



CHARLES D. BAKER
GOVERNOR

KARYN E. POLITO
LIEUTENANT GOVERNOR

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Division of Occupational Licensure
Board of Public Accountancy

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AFFAIRS AND BUSINESS
REGULATION

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

Public Meeting Minutes
October 21, 2021

Board Members Present:

Angela Parziale, CPA, MST, *Chair*
Randall S. Davis, CPA, *Secretary*
Richard H. Grueter, CPA, *Member*
James Redmon, CPA, *Member*
Emerald Wong, *Public Member*

Staff Members Present:

Danielle O'Neil, *Executive Director*
Lynn Read, *Board Counsel*
Jen Fraga, *Program Coordinator II*

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, , and extended by St. 2021, c. 20, all board members and staff appeared by videoconference.

Call to Order: The meeting was called to order at 10:08 a.m. by Ms. Parziale.

Board Business

- **Public Meeting Minutes of August 19, 2021:** After a brief discussion, a MOTION was made by Mr. Davis to approve the Public Meeting Minutes of August 19, 2021 subject to noted revisions by staff and Board Counsel, seconded by Mr. Grueter. The motion passed by a roll call vote. Mr. Redman abstained.
- **Executive Session Minutes of August 19, 2021:** After a brief discussion, a MOTION was made by Mr. Grueter to approve the Executive Session Minutes of August 19, 2021, seconded by Mr. Davis. The motion passed by a roll call vote. Mr. Redman abstained.
- **Public Meeting Minutes of September 16, 2021:** After a brief discussion, a MOTION was made by Mr. Davis to approve the Public Meeting Minutes of September 16, 2021, seconded by Mr. Grueter. The motion passed by a roll call vote. Mr. Redman and Ms. Wong abstained.



- **Executive Session Minutes of September 16, 2021:** After a brief discussion, a MOTION was made by Mr. Grueter to approve the Executive Session Minutes of September 16, 2021, seconded by Mr. Davis. The motion passed by a roll call vote. Mr. Redman and Ms. Wong abstained.

Executive Director Report

Danielle O'Neil reports that she has accepted a new position within the agency and a new Executive Director will be appointed. In the interim, Jennifer Fraga will continue to act as administrator to the board and Ms. O'Neil will continue to assist the Board.

Board Counsel Report

Lynn Read reports the agency has confirmed that Firm Mobility is implied within our Statute. After discussion, the Board asked Board Counsel to draft an advisory on Mobility and its function for Firms that wish to engage in business within Massachusetts.

Correspondence

The Board discussed an email dated 9.16.21 from NASBA regarding policy on education requirements. The Board discussed the dividing or split of courses between multiple Accounting and Ethics or other requirements. The Board confirmed that dividing the credit hours of a single course between multiple subject requirements is acceptable.

Open Session for Topics Not Reasonably Anticipated by the Chair 48 Hours in Advance of Meeting

None

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. 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 10:32 a.m., a MOTION was made by Mr. Grueter, seconded by Ms. Wong, to: (1) exit the public meeting; (2) enter into a closed executive session under G.L. c. 30A, s. 21(a)(7) 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.

See separate minutes of Executive Session.

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

The Board entered investigative conference at 10:38 a.m.

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

Complaints
2021-000806-IT-ENF

DISMISS

PCAOB
AICPA

No Action
Nothing to report

Adjournment

At 11:01 a.m., a MOTION was made by Mr. Davis, seconded by Mr. Grueter to adjourn the meeting. The motion passed unanimously by roll call vote.

Jen Fraga, Program Coordinator

List of Documents Used by the Board at Open Meeting:

DRAFT Public Meeting Minutes for August 19, 2021
DRAFT Executive Session Minutes for August 19, 2021
DRAFT Public Meeting Minutes for September 16, 2021
DRAFT Executive Session Minutes for September 16, 2021
Email dated 9.16.21 from NASBA on education requirements