

Commonwealth of Massachusetts
Board of Public Accountancy
Public Meeting of June 25, 2020
1000 Washington Street
Boston, MA 02118

Board Members Present:

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

Staff Members Present:

Brian P. Bialas, *Executive Director*
Erin Murphy, *Associate 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 12:06 p.m. by Mr. Grueter.

Executive Session (Closed Session under G.L. c. 30A, s. 21(a)(1), Individual Character Rather Than Competence)

At 12:06 p.m., a MOTION was made by Ms. Parziale, seconded by Mr. Davis, to exit open session and enter into a closed executive session under G.L. c. 30A, s. 21(a)(1) to review the good moral character of an applicant, and after executive session the Board would enter investigative conference, closed under G.L. c. 112, s. 65C to review new cases, and then would resume open meeting. The motion passed unanimously by a roll call vote.

At 12:43 p.m., a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to exit executive session and enter into a closed investigative conference under G.L. c. 112 s. 65C to review new cases. The motion passed unanimously by a roll call vote.

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

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

Complaints:

2019-000375-IT-ENF (RB):

Dismiss. Ms. Read did not participate in the consideration of the case.

2020-000104-IT-ENF (LD):	Dismiss
2020-000358-IT-ENF (Marcum LLP):	Refer to Office of Investigations. Mr. Bialas did not participate in the consideration of the case.
2020-000406-IT-ENF (RA):	Dismiss.
2020-000487-IT-ENF (SM):	Refer to Office of Prosecutions

At 1:15 p.m., a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to exit investigative conference and return to the open meeting. The motion passed unanimously.

Public Meeting Minutes of May 21, 2020 and Executive Session Minutes of May 21, 2020

After a brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to approve the Public Meeting Minutes of May 21, 2020 and the Executive Session Minutes of May 21, 2020. The motion passed unanimously.

Correspondence

- **6.17.20 Email from K. Blevins of NASBA re: Teaching Accounting Courses:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Parziale, not to allow credit toward the accounting course requirement for courses where the student is assisting professors in teaching accounting classes. The motion passed unanimously.

Discussion

- **Reciprocity:** Mr. Bialas discussed G.L. c. 112, s. 87B(d), 252 CMR 2.08(1)(a)(1) - (2), and 252 CMR 2.08(3) to explain how the Board could change the application process for individual licensees who are licensed in another state. After a brief discussion, a MOTION was made by Ms. Parziale, seconded by Mr. Davis, to approve the new application process as outlined in the new application checklist and five years of licensed work experience for the short-form application to comply with the Board's statute. The motion passed unanimously.
- **Further Extension of Examination Credit Expiring from April 1, 2020 to June 30, 2020 from September 30, 2020 to December 31, 2020 and Extension of Notices to Schedule (NTS):** The Board discussed further extending examination credit that expired or will expire during the COVID-19 lockdowns and also the unanticipated matter of extending NTS for the CPA Examination. A MOTION was made by Ms. Parziale, seconded by Mr. Davis, to extend examination credit and NTS that expired or will expire from April 1, 2020 to December 30, 2020 to December 31, 2020. The motion passed unanimously.
- **Proposed Elimination of 252 CMR 2.06(1)(c) to Allow Continuous Testing:** The Board discussed the elimination of 252 CMR 2.06(1)(c) that requires "blackout" periods when applicants cannot take the CPA Examination. Because NASBA has now moved to continuous testing, that regulation is unenforceable and unnecessary. A MOTION was

made by Mr. Davis, seconded by Ms. Parziale, to eliminate 252 CMR 2.06(1)(c) from the Board's regulations. The motion passed unanimously.

Topics Not Reasonably Anticipated by the Chair 48 Hours in Advance of Meeting

Mr. Grueter updated the Board on the recent NASBA Regional Meeting that included discussion of examination revisions and a new examination, changes to the Uniform Accountancy Act, and AICPA revisions to rules regarding staff augmentation services.

Adjournment

At 1:56 p.m., a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to adjourn the meeting. The motion passed unanimously.

The above Minutes were approved at the open meeting held on September 17, 2020.



Brian Bialas, Executive Director

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

- Meeting Agenda of June 25, 2020
- Public Meeting Minutes of May 21, 2020
- Executive Session Minutes of May 21, 2020
- 6.17.20 Email from K. Blevins of NASBA re: Teaching Accounting Courses
- Notes on Reciprocity and Draft Application Checklist
- Emergency Policy Extending Examination Credit
- Draft Changes to 252 CMR 2.06