

**Commonwealth of Massachusetts**  
**Board of Public Accountancy**  
August 16, 2018  
1000 Washington Street, Room 1D  
Boston, MA 02118

**Board Members Present:**

Randall S. Davis, CPA, *Chairman*  
Mark S. Robinson, CPA, *Secretary*  
Angela Parziale, CPA, MST, *Member*  
Richard H. Grueter, CPA, *Member*

**Board Members Not Present:**

Open Seat, *Public Member*

**Staff Members Present:**

James A. O'Connor, *Board Legal Counsel*  
Brian P. Bialas, *Executive Director*

**Call to Order:** The meeting was called to order at 10:04AM by Chairman Davis.

**General Business:** *[open session]*

**Housekeeping and Evacuation Procedures**

Mr. O'Connor and Mr. Bialas discussed the emergency evacuation procedures and the locations of restrooms.

**Public Minutes of May 17, 2018**

The minutes for the May 17, 2018 meeting were discussed. After a short discussion, a motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes with changes. The motion passed unanimously.

**Executive Session Minutes of May 17, 2018**

The executive session minutes for the May 17, 2018 meeting were discussed. After a short discussion, a motion was made by Mr. Grueter, seconded by Mr. Robinson, to approve the minutes. The motion passed unanimously.

**Public Minutes of June 21, 2018**

The minutes for the June 21, 2018 meeting were discussed. After a short discussion, a motion was made by Ms. Parziale, seconded by Mr. Grueter, to approve the minutes. The motion passed with Mr. Robinson abstaining.

## **Executive Session Minutes of June 21, 2018**

The executive session minutes for the June 21, 2018 meeting were discussed. After a short discussion, a motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve the minutes. The motion passed with Mr. Robinson abstaining.

### **Application Review – Rebecca Eunis**

The Board reviewed a Short Form Reciprocity Application from Rabecca Eunis. The Board found the information provided to self-certify work experience insufficient and that additional information would be required from the applicant.

A motion was made by Ms. Parziale to delegate authority to approve the application to Mr. Robinson pending his review of additional information, seconded by Mr. Grueter. The motion passed unanimously.

### **Investigative Conference: Review Cases: under G.L. c. 112 s. 65C [Closed Session]**

On a motion by Mr. Robinson, seconded by Mr. Grueter, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112 §65C to review current cases.

The Board entered investigative conference at 10:38AM.

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

#### **Settlement:**

20160202CA025-IT-ENF [M]	Dismissed
2016-0728CA001-IT-ENF [DA]	Direction Given to Prosecutor
2017-000060-IT-ENF [DB]	Direction Given to Prosecutor
2017-000377-IT-ENF [JS]	Direction Given to Prosecutor

The Board returned to open session at 10:43AM.

### **Correspondence: under G.L. c. 30A, s. 21(a)(1)[Closed Session]**

#### **7.5.18 Letter from S. Starr re: CPE Extension**

On a motion by Mr. Robinson, seconded by Ms. Parziale, the Board voted unanimously, by roll call vote, to suspend the open meeting pursuant to *G.L. c. 30A, s. 21(a)(1)* and enter into Executive Session to review one item of correspondence.

The Board entered executive session at 10:44AM.

The Board returned to open session at 10:49AM.

### **Quasi-Judicial Session: under G.L. c. 30A, s. 18 [Closed Session]**

On a motion made by Mr. Robinson, seconded by Ms. Parziale, the Board voted unanimously to suspend the open meeting and enter quasi-judicial session pursuant to G.L. c. 30A, §18(d) to make decisions required in adjudicatory proceedings brought before the Board.

During the closed quasi-judicial session, the Board voted to take the following action:

2016-000855-IT-ENF [BF]

Determined Sanctions for Final Decision and Order

Open session resumed at 10:50AM.

**New Business:**

**Letter from W. Wang re: Q. You Public Accounting Experience**

The Board determined that the applicant must provide proof that the individual attesting to the experience letter is a CPA or the equivalent.

**8.13.18 Email from N. Trinh re: Non-Public Accounting Experience**

The Board determined that the experience must be attested to by a licensed CPA.

**7.24.18 Letter from M. Dever and 7.31.18 Letter from P. Bialik re: P. Bialik's Non-Public Accounting Experience**

The Board determined that the experience submitted by M. Dever on P. Bialik's behalf is not accepted, and the experience submitted by P. Bialik is not accepted because the experience letter was not written by a CPA and not attested to under the pains and penalties of perjury.

**Investigative Conference: Review Cases: *under G.L. c. 112 s. 65C [Closed Session]***

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

The Board entered investigative conference at 11:10AM.

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

**PCAOB**

Reports on Firms:

No action taken

**AICPA**

Correspondence on Firms Dropped from Peer Review:  
Disciplinary Report [TM]:

No action taken  
Invite licensee to future meeting

**Cases**

2018-000500-IT-ENF [JM]  
2018-000469-IT-ENF [ML]  
2018-000454-IT-ENF [JR]  
2018-000564-IT-ENF [PL]  
2018-000554-IT-ENF [CB]  
2018-000598-IT-ENF [MS]  
2018-000597-IT-ENF [HN]

Dismiss  
Dismiss  
Dismiss  
Dismiss  
Dismiss  
Dismiss  
Dismiss

Mr. Davis recused himself from the following cases. He left the meeting at 11:46AM.

2018-000067-IT-ENF [TH]	Dismiss
2018-000068-IT-ENF [BJHC]	Dismiss
2018-000069-IT-ENF [JC]	Dismiss

The Board returned to open session at 12:04PM.

### **Adjournment**

Mr. Robinson obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Ms. Parziale, seconded by Mr. Grueter, the Board voted unanimously to adjourn the August 16, 2018 meeting at 12:04PM.

The above Minutes were approved at the open meeting held on September 20, 2018.



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Brian Bialas, Executive Director

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

- Public Minutes of May 17, 2018
- Public Minutes of June 21, 2018
- Rebecca Eunis - Certified Public Accountant Application
- Letter from W. Wang re: Q. You Public Accounting Experience
- 8.13.18 Email from N. Trinh re: Non-Public Accounting Experience
- 7.24.18 Letter from M. Dever and 7.31.18 Letter from P. Bialik re: P. Bialik's Non-Public Accounting Experience