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REGULATION

SARAH R. WILKINSON
COMMISSIONER, DIVISION OF
OCCUPATIONAL LICENSURE

Board of Public Accountancy
Public Meeting Minutes
January 15, 2026

Board Members Present:

Lunetta Kwan, CPA, *Chair*
James Redmond, CPA, *Secretary*
Richard H. Grueter, CPA *Member*
Angela Parziale, CPA, MST, *Member*

Staff Members Present:

Kerry Cassidy, *Executive Director*
Jennifer Fraga, *Program Coordinator*
Stephen Pleva, *Board Counsel*

All Board Members and staff appeared by video conference.

CALL TO ORDER: The meeting was called to order at 10:02 a.m. by Chair Lunetta Kwan.

BOARD BUSINESS:

Public Meeting Minutes of November 20, 2025

Mr. Grueter noted required revisions. Ms. Parziale made a motion to approve the Public Meeting Minutes of November 20, 2025, pending two corrections. The motion was passed unanimously by a roll call vote:

J. Redmond – Aye
R. Grueter – Aye
A. Parziale – Aye
L. Kwan – Aye

Executive Session Meeting of November 20, 2025

Mr. Redmond made a motion to approve the Executive Session Meeting Minutes of November 20, 2025, as submitted. The motion was passed unanimously by a roll call vote:

J. Redmond – Aye
R. Grueter – Aye
A. Parziale – Aye
L. Kwan – Aye

Executive Director Report:



Executive Director Kerry Cassidy discussed the response to NASBA regarding the anticipated passage of Bill B.4356, which would establish an additional pathway to CPA licensure. Ms. Cassidy stated that until a regulatory change is made, the current regulations will remain in effect.

Board Counsel Report

None.

DISCUSSION:

NASBA Exposure DRAFT – Proposed Statements on Standard for CPE Programs

The Board reviewed the documentation outlining the NASBA Exposure Draft at the January 2026 meeting. As the comment period has since closed, the Board deemed the item read and filed.

NASBA White Paper on Private Equity

The Board reviewed and discussed the documentation and determined that it be read and filed.

Results of NASBA Annual Meeting

Mr. Grueter reported on the NASBA Annual Meeting, which he attended virtually. He noted comments made regarding the additional pathway to licensure and shared his perspective on NASBA's diagnostic evaluation of its internal operations.

AICPA Letter to NASBA Dept. of Education

The Board reviewed the documentation and determined that it be read and filed.

APPLICATION REVIEW:

None.

Open Session for Topics Not Reasonably Anticipated by the Chair 48 Hours in Advance of Meeting:

None.

Adjourn Public Meeting, Enter Executive Session (Closed) under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B (medical record information), and then Investigative Conference (Closed under G.L. c. 112, s. 65C).

At 10:37 a.m., a MOTION was made by Mr. Grueter, seconded by Mr. Redmond, to: (1) exit the public meeting; (2) enter a closed executive session under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B to review sensitive medical information in CPA Examination extension requests and applications; (3) then enter closed Investigative Conference under G.L. c. 112 s. 65C; and not return to the public meeting except to adjourn. The Motion passed unanimously by a roll call vote.

J. Redmond – Aye

R. Grueter – Aye

A. Parziale – Aye

L. Kwan – Aye

See separate minutes of Executive Session.

Investigative Conference CLOSED under G. L. c. 112, § 65C

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

Cases:

2025-000961-IT-ENF	Dismiss with Advisory
2024-000975-IT-ENF	Refer to Prosecutions
2025-000947-IT-ENF	Refer to Prosecutions
2025-000931-IT-ENF	Refer to Investigations
2025-000587-IT-ENF	Refer to Investigations
2025-000972-IT-ENF	Refer to Investigations
2025-000973-IT-ENF	Refer to Prosecutions

Settlements:

None.

CPE Audit:

None.

AICPA:

Read and filed.

PCAOB:

Read and filed.

Note: Ms. Parziale recused herself at 12:57 p.m. for a conflict of interest.

ADJOURNMENT

At 1:21 p.m., a MOTION was made by Mr. Redmond, seconded by Mr. Grueter to adjourn the meeting. The motion passed unanimously by roll call vote.

J. Redmond – Aye
R. Grueter – Aye
L. Kwan – Aye

The above minutes were approved at the public meeting held on February 19, 2026.


Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agendas (Public and Internal)
DRAFT Minutes for: November 20, 2025, Public and Executive Sessions
NASBA Exposure Draft documentation
NASBA White Paper on Private Equity documentation
AICPA Letter to NASBA Dept. of Education documentation