

Commonwealth of Massachusetts
Board of Public Accountancy
September 20, 2018
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

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

Board Members Not Present:

Angela Parziale, CPA, MST, *Member*
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 10:03AM 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 August 16, 2018

The minutes for the August 16, 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.

Executive Session Minutes of August 16, 2018

The executive session minutes for the August 16, 2018 meeting were discussed. After a short discussion, a motion was made by Mr. Robinson, seconded by Mr. Grueter, to approve the minutes. The motion passed unanimously.

2019 Schedule of Board Meetings

The Board was presented with a tentative schedule of meetings for the 2019 calendar year. The Board members were asked to review the meeting dates and respond to Mr. Bialas with any questions or conflicts. This schedule is prepared mainly for long-term planning purposes. As part of the general discussion, the Board was provided with background information on the legal requirements for public

meeting notices as it relates to planning meetings up to a year in advance. The Board approved the schedule with a meeting on June 27, 2019 instead of on June 20, 2019. No vote was required.

Scheduled Upcoming Hearing

There was a brief discussion regarding an adjudicatory hearing scheduled for November 7, 2018. Board members were asked to check their schedules to see if a Board Member could possibly attend.

Delegation of Authority to Board Staff

At the request of Mr. O'Connor, this discussion was tabled until the meeting scheduled on October 18, 2018.

NASBA (National Association of State Boards of Accountancy) Update: Daniel J. Dustin, VP of State Board Relations, NASBA and Cathy Allen, Northeast Regional Director, NASBA (also a member of the New York Board of Accountancy and a Director of NASBA)

Mr. Dustin and Ms. Allen introduced themselves and provided a presentation on current NASBA issues and initiatives. Topics discussed during their presentation included:

- NASBA Overview
- NASBA Tools & Services
- Uniform CPA Examination
- Firm Mobility
- CPE and Nano Learning Programs
- UAA (Uniform Accountancy Act) Committee Activities
- AICPA-NASBA Joint Projects
- CPE Reciprocity
- CPT (Center for Public Trust) Ethics training as an enforcement option
- Diversity

At the conclusion of their presentation, the Board asked questions. Chairman Davis thanked them for making the trip Boston and for the information provided. The Board took all information provided under advisement.

CPA Application Reviews

Catherine Allen – 18-Month Examination Requirement

The Board decided to review this matter later in the meeting.

Rojeep Shrestha – Experience

The Board reviewed the experience information submitted with this application for individual licensure. After review and discussion, the Board found the information provided with the application sufficient to satisfy the experience requirement and further advised Board staff to proceed with processing the application for licensure.

Correspondence:

The Board reviewed the following correspondence:

6.19.18 Email from S. Friel re: CPE Approval

On a motion by Mr. Robinson, seconded by Mr. Grueter, the Board unanimously approved 12 hours of CPE credit.

8.21.18 Email from J. Azzarone re: CPE Approval

On a motion by Mr. Robinson, seconded by Mr. Grueter, the Board unanimously approved 40 hours of CPE credit provided the licensee gets certified.

9.7.18 Email from W. Dalwin re: CPE Approval

On a motion by Mr. Robinson, seconded by Mr. Grueter, the Board unanimously approved 1 hour of CPE credit.

9.10.18 Email from M. Bench re: CPE Approval

On a motion by Mr. Robinson, seconded by Mr. Grueter, the Board unanimously approved 21.9 hours of CPE credit.

9.11.18 Email from J. Pilon re: CPE Approval

On a motion by Mr. Robinson, seconded by Mr. Grueter, the Board unanimously approved 16 hours of CPE credit.

9.12.18 Email from J. Hartline re: CPE Approval

The Board reviewed the course information included in the email and determined that it would qualify for CPE credit. The number of CPE hours earned likely would be included in any certificate of completion. No vote was taken.

New Business: Open Session for Topics not reasonably anticipated by the Chair 48 hours in advance of the meeting.

Michael Hernandez, a member of the general public, asked about a pending public records request for board meeting minutes and if terms of experience for licensure as a CPA can be combined to reach the required amount. Mr. Bialas stated that he would investigate the public records request, and the Board and Board Staff stated that experience in certain circumstances can be combined for licensure.

CPA Application Review

Catherine Allen – 18-Month Examination Requirement: *Executive Session: G. L. c. 30A, § 21(a)(7), G. L. c. 66, § 10, G. L. c. 4, § 7, ¶ 26(a)*

The Board decided to review this matter during an Executive Session because of the medical information and other sensitive material provided by Ms. Allen.

On a motion by Mr. Grueter, seconded by Mr. Davis, the Board voted unanimously, by roll call vote, to suspend the open meeting pursuant to *G. L. c. 30A, § 21(a)(7), G. L. c. 66, § 10, G. L. c. 4, § 7, ¶ 26(a)* for the purpose of reviewing an application.

The Board entered executive session at 11:31AM.

The Board returned to open session at 11:56 AM.

Catherine Allen – 18-Month Examination Requirement

The Board continued its discussion with Ms. Allen regarding her application.

After the discussion was completed the Board, on a motion by Mr. Robinson, seconded by Mr. Grueter, the Board voted unanimously to reject the application of Ms. Allen because she did not complete all four sections of the CPA Exam within an 18-month period as is required.

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 12:03PM.

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

PCAOB

Deloitte & Touche LLP (Interview):	No action taken
8.15.18 Letter from K. Breard re: PCAOB Discipline	Open complaint and refer to prosecutions

PCAOB Notifications:

Reports on Firms:	No action taken
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Cases

2018-000094-IT-ENF [JD]	Dismiss
2018-000612-IT-ENF [DG]	Dismiss
2018-000776-IT-ENF [RGFA Accountants]	Refer to investigations
2018-000812-IT-ENF [RB]	Refer to prosecutions

On a motion by Mr. Grueter, seconded by Mr. Robinson, the Board voted unanimously to return to open session.

The Board returned to open session at 1:41PM.

Adjournment

Mr. 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 Mr. Grueter, seconded by Mr. Robinson, the Board voted unanimously to adjourn the September 20, 2018 meeting at 1:41PM.

The above Minutes were approved at the open meeting held on October 18, 2018.



Brian Bialas, Executive Director

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

- Draft Public Minutes of August 16, 2018
- Proposed 2019 Schedule of Board Meetings
- NASBA Presentation Materials
- 8.9.18 Ltr. from Board to C. Allen re: CPA Application and 8.23.18 Email from C. Allen to J. O'Connor re: same
- 8.20.18 Ltr. from R. Parslow re: Rojeep Shrestha
- 6.19.18 Email from S. Friel re: CPE Approval
- 8.21.18 Email from J. Azzarone re: CPE Approval
- 9.7.18 Email from W. Dalwin re: CPE Approval
- 9.10.18 Email from M. Bench re: CPE Approval
- 9.11.18 Email from J. Pilon re: CPE Approval
- 9.12.18 Email from J. Hartline re: CPE Approval