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**MIKE KENNEALY**  
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**Commonwealth of Massachusetts**  
**Division of Occupational Licensure**  
**Board of Public Accountancy**

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**LAYLA R. D'EMILIA**  
COMMISSIONER, DIVISION OF  
OCCUPATIONAL LICENSURE

Public Meeting Minutes  
March 24, 2022

Board Members Present:

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

Board Members Not Present:

Staff Members Present:

Catriona Taylor, *Executive Director*  
Lynn Read, *Board Counsel*  
Jennifer Fraga, *Program Coordinator*

All Board members and staff appeared by videoconference.

Call to Order: The meeting was called to order at 10:03 a.m. by Ms. Fraga.

Board Business

Public Meeting Minutes of January 20, 2022: The minutes were not ready for presentation to the Board; tabled.

Executive Session Minutes of January 20, 2022: The minutes were not ready for presentation to the Board; tabled.

Election of Chair and Secretary: Item was tabled until later in the meeting.

Review of Massachusetts 2021 Q4 Report from NASBA: The Board reviewed and discussed fourth-quarter exam statistics.



#### Executive Director Report

Ms. Taylor reported on the need for advisors on educational requirements for candidates. The Board discussed the possible structure of the planned Subcommittee on Education and that a Board member who would chair the Subcommittee could be nominated during elections of the Chair and Secretary.

#### Board Counsel Report

Board Counsel Lynn Read reported that legislation has temporarily extended the opportunity to participate in fully remote meetings until July 15, 2022.

Ms. Parziale arrived at or around 10:22 a.m.

#### Correspondence

The Board discussed an email dated 3.4.22 from NASBA on a candidate they deemed ineligible due to the correspondence courses listed on the transcripts. The Board requested evidence of the total semester hours of those courses. Board Counsel recommended to have the Board grant the Executive Director and a Board member the authority to review and approve the evidence. After a discussion, a MOTION was made by Mr. Davis to appoint member Richard Grueter for the review and approval, seconded by Mr. Redmond. The motion passed unanimously by a roll call vote.

#### CPA Examination Credit Extension Requests

Nora Haley: After a brief discussion, a MOTION was made by Mr. Redmond, seconded by Mr. Davis, to grant a 3-month extension. The motion passed unanimously by a roll call vote.

#### Election of Chair and Secretary

After discussion, the following motions were made:

A MOTION was made by Mr. Redmond to re-elect Ms. Parziale as Board Chair and to elect Mr. Grueter as Secretary, seconded by Mr. Davis. The motion passed unanimously by a roll call vote.

A MOTION was made by Mr. Davis to elect Mr. Grueter as chair of the newly created Sub-Committee, seconded by Mr. Redmond. 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

None

Ms. Parziale, Mr. Grueter and Mr. Redmond expressed their appreciation and thanks to Mr. Randall for his service on the Board, as this was the last Board meeting, he will attend.

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. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B (medical record information), and G.L. c. 30A, §21(a)(1) (character rather than competence), and then to enter Closed Investigative Conference under G.L. c. 112, s. 65C)

At 11:03 a.m., a MOTION was made by Mr. Davis, seconded by Mr. Redmond, to: (1) exit the public meeting; (2) enter a closed executive session under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, 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 and G.L. c. 30A, §21(a)(1) (character rather than competence); (3) then enter 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.

See separate minutes of Executive Session.

Quasi-Judicial Session (Closed Session under G.L. c. 30A, s. 18) began at 11:52 a.m.

Mr. Davis recused himself and was not present for this discussion.

2021-000877-IT-ENF

Voted Final Decision and Order

Investigative Conference (Closed Session under G.L. c. 112, s. 65C) began at 12:16 p.m.

The Board entered investigative conference at 11:41 a.m.

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

Settlements

2020-001684-IT-ENF

Gave Guidance to Prosecutor

2021-000204-IT-ENF

Gave Guidance to Prosecutor

2020-001653-IT-ENF

Gave Guidance to Prosecutor

Cases

2021-001086-IT-ENF

Refer to Prosecutions

2021-001140-IT-ENF

No formal action taken

2022-000058-IT-ENF

Dismiss

2022-000104-IT-ENF

Dismiss

PCAOB: Invite Firms to next meeting

AICPA: Add review of license renewal language for FIRMS to next agenda

Adjournment

At 2:11 p.m., a MOTION was made by Mr. Davis, seconded by Mr. Grueter to adjourn the meeting. The motion passed unanimously by roll call vote.



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Angela Parziale, Chair

List of Documents Used by the Board at Open Meeting:

Massachusetts 2021 Q4 Report from NASBA

Email dated 3.4.22 from NASBA

Request for exam extension from Nora Haley