

**Commonwealth of Massachusetts**  
**Board of Public Accountancy**  
Public Meeting of January 21, 2021  
1000 Washington Street  
Boston, MA 02118

**Board Members Present:**

Angela Parziale, CPA, MST, *Chair*  
Randall S. Davis, CPA, *Secretary*  
Richard H. Grueter, CPA, *Member*

**Staff Members Present:**

Brian P. Bialas, *Executive Director*  
Lynn Read, *Board Counsel*

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, all board members and staff appeared by videoconference.

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

**CPA Examination Credit Extension Requests**

- **Darlington Teameh:** The Board reviewed Mr. Teameh's request. After a brief discussion, the Board directed staff to ask Mr. Teameh what specific challenges he faced taking the examination and what extension he wants.
- **Daniel Horev:** The Board reviewed Mr. Horev's request as an unanticipated matter and interviewed Mr. Horev, who appeared at the meeting. After a brief discussion, the Board directed Mr. Horev to take the examination as scheduled on February 3, 2021 because Mr. Horev told the Board he is permitted to travel to the United States from Israel.
- **Xiaoqian Li:** The Board reviewed Ms. Li's request. After a brief discussion, the Board directed staff to ask why Ms. Li did not take the examination in China.
- **Erjola Cufe:** The Board reviewed Ms. Cufe's request. After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to deny Ms. Cufe's request. The motion passed unanimously by a roll call vote.
- **Jessica Malone:** The Board reviewed Ms. Malone's request. After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to deny Ms. Malone's request. The motion passed unanimously by a roll call vote.

- **Patrick Frazier:** The Board reviewed Mr. Frazier's request. After a brief discussion, the Board directed staff to ask Mr. Frazier whether he took and passed the examination and what extension he wants.

### **Board Business**

- **Next Meeting Date:** After a brief discussion, the Board decided to meet next on February 18, 2021 and decide whether to have a meeting in March or April at the next meeting.
- **Public Meeting Minutes of December 2, 2020:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to approve the Public Meeting Minutes of December 2, 2020 with changes. The motion passed unanimously by a roll call vote.

### **Discussion**

- **Proposed Revisions to 262 CMR 2.04 for CPA Evolution Initiative:** After a brief discussion, a MOTION was made by Mr. Grueter, seconded by Mr. Davis, to approve the proposed revisions to 262 CMR 2.04 to accommodate the new CPA Examination format. The motion passed unanimously by a roll call vote.

### **Petition for Termination of Suspension**

- **Jason Szabo:** Christopher Mingace, Mr. Szabo's attorney, appeared to discuss Mr. Szabo's petition to terminate suspension. After a brief discussion, the Board directed Mr. Mingace to submit Mr. Szabo's ethics CPE as required in the consent agreement and directed staff to invite Mr. Szabo to the next meeting for an interview.

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

- **"An Act Modernizing Public Accountancy":** The Board next discussed as an unanticipated matter legislation recently signed into law by the Governor that changes the Board's statutes. Ms. Read will report on the legislation in depth at the next meeting.

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

At 11:53 a.m., a MOTION was made by Mr. Davis, seconded by Mr. Grueter, 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.

**Executive Session** (Closed 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)

The Board entered executive session at 11:53 a.m. See separate minutes.

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

The Board entered investigative conference at 12:31 p.m.

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

**PCAOB**

**RSM US LLP:**

Mr. Davis recused himself from consideration of the matter. The Board will review the matter when it has an additional member.

**AICPA**

No action taken

**Complaints**

2020-001099-IT-ENF (PW):

2020-001097-IT-ENF (CB):

2020-001131-IT-ENF (JT):

Dismiss with advisory letter

Refer to Office of  
Prosecutions

Refer to Office of  
Prosecutions; open complaint  
against Damon Topham &  
Company LLC and refer to  
Office of Prosecutions

2020-001169-IT-ENF (NL):

Refer to Office of  
Prosecutions

2020-001414-IT-ENF (BM):

Dismiss with advisory letter

2020-001441-IT-ENF (NJ):

Dismiss with advisory letter

**Adjournment**

At 1:38 p.m., a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to adjourn the meeting. The motion passed unanimously.

The meeting adjourned at 1:38 p.m.

The above Minutes were approved at the open meeting held on February 18, 2021.



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Brian Bialas, Executive Director

**List of Documents Used by the Board at the Open Meeting:**

- Meeting Agenda of January 21, 2021
- Public Meeting Minutes of December 2, 2020
- CPA Examination Extension Request of Darlington Teameh
- CPA Examination Extension Request of Daniel Horev
- CPA Examination Extension Request of Xiaoqian Li
- CPA Examination Extension Request of Erjola Cufe
- CPA Examination Extension Request of Jessica Malone
- CPA Examination Extension Request of Patrick Frazier
- Proposed Revisions to 262 CMR 2.04 for CPA Evolution Initiative
- Petition for Termination of Suspension of Jason Szabo