

Commonwealth of Massachusetts
Board of Public Accountancy
June 27, 2019
1000 Washington Street, Room 1C
Boston, MA 02118

Board Members Present:

Mark S. Robinson, CPA, *Chairman*
Richard H. Grueter, CPA, *Secretary*
Angela Parziale, CPA, MST, *Member*

Board Members Not Present:

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

Staff Members Present:

James A. O'Connor, *Board Legal Counsel*
Brian P. Bialas, *Executive Director*

Call to Order: The meeting was called to order at 10:05 a.m. by Mr. Robinson.

General Business

Housekeeping and Evacuation Procedures

Mr. O'Connor and Mr. Bialas discussed the emergency evacuation procedures and the locations of restrooms.

Investigative Conference: Interview (Closed Session under G.L. c. 112 s. 65C)

A motion was made by Mr. Grueter, seconded by Mr. Robinson, to enter into a closed investigative conference under G.L. c. 112 s. 65C to conduct an investigatory interview. The motion passed unanimously.

During the investigative conference, the board interviewed representatives from RSM LLP regarding its 2016 and 2017 PCAOB reports.

A motion was made by Mr. Grueter, seconded by Ms. Parziale, to return to open session. The motion passed unanimously.

The board exited investigative conference at 10:47 a.m.

Public Minutes of May 16, 2019

The minutes for the public meeting of May 16, 2019 were discussed. A motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes with changes. The motion passed unanimously.

Executive Session Minutes of May 16, 2019

The minutes for the executive session of the May 16, 2019 meeting were discussed. A motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes. The motion passed unanimously.

Correspondence

1.28.19 Letter from S. Parzen to U.S. Attorney General re: Ernst & Young LLP Proposed Class Action Settlement in Special Situations Fund III QP, L.P. v. Marrone Bio Innovations, Inc., No. 2:14-cv-2571 (E.D. Cal.): Read and reviewed.

5.28.19 Email from J. Brackens re: Request for Feedback on AICPA Oversight Handbook Ch. 3: Read and reviewed.

Discussion

Approval of Reinstatement Application Form: The board reviewed a draft reinstatement application form prepared by board staff. After a short discussion, a motion was made by Ms. Parziale, seconded by Mr. Grueter, to approve the reinstatement application form. The motion passed unanimously.

CPE Extension and Exemption Requests: (Executive session closed under M.G.L. c. 30A, s. 21(a)(7) to comply with M.G.L. c. 4, s. 7, para. 26(c) and M.G.L. c. 214, s. 1B)

At 11:07 a.m., a motion was made by Mr. Grueter, seconded by Ms. Parziale, to enter into a closed executive session under M.G.L. c. 30A, s. 21(a)(7) to comply with M.G.L. c. 4, s. 7, para. 26(c) and M.G.L. c. 214, s. 1B to review sensitive medical information in CPE exemption or extension requests. The motion passed unanimously by a roll call vote.

At 11:33 a.m., a motion was made by Ms. Parziale, seconded by Mr. Grueter, to exit executive session and return to open session. The motion passed unanimously by a roll call vote.

CPE Extension Request: (Open Session)

6.5.19 Letter from S. Duffy re: CPE Extension Request: The board reviewed Samantha Duffy's request and supporting documentation. After a short discussion, a motion was made by Mr. Robinson, seconded by Mr. Grueter, to deny Ms. Duffy's request for an extension to the CPE requirement for the 2017-2019 licensing cycle. The motion passed unanimously.

Investigative Conference: Review Cases (Closed Session under G.L. c. 112 s. 65C)

A motion was made by Mr. Grueter, seconded by Ms. Parziale, to enter into a closed investigative conference under G.L. c. 112 s. 65C to review cases. The motion passed unanimously.

The board entered investigative conference at 11:45 a.m.

During the investigative conference, the board took the following actions:

PCAOB Notifications:

PricewaterhouseCoopers LLP

Action deferred until next month

AICPA:

Deferred until next month

Cases:

2019-000358-IT-ENF (PG)

Dismissed

2018-000155-IT-ENF (RF)

Dismissed

2019-000325-IT-ENF (EK)

Dismissed

2019-000457-IT-ENF (GM)

Invite licensee to a board meeting

2019-000534-IT-ENF (DF)

Tabled until next month

A motion was made by Ms. Parziale, seconded by Mr. Robinson, to exit investigative conference and return to open session. The motion passed unanimously.

The board exited investigative conference at 12:10 p.m.

Adjournment

Mr. 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 Ms. Parziale, seconded by Mr. Grueter, the board voted unanimously to adjourn the meeting of August 15, 2019 at 12:11 p.m.

The above Minutes were approved at the open meeting held on August 15, 2019.



Brian Bialas, Executive Director

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

- Draft Public Minutes of May 16, 2019
- Draft Executive Session Minutes of May 16, 2019
- 1.28.19 Letter from S. Parzen to U.S. Attorney General re: Ernst & Young LLP Proposed Class Action Settlement in Special Situations Fund III QP, L.P. v. Marrone Bio Innovations, Inc., No. 2:14-cv-2571 (E.D. Cal.)
- 5.28.19 Email from J. Brackens re: Request for Feedback on AICPA Oversight Handbook Ch. 3
- Draft Reinstatement Application Form
- 6.5.19 Letter from S. Duffy re: CPE Extension Request