**STATE OF MARYLAND**

**BOARD OF PUBLIC ACCOUNTANCY**

**BUSINESS MEETING MINUTES**

**September 14, 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

Dr. Jan L. Williams

Brian Dunne

**MEMBERS/STAFF**

**ABSENT:** Christopher Dorsey, Assistant Executive Director

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

Matthew Lawrence, Legal Counsel

Linda L. Rhew, Administrative Officer

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

Bill Feehley, MSATP

Jacky McComber, Consumer

The September 14, 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 Mr. Ware, and seconded by Mr. Mostow, the minutes of the August 3, 2021, meeting were unanimously approved with corrections.

**Chairman’s Report**

Chairman Marshall informed the Board that NASBA’s 114th annual meeting, previously scheduled as an in-person meeting to be held in San Diego, October 31, 2021 -November 3, 2021, has been changed to a virtual meeting due to the rising Covid cases. NASBA intends to hold their 115th Annual meeting in person next year in San Diego.

Upon a motion **(II)** by Mr. Young and seconded by Mr. Petito, the Board unanimously approved the

Chairman’s report.

**Executive Director’s Report**

No Executive Director’s report.

**Exam Appeals**

There were no exam appeals.

**Education Report**

Dr. Williams presented the Education Report. There were three (3) Transfer of Grades applications approved and zero (0) Transfer of Grades applications denied. The approved Transfer of Grades applications originated from: 1-KY, 1-PA, and 1-SC.

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

**Experience Report**

Mr. Mostow presented the Experience Report. There were twelve (12) Reciprocal application approvals, and zero (0) Reciprocal application denials. The twelve (12) Reciprocal application approvals originated as follows: AL-1, CA-1, DE-1, MO-1, NJ-2, NY-2, TN-1, and VA-3.

There were thirteen (13) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

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

**Firm Permit Report**

Mr. Dunne presented the Firm Permit Committee Report. There was one (1) Maryland firm permit application approval with an office located in Maryland. There were zero (0) firm permit applications closed.

Upon a motion **(V)** by Mr. Young, 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 August 1, 2021, and ending August 31, 2021: two (2) new firms have enrolled in the Peer Review Program; 15 (fifteen) firms have had reviews accepted; zero (0) firms has failed; zero (0) firms were dropped or terminated due to scheduling information not being received; and one (1) firm has passed with deficiencies.

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

**New Business**

Mr. Petito shared with the Board that Jackie Brown invited him to speak to the Maryland CPA Education Foundation to discuss the Center for Public Trust project focusing on the HBCU’s. There was discussion concerning raising money, supporting scholarships, internships, and apprenticeships. There is an interest in the society to work with the HBCUs.

**Old Business**

Dr. Williams informed the Board she talked to a member of Virginia and the District of Columbia Boards of Accountancy regarding their status concerning the education updates on the educational requirements for the Model UAA Rules. The District of Columbia will most likely go with the UAA model rules. The Executive Director of the Virginia Board of Accountancy has sent a survey to 50 state boards on their status. Virginia has received 22 responses and will share the results with the Maryland Board once they are accumulated, sorted, and reviewed.  Virginia also is thinking of requiring a separate data analytics course instead of an AIS course. They do not have an ethics requirement and are not planning to, as they accept ethics being integrated in courses.  Virginia’s Board member mentioned coordinating a meeting with education members from states across the country to discuss this topic further. Virginia has not made any educational changes at this time.

Dr. Williams has begun to create a survey to send to department chairs in the University System of Maryland. She is also planning to reach out to other department chairs at Maryland schools that are not in the Maryland University system asking about their curriculum.  Mr. Mostow and Dr. Williams had a chance to meet and discuss the status in Maryland, and the upcoming changes. Included in their discussion was whether we needed an ethics course since we have various ethics requirements.   Mr. Mostow was also concerned with whether the AICPA ethics course should continue to be required towards licensure after passing the CPA exam.

**Correspondence**

There was no correspondence.

**Open Discussion**

Mr. Mostow informed the Board this may be his last meeting as Tamara Bensky will be joining the Board as his term is completed. Mr. Mostow stated that Ms. Bensky has a tremendous background and will be a great asset to the Board as a Board member.

Deputy Commissioner, Kausar Syed, stated she did not have any comments at this time, except she feels ethics is important for CE.

Deputy Commissioner, Kausar Syed was asked about the hiring and replacement of the Executive Director position. Deputy Commissioner Syed stated that the Department is working on finding a replacement, and expects the position to be filled soon.

Mary Beth Halpern from MACPA informed the Board that the swearing-in ceremony for new CPAs that is scheduled for November 18, 2021, at Live Casino is expected to go forward. Updates will be provided as they continue to work through the planning.

**Executive Session**

Upon a motion **(VII)**, by Mr. Petito, and seconded by Mr. Young, the Board went into a closed Executive Session at 9:42 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 **(VIII)** by Dr. Williams, and seconded by Mr. Petito, the Board unanimously approved the motions made during Executive Session.

Upon a motion **(IX)** by Mr. Mostow, and seconded by Mr. Young, the Board adjourned at 9:59 AM.

**NEXT MEETING:** October 5, 2021, via Google Meets teleconferencing at 9:00 AM

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

Signature on original document 10/7/2021

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Chairman Date