

Commonwealth of Massachusetts
Board of Public Accountancy
June 16, 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*
Randall S. Davis, CPA, *Chairman*

Board Members Not Present:

Open Seat, *Public Member*

Staff Members Present:

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

Call to Order: The meeting was called to order at 10:03 AM by Chairman Davis.

Open Session

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 May 19th, 2016

The Board reviewed the meeting minutes for the above referenced meeting. Thereafter, a motion was made by Member Robinson and seconded by Chairman Davis to approve the minutes with Member Grueter's accepted amendments. Secretary Hunter abstained since she was not present during the May meeting.

Transition of Non-Reporting

Legal Counsel O'Connor initiated a discussion on the effect of eliminating the Non-Reporting License and a potential phase-in period based on inquiries received. The matter was tabled until after the public comments period.

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

Investigative Session: *under M.G.L. c. 112 §65C [Closed Session]*

Discuss Settlement Offer *Prosecutor Jenna Hentoff - M.G.L. c. 112 §65C*

- CA-13-004 [R.B.]

The Board took the following action:

The Board upheld its original decision.

Disciplinary Action on Renewal *under M.G.L. c. 112 §65C*

- CA #6382

The Board took the following action:

The Board forwarded the case to prosecutions. Member Grueter motioned, seconded by Member Robinson, unanimous roll call.

On a motion by Secretary Hunter, seconded by Member Robinson, the Board voted unanimously to suspend the investigative session pursuant to G.L. 30A to review a matter in Executive Session:

Executive Session: *under G.L.30A [Closed Session]*

Candidate Interviews *under G.L.30A*

- App #5890

The Board took the following action:

The Board denied the application and invited the applicant to in a year (June 2017 meeting). Secretary Hunter motioned, seconded by Member Robinson, unanimous roll call.

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

Investigative Conference: *under M.G.L. c. 112 §65C [Closed Session]*

- PCAOB

The Board took the following action:

No action was taken. There was no substantial information that can be provided at this time unless the Board staff reaches out to PCAOB under the Sarbanes-Oxley act.

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

The Board took the following action:

The Board forwarded this case to prosecutions. Secretary Hunter motioned, seconded by Chairman Davis, unanimous roll call.

- CA-16-024 [E.S.]

The Board took the following action:

The Board dismissed the case, without prejudice. Member Robinson motioned, seconded by Chairman Davis, unanimous roll call.

- CA-16-031 [Smith Financial Services]

The Board took the following action:

The Board forwarded the case to prosecutions. Member Robinson motioned, seconded by Chairman Davis, unanimous roll call.

- CA-16-032 [K.B.]

The Board took the following action:

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

- CA-16-035 [J.G.]

The Board took the following action:

The Board forwarded the case to prosecutions. Member Robinson motioned, seconded by Secretary Hunter, unanimous roll call.

- CA-16-020 [S.B.]

The Board took the following action:

The Board is inviting the licensee to the August Meeting under *G.L. c. 112 §65C*. The Board advised the staff to request for the general letter, documentation of a peer review being done, and documentation related to the trusts in question.

- CA-16-022 [P.L.]

The Board took the following action:

The Board forwarded the case to prosecutions. Member Robinson motioned, seconded by Member Grueter, unanimous roll call.

- CA-16-029 [S.D.]

The Board took the following action:

The Board dismissed the case, without prejudice. Member Robinson motioned, seconded by Member Grueter, unanimous roll call.

- CA-16-011 [R.M.]

The Board took the following action:

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

At 1:52 AM, the Board motioned to go into open session. Secretary Hunter motioned, seconded by Chairman Davis.

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:

- E-mail dated 6/8/16 from Stephen Newcomb, re: CPE's

The Board took the following action:

The Board approved 30 hours of CPE credits. Member Robinson motioned, seconded by Member Grueter, unanimous roll call.

- E-mail dated 6/7/16 from Kathleen Leu, re: 120-Rule

The Board took the following action:

The Board affirmed its earlier decision that the experience letters submitted by the applicant do not qualify. Member Robinson motioned, seconded by Chairman Davis, unanimous roll call.

New Business:

Under the 48 hour rule —

- California Mobility

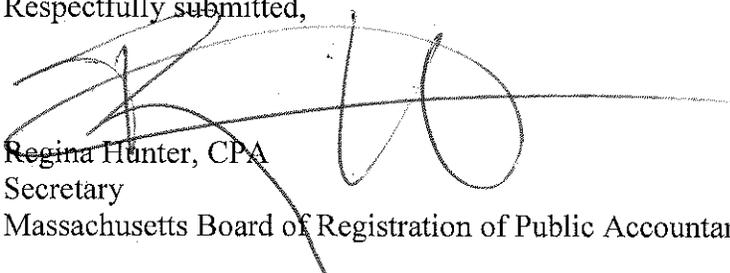
The Board took the following action:

The Board agreed to place California Mobility on the August agenda to address the mobility concerns of substantially equivalent states.

Adjournment

Chairman Davis 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 Hunter seconded by Chairman Davis, the Board voted unanimously to adjourn the June 16th, 2016 meeting at 2:08 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:

- E-mail dated 6/8/16 from Stephen Newcomb, re: CPE's
- E-mail dated 6/7/16 from Kathleen Leu, re: 120-Rule

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