

Commonwealth of Massachusetts
Board of Public Accountancy
Public Meeting of May 21, 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:

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 by videoconference.

Call to Order: The meeting was called to order at 10:12 a.m. by Mr. Grueter.

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

At 10:13 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 an investigatory interview and review settlement offers, correspondence regarding licensee discipline in other states, and new cases. The motion passed unanimously.

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

Interview:

| | |
|-------------------------|---|
| 2019-001216-IT-ENF (MH) | Interviewed respondent; refer to Office of Prosecutions |
|-------------------------|---|

Settlements:

| | |
|-------------------------|-------------------------------|
| 2019-000071-IT-ENF (WK) | Direction given to prosecutor |
| 2019-001371-IT-ENF (BG) | Direction given to prosecutor |

Correspondence:

- **1.28.20 Letter from D. Franzella of CA Board re: Hagen, Streiff, Newton & Oshiro, Accountants, P.C.:** Open complaint.

- **2.24.20 Letter from D. Franzella of CA Board re: Ernst & Young LLP:** Read and reviewed.

Complaints:

| | |
|----------------------------------|---|
| 2020-000142-IT-ENF (JY): | Dismiss |
| 2020-000179-IT-ENF (JB): | Dismiss |
| 2020-000355-IT-ENF (RSM US LLP): | Mr. Davis recused himself from consideration of the case. Tabled until an additional board member is appointed. |

At 11:49 a.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 March 19, 2020, Executive Session Minutes of March 19, 2020, and Public Meeting Minutes of May 13, 2020

After a brief discussion, a MOTION was made by Ms. Parziale, seconded by Mr. Davis, to approve the Public Meeting Minutes of March 19, 2020, Executive Session Minutes of March 19, 2020, and Public Meeting Minutes of May 13, 2020. The motion passed unanimously.

Discussion

- **Reciprocity:** Mr. Bialas introduced discussion of G.L. c. 112, s. 87B(d), 252 CMR 2.08(1)(a)(1) - (2), and 252 CMR 2.08(3), which explain how individual licensees who are licensed in another state can get licensed in Massachusetts. Mr. Bialas proposed creating a streamlined application process for out-of-state licensees who have qualifications that are substantially equivalent to the requirements in Massachusetts. He will update the Board after creating a revised application.

Correspondence

- **4.6.20 Email from C. Raymer of NASBA re: Accounting Ethics Courses:** After a brief discussion, a MOTION was made by Ms. Parziale, seconded by Mr. Davis, (1) to allow any ethics course that “is a formal program of learning that contributes directly to the professional competence of a licensee in public practice,” 252 CMR 2.14(3)(a), to count for either the ethics or general CPE requirement, and (2) to allow personal development courses as defined by NASBA to count only for the general CPE requirement. The motion passed unanimously.
- **3.26.20 Email from S. Day re: Web App Development as Public Accounting Work Experience:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to reject the applicant’s work experience on an application for the public accounting experience requirement. The motion passed unanimously.
- **4.27.20 Email from M. Herjeczki re: Notarization on Certificate of Enrollment Form:** After a brief discussion, a MOTION was made by Ms. Parziale, seconded by Mr. Davis, to revise the Certificate of Enrollment Form used by NASBA to eliminate the notarization requirement. The motion passed unanimously.
- **5.11.20 Email from B. Thoresen of AICPA re: Peer Review Extensions:** The Board reviewed an email from the AICPA regarding automatic six-month extensions of peer reviews with due dates before September 30, 2020 and decided to consider further extensions on a case-by-case basis after September 30, 2020.

Executive Session: (Closed under G.L. c. 30A, s. 21(a)(7) to Comply with G.L. c. 4, s. 7, para. 26(c) and M.G.L. c. 214, s. 1B)

At 12:44 p.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. 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 the open meeting. The motion passed unanimously by a roll call vote.

The Board returned to the open meeting at 12:49 p.m.

Adjournment

At 12:49 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 June 25, 2020.



Brian Bialas, Executive Director

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

- Meeting Agenda of May 21, 2020
- Public Meeting Minutes of March 19, 2020
- Executive Session Minutes of March 19, 2020
- Public Meeting Minutes of May 13, 2020
- Notes on Reciprocity
- 4.6.20 Email from C. Raymer of NASBA re: Accounting Ethics Courses
- 3.26.20 Email from S. Day re: Web App Development as Public Accounting Work Experience
- 4.27.20 Email from M. Herjeczki re: Notarization on Certificate of Enrollment Form
- 5.11.20 Email from B. Thoresen of AICPA re: Peer Review Extensions