



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
August 19, 2021

Board Members Present:

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

Board Members Absent: None

Staff Members Present:

Danielle O'Neil *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, and St. 2021, c. 20, § 20, An Act Relative to Extending Certain COVID-19 Measures, all board members and staff appeared by videoconference.

Call to Order: The meeting was called to order at 10:05 a.m. by Ms. Parziale.

Board Business

- Review and Approve Public Meeting Minutes for May 20, 2021: After a brief discussion, a MOTION was made by Randall Davis, seconded by Richard Grueter, to approve the Public Meeting Minutes of May 20, 2021 as written. The motion passed unanimously by a roll call vote.
- Review and Approve Executive Session Minutes for May 20, 2021: After a brief discussion, a MOTION was made by Randall Davis, seconded by Richard Grueter, to approve the Executive Session Minutes of May 20, 2021 **as amended**. The motion passed unanimously by a roll call vote.
- Review and Approved Public Meeting Minutes for June 11, 2021: After a brief discussion, a MOTION was made by Richard Grueter, seconded by Emerald Wong, to approve the Public Meeting Minutes of June 11, 2021. The motion passed unanimously by a roll call vote.

Board Counsel Report



- Mobility Update: Lynn Read reports that DOL is still studying the statutory language and will report back at the earliest possible time when the agency has completed its review.

Discussion

- UCC Education coverage with MSCPA: A brief discussion took place about providing clarity to schools on UCC Coverage in business law courses. Focusing on course decription alone is not the answer. We will ask NASBA to commuincate to schools instead of offering a straight denial.

Correspondence

- Email from NASBA to Accounting Board on 6.21.21 about exam credits: **Read and filed**
- Email from Todd Daily to Accounting Board on 6.28.21 about NASBA communications: **Read and Filed**

CPA Examination Credit Extension Requests

- **Marissa Ann:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter , to extend Ms. Ann’s AUD credits to 2.28.2022. The motion passed unanimously by a roll call vote.
- **Justin Bourne:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter , to extend Mr. Bourne’s FAR credits to 2.28.2022. The motion passed unanimously by a roll call vote.

Application Review

- 2021-23-CA-SE-APP [Anat Reznick] After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter , to allow Ms. Reznick’s application to move forward. The motion passed unanimously by a roll call vote
- 2020-40-CA-SE-APP [Myra Zmoira], After a brief discussion, the board decided to TABLE this application

Petition for Termination of Suspension

- James Lowe: After a brief discussion, a MOTION was made by Mr. Davis, seconded by Mr. Grueter , to APPROVE Mr. Lowe’s petition to terminate suspension... The motion passed unanimously by a roll call vote

Topics Not Reasonably Anticipated 48 Hours in Advance of Meeting

None.

Adjourn Public Meeting, Enter Executive Session, and Quasi-Judicial 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 Quasi-Judicial Session to discuss final disciplinary decisions (Closed per M.G.L c. 30A, §18): and then enter Closed Investigative Conference under G.L. c. 112, s. 65C)*

At 11:12 a.m., a MOTION was made by Mr. Davis 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 a closed Quasi-Judicial Session to discuss final disciplinary decisions; (4) then enter into a closed Investigative Conference under G.L. c. 112 s. 65C; and after investigative conference, 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)*

2020-000356-IT-ENF Determined sanctions for final decision and order

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

The Board entered investigative conference at 11:19 a.m.

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

Complaints:

2021-000425-IT-ENF	DISMISS
2021-000323-IT-ENF	DISMISS
2021-000265-IT-ENF	REFER TO PROSECUTIONS

Settlements:

2021-000120-IT-ENF	Board gave direction to prosecutor
2020-000101-IT-ENF	Board gave direction to prosecutor

PCAOB	No Action
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AICPA	No Action
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Adjournment

At 12:20 p.m., a MOTION was made by Mr. Davis, seconded by Mr. Grueter, to adjourn the meeting. The motion passed unanimously by roll call vote.

The meeting adjourned at 12:20 p.m.

Danielle O'Neil, Executive Director

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

- Public Meeting Minutes for May 20, 2021
- Executive Session Minutes for May 20, 2021
- Public Meeting Minutes for June 11, 2021
- Email from NASBA to Accounting Board on 6.21.21 about exam credits
- Email from Todd Daily to Accounting Board on 6.28.21 about NASBA communications
- Credit Extension request from Marissa Ann
- Credit Extension request from Justin Bourne
- Application for 2021-23-CA-SE-APP [Anat Reznick]
- Application for 2020-40-CA-SE-APP [Myra Zmoira]
- Petition to Terminate Suspension for James Lowe