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**Board of Public Accountancy
Public Meeting Minutes
October 19, 2023**

Board Members Present:

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

Board Members Not Present:

James Redmond, CPA, *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 10:04 a.m. by Jennifer Fraga.

BOARD BUSINESS:

Public Meeting Minutes of August 17, 2023. After a brief discussion, a MOTION was made by Ms. Parziale to approve the Public Meeting Minutes of August 17, 2023, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Executive Session Minutes of August 17, 2023. After a brief discussion, a MOTION was made by Ms. Parziale to approve the Executive Session Minutes of August 17, 2023, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

2023 Score Release. Read and filed.

BOARD COUNSEL REPORT: Board Counsel Lynn Read reported that DOL approved the Interim Policy on New Uniform CPA Examination and Extension of Credits, which the Board had approved at the October 4, 2023, Board meeting. The Interim Policy has now been posted for public viewing on the mass.gov website for Public Accountancy.



DISCUSSION:

CPA Central Application System Notice (NASBA): Read and filed.

NASBA State Board Report (President's Memo): Read and filed.

BEC Notice to Schedule Eligibility Reminder: Read and filed.

Draft Regulations: The draft regulations that were reviewed and approved at the August 17, 2023, meeting were reviewed again with the addition of the approved provisions from the Interim Policy on New Uniform CPA Examination and Extension of Credits. During review of the draft, Mr. Grueter suggested that the Board consider internship hours as an item to be covered within the regulations. Board Counsel Lynn Read described the process in which regulations are approved, published by the Secretary of the Commonwealth, and in force. The Board tasked Counsel and Mr. Grueter to define internship hours as well as develop the tools to better understand how they are used currently when applying to sit for the CPA exams.

No formal action was taken.

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 10:47 a.m., a **MOTION** was made by Ms. Kwan, seconded by Ms. Parziale, 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 and tax 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:

Settlements:

2022-000868-IT-ENF

Dismissed with Advisory

Cases:

2023-000441-IT-ENF

Referred to Investigations.

2023-000457-IT-ENF

Dismissed

2023-000528-IT-ENF

Tabled to next meeting.

PCAOB:

Read & filed.


AICPA:

Read & filed.

ADJOURNMENT

At 11:47 p.m., a MOTION was made by Ms. Parziale, seconded by Ms. Kwan to adjourn the meeting. The motion passed unanimously by roll call vote.

The above minutes were approved at the public meeting held on November 16, 2023.



Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for October 19, 2023

Draft Public Minutes of August 17, 2023

Draft Executive Session Minutes of August 17, 2023

2023 Score Release

CPA Central Application System Notice

NASBA State Board President's Memo

BEC NTS Reminder

Draft Regulations