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

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OCCUPATIONAL LICENSURE

**Public Meeting Minutes
September 22, 2022**

Board Members Present:

Angela Parziale, CPA, MST, *Chair*
Richard H. Grueter, CPA, *Member*
Lunetta Kwan, CPA, *Member*

Board Members Not Present:

James Redmond, CPA, *Secretary*

Staff Members Present:

Brian O'Connell, *Deputy Commissioner, Interim Executive Director*
Danielle O'Neil, *Director of Background Checks*
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

Executive Session Minutes of June 23, 2022: After a brief discussion, a MOTION was made by Mr. Grueter to approve the Executive Session Minutes of June 23, 2022 pending an addition to page 2, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Public Meeting Minutes of August 15, 2022. After a brief discussion, a MOTION was made by Mr. Grueter to approve the Public Meeting Minutes of August 15, 2022 pending an addition stating that a firm interview was held with no action needed by Board Counsel, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Executive Session Minutes of August 15, 2022: After a brief discussion, a MOTION was made by Mr. Grueter to approve the Executive Session Minutes of August 15, 2022 pending 2 grammar corrections by Board Counsel, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

EXECUTIVE DIRECTOR REPORT

None



BOARD COUNSEL REPORT

None

CORRESPONDENCE

None

BOARD DISCUSSION

AICPA Solicits Feedback on CPA Exam Exposure Draft: The Board reviewed communication asking for feedback on the CPA Exam Exposure Draft. Board Counsel Lynn Read encouraged the Board to reach out to NASBA to share their thoughts on the Exposure Draft per the communication.

CPA Evolution Transition Recommendation 2022: The Board discussed the recommendation; no action taken.

Firm license renewal language (Peer Review): The Board briefly discussed Peer Review as a requirement for renewal. Mr. Grueter and Board Counsel Lynn Read will work together on the drafting language and will report back to the Board at the next meeting.

EXAMINATION CREDIT EXTENSION REQUESTS

None

OPEN SESSION FOR TOPICS NOT REASONABLY ANTICIPATED BY THE CHAIR 48 HOURS IN ADVANCE OF MEETING

None

Adjourn Public Meeting, Enter Executive Session (Closed) 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 then enter Quasi-Judicial Session (Closed Session under G.L. c. 30A, s. 18) and Investigative Conference (Closed under G.L. c. 112, s. 65C)

At 10:28 a.m., a MOTION was made by Mr. Grueter, seconded by Ms. Kwan, 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; (3) then enter closed Investigative Conference under G.L. c. 112 s. 65C; and 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)

None

INVESTIGATIVE CONFERENCE (CLOSED SESSION UNDER G.L. C. 112, S. 65C)

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

The Board conducted an Investigatory Interview and determined no action was needed.

Firm Interview
2022-00671-IT-ENF

No formal action taken
Dismissal with no advisory

PCAOB: None
AICPA: No

ADJOURNMENT

At 11:14 p.m., a MOTION was made by Mr. Grueter, seconded by Ms. Kwan to adjourn the meeting. The motion passed unanimously by roll call vote.

The above minutes were approved at the public meeting held on October 20, 2022.



Angela Parziale, Chair

List of Documents Used by the Board at Open Meeting:

Draft Executive Session Minutes for June 23, 2022
Draft Public Meeting Minutes for August 15, 2022
Draft Executive Session Minutes for August 15, 2022
AICPA Solicits Feedback on CPA Exam Exposure Draft
Draft Renewal Language Firms-Peer Review