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**Board of Public Accountancy
Public Meeting Minutes
August 22, 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*
Lynn Read, *Board Counsel*
Jennifer Fraga, *Program Coordinator*

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 Session Meeting Minutes of May 16, 2024.

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

Draft Minutes of Executive Session held May 16, 2024.

Tabled.

BOARD COUNSEL REPORT.

Status of Regulations 252 CMR 2.00

Board Counsel Lynn Read reported that the revised regulations version that were voted on March 21, 2024, were submitted for review to the Agency's Administration. Ms. Read will report back at the next meeting with their status.

DISCUSSION AND POTENTIAL VOTE:

Audit Results for 2024 Renewals



The Chief of Investigations for the Agency, Mr. Andrew Lutynski, was present and addressed questions that have been raised during the start of the 2024 CPA Licensure Audit conducted under the Office of Investigations. After discussion, Board Counsel Lynn Read suggested updating the current guidance on continuing education to better support the audit and the licensees. Ms. Read will present the draft at the next board meeting.

New Beneficial Ownership Information (BOI) Reporting Requirements

There have been no updates reported on this topic. This item of discussion will remain as a continued agenda item as information becomes available to the Board.

Pilot Program Experience, Learn and Earn Program (experiencelearnearn.org)

information from NASBA was read and filed.

Massachusetts Association of CPAs – Upcoming Mobility Changes

Molly Sullivan from the Massachusetts Association of CPAs spoke to the Board about the possible upcoming changes to mobility and pathways to CPA licensure. Ms. Sullivan and the association intend to follow this topic closely and will report back as this information is shared.

APPLICATION REVIEW:

Education Evaluation from NASBA (AB)

After reviewing additional information requested by the Board from the NASBA Candidate at the May 16, 2024, meeting, a MOTION was made by Ms. Parziale to accept the candidate's courses as eligible based on the syllabus provided, seconded by Mr. Kwan. 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), and then Investigative Conference (Closed under G.L. c. 112, s. 65C).

At 10:51 a.m., a MOTION was made by Mr. Redmond, 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 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:

Cases:

2024-000213-IT-ENF
2024-000196-IT-ENF
2024-000272-IT-ENF

Dismissed.
Dismissed.
Dismissed with an Advisory.

CPE Audit Review:

2024-203514-FI-ENF
2024-203518-FI-ENF
2024-203235-FI-ENF
2024-203237-FI-ENF
2024-203123-FI-ENF
2024-203125-FI-ENF

Approved.
Refer to Staff.
Dismissed with an Advisory.
Dismissed with an Advisory.
Dismissed with an Advisory.
Tabled.

PCAOB:

Read & filed.

AICPA:

Refer to Office of Investigations

ADJOURNMENT

At 2:08 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 21, 2024.


Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for August 22, 2024
Draft Public Session Meeting Minutes of May 16, 2024
Draft Executive Session Meeting Minutes of May 16, 2024.
Pilot Program Information from NASBA