

Commonwealth of Massachusetts
Board of Public Accountancy
August 18, 2016
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

Mark S. Robinson, CPA, *Member*
Richard H. Grueter, CPA, *Member*
Randall S. Davis, CPA, *Chairman*

Staff Members Present:

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

Board Members Not Present:

Regina D. Hunter, CPA, *Secretary*
Open Seat, *Public Member*

Meeting Call to Order: The meeting was called to order at 10:04 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 June 16th, 2016

The Board reviewed the meeting minutes for the above referenced meeting. Thereafter, a motion was made by Member Robinson and Member Grueter to approve the minutes with Member Grueter's accepted amendments.

Application Review

- SE Reciprocity Application – Bella Litchev

The Board motioned to approve the application based on her work experience. A motion was made by Member Grueter, seconded by Member Robinson.

- SE Reciprocity Application – Daniel Rubiano

The Board motioned to conditionally approve the application pending on the receipt of the Certificate of Good Standing from his licensed jurisdiction in Rhode Island. A motion was made by Member Grueter, seconded by Member Robinson, unanimous roll call.

Compliance Monitoring:

- CA-09-030 [L.W.]

The Board reviewed the licensee's request to come off on probation, they made a determination that she has met the terms of her Consent Agreement. Thereafter, a motion was made by Member Robinson and seconded by Member Grueter to terminate her probation.

On a motion by Member Robinson, 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:

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 until the reports have been posted.

- Consent Order for J.D.

The Board took the following action:

The board motioned to open a complaint against the licensee. The motion was made by Member Grueter, seconded by Member Robinson.

- SA-CA-16-003 [B,S & C P.C.]

The Board took the following action:

No action was taken. The Board dismissed the Staff Assignment. Member Robinson motioned, seconded by Member Grueter.

- CA-16-016 [K.M.]

The Board took the following action:

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

- CA-16-017 [D.D.]

The Board took the following action:

The Board dismissed the case, with an advisory letter. Member Grueter motioned, seconded by Member Robinson, unanimous roll call.

- CA-16-018 [R.M.]

The Board took the following action:

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

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

The Board took the following action:

The Board voted to table this case to September 15th, 2016 meeting.

- CA-16-026 [B.F.]

The Board took the following action:

The Board forwarded the case to prosecutions. In addition a complaint was opened against the entity. Member Robinson motioned, seconded by Member Grueter, unanimous roll call.

- CA-16-030 [D.G.]

The Board took the following action:

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

- CA-16-034 [J.D.]

The Board took the following action:

Chairman Davis recused and due to the lack of quorum, the Board voted to table this matter for September 15th, 2016 meeting.

- CA-16-040 [A.Y.]

The Board took the following action:

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

At 11:29 AM, the Board motioned to go into open session. Member Grueter motioned, seconded by Member Robinson.

Quasi-Judicial Delegation

The Board voted to grant the authority to execute Default Final Decisions on behalf of the Board revoking current licenses and revoking the right to renew licenses that are lapsed or expired, to its Executive Director or to its Associate Executive Director or to the Deputy Director of Policy and Boards at the DPL. Additionally, the Board granted the authority to its Executive Director or to its Associate Executive Director or to the Deputy Director of Policy and Boards at the DPL to execute Default Final Decisions in Unlicensed Practice Cases on behalf of the Board and to impose the maximum penalties allowed for the Unlicensed Practice of Public Accountancy.

Member Robinson motioned, seconded by the Chair, and the motion passed unanimously.

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 7/6/2016 from Donald W. Kent, re: CPE Extension

The Board took the following action:

The Board tabled this matter to September 15, 2016's Board Meeting. The Board would like to review the request along with his medical notes.

- E-mail dated 6/24/2016 from David Foster, re: Referral Fee

The Board took the following action:

The licensee identified the rules pertaining to referrals and the Board confirmed that these are the correct rules to follow.

- E-mail dated 7/21/2016 from Jay Sivakumaran, re: IQEX Credit Extension

The Board took the following action:

The Board advised that the individual should follow the three year rule as indicated in regulation 252 CMR 2.07(2): Failure to meet the education requirements within three years of the date on which the applicant received notice that he or she has passed all parts of the exam will result an expiration of the scores.

- E-mail dated 7/25/2016 from Jeremy Calva, re: CPE Credit

The Board took the following action:

The Board granted 4 CPE's (2 per course). The motion was made by Member Grueter, seconded by Member Robinson.

- E-mail dated 7/27/2016 from Jenny Arena, re: CPE Credit

The Board took the following action:

The Board determined that preparation of CPE topics, excluding presenting, was not adequate to obtaining CPE credit as established by Rule 15D.

SE Mobility - California:

- California Mobility

The Board took the following action:

The concept of substantial equivalency, mobility, was developed to allow CPAs to practice across jurisdictions on a temporary basis. On this matter the Board prioritized the need for random audits to be conducted on the CPE forms every year, to ensure our licensees are upholding the highest standards of their professional license. The Board recommends staff to continue with the random audit on renewal forms (2%-5%). In addition the Board advised staff to get in contact with NASBA to determine what other State Board's trends are being used to conduct their annual audits.

New Business:

Under the 48 hour rule —

- Israel requesting an Audit on a Non-Profit in Massachusetts

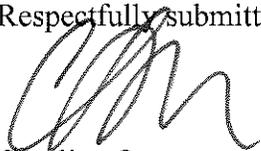
The Board took the following action:

The Board referred the correspondence to the CPA Mobility rules to determine if they need to obtain licensure in Massachusetts to conduct an audit.

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 Chairman Davis seconded by Member Grueter, the Board voted unanimously to adjourn the August 18th, 2016 meeting at 12:22 PM.

Respectfully submitted,



Caroline Quan

Board Staff

Massachusetts Board of Registration of Public Accountancy

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

- Letter dated 7/6/2016 from Donald W. Kent, re: CPE Extension
- E-mail dated 6/24/2016 from David C. Foster re: Referral Fee
- E-mail dated 7/21/2016 from Jay Sivakumaran re: IQEX Credit Extension
- E-mail dated 7/25/2016 from Jeremy Calva re: CPE credit
- E-mail dated 7/27/2016 from Jenny Arena 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:

- Fax dated 8/5/2016 from Eliezer A. Alperstein, re: Israeli Firm requesting an Audit on a Non-Profit in MA