



**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  
January 20, 2022

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, CPA, *Member*

Staff Members Present:

Catriona Taylor, *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 10:05 a.m. by Ms. Fraga.

Board Business

Public Meeting Minutes of November 18, 2021: After a brief discussion, a MOTION was made by Mr. Grueter to approve the Public Meeting Minutes of November 18, 2021, subject to a correction noting Mr. Davis's return to the meeting, seconded by Mr. Davis. The motion passed unanimously by a roll call vote

Executive Session Minutes of November 18, 2021: After a brief discussion, a MOTION was made by Mr. Grueter to approve the Executive Session Minutes of November 18, 2021, seconded by Mr. Davis. The motion passed unanimously by a roll call vote



#### Executive Director Report

Ms. Taylor reported on her recent meeting with the Massachusetts CPA Society as they discussed the idea of a Sub-Committee designated to focus on educational requirements for candidates. Ms. Taylor presented this idea for board discussion. Ms. Taylor and Board Counsel Lynn Read asked staff to add Board Elections to the next agenda.

#### Board Counsel Report

None

#### Correspondence

The Board discussed an email dated 12/13/2021 from Karen Turner of NASBA inquiring on an AECR question. NASBA determined that two courses were duplicate and sought board approval. A MOTION was made by Mr. Grueter to confirm NASBA's determination of course duplication, seconded by Mr. Davis. The motion passed unanimously by a roll call vote.

The Board discussed an email dated for 11/8/2021 from Karen Turner of NASBA about a candidate's eligibility to sit for the exams. The candidate had been determined eligible in 2002 and failed. The candidate would now like to sit. A MOTION was made by Mr. Redmond for the candidate to be reviewed again, seconded by Mr. Davis. The motion passed unanimously by a roll call vote.

#### Application Review

Tabled

#### CPA Examination Credit Extension Requests

Miguel Angel Linares: After a brief discussion, a MOTION was made by Mr. Grueter, seconded by Mr. Davis, to grant a 3-month extension. The motion passed unanimously by a roll call vote.

Ian Fullerton: After a brief discussion, a MOTION was made by Mr. Grueter, seconded by Mr. Davis, to deny the request as the Board does not recognize personal scheduling issues as a reasonable request for extension. The motion passed unanimously by a roll call vote.

Alex Miller: After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Redmond, to grant a 3-month extension. 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, 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 10:47 a.m., a MOTION was made by Mr. Davis, seconded by Mr. Grueter, 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. 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 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:

Settlements

2020-001660-IT-ENF  
2020-001653-IT-ENF  
2021-000150-IT-ENF

Refer to Prosecutions  
Table  
DISMISS

Cases

2021-001064-IT-ENF  
2021-001132-IT-ENF  
2021-001133-IT-ENF  
2021-001050-IT-ENF  
2021-000877-IT-ENF  
2021-001110-IT-ENF  
2021-001099-IT-ENF  
2021-001151-IT-ENF  
2021-001163-IT-ENF

Refer back to Investigations  
DISMISS  
DISMISS  
Dismiss with advisory  
Table  
Refer to Prosecutions  
DISMISS  
Refer to Prosecutions  
Refer to Prosecutions

PCAOB: Read and filed

AICPA: Invite Firm to next meeting

Adjournment

At 1:23 p.m., a MOTION was made by Mr. Davis, seconded by Mr. Redmond to adjourn the meeting. The motion passed unanimously by roll call vote.

The above minutes were approved at the public meeting held on \_\_\_\_\_, 2022.



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Angela Parziale, Board

Chair

List of Documents Used by the Board at Open Meeting:

DRAFT Public Minutes from November 18, 2021

DRAFT Executive Minutes from November 18, 2021

Email dated 12.13.2021 from NASBA

Email dated 11.08.2021 from NASBA

Request for exam extension from Miguel Angel Linares

Request for exam extension from Ian Fullerton

Request for exam extension from Alex Miller