

**Commonwealth of Massachusetts**  
**Board of Public Accountancy**  
March 21, 2019  
1000 Washington Street, Room 1D  
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 10:04 a.m. by Mr. Robinson.

**General Business:** *[open session]*

**Housekeeping and Evacuation Procedures**

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

**Public Minutes of January 17, 2019**

The minutes for the January 17, 2019 meeting were discussed. After a short discussion, 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 January 17, 2019**

The minutes for the executive session of the January 17, 2019 meeting were discussed. After a short discussion, a motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes with changes. The motion passed unanimously.

**Reinstatement** *(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)*

A motion was made by Ms. Parziale, seconded by Mr. Grueter, 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 included in the reinstatement petition of Roger A. Armstrong,

interview Mr. Armstrong, and hear from his attorney Anthony Cardinale. The motion passed unanimously by a roll call vote.

The board entered executive session at 10:08 a.m.

A motion was made by Ms. Parziale, seconded by Mr. Grueter, to exit executive session and enter into a closed investigative conference under G.L. c. 112 s. 65C for an interview. The motion passed unanimously by a roll call vote.

The board exited executive session and entered into investigative conference at 10:29 a.m.

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

During the investigative conference, the board interviewed representatives from BDO USA LLP regarding its 2016 PCAOB report.

The board exited investigative conference at 11:30 a.m.

**Exam Extension Requests**

**Michael Oliveira** (*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*)

A motion was made by Ms. Parziale, seconded by Mr. Grueter, 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 included in an exam extension request by Michael Oliveira. The motion passed unanimously by a roll call vote.

The board entered executive session at 11:30 a.m.

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

The board exited executive session at 11:56 a.m.

A motion was made by Mr. Robinson, seconded by Ms. Parziale, to deny Michael Oliveira's exam extension request. The motion passed unanimously.

**Brady Bilodeau**

Mr. Bilodeau appeared before the board and discussed his request for the board to accept all four parts of the exam that he passed even though he did not pass them within 18 months because the exam center closed due to a snow storm.

After discussion, a motion was made by Mr. Robinson, seconded by Ms. Parziale, to accept all four parts of the exam that Mr. Bilodeau passed for his application. The motion passed unanimously.

## **Correspondence**

**1.22.19 and 2.19.19 Emails from C. Moggs re: CGMA Designation:** Read and reviewed.

**1.29.19 Email from H. Nelson re: CPE Credit:** The board directed staff to respond and inform the licensee that she can determine whether a course counts for credit by reviewing the regulations and the new CPE Policy.

**2.18.19 Email from E. Martucci re: CPE Credit:** The board directed staff to respond and inform the licensee that she can determine whether a course counts for credit by reviewing the regulations and the new CPE Policy.

**1.31.19 Email from NASBA re: Regional Directors' Focus Questions:** The board directed staff to complete the focus questions for NASBA.

## **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 settlement proposals and open cases. The motion passed unanimously.

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

## **Settlements**

2017-000507-IT-ENF (CE)	Direction given to prosecutor
2018-000954-IT-ENF (RD)	Direction given to prosecutor
2017-001159-IT-ENF (JC)	Direction given to prosecutor
2018-000805-IT-ENF (PT)	Direction given to prosecutor

## **1.15.19 Letter from F. Bauters re: SEC Order against Crowe Horwath LLP, J. Macina, and K. Wydra:**

No action taken

## **PCAOB Notifications:**

Deloitte & Touche LLP:	No action taken
Mitchell & Titus, LLP:	Review deferred until next meeting
CliftonLarsonAllen LLP:	No action taken
Marcum LLP:	No action taken

## **AICPA:**

JD:	Open complaint
ER:	Open complaint if currently licensed

## **Cases:**

2018-001020-IT-ENF (DP):	Accept voluntary surrender
2019-000043-IT-ENF (Carr, Staples & Accardi PC):	Dismiss
2019-000072-IT-ENF (PT):	Dismiss
2018-001101-IT-ENF (TV):	Dismiss
2018-001322-IT-ENF (RF):	Refer to Office of Investigations

2018-001328-IT-ENF (RSM US LLP):	Dismiss
RSM US LLP PCAOB Notification:	Invite for interview
2018-001327-IT-ENF (GF):	Refer to Office of Prosecutions
2018-001221-IT-ENF (HS):	Refer to Office of Prosecutions
2018-000955-IT-ENF (SO):	Refer to Office of Investigations
2018-001116-IT-ENF (JL):	Dismiss
2018-001346-IT-ENF (JS):	Dismiss
2018-001226-IT-ENF (JS):	Refer to Office of Prosecutions

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

The Board returned to open session at 2:53 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 Mr. Grueter, seconded by Ms. Parziale, the board voted unanimously to adjourn the meeting of March 21, 2019 at 2:53 p.m.

The above Minutes were approved at the open meeting held on May 16, 2019.




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Brian Bialas, Executive Director

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

- Draft Public Minutes of January 17, 2019
- Draft Executive Session Minutes of January 17, 2019
- Reinstatement Petition of Roger A. Armstrong
- 1.30.19 and 3.1.19 Emails from B. Bilodeau re: Exam Extension
- 1.22.19 and 2.19.19 Emails from C. Moggs re: CGMA Designation
- 1.29.19 Email from H. Nelson re: CPE Credit
- 2.18.19 Email from E. Martucci re: CPE Credit
- 1.31.19 Email from NASBA re: Regional Directors' Focus Questions