**STATE OF MARYLAND**

**BOARD OF PUBLIC ACCOUNTANCY**

**BUSINESS MEETING MINUTES**

**December 7, 2021**

**LOCATION:** Google Meets Teleconference

**MEMBERS**

**IN ATTENDANCE:** James E. Marshall, Jr., Chair

Macon M. Ware, III, Secretary

Barrett E. Young

Dr. Jan L. Williams

Tamara Bensky

Joe Petito

Brian Dunne

**MEMBERS/STAFF** Alexandra Quinn-Bean

**ABSENT:**

**DLLR OFFICIALS/STAFF:**  Kausar Syed, Deputy Commissioner

Matthew Lawrence, Legal Counsel

Christopher Dorsey, Assistant Executive Director

Linda L. Rhew, Administrative Officer

**OTHERS PRESENT:** Mary Beth Halpern, MACPA

Bill Feehley, MSATP

The December 7, 2021, meeting of the Maryland Board of Public Accountancy was called to order at 9:00 AM by Chairman of the Board, James E. Marshall, Jr.

Upon a motion **(I)** by Ms. Bensky, and seconded by Mr. Petito, the minutes of the November 2, 2021, meeting were unanimously approved without corrections.

**Chairman’s Report**

Chairman Marshall shared topics of conversation that was discussed at the NASBA meeting and reported the Prometric testing sites currently have 99% of their sites available for testing, and 93% of the work stations are active. The reason they are not at 100% active is due to the continuity of social distancing.

Remote testing has been paused to give Prometric time to work out some bugs, and to allow NASBA to concentrate on the CPA evolution. NASBA will continue to work on remote testing. Chair Marshall recommended board members, staff and guests to visit EvolutionofCPA.org for more information in regard to the CPA Evolution.

NASBA is concentrating on all Boards having a consistent NTS schedule of possibly six (6) months.

Chairman Marshall informed the Board that the NASBA annual meeting recording will be available for viewing until February 18, 2022.

Deputy Secretary David McGlone had the privilege of attending and administering the CPA oath to approximately 83 (eighty-three) newly licensed CPAs at NASBA’s annual swearing in ceremony.

Upon a motion **(II)** by Mr. Petito, and seconded by Mr. Ware, the Board unanimously approved the Chairman’s report.

**Executive Director’s Report**

Executive Director, Christopher Dorsey reported Sharron McNeill has accepted the Auditor position. Ms. McNeill has worked with Norbert Fenwick and has knowledge of the CE requirements and reviewing of the CE as a result of her being his assistant the last three (3) years. Mr. Dorsey reviewed with the Board the 2022 meeting dates. He informed the Board of the upcoming move in early February to 1100 Eutaw Street. He brought the Board up to date on the status of the certificate printer. It has been received and is waiting for the IT department to install it. Once installed we will begin to print the backlog of certificates.

Upon a motion **(III)** by Mr. Young, and seconded by Mr. Dunne, the Board unanimously approved the Executive Director’s report.

**Exam Appeals**

There were no exam appeals.

**Education Report**

Dr. Williams presented the Education Report. There was two (2) Transfer of Grades application approvals and zero (0) Transfer of Grades applications denied. The two transfer of grades applications originated from Delaware and Massachusetts.

Upon a motion **(IV)** by Mr. Ware, and seconded by Mr. Petito, the Board unanimously approved the Education Report.

**Experience Report**

Ms. Bensky presented the Experience Report. There was 25 (twenty-five) Reciprocal application approvals, and zero (0) Reciprocal application denials. The Reciprocal application approvals originated as follows: 1-AL, 1-CA, 2-CT, 1-DC, 1-FL, 2-GA, 1-MI, 1-ND, 1-NJ, 2-PA, 1-PR, 1-TX, and 10-VA.

There were 40 (40) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

Upon a motion **(V)** by Mr. Petito, and seconded by Mr. Dunne, the Board unanimously approved the Experience Report.

**Firm Permit Report**

Mr. Dunne presented the Firm Permit Committee Report. There were four (4) Maryland firm permit application approvals with offices located in Maryland. There were zero (0) firm permit applications closed.

Upon a motion **(VI)** by Dr. Williams, and seconded by Mr. Ware, the Board unanimously approved the Firm Permit Report.

**Peer Review Oversight Committee Report**

Mr. Ware reported the following have occurred beginning November 1, 2021, and ending November 30, 2021: eight (8) new firms have enrolled in the Peer Review Program; 16 (sixteen) firms have had reviews accepted; zero (0) firms has failed; nine (9) firms were dropped or terminated due to scheduling information not being received; and zero (0) firms has passed with deficiencies.

Upon a motion **(VII)** by Mr. Petito, and seconded by Ms. Bensky, the Board unanimously approved the Peer Review Report.

Mr. Ware asked Ms. Halpern, from MACPA, when an updated Annual Peer Review report would be presented. Ms. Halpern stated there would be one at the February board meeting.

**New Business**

1. Dr. Williams presented to the Board a question concerning non-accounting and non-business international credits appearing on transcripts from a regionally accredited school that were found not to be acceptable by NASBA’s NIES review. The applicant has a bachelor’s degree from another regionally accredited college. After discussion, the board approved this application in question. The board has agreed to discuss this matter further for future applicants regarding foreign credits.

Upon a motion **(VIII)** by Mr. Dunne, and seconded by Mr. Barrett, the Board approved the motion to approved this application for exam. Mr. Petito voted in opposition to the approval.

1. The Board reviewed a request for CE credits to be awarded to a member of the FASB’s task force.

Upon a motion **(IX)** by Mr. Dunne, and seconded by Dr. Williams, the Board approved the motion to grant eight (8) CE per renewal cycle (every two (2) year cycle) for a member of the FASB’s task force.

1. Deputy Commissioner Syed shared and discussed with the Board the budget for the remainder of 2021 and 2022. Deputy Commissioner Syed will have another budget update in the next few months.
2. The Board will begin to discuss fee increases next month.

**Old Business**

None

**Correspondence**

None

**Open Discussion**

**None**

**Executive Session**

Upon a motion (**X)**, by Mr. Young, and seconded by Mr. Ware, the Board went into a closed Executive Session at 10:28 AM via a Google meeting teleconference, where log-in information was only provided to Board members and staff. The purpose of this session was to consult with counsel. This session is permitted to be closed pursuant to Section 3-305(b) (7) of the General Provisions Article, Maryland Annotated Code.

**Return to Open Session**

Upon a motion **(XI)** by Mr. Young, and seconded by Mr. Petito, the Board unanimously approved the motions made during Executive Session.

Upon a motion **(XII)** by Mr. Petito, and seconded by Mr. Young, the Board adjourned at 10:49 AM.

**NEXT MEETING:** January 4, 2021, via Google Meets teleconferencing at 9:00 AM

\_\_X\_\_With corrections \_\_\_\_Without corrections

Signature on file 1/4/2022

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Chairman Date