



CHARLES D. BAKER
GOVERNOR

KARYN E. POLITO
LIEUTENANT GOVERNOR

MIKE KENNEALY
SECRETARY OF HOUSING AND
ECONOMIC DEVELOPMENT

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

1000 Washington Street, Suite 710
Boston, Massachusetts 02118

EDWARD A. PALLESCHI
UNDERSECRETARY OF CONSUMER
AFFAIRS AND BUSINESS
REGULATION

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

Public Meeting Minutes
November 18, 2021

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:

Emerald Wong, *Public Member*

Staff Members Present:

Catriona Taylor, *Incoming Executive Director*
Danielle O'Neil, *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 10:19 a.m. by Ms. Parziale.

Board Business

- **Public Meeting Minutes of October 21, 2021:** After a brief discussion, a MOTION was made by Mr. Grueter to approve the Public Meeting Minutes of October 21, 2021 subject to a correction of a noted misspelling, seconded by Mr. Davis. The motion passed unanimously by a roll call vote.
- **Executive Session Minutes of October 21, 2021:** After a brief discussion, a MOTION was made by Mr. Redmond to approve the Executive Session Minutes of October 21, 2021 subject to a correction of an error in date, seconded by Mr. Davis. The motion passed unanimously by a roll call vote.



Board Counsel Report

Based on the directive of the Board at the October 21, 2021, meeting, Lynn Read reports that the DRAFT Advisory on Mobility is TABLED.

Correspondence

- The Board discussed an email dated 10.21.21 from Kimberly Blevins of NASBA regarding acceptable business information systems subjects. The Board agreed to table the agenda item as it required further information. In addition, the Board tasked staff to begin gathering outside resources and input from the stake holders, colleges, and members in the industry. After a discussion, a MOTION was made by Mr. Davis to table the agenda item, seconded by Mr. Redmond. The motion passed unanimously by a roll call vote.
- The Board discussed an email dated 11.05.21 from Clemson University regarding Business Law UCC requirements. The Board agreed to table the agenda item as this item is in relation to the previously discussed agenda item. Therefore, the Board tasked staff to begin gathering outside resources and input from the stake holders, colleges, and members in the industry. After a discussion, a MOTION was made by Mr. Davis to table the agenda item, seconded by Mr. Redmond. The motion passed unanimously by a roll call vote.

Application Review

- [Ben Moses] This agenda item was not heard as staff is waiting on additional information to present.
- 2019-796-CA-FR-APP [Mostafa Hossam], After a brief discussion, the Board determined that the application as submitted by Mr. Hossam was incomplete.

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

Mr. Grueter reported to the Board on the NASBA National Convention.

Executive Director Danielle O'Neil took a moment to introduce the incoming Executive Director Caitriona Taylor to the Board.

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 11:36 a.m., a MOTION was made by Mr. Grueter, seconded by Mr. Davis, 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 11:41 a.m.

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

Complaints

2021-000955IT-ENF

Dismiss

2021-000956-IT-ENF

Dismiss

PCAOB

Invite Firm to next meeting

AICPA

Nothing to report

Settlements

2019-001487-IT-ENF

Gave Guidance to Prosecutor

2021-000265-IT-ENF

Gave Guidance to Prosecutor

Mr. Davis was recused and left the meeting before the discussion of 2019-001487-IT-ENF and 2021-000265-IT-ENF.

Adjournment

At 12:11 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.



Angela Parziale, Chair

List of Documents Used by the Board at Open Meeting:

DRAFT Public Meeting Minutes for October 21, 2021

DRAFT Executive Session Minutes for October 21, 2021

Email dated 10.21.21 from Kimberly Blevins of NASBA

Email dated for 11.05.21 from Clemson University