

**Commonwealth of Massachusetts**  
**Board of Public Accountancy**  
January 18, 2018  
1000 Washington Street, Room 1D  
Boston, MA 02118

**Board Members Present:**

Regina D. Hunter, CPA, *Chairwoman*  
Randall S. Davis, CPA, *Secretary*  
Richard H. Grueter, CPA, *Member*  
Mark S. Robinson, CPA, *Member*

**Board Members Not Present:**

Open Seat, *Public Member*

**Staff Members Present:**

James A. O'Connor, *Board Legal Counsel*  
Ana Garcia, *Executive Director*  
Sarah Grieve, *Temporary Board Staff*

**Call to Order** the meeting was called to order at 10:05AM by Chairwoman Hunter.

**Item 1) 10:00AM General Business:**

**Housekeeping and Evacuation Procedures**

Board Legal Counsel O'Connor discussed the emergency evacuation procedures including a specified meeting location outside the building so all may be accounted for in the event of an actual emergency (the location is across the street from the front of the building at the entrance to Whole Foods). For the enjoyment and comfort of all attending, locations of restrooms and dining facilities were also reviewed.

**Minutes of December 14, 2017**

The minutes for the December 14, 2017 were temporarily unavailable they were tabled to a later time in this meeting.

## **2018 Board Member Elections**

The Board had a discussion regarding annual reconfiguration of Board officers. Following the discussion the Board voted unanimously on the following slate of officers for the 2018 year:

Randall S. Davis, CPA, *Chairman*  
Mark S. Robinson, CPA, *Secretary*

Chairman Davis and Secretary Robinson assumed their respective duties after the Board vote.

### **Item 2) 10:20 a.m. Executive Director Report:** *[open session]*

#### **Overview of requirements for licensure-Reciprocity, Exemptions and Experience**

Executive Director Garcia provided the Board with information on some of the difficulties with interpretation of issues related to Reciprocity, Exemptions and Experience. Possible modifications to the application process were discussed as a possible solution to some of the identified issues. Requirements for in state versus out-of-state experience was discussed as it relates to the reciprocal application process. As this report took place in open session, Zach Donah of the Massachusetts Society of Certified Public Accountants was present and participated in the discussion. The Board took the information under advisement and took no direct action.

#### **2018 CPA Renewals-EPlace Portal**

Executive Director Garcia provided the Board with information regarding 2018 license renewals. The renewal process changing to an online process. In 2018, for all licensees with access to a computer/internet, the only way to renew a license will be through use of the EPlace Portal. Exceptions will be made for licensees claiming to be without such access but this is anticipated to be a rare occurrence. It is expected that the renewal process will become much more efficient as a result. The Board took the information under advisement and took no direct action.

### **Item 3) 10:50 a.m. Application Review:** *[open session]*

#### **[CW]-Certified Public Accountant Application**

The Board reviewed the application and found that the applicant did not qualify. The Board voted unanimously to formally deny the application, motioned by Member Grueter and seconded by Chairman Davis.

#### **[AN]-Certified Public Accountant Application**

The Board reviewed the application and found that the applicant currently did not qualify due to complications with her ability to obtain a verifiable experience letter. The Board asked that staff communicate to the applicant the steps the Board feels are necessary for the application to be considered.

On a motion by Chairman Davis, seconded by Member Hunter, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112 §65C to review current cases:

**Item 4) 11:00 a.m. Investigative Conference: Review Cases:** *under G.L. c. 112 s. 65C [Closed Session]*

**During the investigative conference, the Board took the following actions:**

**PCAOB-tabled from October meeting:** no action taken

**2017-000468-IT-ENF [J.B.] – tabled from September:** dismissed without prejudice with advisory letter

**2017-000697-IT-ENF [H.R.] – tabled from September:** consideration postponed until later in the meeting

**2017-001158-IT-ENF [G.R.] – tabled from September:** dismissed without prejudice

**2016-001127-IT-ENF [J.P.C.]:** referred to the Office of Prosecutions

**2017-000507-IT-ENF [C.E.]:** referred to the Office of Prosecutions

**2017-001050-IT-ENF [S.E.]:** dismiss without prejudice

**2017-001159-IT-ENF [J.C.]:** referred to the Office of Prosecutions

**2017-001168-IT-ENF [K.K]:** dismissed without prejudice

**2017-001338-IT-ENF [R.C.]:** dismissed without prejudice

**2017-000762-IT-ENF [R.C.]:** reopen case and invite parties to an investigative conference

At the conclusion of the closed session, on a motion by Secretary Robinson, seconded by Member Grueter, the Board voted unanimously to return to open session.

**Item 5) 2:00 p.m. Correspondences:**

The Board addressed and reviewed the items of correspondence as publicized in its agenda. The correspondence and the Board's action regarding each are as follows:

Email from Mona Siala re: 2018 CPE Credit

The Board approved 4 hours of CPE credit.

Letter dated 01/07/18 from Amber Gladeau re: Exceptions to Education and Experience Requirements

The Board reviewed the application and found that the applicant did not qualify. The Board voted unanimously to formally deny the application, motioned by Secretary Robinson and seconded by Member Hunter.

Email dated 01/07/18 from NASBA re: Tracy Troutman-Exam Credit Extension Request

The Board voted unanimously to formally deny the request, motioned by Member Hunter and seconded by Secretary Robinson.

Email dated 01/07/18 from Harvey Canaan re: Continuing Education Credits

The Board reviewed and asked for additional documentation.

On a motion by Member Grueter, seconded by Chairman Davis, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112 §65C specifically to review case 2017-000697-IT-ENF [H.R.], which had been delayed by unexpected traffic and was now present for the Board to discuss:

**During the investigative conference, the Board took the following actions:**

**2017-000697-IT-ENF [H.R.] – tabled from September:** referred to Office of Prosecutions

At the conclusion of the closed session, on a motion by Secretary Robinson, seconded by Member Grueter, the Board voted unanimously to return to open session.

**Minutes of December 14, 2017**

The minutes for the December 14, 2017 meeting were now available for Board member review. The Board reviewed the minutes, making some amendments. On a motion by Member Hunter, seconded by Member Grueter, the Board voted to accept the minutes as amended. Chairman Davis abstained from voting as he was not in attendance for this meeting

**Adjournment**

Chairman Davis obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Member Hunter seconded by Member Grueter, the Board voted unanimously to adjourn the January 18, 2018 meeting at 1:42PM.

The above Minutes were approved at the open meeting held on June 21, 2018.



---

Brian Bialas, Executive Director

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

Email from Mona Siala re: 2018 CPE Credit  
Letter dated 01/07/18 from Amber Gladeau re: Exceptions to Education and Experience Requirements  
Email dated 01/07/18 from NASBA re: Tracy Troutman-Exam Credit Extension Request  
Email dated 01/07/18 from Harvey Canaan re: Continuing Education Credits

**List of Documents Used by the Board at the Open Meeting on topics not reasonably anticipated by the Chair 48 hours in advance of meeting:**

None