



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  
June 23, 2022**

**Board Members Present:**

Angela Parziale, CPA, MST, *Chair*  
James Redmond, CPA, *Secretary*  
Richard H. Grueter, CPA, *Member*  
Lunetta Kwan, CPA, *Member*

**Board Members Not Present:**

**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 10:02 a.m. by Ms. Fraga.

**Board Business**

**Public Meeting Minutes of January 20, 2022 and Executive Session Minutes of January 20, 2022:** After a brief discussion, a MOTION was made by Mr. Grueter to approve the Public Meeting Minutes of January 20, 2022 with corrections, and the Executive Session Minutes of January 20, 2022 as written, seconded by Mr. Redmond. The Motion passed unanimously by a roll call vote.

**Public Meeting Minutes of March 24, 2022 and Executive Session Minutes of March 24, 2022:** After a brief discussion, a MOTION was made by Mr. Grueter to approve the Public Meeting Minutes of March 24, 2022 and the **Executive Session Minutes of March 24, 2022** subject to a correction of a noted misspelling, seconded by Mr. Redmond. The motion passed unanimously by a roll call vote.

**Executive Director Report Renewals:** Ms. Taylor reported on the recent renewal issue that affected the term of the license cycle only allowing for 1 year instead of a 2-year cycle. Ms. Taylor confirmed that the issue has been identified and corrected, and the system programmers are working to ensure that this error does not occur during the next renewal cycle.



**NASBA Executive Director Conference highlights:** Ms. Taylor reported that she had attended the conference virtually and had found that the conference offered insight on the industry and on the challenges that relate to candidates and regulatory boards.

**Sub Committee on Curriculum:** Ms. Taylor reported that she and staff met with Mr. Grueter virtually on June 27, 2022 and discussed the scope of work and the types of resources that may be needed by the Sub Committee on Curriculum.

**Exam changes:** Ms. Taylor spoke about the upcoming 2024 exam changes and how the change will affect the candidates as well as how the board should approach such changes. The Subcommittee will make recommendations.

**NASBA 2023 Fee Implementation:** Ms. Taylor reported that board counsel and the agency are currently working on the contract with NASBA around the fee schedule.

**Webpage review for reciprocity policy update:** Ms. Taylor reported that the Board of Public Accountancy mass.gov webpage is currently under review as we look to update information that is provided to the public on reciprocity and practice privileges for out of state licensees.

### **Board Counsel Report**

**Adopt Remote Meeting Procedures:** Board Counsel Lynn Read discussed remote meeting procedure and informed the board that the temporary law that permits remote meetings expires July 15, 2022. Counsel stated that if the temporary law is extended, the Board may continue to meet remotely, but if any gap in the extension occurs, the Board would need to use the Attorney General's remote open meeting procedures, which must be adopted in advance. After a brief discussion, a MOTION was made by Mr. Redmond to adopt the Attorney General's remote open meeting procedures in 940 CMR 29.10, to be used if the temporary law is not extended by July 15, 2022, seconded by Mr. Grueter. The motion passed unanimously by a roll call vote.

**Ethics Review and Disclosure Requirements:** Ms. Read reviewed the ethics rules and required disclosures with the Board.

### **Correspondence**

**NASBA email 5.17.2022 New Russian Sanction Directly Affecting the Accounting Profession Issued:** Ms. Taylor reviewed the correspondence with the Board. Read and filed.

### **Board Discussion**

**NASBA – Massachusetts 2022 Q1 Report:** The Board reviewed the report. Read and filed.

**NASBA – Candidate Care Quarterly Report Q1 2022:** The Board reviewed the report. Read and filed.

**Review FIRM license renewal language (Peer Review):** Mr. Grueter discussed adding an attestation to the license renewal by each Firm on their Peer Review membership.

**Proof of four years of work for reciprocal licenses:** Staff asked for guidance from the Board on what documents to request from a reciprocal license applicant in lieu of work experience. The board stated that K-1 Tax Forms for an S-Corporation or Sole Proprietor were sufficient.

**Examination Credit Extension Requests:** Heqiuyi Liang After a brief discussion, a MOTION was made by Mr. Grueter to grant the request of extension, seconded by Mr. Redmond. 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 (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 enter Quasi-Judicial Session (Closed Session under G.L. c. 30A, s. 18) and Investigative Conference (Closed under G.L. c. 112, s. 65C)**

At 10:58 a.m., a MOTION was made by Mr. Redmond, 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. 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 a Quasi-Judicial Session (Closed Session under G.L. c. 30A, s. 18) and (4) 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.

**Quasi-Judicial Session (Closed Session under G.L. c. 30A, s. 18) began at ? a.m.**

2020-001131-IT-ENF (JT) Voted Final Decision and Order

**Investigative Conference (Closed Session under G.L. c. 112, s. 65C) began at ? p.m.**

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

**Cases**

2021-000265-IT-ENF (NC)	Dismiss without Prejudice
2021-000877-IT-ENF (NC)	Dismiss without Prejudice
2022-000249-IT-ENF (AM)	Refer to Prosecutions
2022-000266-IT-ENF (PC)	Tabled.

**PCAOB:** Invite Firm to next meeting

**AICPA:** Read and filed.

**Adjournment**

At 1:22 p.m., a MOTION was made by Mr. Redmond, seconded by Mr. Grueter to adjourn the meeting. The motion passed unanimously by roll call vote.

A handwritten signature in black ink, appearing to read "Angela Parziale", is positioned above a horizontal line.

Angela Parziale, Chair

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

Draft Public Meeting Minutes for January 20, 2022  
Draft Executive Session Minutes for January 20, 2022  
Draft Public Meeting Minutes for March 24, 2022  
Draft Executive Session Minutes for March 24, 2022  
CPA Evolution document  
Email dated 5.17.2022 from NASBA on New Russian Sanction  
NASBA Q1 2022 Report  
NASBA CCQ Q1 2022 Report  
Copy of Firm Renewal Application  
Request from Heqiuyi Liang