



MAURA HEALEY
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**Commonwealth of Massachusetts
Division of Occupational Licensure
Board of Public Accountancy**

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EDWARD A. PALLESCHI
UNDERSECRETARY OF CONSUMER
AFFAIRS AND BUSINESS
REGULATION

LAYLA R. D'EMILIA
COMMISSIONER, DIVISION OF
OCCUPATIONAL LICENSURE

Public Meeting Minutes

January 19, 2022

Board Members Present:

Angela Parziale, CPA, MST, *Chair*
Richard H. Grueter, CPA, *Member*
Lunetta Kwan, CPA, *Member*
James Redmond, CPA, *Secretary*

Staff Members Present:

Janet Dougherty, *Executive Director*
Lynn Read, *Board Counsel*
Jennifer Fraga, *Program Coordinator*

All Board members and staff appeared by videoconference.

CALL TO ORDER: The meeting was called to order at 10:02 a.m. by Jennifer Fraga.

BOARD BUSINESS

Public Meeting Minutes of December 7, 2022. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Public Meeting Minutes of December 7, 2022, seconded by Mr. Grueter. The Motion passed unanimously by a roll call vote.

Executive Session Minutes of December 7, 2022. After a brief discussion, a MOTION was made by Mr. Redmond to approve the Executive Session Minutes of December 7, 2022, seconded by Mr. Grueter. The Motion passed unanimously by a roll call vote.

Executive Director Report:

Executive Director Janet Dougherty notified the Board of an upcoming change to the document transmission system the Board currently uses. The change will affect the next Board meeting. In addition, the Board Meetings will be recorded.

Candidate Review:

Email dated Sunday, November 27, 2022, from candidate. The Board reviewed the candidate's eligibility under the rules for reciprocity for persons qualified in Canada and determined this Candidate to be eligible under the provisions of the Canadian Chartered Accountants.



Mutual Recognition Agreement – SAICA. The Board previously discussed this item as it had overlapped with the prior agenda item.

Email dated Tuesday, January 3, 2023, from NASBA. The Board reviewed the correspondence and agreed that more information was needed to determine eligibility. Board staff was tasked to contact NASBA requesting further documentation. This item would be tabled to the next meeting. A MOTION was made by Ms. Kwan to table the review until the next meeting, seconded by Mr. Grueter. The Motion passed unanimously by a roll call vote.

Application 2022-640-CA-FR-APP. After Board review of the application, the Board determined that this Applicant met licensure requirements. In addition, the Board tasked Board Counsel Lynn Read to draft a letter to NASBA on UCC Requirement approval requests from NASBA. A MOTION was made by Mr. Grueter to approve the application, seconded by Mr. Redmond. The Motion passed unanimously by a roll call vote.

Applicant with Inactive Out of State License. The Board viewed the documentation provided by the Applicant and tasked Board Staff to gather additional information to confirm eligibility at the time of the paper-based exam. Board Counsel Lynn Read advised the Board that they may provisionally approve the Applicant pending confirmation on that eligibility. A MOTION was made by Mr. Grueter to approve the application pending confirmation of eligibility, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Board Discussion:

Mobility Policy. The Board reviewed the draft policy on mobility. After discussion, a MOTION was made by Mr. Redmond to adopt the draft pending the removal of the last line in paragraph three and the word “only” within the fourth paragraph, seconded by Ms. Kwan. The Motion passed unanimously by a roll call vote.

Draft Policy on Peer Review. Tabled to next meeting.

22Q4 NASBA Score Release. Read and filed.

Correspondence:

Discuss possible alternatives to 150-hour requirement requested by Mass. Society of CPAs. The Board discussed the topic and will continue as status quo until a possible resolution materializes.

Examination Credit Extension Requests:

(None)

Open Session for Topics Not Reasonably Anticipated by the Chair 48 Hours in Advance of Meeting:

(None)

Adjourn Public Meeting, Enter Executive Session (Closed) under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B (medical record information), and then enter Quasi-Judicial Session (Closed Session under G.L. c. 30A, s. 18) and Investigative Conference (Closed under G.L. c. 112, s. 65C)

At 12:38 p.m., a **MOTION** was made by Mr. Redmond, seconded by Ms. Kwan, to: (1) exit the public meeting; (2) enter a closed executive session under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B to review sensitive medical information in CPA Examination extension requests; (3) then enter closed Investigative Conference under G.L. c. 112 s. 65C; and not return to the public meeting. The Motion passed unanimously by a roll call vote.

See separate minutes of Executive Session.

Investigative Conference CLOSED under G. L. c. 112, § 65C

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

Cases:

2021-001140-IT-ENF	Dismiss
2022-000827-IT-ENF	Tabled to next meeting
2022-000871-IT-ENF	Dismiss

Settlements: (None)

PCAOB: No formal action taken.

AICPA: (None)

ADJOURNMENT

At 1:43 p.m., a MOTION was made by Mr. Redmond, seconded by Ms. Kwan to adjourn the meeting. The motion passed unanimously by roll call vote.

The above minutes were approved at the public meeting held on March 16, 2023.

_____*Colleen Maloney*_____
Colleen R. Maloney, Acting Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for January 19, 2023
Draft Public Meeting Minutes of December 7, 2022
Draft Executive Session Minutes of December 7, 2022
Email dated November 27, 2022, from candidate
Email dated January 2, 2023, from NASBA
Application documents for 2022-640-CA-FR-APP
Draft 2023 Guidance CPA Mobily Policy
22Q4 Score Release
NJ Board of Accountancy Public Minutes, May 19, 2022