

**Commonwealth of Massachusetts**  
**Board of Public Accountancy**  
Public Meeting of January 16, 2020  
1000 Washington Street, Room 1D  
Boston, MA 02118

**Board Members Present:**

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

**Board Members Not Present:**

Open Seat, *Public Member*

**Staff Members Present:**

James A. O'Connor, *Board Legal Counsel*  
Brian P. Bialas, *Executive Director*  
Erin Murphy, *Associate Executive Director*

**Call to Order:** The meeting was called to order at 10:20 a.m. by Mr. Grueter.

**General Business**

**Housekeeping and Evacuation Procedures**

Mr. O'Connor and Mr. Bialas discussed the emergency evacuation procedures and the locations of restrooms.

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

At 10:21 a.m., a motion was made by Ms. Parziale, seconded by Mr. Davis, to exit the open meeting and enter into a closed investigative conference under G.L. c. 112, s. 65C to conduct case interviews. The motion passed unanimously.

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

**Interviews:**

2019-000043-IT-ENF (Carr Staples & Accardi PC):

Interviewed managing partner of respondent firm; referred to the office of prosecutions

2019-000457-IT-ENF (GM):

Interviewed respondent; referred to the office of prosecutions

### **Settlements:**

2018-001226-IT-ENF (JS):	Direction given to prosecutor
2019-000866-IT-ENF (RB):	Dismissed
2017-000550-IT-ENF (JK):	Direction given to prosecutor
2017-000442-IT-ENF (AM):	Dismissed
2018-001142-IT-ENF (TM):	Direction given to prosecutor

### **PCAOB Notifications:**

No action taken

### **Correspondence:**

- **12.23.19 Letter from M. Burns of Mass. Assoc. of Accountants re: D. Raimo Termination from Peer Review Program:** Open complaint.
- **5.8.19 Letter from Cal. Bd. of Accountancy re: R. Xing Unlicensed Firm:** Read and reviewed.
- **10.10.19 Letter from B. Braun for Grant Thornton LLP re: In re American Realty Capital Properties, Inc. Litigation, No. 1:15-mc-00040-AKH (S.D.N.Y.):** Read and reviewed.

### **Complaints:**

2018-000955-IT-ENF (SO):	Dismissed
2018-001322-IT-ENF (RF):	Referred to office of prosecutions
2019-001274-IT-ENF (JD):	Mr. Davis recused from discussion of the case; case tabled to a future meeting
2019-001357-IT-ENF (BG):	Referred to office of prosecutions
2019-001255-IT-ENF (MH):	Dismissed
2019-001216-IT-ENF (MH):	Invite respondent to a meeting
2019-001173-IT-ENF (JH):	Referred to office of prosecutions
2019-001170-IT-ENF (RM):	Dismissed with advisory letter
2019-001169-IT-ENF (PH):	Dismissed
2019-001164-IT-ENF (XJ):	Dismissed
2019-001099-IT-ENF (DL):	Dismissed

A motion was made by Mr. Davis, seconded by Ms. Parziale, to exit investigative conference and return to open session. The motion passed unanimously.

The Board exited investigative conference at 2:32 p.m.

### **Public Minutes Minutes of October 17, 2019**

The minutes for the public meeting of October 17, 2019 were discussed. A motion was made by Ms. Parziale, seconded by Mr. Grueter, to approve the minutes. The motion passed unanimously.

### **Continuous Testing: Change to 252 CMR 2.06(1)(c) and Clarification Policy**

The Board discussed NASBA's planned transition to continuous testing beginning this summer and its conflict with 252 CMR 2.06(1)(c). After a brief discussion, a motion was made by Ms. Parziale, seconded by Mr. Davis, to not enforce 252 CMR 2.06(1)(c) to the extent it conflicts with continuous testing after continuous testing goes into effect. The motion passed unanimously.

## **CPE Audit Process: Approval of Direct Violation Order and Consent Agreement**

Mr. Bialas explained a proposed process for an upcoming CPE audit. Investigators will audit 2% of the licensees who last renewed, or 200 licensees, whichever is fewer. The investigators will then gather and review the responses. For licensees who provide 80 acceptable CPE credits, including four in ethics, the matter will be closed. For licensees who respond, have no past discipline, and do not have 80 acceptable CPE credits, including four in ethics, investigators will open a complaint and send a consent agreement for the licensees to sign for a \$250 fine and make-up of CPEs within four months. Once the licensees sign the agreement and fulfill the terms, the matter will be closed. For licensees who do not respond, or do not have 80 acceptable CPE credits, including four in ethics, and have past discipline, investigators will open a complaint and the matter will be forwarded to the Board for its consideration. After a brief discussion, a motion was made by Mr. Davis, seconded by Ms. Parziale, to approve the CPE audit process as outlined above. The motion passed unanimously.

### **Correspondence:**

- **12.30.19 Email from K. Blevins of NASBA re: Course Requirements for Licensure:** The Board reviewed the email and determined that (1) remedial courses should not be accepted for licensure, (2) business law courses offered through accounting departments may be used to fulfill either the business law or accounting course requirements and credits may be split to do so, and (3) any computer courses may be used to fulfill the business information systems requirement. A motion was made by Mr. Davis, seconded by Ms. Parziale, to approve the determinations outlined above. The motion passed unanimously.

**Application Review and Examination Extension Requests** (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 under G. L. c. 30A, § 21(a)(7), to comply with G. L. c. 66, s. 10; G. L. c. 4, s. 7, para. 26(a); G. L. c. 71, ss. 34D, 34E)

At 2:45 p.m., a motion was made by Ms. Parziale, seconded by Mr. Davis, to 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 personal information in an application and under G. L. c. 30A, § 21(a)(7), to comply with G. L. c. 66, s. 10; G. L. c. 4, s. 7, para. 26(a); G. L. c. 71, ss. 34D, 34E, to review examination scores in examination extension requests. The motion passed unanimously by a roll call vote.

A motion was made by Mr. Davis, seconded by Ms. Parziale, to exit executive session and return to open session. The motion passed unanimously by a roll call vote.

The Board exited executive session at 2:54 p.m.

### **Votes on Executive Session**

The Board took the following votes in open session:

- **10.19.19 Letter from A. Halushko re: Qualifications for Licensure:** A motion was made by Mr. Davis, seconded by Ms. Parziale, to deny the request for an educational exemption. The motion passed unanimously.
- **1.6.20 Email from K. Flammia re: Examination Credit Extension Due to Testing Site Closure:** A motion was made by Ms. Parziale, seconded by Mr. Davis, to accept the examination score from December 4, 2019. The motion passed unanimously.

- **1.8.19 Email from C. Wong-Kaiser re: Examination Credit Extension Due to Testing Site Closure:** A motion was made by Ms. Parziale, seconded by Mr. Davis, to accept the examination score from December 19, 2019. The motion passed unanimously.
- **12.21.19 Email from J. Stillman re: Examination Credit Extension Due to Testing Site Closure:** A motion was made by Mr. Davis, seconded by Ms. Parziale, to deny the request for an examination credit extension. The motion passed unanimously.

### **Items Not Anticipated by the Chair 48 Hours in Advance of the Meeting**

Mr. Grueter updated the Board on his meeting with Commissioner Diane Symonds that took place before the board meeting, which included discussion about the Board's need for an additional member, an article in the *Boston Globe* about DPL, and an upcoming legislative hearing regarding DPL.

### **Adjournment**

Mr. Grueter obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, the meeting adjourned at 3:02 p.m.

The above Minutes were approved at the open meeting held on March 19, 2020.




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Brian Bialas, Executive Director

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

- Meeting Agenda of January 16, 2020
- Draft Public Minutes of October 17, 2019
- Draft Consent Agreement for CPE Violations
- 12.30.19 Email from K. Blevins of NASBA re: Course Requirements for Licensure