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Division of Occupational Licensure

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OCCUPATIONAL LICENSURE

Board of Public Accountancy
Public Meeting Minutes
February 20, 2025

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 10:03 a.m. by Executive Director Kerry Cassidy.

BOARD BUSINESS:

Public Meeting Minutes of January 16, 2025. After a brief discussion, Mr. Grueter made a note of a required revision, a MOTION was made by Mr. Redmond to approve the Public Meeting Minutes of January 16, 2025 as amended, seconded by Ms. Parziale. The Motion passed unanimously by a roll call vote.

OTHER BOARD BUSINESS. Kerry Cassidy, Executive Director, briefed the Board and meeting attendees that the Division of Occupational Licensure has begun its move to One Federal Street, Boston.

BOARD COUNSEL REPORT:

Status of Regulations 252 CMR 2.00 Board Counsel Lynn Read stated that the draft regulations have been submitted and are under review with the agency. Ms. Read noted that there are no updates at this time, and she will continue to monitor their progress.



Discussion:

Merger of Continuing Education (“CE”) Policies Board Counsel Lynn Read presented the draft merger on CE guidance to the Board. Ms. Read stated that the purpose of the merger was to combine the two CE policies posted on the Board’s webpage to provide clear directions for licensees. The Board reviewed the draft and made some minor changes., A MOTION was made by Mr. Redmond to approve the draft merger as amended by the Board, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote. The draft once finalized will be posted and the two polices on CE will be removed.

Massachusetts Society of CPAs- Legislative update on pathway to becoming a Certified Public Accountant Molly Sullivan, Vice President of Government Affairs, Massachusetts Society of CPAs provided update to the Board on the progress of their legislation for an additional pathway to CPA Licensure. She reported that 23 States have joined their mission and NASBA as well as the AICPA have recently come in support of this pending legislation. Ms. Sullivan said there are no updates from the State House at this time.

Beneficial Ownership Information (BOI) Reporting Requirements update Molly Sullivan once again addressed the Board with an update on the progress surrounding the BOI Requirement. Ms. Sullivan stated that the BOI Requirement is now mandatory, effective March 21, 2025, and enforcement of said requirement is now in effect. Ms. Sullivan mentioned that there is legislation pending in the House of Representatives to extend the deadline to January 1, 2026. Ms. Sullivan will continue to share updates on this item.

Application Review

2024-522-CA-FR-APP This agenda item was resolved prior to the meeting.

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 10:59 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 action:

Settlements:

- 2024-000362-IT-ENF Guidance given to Prosecutor
- 2023-000786-IT-ENF Guidance given to Prosecutor
- 2023-000593-IT-ENF Dismissed with Advisory.

Cases:

- 2024-000966-IT-ENF Dismissed.

- 2024-000922-IT-ENF Referred to Prosecution
- 2024-000808-IT-ENF Dismissed.
- 2024-000761-IT-ENF Dismissed with Advisory

CPE Audit:

- 2025-200256-FI-ENF Dismissed with Advisory.
- 2025-200081-FI-ENF CE Approved.
- 2025-200918-FI-ENF Tabled
- 2024-208061-FI-ENF Approved
- 2024-208056-FI-ENF Referred to Prosecutions
- 2024-207895-FI-ENF Medical Exemption
- 2024-207722-FI-ENF CE Approved.
- 2024-207564-FI-ENF CE Approved.
- 2024-207360-FI-ENF Dismissed with Advisory.
- 2024-207352-FI-ENF Dismissed with Advisory
- 2024-207355-FI-ENF CE Approved.
- 2024-207321-FI-ENF Referred to Prosecutions.

Potential Complaints:

PCAOB: Complaint opened

AICPA: Complaint opened

ADJOURNMENT

At 1:57 p.m., a MOTION was made by Mr. Redmond, 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 20, 2025.



 Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for February 20, 2025
 Draft Public Session Minutes from January 16, 2025
 Draft Guidance on Continuing Education
 Current Policies on Continuing Education