

**Commonwealth of Massachusetts**  
**Board of Public Accountancy**  
May 16, 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*  
Randall S. Davis, CPA, *Member*

**Board Members Not Present:**

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 10:00 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.

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

Mr. Bialas left the room and did not participate in the interview of representatives from KPMG LLP.

During the investigative conference, the board interviewed representatives from KPMG LLP regarding its 2015, 2016, and 2017 PCAOB reports.

The board exited investigative conference at 11:00 a.m.

The board took a break at 11:00 a.m. and returned to the open session at 11:10 a.m.

Mr. Bialas returned to the meeting.

**Public Minutes of March 21, 2019**

The minutes for the public meeting of March 21, 2019 were discussed. After a short discussion, a motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes. The motion passed unanimously.

## **Executive Session Minutes of March 21, 2019**

The minutes for the executive session of the March 21, 2019 meeting were discussed. After a short discussion, a motion was made by Mr. Grueter, seconded by Mr. Robinson, to approve the minutes. The motion passed unanimously.

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

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

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

2018-000784-IT-ENF (MR)

Direction given to prosecutor

2018-000100-IT-ENF (JG)

Direction given to prosecutor

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

The board exited investigative conference at 11:22 a.m.

### **Reinstatement**

- **4.8.19 Email from K. Kaplan re: Conditional Licensure Reinstatement Agreement:** Read and reviewed.

### **Discussion**

- **Exam Extension Requests for Health Reasons:** The board generally discussed requests to extend the 18-month window within which an applicant must pass all four parts of the CPA examination for medical reasons. Mr. O'Connor discussed what other states do on this issue. After discussion, a motion was made by Mr. Robinson, seconded by Mr. Davis, to entertain extension requests using the following criteria:
  - The board may grant an extension to the 18-month examination window for medical reasons on a case-by-case basis when an applicant provides documentation from a licensed medical physician of a life-threatening medical condition. The board has sole discretion to determine whether a medical condition is life-threatening and the length of any extension.
  - The board may grant an extension to the 18-month examination window because of test administration delays on a case-by-case basis. The board has sole discretion to determine what constitutes a test administration delay and the length of any extension.
  - The board will not grant any exemptions from the requirement to pass all four parts of the CPA examination.

The motion passed unanimously.

- **Exam Extension Request from M. Oliveira:** In light of the board's vote on examination extension requests, the board discussed the unanticipated matter of a request from Michael Oliveira to extend the 18-month window within which he must pass all four parts of the CPA

examination for medical reasons that was first reviewed in March. After discussion, a motion was made by Mr. Davis, seconded by Mr. Grueter, to accept passage of the part of the examination Mr. Oliveira passed for a full calendar year after he takes another part of the examination. The motion passed unanimously.

- **Guidance for Non-Public Accounting Experience:** Mr. O'Connor discussed experience letters for licensure applications that claim an applicant's non-public accounting experience and whether board staff should provide each letter to the board to determine whether the non-public accounting experience claimed should qualify under the regulations. After discussion, the board directed staff that the board only needs to review particularly challenging letters.

The board took a break for lunch at 12:15 p.m.

**Correspondence:** *(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 Mr. Davis, 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 included in CPE extension requests and examination scores in a CPA examination extension request. The motion passed unanimously by a roll call vote.

The board entered executive session at 12:45 p.m.

The board returned to open session at 12:58 p.m.

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

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

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

**PCAOB Notifications:**

Mitchell & Titus, LLP:	No action taken
Berry, Dunn, McNeil & Parker, LLC:	No action taken
Grant Thornton LLP:	No action taken
RSM US LLP:	No action taken
PricewaterhouseCoopers LLP	Action deferred until next month

**AICPA:** No action taken

**Cases:**

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|---------------------------|---------------------------------|
| • 2019-000117-IT-ENF (LC) | Dismissed                       |
| • 2019-000289-IT-ENF (JL) | Refer to Office of Prosecutions |
| • 2019-000175-IT-ENF (JG) | Dismissed                       |
| • 2019-000071-IT-ENF (WK) | Refer to Office of Prosecutions |
| • 2017-000333-IT-ENF (LS) | Refer to Office of Prosecutions |
| • 2017-000432-IT-ENF (RH) | Refer to Office of Prosecutions |
| • 2017-000430-IT-ENF (RO) | Refer to Office of Prosecutions |

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|---------------------------|---------------------------------|
| • 2017-000442-IT-ENF (AM) | Refer to Office of Prosecutions |
| • 2017-000647-IT-ENF (RW) | Refer to Office of Prosecutions |
| • 2017-000334-IT-ENF (IA) | Refer to Office of Prosecutions |
| • 2017-000429-IT-ENF (LE) | Refer to Office of Prosecutions |
| • 2017-000431-IT-ENF (AG) | Refer to Office of Prosecutions |
| • 2017-000324-IT-ENF (MS) | Refer to Office of Prosecutions |
| • 2017-000325-IT-ENF (RT) | Refer to Office of Prosecutions |
| • 2017-000338-IT-ENF (LM) | Refer to Office of Prosecutions |
| • 2017-000336-IT-ENF (RD) | Refer to Office of Prosecutions |
| • 2017-000326-IT-ENF (ST) | Refer to Office of Prosecutions |
| • 2017-000437-IT-ENF (SS) | Refer to Office of Prosecutions |
| • 2017-000321-IT-ENF (CF) | Refer to Office of Prosecutions |
| • 2017-000337-IT-ENF (TM) | Refer to Office of Prosecutions |
| • 2017-000327-IT-ENF (TM) | Refer to Office of Prosecutions |
| • 2017-000320-IT-ENF (DP) | Refer to Office of Prosecutions |
| • 2017-000441-IT-ENF (AH) | Refer to Office of Prosecutions |
| • 2017-000549-IT-ENF (RB) | Refer to Office of Prosecutions |
| • 2017-000428-IT-ENF (NK) | Refer to Office of Prosecutions |
| • 2017-000322-IT-ENF (WC) | Refer to Office of Prosecutions |
| • 2017-000436-IT-ENF (RS) | Refer to Office of Prosecutions |
| • 2017-000328-IT-ENF (FW) | Refer to Office of Prosecutions |
| • 2017-000550-IT-ENF (JK) | Refer to Office of Prosecutions |

### **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. Davis, seconded by Mr. Robinson, the board voted unanimously to adjourn the meeting of May 16, 2019 at 1:54 p.m.

The above Minutes were approved at the open meeting held on June 27, 2019.




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Brian Bialas, Executive Director

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

- Draft Public Minutes of March 21, 2019
- Draft Executive Session Minutes of March 21, 2019
- 4.8.19 Email from K. Kaplan re: Conditional Licensure Reinstatement Agreement