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Division of Occupational Licensure**

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**Board of Public Accountancy
Public Meeting Minutes
November 21, 2024**

Board Members Present:

Richard H. Grueter, CPA, *Chair*
Lunetta Kwan, CPA, *Secretary*
James Redmond, CPA, *Member*
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 10:03 a.m. by Jennifer Fraga.

BOARD BUSINESS:

Executive Session Meeting Minutes of May 16, 2024.

After a brief discussion, a MOTION was made by Mr. Redmond to approve the Executive Session Meeting Minutes of May 16, 2024, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Public Session Meeting Minutes of August 22, 2024.

After a brief discussion, a MOTION was made by Mr. Redmond to approve the Public Session Meeting Minutes of August 22, 2024, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Public Session Meeting Minutes of October 17, 2024.

After a brief discussion, a MOTION was made by Ms. Parziale to approve the Public Session Meeting Minutes of October 17, 2024, seconded by Mr. Redmond. The Motion passed unanimously by a roll call vote.



Proposed Board Meeting Schedule for 2025

Executive Director Kerry Cassidy proposed a 2025 meeting schedule for the Board to review. The Board tasked staff to propose a schedule based on their discussion and would accept the schedule via emailed correspondence.

OTHER BOARD BUSINESS:

Program Coordinator Jennifer Fraga announced that the agency would be moving its location in March of 2025 to One Federal Street, Boston.

BOARD COUNSEL REPORT:

Status of Regulations 252 CMR 2.00

Board Counsel Lynn Read stated that the revised regulations are still in agency review with no further information to report at this time.

DISCUSSION AND POTENTIAL VOTE:

Draft Guidance on Continuing Education Requirements

Board Counsel Lynn Read presented a revised draft from the last discussion by the Board at the October 17, 2024, meeting. The drafted guidance addresses the continuing education requirements for CPA license renewals. The Board discussed in general the licensees' responsibility to maintain and retain their documents accordingly and that CE courses should be offered by organizations such as NASBA, AICPA, or other nationally well-established vendors. During the discussion, the Board also noted that professional ethics and business ethics are both acceptable when fulfilling the ethics requirements for renewal. Ms. Read will issue another draft at the next board meeting in 2025.

Discuss Continuing Education Professional Ethics Requirements

This item was addressed in conjunction with the prior agenda item.

Massachusetts Association of CPAs – Upcoming Mobility Changes

Zachary Donah from the Massachusetts Association of CPAs spoke to the Board on the latest discussions taking place across the industry on the possible upcoming changes to mobility and pathways to CPA licensure. Mr. Donah also stated that the association is planning to submit a statement with their proposed stance on the topic.

Proposed Changes to the UAA and CPA Licensure Pathway

This item was addressed in conjunction with the prior agenda item.

New Beneficial Ownership Information (BOI) Reporting Requirements

Molly Sullivan of the Massachusetts Association of CPAs requested the Board's assistance and support by considering a position statement on the changes. The Board discussed and tasked Board Counsel Lynn Read to research the topic further and to report back with her findings on the next available agenda.

APPLICATION REVIEW:

Reinstatement Petition 26369-CA-CA

Edward Parsons appeared before the Board petitioning to reinstate his license as the suspension period has ended. Mr. Parsons expressed his apologies for his prior actions and asked for the opportunity to return to his career within the CPA industry. After hearing Mr. Parson's petition for reinstatement of his license 26369-CA-CA, a MOTION was made by Ms. Parziale to accept the petition as presented, 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:

Chair Richard Grueter commented that NASBA will be holding their end of year annual meeting to close out 2024. Mr. Grueter noted that NASBA will be discussing the statistics of the newly implemented score structure and the scores percentages.

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 11:27 a.m., a MOTION was made by Ms. Parziale, seconded by Ms. Kwan, to: (1) exit the public meeting; (2) enter a closed executive session under G.L. c. 30A, s. 21(a)(1) to review character rather than competence, and 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 personal tax information; (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 action:

Cases:

2024-000764-IT-ENF	Dismissed.
2024-000679-IT-ENF	Dismissed.
2024-000609-IT-ENF	Dismissed.
2024-000528-IT-ENF	Dismissed.

CPE Audit Review:

2024-206034-FI-ENF	CE Approved.
2024-206030-FI-ENF	Dismissed with Advisory.
2024-205868-FI-ENF	Dismissed with Advisory
2024-205871-FI-ENF	Dismissed with Advisory
2024-205872-FI-ENF	Medical exemption.
2024-205667-FI-ENF	Dismissed with Advisory
2024-205177-FI-ENF	CE Approved.
2024-205025-FI-ENF	Dismissed with Advisory
2024-204766-FI-ENF	Medical exemption, CE approved.
2024-204199-FI-ENF	CE Approved.

PCAOB:

Read & filed.

AICPA:

None.

ADJOURNMENT

At 1:30 p.m., a MOTION was made by Ms. Parziale, 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 January 16, 2025.


Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for November 21, 2024

Draft Executive Session Meeting Minutes of May 16, 2024

Draft Public Session Meeting Minutes of August 22, 2024

Draft Public Session Meeting Minutes of October 17, 2024

Draft Guidance on Continuing Education Requirements

Email from the Massachusetts Association of CPAs

Reinstatement Petition 26369-CA-CA