go into open session. Secretary Hunter motioned, seconded by Member Grueter.

Training Session under G.L.30A §18

**Correspondences**

The Board addressed and reviewed the items of correspondence as publicized in its agenda. The correspondence and the Board's action regarding each are as follows:

- Letter dated 2/6/16 from Debra Caldera re: CPE Extension

The Board approved the request with a 6 month extension. Secretary Hunter motioned, seconded by Member Grueter.

- E-mail dated 1/22/16 from Emma Bogio re: CPE credit

The Board denied the request. Secretary Hunter motioned, seconded by Member Robinson.

- Letter dated 2/26/16 from William Mann Jr. re: Firm Name

The Board denied the request for use of a fictitious name. Secretary Hunter motioned, seconded by Member Robinson. Member Grueter opposed.

- E-mail dated 2/23/16 from Kathleen Leu re: 120 Rule

The Board denied the request; it's the applicant's burden to prove her experience. Secretary Hunter motioned, seconded by Member Robinson.

- E-mail dated 2/2/16 from Lary Lovett II re: CBT Credit Extension

The Board approved the request granting an extension until the next testing window to take that portion of the exam. Member Robinson motioned, seconded by Member Grueter.

- Letter dated 2/2/16 from Christopher Schellman re: Final Order Filed by Florida

The Board tabled this letter to April's meeting.

- E-mail dated 3/14/16 from Bob Ainsworth re: CPE Credit (Ethics)

The Board denied the request; the course does not qualify to fulfill the ethics requirement. Member Robinson motioned, seconded by Member Grueter.

- E-mail dated 3/1/16 from Emily Collins re: CPE credit

The Board approved 72 hours of CPE credit. Member Robinson motioned, seconded by Member Grueter.

**New Business:**

Under the 48 hour rule —

Executive Director Garcia inquired whether any of the Board Members were available to attend an Adjudicatory Hearing on April 28, 2016. Members requested an email be sent in order for them to verify their schedules to see if they are able to attend.

On a motion by Secretary Hunter, seconded by Member Grueter, the Board voted unanimously to suspend the open meeting at 12:14 AM pursuant to G.L. c. 112 §65C to review a case in Investigative Conference:

**Investigative Conference: Review Cases** *under G.L. 30A §18(5)(d) [Closed Session]*

- CA-16-002 [G.M.]

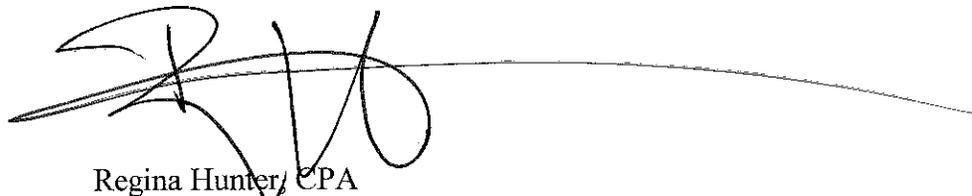
**The Board took the following action:**

The Board dismissed the case with an advisory letter. Secretary Hunter motioned, seconded by Member Robinson

**Adjournment**

Member Robinson obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Member Robinson seconded by Member Grueter, the Board voted unanimously to adjourn the March 17, 2016 meeting at 12:47 PM.

Respectfully submitted,



Regina Hunter, CPA  
Secretary  
Massachusetts Board of Registration of Public Accountancy

**List of Documents Used by the Board at the Open Meeting:**

- Letter dated 2/16/16 from Debra Caldera, re: CPE extension
- E-mail dated 1/22/16 from Emma Bogio, re: CPE credit
- Letter dated 2/26/16 from William Mann Jr., re: Firm name
- E-mail dated 2/23/16 from Kathleen Leu, re: 120-rule
- E-mail dated 2/2/16 from Lary Lovett II, re: CBT Credit Extension
- Letter dated 2/2/16 from Christopher Schellman, re: Final Order filed by Florida
- E-mail dated 3/14/16 from Bob Ainsworth re: CPE credit (Ethics)
- E-mail dated 3/1/16 from Emily Collins re: CPE credit

**List of Documents Used by the Board at the Open Meeting on topics not reasonably anticipated by the Chair 48 hours in advance of meeting:**

N/A