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PROFESSIONAL LICENSURE

Public Meeting Minutes
April 22, 2021

Board Members Present:

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

Staff Members Present:

Brian P. Bialas, *Outgoing Executive Director*
Danielle O'Neil *Incoming Executive Director*
Lynn Read, *Board Counsel*

Board Members Absent:

Emerald Wong, *Public Member*

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 10:05 a.m. by Ms. Parziale.

Board Business

- **New Executive Director Danielle O'Neil:** Ms. O'Neil introduced herself to the Board members.
- **Public Meeting Minutes of February 18, 2021:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to approve the Public Meeting Minutes of February 18, 2021. The motion passed unanimously by a roll call vote.
- **Executive Session Minutes of February 18, 2021:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to approve the Executive Session Minutes of February 18, 2021 with no changes. The motion passed unanimously by a roll call vote. .



Petition for Termination of Suspension – Interview

- **John Strickland:**

After a brief discussion, a motion was made by Mr. Davis, seconded by Mr. Grueter, to TABLE Mr. Strickland's petition to terminate suspension. The Suspension will be complete on 4.29.21. The Motion passed unanimously by a roll call vote.

Discussion

- **Policy Regarding Practice by Individuals Licensed in Other States:** Ms. Read presented a final policy to clarify individual licensee mobility, and the Board discussed the definition of "principal place of business." After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter to accept the Policy as written. The Motion passed unanimously by a Roll Call vote.
- **3.31.21 Email from K. Blevins of NASBA re: UCC and Business Law Courses:** The Board reviewed a question from NASBA about covering the UCC in business law classes. After a brief discussion, the Board agreed that a business law course must cover some of the UCC, with no minimum. No formal action was taken
- **3.9.21 Email from K. Blevins of NASBA re: Grace Period for Business Law Courses Without UCC:** The Board considered a second question from NASBA: Is there a grace period for candidates that took business law without UCC coverage? After a brief discussion, the Board agreed that there is no grace period and it is not a business law class if the UCC isn't covered. No formal action was taken.
- **12.7.20 Email from K. Mikkelsen re: Accounting Ethics Class:** The Board considered a request from K. Mikkelsen to accept her accounting ethics class as an accounting class. After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to not accept this as an accounting class. The Motion passed unanimously by a Roll Call vote.

CPA Examination Credit Extension Requests

- **Ashley Daggett:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to extend Ms. Daggett's BEC and REG credits to July 1, 2021. The motion passed unanimously by a roll call vote.
- **Cameron SanClemente:** The Board reviewed Mr. SanClemente's request and decided it is premature. No Action taken
- **Elizabeth Huston:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to extend Ms. Huston's BEC to September 9, 2021. The motion passed unanimously by a roll call vote.

- **Hairensa Maimaitisidike** : The Board reviewed Mr. Maimaitisidike's request and would like to know why no exams were taken in 2020, therefore took no action.
- **Huiqiao Yang**: After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter , to extend Ms. Yang's REG to June 30, 2021. The motion passed unanimously by a roll call vote.
- **Raj Kishan**: After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter , to extend Mr. Kishan's REG to June 30, 2021. The motion passed unanimously by a roll call vote.
- **Shirley O'Garro**: After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter , to extend Ms. O'Garro's AUD to July 31, 2021. The motion passed unanimously by a roll call vote.

Topics Not Reasonably Anticipated 48 Hours in Advance of Meeting

- Joshua Adler stated he was told his request would be heard

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

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

At 11:30 a.m., a MOTION was made by Mr. Grueter seconded by Mr. Davis, to: (1) exit the public meeting; (2) enter into a closed executive session under G.L. c. 30A, s. 21(a)(1) and 21(a)(7) to consider character rather than competence and 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)(1) and 21(a)(7) to consider character rather than competence and 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)*

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

The Board entered investigative conference at 11:58 a.m.

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

PCAOB	No Action
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AICPA	No Action
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Settlements:

2020-000357-IT-ENF (DR)
2020-000487-IT-ENF (SM)

Board gave direction to prosecutor
Board gave direction to prosecutor

Complaints:

2021-000222-IT-ENF (MS)
2021-000204-IT-ENF (PW)
2021-000120-IT-ENF (RA)
2021-000074-IT-ENF (MH)
2020-001696-IT-ENF (GC)
2020-001684-IT-ENF (EP)

Dismissed w/Advisory
Refer to prosecution
Refer to Prosecution
Dismiss
Dismiss
Refer to Prosecution

Adjournment

At 2:24 p.m., a MOTION was made by Mr. Grueter, seconded by Mr. Davis, to adjourn the meeting. The motion passed unanimously by roll call vote.

The meeting adjourned at 2:24 p.m.

Danielle O'Neil, Executive Director

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

- Meeting Agenda of April 22, 2021
- Public Meeting Minutes of February 18, 2021
- Executive Session Minutes of February 18, 2021
- Petition for Termination of Suspension of John Strickland
- Draft Policy Regarding Practice by Individuals Licensed in Other States
- 3.31.21 Email from K. Blevins of NASBA re: UCC and Business Law Courses
- 3.9.21 Email from K. Blevins of NASBA re: Grace Period for Business Law Courses Without UCC
- 12.7.20 Email from K. Mikkelsen re: Accounting Ethics Class
- Credit Extension request from Ashley Daggett
- Credit Extension request from Cameron SanClemente
- Credit Extension request from Elizabeth Huston
- Credit Extension request from Hairensa Maimaitisidike
- Credit Extension request from Huiqiao Yang
- Credit Extension request from Raj Kishan

- Credit Extension request from Shirley O'Garro