

**Commonwealth of Massachusetts
Board of Public Accountancy**

November 29, 2018
1000 Washington Street, Room 1D
Boston, MA 02118

Board Members Present:

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

Board Members Not Present:

Randall S. Davis, CPA, *Chairman*
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 Mr. Robinson, acting as Chairman.

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 October 18, 2018

The minutes for the October 18, 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 unanimously.

Election of Officers

Mr. Robinson discussed the Board's past practices with respect to the election of officers.

Ms. Parziale nominated Mr. Grueter to be Secretary for 2019, seconded by Mr. Robinson. The motion passed unanimously.

Ms. Parziale nominated Mr. Robinson to be Chairman for 2019, seconded by Mr. Grueter. The motion passed unanimously.

Settlement Conference: *under G.L. c. 112 s. 65C [Closed Session]-Mary Pixley*

On a motion by Mr. Grueter, seconded by Mr. Robinson, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112 §65C to review a settlement offer in investigative conference.

The Board entered investigative conference at 10:19AM.

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

2017-000377-IT-ENF (JS): Guidance given to prosecutor.

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

The Board returned to open session at 10:37AM.

Correspondence

10.25.18 Email from N. Winter re: NASBA 2018 Q1, Q2, and Q3 Exam Performance Reports: Read and reviewed.

11.6.18 Email from K. Love re: NASBA Q3 Candidate Care Report: Read and reviewed.

10.21.18 Email from N. Bond re: CPE Approval: After a short discussion, a motion was made by Ms. Parziale, seconded by Mr. Grueter, to approve the program for 20 CPEs. The motion passed unanimously.

10.17.18 Email from E. Martucci re: CPE Approval: After a short discussion, a motion was made by Mr. Grueter, seconded by Mr. Robinson, to approve the program for 20 CPEs. The motion passed unanimously.

Reinstatement

Kenneth Kaplan, 4.5.18 and 10.4.18 Biannual Reports: After a short discussion, a motion was made by Mr. Robinson, seconded by Ms. Parziale, to accept the reports. 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 11:05AM.

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

PCAOB Notifications:

Aronson LLC:	No action taken
Baker Newman & Noyes, P.A. LLC:	No action taken
D. Brooks and Associates CPAs P.A.	No action taken
Mayer Hoffman McCann P.C.	No action taken
Plante & Moran, PLLC	No action taken

AICPA:

No action taken

Cases

2018-000776-IT-ENF (RGFA Accountants)	Referred to prosecutions and AICPA
2018-000784-IT-ENF (MR)	Referred to prosecutions
2018-001020-IT-ENF (DP)	Referred to investigations
2018-001101-IT-ENF (TV)	Referred to investigations
2018-000838-IT-ENF (Margolis, Shapiro & Co.)	Referred to prosecutions; open complaint against individual, refer to prosecutions
2018-001142-IT-ENF (TM)	Referred to prosecutions
2018-001085-IT-ENF (DL)	Dismissed with advisory letter
2018-001090-IT-ENF (DL)	Dismissed with advisory letter
2018-001091-IT-ENF (DM)	Dismissed
2018-000954-IT-ENF (RD)	Referred to prosecutions
2018-000067-IT-ENF (TH)	No action taken
2018-000068-IT-ENF (Bernard, Hagan, Couto & Co.)	No action taken
2018-000069-IT-ENF (JC)	No action taken

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

The Board returned to open session at 1:06PM.

New Business

Mr. Robinson asked whether Mr. Bialas has received any response to Mr. Robinson's email to the Commissioner and Deputy Commissioner regarding having staff attend NASBA conferences, and Mr. Bialas said that he would investigate. Mr. Robinson also discussed ideas for next year's board meetings.

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 Mr. Robinson, seconded by Mr. Grueter, the Board voted unanimously to adjourn the meeting of November 29, 2018 at 1:28PM.

The above Minutes were approved at the open meeting held on January 17, 2019.



Brian Bialas, Executive Director

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

- Draft Public Minutes of October 18, 2018
- 10.25.18 Email from N. Winter re: NASBA 2018 Q1, Q2, and Q3 Exam Performance Reports
- 11.6.18 Email from K. Love re: NASBA Q3 Candidate Care Report
- 10.21.18 Email from N. Bond re: CPE Approval
- 10.17.18 Email from E. Martucci re: CPE Approval
- Kenneth Kaplan, 4.5.18 and 10.4.18 Biannual Reports