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GOVERNOR

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AFFAIRS AND BUSINESS
REGULATION

SARAH R. WILKINSON
COMMISSIONER, DIVISION OF
OCCUPATIONAL LICENSURE

Board of Public Accountancy
Public Meeting Minutes
January 18, 2024

Board Members Present:

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

Board Members not Present:

Angela Parziale, CPA, MST, *Member*

Staff Members Present:

Kerry Cassidy, *Executive Director*
Jennifer Fraga, *Program Coordinator*
Lynn Read, *Board Counsel*

All Board Members and staff appeared by video conference.

CALL TO ORDER: The meeting was called to order at 10:01 a.m. by Jennifer Fraga.

BOARD BUSINESS:

Public Meeting Minutes of November 16, 2023. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Public Meeting Minutes of November 16, 2023, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

BOARD COUNSEL REPORT: None.

DISCUSSION:

NASBA's Frequently Asked Questions – Credit Relief Initiative

The Board reviewed the submitted material on frequently asked questions from candidates on the Credit Relief Initiative. Read and filed.

Draft Regulations 252 CMR 2.00: The draft regulations that were reviewed and approved at the August 17, 2023, and the November 16, 2023, meetings were reviewed and discussed again. Board Counsel was tasked with some minor revisions and will bring back a clean draft to the March 21, 2024, meeting for possibly a final board vote.



MSCPA Peer Review:

Zach Donah, Vice President of Advocacy, Massachusetts Society of CPAs, reported that the Society will be moving its formerly in-house Peer Review function to New England Peer Review, beginning in May 2024. He reported that New England Peer Review performs peer reviews for the state boards in Maine, Rhode Island and Vermont; AICPA will continue to have oversight of these peer reviews; and that AICPA must approve the transfer of this program and may be contacting the Board will questions. The Board took no formal action.

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 11:00 a.m., a MOTION was made by Mr. Redmond, seconded by Ms. Kwan, 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.

See separate minutes of Executive Session.

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

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

Cases:

- 2023-000528-IT-ENF Dismissed.
- 2023-000577-IT-ENF Referred to Prosecutions.
- 2023-000589-IT-ENF Dismissed.
- 2023-000593-IT-ENF Referred to Prosecutions.
- 2023-000618-IT-ENF Referred to Prosecutions.
- 2023-000619-IT-ENF Referred to Prosecutions.
- 2023-000620-IT-ENF Dismissed.
- 2023-000621-IT-ENF Dismissed.
- 2023-000623-IT-ENF Dismissed.
- 2023-000667-IT-ENF Dismissed.
- 2023-000786-IT-ENF Referred to Prosecutions.

PCAOB:

- Firm Read & filed.
- Firm Read & filed.
- Firm Read & filed.
- Firm Read & filed.

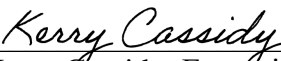
AICPA:

Firm Report Review

ADJOURNMENT

At 1:42 p.m., a MOTION was made by Ms. Kwan, seconded by Mr. Redmond to adjourn the meeting. The motion passed unanimously by roll call vote.

The above minutes were approved at the public meeting held on March 21, 2024.



Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for January 18, 2024

Draft Public Minutes of November 16, 2023

NASBA's Frequently Asked Questions – Credit Relief Initiative email

Draft Regulations 252 CMR 2.00