

Commonwealth of Massachusetts
Board of Public Accountancy
Public Meeting of October 17, 2019
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

Mark S. Robinson, CPA, *Chairman*
Richard H. Grueter, CPA, *Secretary*
Angela Parziale, CPA, MST, *Member*

Board Members Not Present:

Randall S. Davis, CPA, *Member*
Open Seat, *Public Member*

Staff Members Present:

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

Call to Order: The meeting was called to order at 10:04 a.m. by Mr. Robinson.

Mr. Robinson notified the board that he will resign from the board at the end of the meeting because he has served many years on the board, he will not be present at the November meeting, and his term expires at the end of the year.

General Business

Housekeeping and Evacuation Procedures

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

Public Minutes and Executive Session Minutes of September 19, 2019

The minutes for the public meeting and executive session of September 19, 2019 were discussed. A motion was made by Ms. Parziale, seconded by Mr. Grueter, to approve the minutes. The motion passed unanimously.

Election of Officers

Mr. Robinson nominated Mr. Grueter to be the Chair beginning immediately after the board meeting and extending through 2020. Ms. Parziale seconded the nomination. Mr. Grueter was elected unanimously.

Mr. Robinson nominated Ms. Parziale to be the Secretary beginning immediately after the board meeting and extending through 2020. Mr. Grueter seconded the nomination. Ms. Parziale was elected unanimously.

A motion was then made by Mr. Grueter, seconded by Ms. Parziale, for a resolution of appreciation to Mr. Robinson for his years of service as a board member. The motion passed unanimously.

Ethics Training Due by October 30, 2019

Mr. Bialas reminded board members that they must complete the conflict of interest online training by October 30, 2019.

Upcoming Adjudicatory Hearing

Mr. Grueter volunteered to attend an adjudicatory hearing in 2018-001142-IT-ENF (TM) on December 18, 2019.

Final Decision and Order: (Quasi-Judicial Session closed under M.G.L. c. 30A, § 18)

At 10:25 a.m., a motion was made by Ms. Parziale, seconded by Mr. Robinson, to enter into a quasi-judicial session under G.L. c. 112 s. 65C to review a final decision and order. The motion passed unanimously.

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

20151020CA012-IT-ENF (GT)	Determined sanction for final decision and order
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Investigative Conference: Review Cases (Closed Session under G.L. c. 112 s. 65C)

At 10:27 a.m., a motion was made by Mr. Robinson, seconded by Mr. Grueter, 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:

Correspondence:

9.6.19 Email from K. Lass re: SEC Order against RSM US LLP	Open complaint
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Settlement:

2018-000956-IT-ENF (JM)	Direction given to prosecutor
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PCAOB Notifications:

PricewaterhouseCoopers LLP	Discussion deferred until a quorum of unconflicted members is obtained
Marcum LLP	Open complaint
Friedman LLP	No action taken
Ernst & Young LLP	No action taken

AICPA:

No action taken

Audits:

2017-000430-IT-ENF (RO)
2017-000550-IT-ENF (JK)

Dismissed
Discussion deferred until a
quorum of unconflicted
members is obtained

Cases:

2019-000830-IT-ENF (RD)
2019-000043-IT-ENF (Carr Staples & Accardi PC)
2019-000923-IT-ENF (JK)
2019-000970-IT-ENF (AI)

Referred to the office of prosecutions
Invite respondent to a meeting
Referred to the office of prosecutions
Dismissed

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

The board exited investigative conference at 11:27 a.m.

Adjournment

Mr. Robinson obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, the meeting adjourned at 11:28 a.m.

The above Minutes were approved at the open meeting held on January 16, 2020.



Brian Bialas, Executive Director

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

- Meeting Agenda of October 17, 2019
- Draft Public Minutes of September 19, 2019
- Draft Executive Session Minutes of September 19, 2019