



MAURA HEALEY
GOVERNOR

KIM DRISCOLL
LIEUTENANT GOVERNOR

YVONNE HAO
SECRETARY, HOUSING AND
ECONOMIC DEVELOPMENT

Commonwealth of Massachusetts
Division of Occupational Licensure
Board of Public Accountancy

1000 Washington Street, Suite 710
Boston, Massachusetts 02118

LAYLA R. D'EMILIA
UNDERSECRETARY, CONSUMER
AFFAIRS AND BUSINESS
REGULATION

SARAH R. WILKINSON
COMMISSIONER, DIVISION OF
OCCUPATIONAL LICENSURE

Public Meeting Minutes
March 16, 2023

Board Members Present:

Richard H. Grueter, CPA, *Member*
Lunetta Kwan, CPA, *Member*
James Redmond, CPA, *Secretary*

Board Members Not Present:

Angela Parziale, CPA, MST, *Chair*

Staff Members Present:

Colleen R. Mahoney, Associate Commissioner of Policy and Boards, *Acting 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 Jennifer Fraga.

BOARD BUSINESS:

Public Meeting Minutes of January 19, 2023. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Public Meeting Minutes of January 19, 2023, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Executive Session Minutes of January 19, 2023. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Executive Session Minutes of January 19, 2023, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

NASBA 2022 Q4 Report Read and Filed.

ANNUAL ELECTION OF CHAIR AND SECRETARY: A MOTION was made by Mr. Redmond to table this item until the next meeting when all Board Members were present, seconded by Mr. Grueter. The Motion passed unanimously by a roll call vote.



CANDIDATE REVIEW:

Applicant with Inactive Out of State License (ES). The Board has previously discussed this item at the January 19, 2023, meeting. No formal action needed.

Reciprocal Applicant (GG). The Board discussed the eligibility of the candidate to apply for licensure based on the NASBA education evaluation that states the candidate does not meet the requirements under 252 CMR 2.07(a)(1) as the school is not AACSB accredited. After a brief discussion, a MOTION was made by Mr. Redmond to delegate to Mr. Grueter to evaluate the accreditation requirements, and if Mr. Grueter recommends approval of the application, to enable Board Counsel and staff contact NASBA as needed and approve application, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

BOARD COUNSEL REPORT: Ms. Read stated she would report on other Agenda items.

BOARD DISCUSSION:

South Carolina Association of CPAs Letter to NASBA. After brief discussion, the correspondence was read and filed. No formal action needed.

CPA Exam Fee Changes. Read and Filed. No formal action needed.

Education Subcommittee. In light of the upcoming CPA Exam changes in January of 2024, Board Counsel Lynn Read reviewed previous discussion and potential plans to create an education sub-committee. Ms. Read advised the Board to identify who the members would be and possible advisors. This item will remain on the agenda for the next meeting.

The Board discussed the upcoming changes to the CPA Exam. Ms. Read will draft a review of the changes for the Board for the next meeting to review and compare them to our current regulations as there may be a need for regulation revision.

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

At 10:46 p.m., a **MOTION** was made by Ms. Kwan, 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; (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.

Investigative Conference CLOSED under G. L. c. 112, § 65C

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

Settlements:

2020-001684-IT-ENF (EP)

Guidance given to Prosecutor

Cases:

2022-000827-IT-ENF (NK)

Tabled to next meeting

2022-000881-IT-ENF (CL)

Dismissed

2022-001049-IT-ENF (MC)

Referred back to Investigations

2022-001056-IT-ENF (FZ)

Referred to Prosecutions

PCAOB:

Firm Read and Filed.

Firm Tabled, Mr. Grueter recused himself. A Quorum could not be met.

Firm Tabled, Ms. Kwan recused herself. A Quorum could not be met.

Firm Tabled, Mr. Redmond recused himself. A Quorum could not be met.

AICPA:

Read and Filed

ADJOURNMENT

At 12:53 p.m., a MOTION was made by Mr. Redmond, 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 May 18, 2023.


Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for March 16, 2023

Draft Public Meeting Minutes of January 19, 2023

Draft Executive Session Minutes of January 19, 2023

NASBA 2022 Q4 Report

Documents for Candidate Review (ES)

Documents for Candidate Review (GG)

Correspondence between NASBA and the South Carolina Association of CPAs

Fee Schedule the Uniform CPA Examination