

Commonwealth of Massachusetts
Board of Public Accountancy
Public Meeting of March 19, 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*

Staff Members Present:

Bruce Hopper, *Deputy General Counsel*
Brian P. Bialas, *Executive Director*
Erin Murphy, *Associate Executive Director*

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 telephonically.

Call to Order: The meeting was called to order at 10:36 a.m. by Mr. Grueter.

Discussion

- **CPEs and Coronavirus:** The Board discussed Governor Baker's Executive Order that, for licenses that expire during the state of emergency, extends the deadline for license renewals for 90 days after the state of emergency ends. After discussion, a motion was made by Ms. Parziale, seconded by Mr. Davis, to extend the deadline for submission of proof of CPEs for individual licensees who currently must renew by June 30, 2020 to the time of renewal based on the Executive Order. The motion passed unanimously.
- **Extension of Examination Credit:** The Board next considered an unanticipated matter raised by NASBA, specifically whether to extend examination credit because of test center closures. After a brief discussion, a motion was made by Mr. Davis, seconded by Mr. Grueter, to extend examination credit that expires from April 1, 2020 to June 30, 2020 until September 30, 2020. The motion passed unanimously.
- **Delegated Authority to Chair:** The Board next considered another unanticipated matter. Mr. Grueter proposed that he be delegated authority to make decisions concerning the state of emergency during the state of emergency that would then be considered for ratification at the next board meeting. After discussion, a motion was made by Mr. Davis, seconded by Ms. Parziale, to approve the proposal. The motion passed unanimously.
- **Delegated Authority to Subcommittee in the Event of Incapacity:** The Board next considered another unanticipated matter. Mr. Grueter discussed creating a subcommittee of two members to

handle routine business during the state of emergency in the event another member is incapacitated, and a quorum of regular members is unavailable. All members would receive prior notice of a subcommittee meeting and the topics to be considered, and all subcommittee decisions would be considered for ratification at the next regular board meeting that includes a quorum. After discussion, a motion was made by Mr. Davis, seconded by Mr. Grueter, to approve the proposal. The motion passed unanimously.

Disciplinary Reports

- **Sean O'Hare, 2018-000955-IT-ENF, Petition to Terminate Probation:** After a brief discussion, a motion was made by Mr. Davis, seconded by Mr. Grueter, to terminate Mr. O'Hare's probation. The motion passed unanimously.

Correspondence

- **1.23.20 Email from K. Blevins of NASBA re: Accounting Ethics Courses:** The Board discussed whether Accounting Ethics courses may count for the accounting courses education requirement or may only count for the professional ethics requirement. After a brief discussion, a motion was made by Mr. Davis, seconded by Ms. Parziale, to permit Accounting Ethics courses to count only for the professional ethics requirement. The motion passed unanimously.
- **2.26.20 Email from K. Blevins of NASBA re: Boston University Introduction to Law Course:** After a brief discussion, the Board delegated authority to Mr. Bialas to respond to the email.
- **1.30.20 Email from D. Eng re: Foreign Firm Public Accounting Services in Massachusetts:** After discussion, the Board determined, based on the facts presented, that the firm does not have to be licensed in Massachusetts. The Board directed Mr. Bialas to respond.

Work Experience Review and Examination Credit 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 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 11:08 a.m., a motion was made by Mr. Davis, seconded by Mr. Grueter, 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 examination extension requests and 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 and information in examination extension requests. The motion passed unanimously by a roll call vote.

A motion was made by Ms. Parziale, seconded by Mr. Davis, to exit executive session and enter into closed quasi-judicial session. The motion passed unanimously by a roll call vote.

The Board entered quasi-judicial session at 11:19 a.m.

Final Decision and Order (Closed Quasi-Judicial Session under G.L. c. 30A, s. 18)

During the quasi-judicial session, the Board took the following action:

2018-000776-IT-ENF (RGFA Accountants and Business Advisors):	Determined sanction for final decision and order
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Investigative Conference (Closed Session under G.L. c. 112, s. 65C)

At 11:25 a.m., a motion was made by Ms. Parziale, seconded by Mr. Davis, to exit quasi-judicial session and enter into a closed investigative conference under G.L. c. 112, s. 65C to review cases. The motion passed unanimously.

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

PCAOB Notifications:

No action taken

Settlement:

2019-000289-IT-ENF (Joseph Lussier)

Direction given to prosecutor

AICPA:

No action taken

Correspondence:

- **2.10.20 Letter from M. Cohen of Ernst & Young LLP re: California Discipline:** Read and reviewed. No action taken.
- **1.20.20 Letter from R. Demel of Erickson Demel & Co., PLLC re: Peer Review Report:** Read and reviewed. No action taken.
- **3.8.20 Email from K. Lass of RSM US LLP re: SEC Order:** Mr. Davis recused himself from consideration of the matter. The Board tabled the matter until an additional board member is appointed.

Complaints:

2020-000111-IT-ENF (RL):

Dismiss

2019-001441-IT-ENF (PL):

Refer to Office of Prosecutions

2019-001410-IT-ENF (XW):

Dismiss with Advisory Letter

2019-001487-IT-ENF (NC):

Mr. Davis recused himself from consideration of the matter. Tabled until an additional board member is appointed.

2019-001168-IT-ENF (MT):

Refer to Office of Prosecutions

2018-001251-IT-ENF (RG):

Refer to Office of Prosecutions

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 12:01 p.m.

Public Meeting Minutes and Executive Session Minutes of January 16, 2020

After a brief discussion, a motion was made by Mr. Davis, seconded by Ms. Parziale, to approve the Public Meeting Minutes and Executive Session Minutes of January 16, 2020. The motion passed unanimously.

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 12:08 p.m.

The above Minutes were approved at the open meeting held on May 21, 2020.



Brian Bialas, Executive Director

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

- Meeting Agenda of March 19, 2020
- Draft Public Minutes of January 16, 2019
- Draft Executive Session Minutes of January 16, 2020
- Executive Order Extending the Registrations of Certain Licensed Professionals, dated March 18, 2020
- 3.17.20 Email from P. Hartman of NASBA re: Examination Credit Extensions
- Sean O'Hare, 2018-000955-IT-ENF, Petition to Terminate Probation
- 1.23.20 Email from K. Blevins of NASBA re: Accounting Ethics Courses
- 2.26.20 Email from K. Blevins of NASBA re: Boston University Introduction to Law Course
- 1.30.20 Email from D. Eng re: Foreign Firm Public Accounting Services in Massachusetts