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**Board of Public Accountancy  
Public Meeting Minutes  
October 4, 2023**

**Board Members Present:**

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

**DISCUSSION:**

**Credit Relief Initiative**

**Draft Interim Policy on Implementation of New Exam and Extension of Credits**

- Board Counsel Lynn Read reviewed the Credit Initiative put forth by NASBA and the draft Interim Policy of New Uniform CPA Examination and Extension of Credits. After review and discussion, a MOTION was made by Ms. Parziale to adopt the draft Interim Policy pending a revision stating that the Board's adoption of the 30-month rolling period derives from NASBA's referral, seconded by Mr. Redmond. The motion passed unanimously by a roll call vote.

**Firm Name Changes** Staff asked the Board for guidance on a recent inquiry from a licensee who was changing her legal name. In addition to her individual license, she also owns a firm in her name, and she asked whether she may keep her firm name in her maiden name while changing her individual license to her married name. After review and discussion of regulations 252 CMR 3.00 Sections 3.01 through 3.05, the Board tasked Board Counsel to issue an advisory that a change of firm name should occur within 1-2 years' time and that the regulations do imply



a change is required as to not mislead or misrepresent. A MOTION was made by Ms. Parziale to issue an advisory based on the Board's interpretation of the regulations, seconded by Mr. Redmond. The motion passed unanimously by a roll call vote.

**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).**

At 10:50 a.m., a **MOTION** was made by Mr. Redman, seconded by Ms. Parziale, to: (1) exit the public meeting and 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 and not return to the public meeting except to adjourn. The motion passed unanimously by a roll call vote.

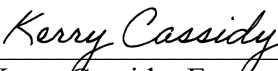
See separate minutes of Executive Session.

**ADJOURNMENT**

- At 11:12 a.m., a MOTION was made by Mr. Redmond, seconded by Ms. Parziale to adjourn the meeting. The motion passed unanimously by a roll call vote:

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

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

  
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Kerry Cassidy, Executive Director

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

Agenda for October 4, 2023

Credit Relief documents from NASBA

Draft Interim Policy on New Uniform CPA Examination and Extension of Credits

252 CMR 3.00 Sections 3.01 through 3.05