



CHARLES D. BAKER
GOVERNOR

KARYN E. POLITO
LIEUTENANT GOVERNOR

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

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UNDERSECRETARY OF CONSUMER
AFFAIRS AND BUSINESS
REGULATION

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

Public Meeting Minutes

October 20, 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*
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 September 22, 2022. After a brief discussion, a MOTION was made by Mr. Grueter to approve the Public Meeting Minutes of September 22, 2022, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Executive Session Minutes of September 22, 2022: After a brief discussion, a MOTION was made by Mr. Grueter to approve the Executive Session Minutes of September 22, 2022, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

EXECUTIVE DIRECTOR REPORT

None



BOARD COUNSEL REPORT

Applicants Under Mutual Recognition Agreement with South African Institute of Chartered Accountants: Board Counsel Lynn Read spoke about the factors by which an applicant could be determined eligible for licensure in Massachusetts if the Board adopts this Mutual Recognition Agreement. Ms. Read will research the factors NASBA considered in entering this Agreement and whether other State Boards adopt these agreements to evaluate applicants.

BOARD DISCUSSION

Firm license renewal language (Peer Review): The Board reviewed the draft language and suggested certain amendments. A MOTION was made by Mr. Grueter to approve the draft as amended, seconded by Ms. Kwan. The Motion passed unanimously by Roll Call vote.

The Board also instructed Board Counsel to work with Mr. Grueter to draft guidance to be posted on the Board's mass.gov webpage regarding processes and consequences of ending peer review. The draft policy will come before the Board at the next meeting.

2023 Board Meetings: After a brief discussion, a MOTION was made by Mr. Grueter to approve the proposed 2023 meeting dates pending a date change to the March 2023 meeting date, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

EXAMINATION CREDIT EXTENSION REQUESTS

Vy Vuong: After a brief discussion, a MOTION was made by Mr. Grueter to grant the request of extension, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Reilly Peloquin: After a brief discussion, a MOTION was made by Ms. Kwan to grant the request of extension, seconded by Mr. Grueter. The Motion passed unanimously by a roll call vote.

Ana Menezes: After a brief discussion, a MOTION was made by Mr. Grueter to grant the request of extension, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Siyuan Luo: After a brief discussion, a MOTION was made by Mr. Grueter to grant the request of extension, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

APPLICATION REVIEW

Tyler Rothstein: After a brief discussion, a MOTION was made by Ms. Kwan to accept his request as presented, seconded by Mr. Grueter. 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

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 10:45 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.

2022-000782-IT-ENF

Dismiss with Advisory Letter

2022-000816-IT-ENF

Dismiss

PCAOB: Firm reported with deficiencies, Board will review at next meeting

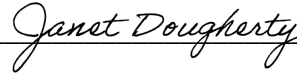
AICPA: None

ADJOURNMENT

At 11:41 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 November 17, 2022.

Janet Dougherty, Executive Director

A handwritten signature in cursive script, reading "Janet Dougherty", positioned above a horizontal line.

List of Documents Used by the Board at Open Meeting:

Draft Public Meeting Minutes for October 20, 2022

Draft Executive Session Minutes for October 20, 2022

Draft Renewal Language Firms-Peer Review

2023 Proposed Board Meeting Dates

Examination Credit Extension Request – Vy Vuong

Examination Credit Extension Request – Reilly Peloquin

Examination Credit Extension Request – Ana Menezes

Examination Credit Extension Request – Siyuan Luo

Application – Tyler Rothstein