

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

Board Members Present:

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

Board Members Not Present:

Mark S. Robinson, CPA, *Secretary*
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 10:06AM 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 September 20, 2018

The minutes for the September 20, 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 unanimously.

Executive Session Minutes of September, 2018

The executive session minutes for the September 20, 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 unanimously.

Delegation of Authority to Board Staff

Mr. O'Connor discussed delegations of authority to board staff to perform various functions on behalf of the Board with the Board. The delegations discussed included:

1. The Board's Executive Director, Associate Executive Director, or the Division of Professional Licensure's Deputy Commissioner are hereby authorized to act on behalf of the Board and sign all Orders to Show Cause Notices, Consent Agreements, and Final Decisions that are consistent with the terms established by the Board. In addition, in all such cases previously described, the Executive Director, Associate Executive Director, and the Division of Professional Licensure's Deputy Commissioner shall be authorized to close complaint files on behalf of the Board.
2. The Board's Executive Director, Associate Executive Director, or the Division of Professional Licensure's Deputy Commissioner are hereby authorized to issue a written order of summary suspension pending a 10-day hearing pursuant to G.L. c. 112 § 65B, after determining, based on sworn affidavits and documentary evidence, that licensee's continued practice poses an immediate and serious threat to public health, safety, or welfare.
3. Division of Professional Licensure Hearing Officers are authorized to conduct hearings on behalf of the Board and to serve as the Board's Hearing Officer and presiding Officer in all adjudicatory proceedings conducted pursuant to 801 CMR for all cases where the Board voted to issue an Order to Show Cause, Summary Suspension, Denial of Licensure or other adjudicatory matters where an Order to Show Cause will be issued. Board members may or may not be present during such hearings, and the presence of a Board member or members shall be determined on a case by case basis.
4. The Board hereby delegates the authority to execute Default Final Decisions on behalf of the Board and to revoke current licenses and to revoke the right to renew licenses that are lapsed or expired to its Executive Director or to its Associate Executive Director or to the Deputy Commissioner of Policy and Boards at the Division of Professional Licensure.
5. The Board hereby delegates the authority to execute Default Final Decisions for unlicensed practice on behalf of the Board and to impose the maximum penalty pursuant to M.G.L. c. 112, §65A to its Executive Director or to its Associate Executive Director or to the Deputy Commissioner of Policy and Boards at the Division of Professional Licensure.

After a short discussion, a motion was made by Ms. Parziale, seconded by Mr. Grueter, to approve the delegations listed above. The motion passed unanimously.

Correspondence

10.7.18 Email from M. Graff re: CPE Approval: The Board discussed this CPE proposal. A motion was made by Mr. Grueter, seconded by Ms. Parziale, to approve 1 CPE credit for each program. The motion passed unanimously.

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

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

The Board entered investigative conference at 10:29AM.

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

AICPA

TM (Interview): Open complaint

PCAOB Notifications:

Pue, Chick, Leibowitz & Brezard, LLC: No action taken
BDO USA, LLP: Invite to Meeting

9.20.18 Letter from PH re: SEC Order: Open complaint and refer to prosecutions

Cases

2018-000805-IT-ENF [PT] Refer to prosecutions
2018-000957-IT-ENF [MG] Refer to prosecutions
2018-000992-IT-ENF [CT] Dismiss

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

The Board returned to open session at 12:01PM.

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 Ms. Parziale, seconded by Mr. Grueter, the Board voted unanimously to adjourn the October 18, 2018 meeting at 12:02PM.

The above Minutes were approved at the open meeting held on November 29, 2018.



Brian Bialas, Executive Director

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

- Draft Public Minutes of September 20, 2018
- Draft Delegations of Authority to Board Staff
- 10.7.18 Email from M. Graff re: CPE Approval