

**STATE OF MARYLAND  
BOARD OF PUBLIC ACCOUNTANCY  
BUSINESS MEETING MINUTES  
January 7, 2020**

**LOCATION:** 500 North Calvert Street  
Baltimore, Maryland 21202  
Third Floor Conference Room

**MEMBERS**

**IN ATTENDANCE:** James E. Marshall, Jr. Chair  
Leslie Mostow  
Macon M. Ware, III  
Dr. Jan L. Williams  
Barrett E. Young

**MEMBERS/STAFF**

**ABSENT:** Ferdinand Greeff  
Linda L. Rhew, Administrative Officer

**DLLR OFFICIALS/STAFF:** Shanai Jordan, Executive Director  
Christopher Dorsey, Assistant Executive Director  
Matthew Lawrence, Legal Counsel  
Norbert Fenwick, CE Consultant  
Michelle Roberts, Administrative Specialist III  
Alex Quinn, Investigator

**OTHERS PRESENT:** Mary Beth Halpern, MACPA  
Moseh Pelberg, MSATP  
Charles Ego, Respondent

The January 7, 2020, 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 Mr. Ware, and seconded by Mr. Mostow, the minutes of the December 3, 2019, meeting were approved with corrections.

**Chairman's Report**

Chairman Marshall provided a summary of the Board's activity for the 2019 year to show how much the Board has accomplished.

For 2019 the Education Committee reported there were 26 (twenty-six) transfer of grade approvals and 19 (nineteen) denials.

The Experience Committee reported that a total of one hundred and sixty-eight (168) reciprocal applications were approved and thirteen (13) reciprocal denials were reported, as well as, three hundred and eight (308) Maryland exam candidate license applications were approved with 0 denials for 2019.

The Firm Committee reports for 2019 reported there were twenty-eight (28) firm permits approved and thirteen (13) denials.

The Complaint Committee began the year with forty-one (41) open complaints. The Board received eighty-six (86) new complaints and closed ninety-four (94) complaints. At the end of 2019 there were thirty-three (33) open complaints.

The Board approved Firm mobility and legislation was effective Oct 1<sup>st</sup>.

Eddie Helmstetter resigned from the Board effective Jan 1, 2020, leaving a consumer member vacancy. Staff is coordinating the search for a replacement through the Governor's office.

Upon a motion **(II)** by Mr. Young and seconded by Mr. Ware, the Board unanimously approved the Chairman's Report.

### **Executive Director's Report**

Executive Director, Shanai Jordan requested assistance from Board members and members of the industry in attendance in finding an appropriate consumer member to fill Mr. Helmstetter's vacancy. She also reported that she anticipated the completion of the next issue of the newsletter by the February meeting.

Upon a motion **(III)** by Mr. Mostow and seconded by Dr. Williams, the Board unanimously approved the Executive Director's Report.

### **Exam Appeals**

There were no exam appeals this month.

### **Education Report**

Dr. Williams presented the Education Report. There were three (3) Transfer of Grades application approved. Two (2) of the transfer of grades applications originated from New York and one (1) from South Carolina. There were zero (0) Transfer of Grades application denials.

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

### **Experience Report**

Mr. Mostow presented the Experience Report. There were ten (10) Reciprocal applications approved, zero (0) Reciprocal application denials. The 10 (ten) reciprocal license applicants were licensed in the following states: CT-1, PA-1, NY-2, VA-5 and WI-1. There were thirty-two (32) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

Upon a motion **(V)** by Mr. Mostow, and seconded by Dr. Williams, the Board unanimously approved the Experience Report.

### **Firm Permit Report**

Mr. Young presented the Firm Permit Report. There were four (4) Maryland firm permit applications approved. No firm permit applications were closed this month.

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

### **Peer Review Oversight Committee Report**

Mr. Ware presented the Peer Review Report discussing the recent open session of the AICPA Peer Review Board. The open session discussed matters pertaining to the changes to the oversight handbook and system requirements to help state boards monitor firm's compliance.

Upon a motion **(VII)** by Mr. Young and seconded by Mr. Mostow, the Board unanimously approved the Peer Review Oversight Committee Report.

### **New Business**

Chairman Marshall led discussion regarding the license extension request from Mr. Gordon.

Upon a motion **(VIII)** by Mr. Mostow and seconded by Mr. Ware, the Board unanimously denied the license extension.

### **Old Business**

Mr. Lawrence, informed the Board that its proposed regulation concerning the anticipated change to the Uniform CPA Examination allowing continuous testing was published in the January 3, 2020, edition of the Maryland Register.

### **Correspondence**

There was no Correspondence this month.

### **Executive Session**

Upon a motion **(IX)**, by Mr. Young, and seconded by Mr. Mostow, the Board went into a closed Executive Session in the 3rd Floor Conference Room, 500 N. Calvert Street, Baltimore, Maryland 21202 at 9:20 AM. 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. It returned to the regular business meeting at 9:40 AM upon a motion **(X)**, by Mr. Young, and seconded by Dr. Williams.

### **Return to Open Session**

Upon a motion **(XI)** by Mr. Young, and seconded by Dr. Williams, the Board unanimously approved the Complaint Committee Report.

Upon a motion **(XII)** by Mr. Young and seconded by Mr. Ware, the Board adjourned at 11:27 AM.

**NEXT MEETING:** February 4, 2020, 500 North Calvert Street, Third Floor, 9:00 AM

With corrections     Without corrections

SIGNATURE ON  
ORIGINAL DOCUMENT

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Chairman

2/4/2020  
Date