

**STATE OF MARYLAND  
BOARD OF PUBLIC ACCOUNTANCY  
BUSINESS MEETING MINUTES  
March 2, 2021**

**LOCATION:** Google Meets Teleconference

**MEMBERS**

**IN ATTENDANCE:** James E. Marshall, Jr., Chair  
Macon M. Ware, III, Secretary  
Barrett E. Young  
Leslie Mostow  
Joe Petito  
Brian Dunne

**MEMBERS/STAFF**

**ABSENT:** Dr. Jan L. Williams  
Norbert Fenwick, CE Consultant

**DLLR OFFICIALS/STAFF:**

Gregory Morgan, Commissioner  
Shanai Jordan, Executive Director  
Christopher Dorsey, Assistant Executive Director  
Matthew Lawrence, Legal Counsel  
Linda L. Rhew, Administrative Officer

**OTHERS PRESENT:**

Colleen Clark, NASBA  
Mary Beth Halpern, MACPA  
Bill Feehley, MSATP

The March 2, 2021, meeting of the Maryland Board of Public Accountancy was called to order at 9:02 AM by Chairman of the Board, James E. Marshall, Jr.

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

**Chairman's Report**

Chairman Marshall shared with the Board that after he attended the virtual NASBA mid Atlantic Regional meeting on February 10, 2021, he asked Colleen Clark to give the Board updates on various items. Chairman Marshall reminded the Board members that the combined NASBA Regional meeting will be held virtually in June 2021.

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

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

Ms. Jordan shared that NASBA's Executive Director, staff and Legal Counsel conference will be held virtually on April 12 - 14, 2021. Ms. Jordan shared with the Board members that Board staff had a quarterly meeting with Kizzy Jones at NASBA last week and discussed CE extensions and how long an NTS is good for. Ms. Jordan has been asked to join the AICPA State Board Committee beginning May 26, 2021. Ms. Jordan will hold this position for one year.

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

### **Exam Appeals**

There were no exam appeals.

### **Education Report**

Mr. Mostow presented the Education Report in the absence of Dr. Williams. There were two (2) Transfer of Grades application approvals. The approved transfer of grades applications originated from DE and FL. There was one (1) transfer of grades application denial that originated from IL. The application was denied for lacking three (3) semester credit hours in ethics and lacking 22 (twenty-two) of the 150 required semester credit hours for licensure.

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

### **Experience Report**

Mr. Mostow presented the Experience Report. There were twenty (20) Reciprocal applications approved, zero (0) Reciprocal application denials. The twenty (20) Reciprocal applications originated from the following states: 1-CA, 1-CO, 1-DC, 1-GUAM, 2-IL, 1-ME, 2-NJ, 1-NY, and from 10-VA.

There were twenty-four (24) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

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

### **Firm Permit Report**

Mr. Dunne presented the Firm Permit Report. There was one (1) Maryland firm permit applications approved with offices located in Maryland. There were zero (0) firm permit applications closed.

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

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

Mr. Ware reported the following have occurred beginning February 1, 2021 and ending February 28, 2021: One (1) new firm has enrolled in the Peer Review Program since February 1, 2021; 17 (seventeen) firms have had reviews accepted since February 1, 2021; two (2) firms have failed since February 1, 2021; one (1) firm was dropped or terminated due to scheduling information not being received since February 1, 2021; and one (1) firm has passed with deficiencies since February 1, 2021.

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

### **New Business**

- A. Colleen Clark virtually attended the Board Meeting this morning to share with the Board updates concerning remote testing. Ms. Clark said the closing down of test centers in March 2020 due to COVID brought to light the need to be able to continue testing under rare and unique circumstances. She explained there were currently two (2) big testing companies worldwide at this time, Prometric and Pearson Vue. They both use a tool called Remote Proctor, which is a tool that can be used as a possible solution to allow for candidates to continue to test should centers have a need to close for periods of time due to extreme circumstances in the future. Ms. Clark explained the measures that are being taken while utilizing Remote Proctor to ensure the integrity of the examinations. AICPA owns the Uniform CPA Examination and security is a major priority and will be tested and in place should remote testing need to be utilized. A pilot test is planned in June of 2021, which will involve 250-1000 exam sections across all four (4) exam sections. It will be done in a targeted fashion, that will occur over a period of three (3) weeks. Volunteers will test remotely and must have taken at least one section of the exam to ensure their familiarity with the testing process. The pilot test is the same exam given at the exam sites. It will contain the same content and skills as the site exams. Ms. Clark discussed the intense security of the remote testing and shared the control reviews and options available to review any issues that may arise. The actions being taken to protect the exam and to ensure security of the exam and of those taking the exam cover different scenarios. Each state must determine by April 1, 2021, whether the grades will be acceptable for remote testing.

Ms. Clark also touched on the CPA evolution and reported the task force is in the process of formalizing it. NASBA will be sending a letter with recommendations to the Boards, as these changes will have an impact on exam and license systems of the Boards, and adjustments may need to be made to their systems.

Upon a motion **(VIII)** by Mr. Young, and seconded by Mr. Petito, the Board unanimously voted to accept the exam scores for the candidates involved with taking the pilot exam via remote proctor in June, but not to testing remotely.

- B. Ms. Jordan presented to the Board a request for an extension of CE reporting until September 30, 2021.

Upon a motion **(IX)** by Mr. Ware, and seconded by Mr. Petito, the Board unanimously approved the extension request.

Mr. Young, on behalf of the Complaint Committee, asked the Board how to handle a consumer complaint as the CPA had let their license lapse while being investigated. Mr. Lawrence advised the Board that, pursuant to Section 2-318 of the Business Occupations and Professions Article, Annotated Code of Maryland, if the Board had begun its investigation while the license was active, the license does not lapse by operation of law only in order to allow the Board to retain jurisdiction over the licensee for disciplinary purposes. For all other purposes, the individual does not have an active license.

**Old Business**

There was no correspondence.

**Correspondence**

There was no correspondence.

**Executive Session**

Upon a motion **(X)**, by Mr. Petito, and seconded by Mr. Young, the Board went into a closed Executive Session at 10:06 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. It returned to the regular business meeting at 10:16 AM upon a motion **(XI)**, by Mr. Mostow, and seconded by Mr. Ware.

**Return to Open Session**

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

Upon a motion **(XIV)** by Mr. Young, and seconded by Mr. Petito, the Board adjourned at 10:16 AM.

**NEXT MEETING:** April 6, 2021, via Google Meets teleconferencing at 9:00 AM

\_\_\_ With corrections    X Without corrections

Signature on original document

4/6/2021

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Chairman

\_\_\_\_\_  
Date