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Public Meeting Minutes
February 18, 2021

Board Members Present:

Angela Parziale, CPA, MST, *Chair*
Randall S. Davis, CPA, *Secretary*
Richard H. Grueter, CPA, *Member*
Emerald Wong, *Public Member*

Staff Members Present:

Brian P. Bialas, *Executive Director*
Lynn Read, *Board Counsel*

Pursuant to Governor Charles D. Baker's Executive Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, s. 20, dated March 12, 2020, all board members and staff appeared by videoconference.

Call to Order: The meeting was called to order at 10:04 a.m. by Ms. Parziale.

Board Business

- **New Public Board Member Emerald Wong:** Ms. Wong introduced herself to the other Board members and staff.
- **Public Meeting Minutes of January 21, 2021:** After a brief discussion, a MOTION was made by Mr. Grueter, seconded by Mr. Davis, to approve the Public Meeting Minutes of January 21, 2021. The motion passed unanimously by a roll call vote, with Ms. Wong abstaining.
- **Executive Session Minutes of January 21, 2021:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to approve the Executive Session Minutes of January 21, 2021 with changes. The motion passed unanimously by a roll call vote, with Ms. Wong abstaining.
- **March/April Meeting:** The Board determined that its next meeting will be on April 22, 2021 at 10 a.m.



Petition for Termination of Suspension – Interview

- **Jason Szabo:** Mr. Szabo appeared with his lawyer, Christopher Mingace, to discuss his petition to terminate suspension. Mr. Szabo stated that he has been doing consulting work but has begun working again in public accounting. Even if he does not use his license, he would like to get it back to support his family and because getting it was a big accomplishment.

After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to accept Mr. Szabo's petition to terminate suspension and allow Mr. Szabo to begin the license reinstatement process. The motion passed unanimously by a roll call vote.

Discussion

- **An Act Modernizing Public Accountancy – Changes to Board Statutes:** Ms. Read reported on a new law that changes the Board's statutes by (1) expanding the definition of "reports," (2) permitting licensure with four years of licensed public accounting experience in another state within ten years of the date of application, (3) permitting individual licensees of other states to practice in Massachusetts under "mobility," (4) adopting the AICPA Code of Ethics, and (5) simplifying the requirements for firm licenses. Mr. Bialas discussed changes he will be making at the administrative level to enact the new law.
- **Policy Regarding Practice by Individuals Licensed in Other States:** Ms. Read presented a draft policy to clarify individual licensee mobility, and the Board discussed the definition of "principal place of business." Ms. Read will distribute a revised draft for the April meeting.
- **2.9.21 Letter from C. Conrad of NASBA re: Acceptance of Scores from Proposed Remote Testing Pilot:** The Board reviewed a request from NASBA to accept examination scores candidates earn through a remote testing pilot program. After a brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Wong, to accept examination scores earned through the remote testing pilot program. The motion passed unanimously by a roll call vote.
- **Uniform Commercial Code, Business Law Courses, and International Education:** The Board considered a question from NASBA: Are applicants who are educated in a foreign country required to take a business law course that covers the UCC? After a brief discussion, a MOTION was made by Ms. Wong, seconded by Mr. Davis, to require all business law courses to cover the UCC. The motion passed unanimously by a roll call vote.
- **Revisions to 252 CMR 2.06(1) and Examination Extension Policy:** The Board considered revisions to its policy regarding examination credit extension requests. After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to allow the Board to consider examination credit extension requests on a case-by-case basis

during the state of emergency declared by the Governor and for 90 days thereafter, and after that period is over, to return to the examination credit extension request policy approved by the Board on May 16, 2019. The motion passed unanimously by a roll call vote.

CPA Examination Credit Extension Requests

- **Daniel Horev:** The Board reviewed Mr. Horev's request. Mr. Horev appeared and explained that he cannot take his remaining examination sections in Israel and cannot travel to the United States to take the examination sections because of COVID-19 restrictions. After a brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Wong, to extend Mr. Horev's FAR and REG credits to June 30, 2021. The motion passed unanimously by a roll call vote.
- **Raj Kishan:** The Board reviewed Mr. Kishan's request and directed staff to ask Mr. Kishan whether COVID-19 related issues made it difficult for him to pass the examination, and what credits he would like extended, and for how long.
- **Alison Duplisea:** The Board reviewed Ms. Duplisea's request and directed staff to ask Ms. Duplisea whether, other than examination center closures, COVID-19 related issues made it difficult for her to pass the examination, and what credits she would like extended, and for how long.
- **Patrick Frazier:** The Board reviewed Mr. Frazier's request. After a brief discussion, a MOTION was made by Mr. Grueter, seconded by Mr. Davis, to extend Mr. Frazier's AUD and REG credits to June 30, 2021. The motion passed unanimously by a roll call vote.

Open Session for Topics Not Reasonably Anticipated by the Chair 48 Hours in Advance of Meeting

Julia Blue, an individual CPA license applicant, appeared and inquired about her application. Mr. Bialas stated that he would investigate and get back to her.

Adjourn Public Meeting, Enter Executive Session, and then Enter Investigative Conference

(Closed Executive Session under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B, and Closed Investigative Conference under G.L. c. 112, s. 65C)

At 12:11 p.m., a MOTION was made by Mr. Davis, seconded by Ms. Wong, to: (1) exit the public meeting; (2) enter into a closed executive session under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B to review sensitive medical information in CPA Examination extension requests; (3) then enter into a closed investigative conference under G.L. c. 112 s. 65C; and (4) then, after investigative conference, not return to the public meeting. The motion passed unanimously by a roll call vote.

Executive Session (Closed under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B to review sensitive medical information in CPA Examination extension requests)

The Board entered executive session at 12:11 p.m. See separate minutes.

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

The Board entered investigative conference at 12:28 p.m.

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

PCAOB

PricewaterhouseCoopers LLP

Invite to an interview. Mr. Grueter recused himself from consideration of the matter.

Wolf & Co., PC

No action taken

EisnerAmper LLP

No action taken

Crowe LLP

Invite to an interview

Caron & Bletzer, PLLC

No action taken

Moody, Famiglietti & Andronico LLP

No action taken

Complaints

2020-001653-IT-ENF (KM):

Refer to Office of Prosecutions

2020-001660-IT-ENF (CT):

Refer to Office of Prosecutions

Mr. Davis left the meeting and did not return.

Correspondence

3.8.20 Email from K. Lass re: RSM US LLP:

No action taken

9.28.20 Email from K. Lass re: RSM US LLP:

No action taken

Complaints

2020-000355-IT-ENF (RSM US LLP):

Dismiss with advisory letter

2019-001274-IT-ENF (JD):

Dismiss

2020-000512-IT-ENF (JD):

Dismiss

2019-001487-IT-ENF (NC):

Refer to Office of Prosecutions. Open complaint for violation of

Adjournment

At 2:07 p.m., a MOTION was made by Ms. Wong, seconded by Mr. Grueter, to adjourn the meeting. The motion passed unanimously.

The meeting adjourned at 2:07 p.m.

The above Minutes were approved at the open meeting held on April 22, 2021.



Brian Bialas, Executive Director

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

- Meeting Agenda of February 18, 2021
- Public Meeting Minutes of January 21, 2021
- Executive Session Minutes of January 21, 2021
- Petition for Termination of Suspension of Jason Szabo
- An Act Modernizing Public Accountancy – Redline Changes to Board Statutes
- Draft Policy Regarding Practice by Individuals Licensed in Other States
- 2.9.21 Letter from C. Conrad of NASBA re: Acceptance of Scores from Proposed Remote Testing Pilot and 1.21.21 Proposed Pilot of Remote Proctoring of CPA Examination: Update and FAQs for Boards of Accountancy
- 252 CMR 2.06(1) and Examination Credit Extension Policy from Board Minutes of May 16, 2019
- CPA Examination Extension Request of Daniel Horev
- CPA Examination Extension Request of Raj Kishan
- CPA Examination Extension Request of Alison Duplisea
- CPA Examination Extension Request of Patrick Frazier