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Division of Occupational Licensure**

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**Board of Public Accountancy
Public Meeting Minutes
August 17, 2023**

Board Members Present:

Richard H. Grueter, CPA, *Chair*
James Redmond, CPA, *Member*
Angela Parziale, CPA, MST, *Member*

Board Members Not Present:

Lunetta Kwan, CPA, *Secretary*

Staff Members Present:

Colleen R. Mahoney, *Associate Commissioner of Policy and Boards*
Lynn Read, *Board Counsel*
Jennifer Fraga, *Program Coordinator*

Staff Members Not Present:

Kerry Cassidy, *Executive Director*

All Board Members and staff appeared by videoconference.

CALL TO ORDER: The meeting was called to order at 10:11 a.m. by Jennifer Fraga.

BOARD BUSINESS:

Public Meeting Minutes of June 15, 2023. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Public Meeting Minutes of June 15, 2023, pending a revision noted by the Chair Richard Grueter, seconded by Ms. Parziale. The Motion passed unanimously by a roll call vote.

Executive Session Minutes of June 15, 2023. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Executive Session Minutes of June 15, 2023, seconded by Ms. Parziale. The Motion passed unanimously by a roll call vote.

2023 Q2 Score Release. Read and Filed



BOARD COUNSEL REPORT: Board Counsel Lynn Read notified the Board that the Agency has completed its review of the Board's Contract with NASBA, and it will be finalized over the next few days.

DISCUSSION:

Proposal on Exam Implementation from NASBA:

Draft Policy to accept Exam Implementation:

Board Counsel Lynn Read recommended to discuss two agenda items together due to their corresponding nature; *Proposal on Exam Implementation from NASBA* and *Draft Policy on Implementation of New Uniform CPA Exam*. After discussion and review of the proposed documents, Board Counsel Lynn Read was tasked with revisions to the policy and will report back to the Board at their next meeting with a revised draft. A MOTION was made by Mr. Redmond to approve the stated revisions and upon suggestion by Chair Richard Grueter, modify the policy title to *Interim Policy in Accordance with the Uniform CPA Exam Provided by NASBA*. In addition, an amnesty on expiration of exam credits in relation to the effects of COVID-19 on exam eligibility will be included. This MOTION was seconded by Ms. Parziale and passed unanimously by a roll call vote.

Draft Regulations, 252 CMR 2.00:

During review of the draft amendments to 252 CMR 2.00 presented to the Board, the members gave specific suggestions for revisions to provide for transition to the new CPA Examination to become effective January 1, 2024, and to make clarifying changes in areas including but not limited to requirements for qualifying education and experience, continuing education, peer review, and reinstatement of expired licenses.

A MOTION was made by Mr. Redmond to approve the stated revisions and instruct Board Counsel to bring another draft of the same regulations to the next meeting, seconded by Ms. Parziale. 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 12:09 p.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 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. 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: None

Cases:

2022-000827-IT-ENF	Dismissed with Advisory
2020-001001-IT-ENF	Referred to Investigations
2023-000244-IT-ENF (JT)	Referred to Prosecutions
2023-000141-IT-ENF (KA)	Dismissed

Firm	Read and Filed
Firm	Referred to Investigations

PCAOB:

Firm	Advisory
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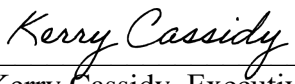
AICPA:

Read & Filed

ADJOURNMENT

At 2:10 p.m., a MOTION was made by Mr. Redmond, seconded by Ms. Parziale to adjourn the meeting. The motion passed unanimously by roll call vote.

The above minutes were approved at the public meeting held on September 21, 2023.



Kerry Cassidy, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for August 17, 2023
Draft Public Minutes of June 15, 2023
Draft Executive Session Minutes of June 15, 2023
NASBA 2023 Q2 Score Release
Excel Spreadsheet - Exam Implementation Proposal
Draft Policy on Implementation of New Uniform CPA Exam
Draft Regulations 252 CMR 2.00