

STATE OF MARYLAND  
BOARD OF PUBLIC ACCOUNTANCY  
August 1, 2017

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

**MEMBERS  
IN ATTENDANCE:** Arthur E. Flach  
Clifton B. Jeter  
Phillip J. Korb  
Leslie Mostow  
Naomi Powell  
Ross Ehudin

**MEMBERS ABSENT:** NONE

**DLLR OFFICIALS/STAFF:** Victoria Wilkens, Commissioner  
Dennis L. Gring, Executive Director  
Matthew Lawrence, Counsel  
Norbert Fenwick, CE Consultant  
Michelle Roberts, Administrative Specialist III  
Tiffany Black, Office Secretary  
Mason Land, Investigator

**OTHERS PRESENT:** Mary Beth Halpern, MACPA  
Sandy Steinwedel, MSATP  
Tom Bray, MSATP

The August 1, 2017, meeting of the Maryland Board of Public Accountancy was called to order at 9:02 AM by Chairman of the Board, Arthur E. Flach.

Upon a motion (I) by Mr. Mostow, and seconded by Ms. Powell, the minutes of the June 6, 2017 meeting were approved with corrections.

**Chairman's Report**

Chairman Flach reported on the topics that were discussed at the NASBA Eastern Regional Conference which included; Compliance follow up of audit failures, Accreditation problems / AICPA Task Force, Impact of Technology on CPA Profession, Non-Compliance w/Laws & Obligations, CPE model rules, and the use of titles; CGMA's & CMA's, to name a few.

Chairman Flach also announced the resignation of Raymond Vicks, Jr. from the Board effective immediately and the retirement of Mr. Jeter, Mr. Ehudin and Ms. Powell from the Board due to the ending of their terms.

Upon a motion (II) by Ms. Powell, and seconded by Mr. Ehudin, the Board unanimously approved the Chairman's Report.

**Executive Director's Report**

Mr. Gring reported that Linda Rhew would be out sick until mid-September, introduced Mr. Mason Land the Board's new investigator and the recruitment of an Assistant Director. Mr. Gring also led a discussion on the extension of conditional credit to those directly affected by the delay of exam grades release who; fulfilled all parts of the exam AND did not pass by loss date but would have.

Upon a motion (III) by Mr. Jeter, and seconded by Mr. Ehudin, the Board unanimously approved the Executive Director's Report.

#### **Exam Appeals**

Nothing to Report

#### **Education Report**

Mr. Korb presented the Education Report. There were four (4) Transfer of Grades applications approved. There were one (1) Transfer of Grades denials. Transfer of grades applicant TOG-0717-01 was denied for lacking three (3) semester credit hours of ethics.

Upon a motion (IV) by Mr. Mostow, and seconded by Ms. Powell, the Board unanimously approved the Education Report.

#### **Experience Report**

Ms. Powell presented the Experience Report. There were Twenty-seven (27) reciprocal applications approved, zero (0) reciprocal application denials, and thirty-three (33) Maryland candidate license application approvals. There were one (1) Maryland candidate application denials. There were four (4) administrative closures.

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

#### **Firm Permit Report**

Mr. Korb presented the Firm Permit Report. There were five (5) firm permit applications approved, two (2) firm application closed as incomplete.

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

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

Mr. Flach reported that MACPA agreed to continue as the Maryland administering entity for Peer Review. He also thanked Mr. Jeter, Ms. Powel, Mr. Ehudin & Mr. Vicks for their outstanding service on the Board and to the citizens of the State of Maryland

Upon a motion (VII) by Mr. Korb and seconded by Mr. Mostow, the Board unanimously approved the Peer review report.

**New Business**

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Matthew Lawrence Board Counsel led a discussion on the Board Orientation Training Manual.

**Old Business**

Chairman Flach led a discussion on the Uniform Accounting Act relative to the use of titles. The Maryland Board is NOT in support of adopting CPA's to use the CGMA or CMA designation.

Upon a motion (VIII) by Mr. Mostow and seconded by Mr. Korb, the Board unanimously approved to NOT adopt the use of the CGMA or CMA designations in Maryland.

**Correspondence**

The Board received correspondence regarding the issuance of wall certificates for individuals with expired CPA licenses which The Board responded against doing.

**Executive Session**

Upon a motion (IX), by Ms. Powell, and seconded by Mr. Korb, the Board went into Executive Session in the 3rd Floor Conference Room, 500 N. Calvert Street, Baltimore, Maryland 21202 at 10:03 PM. 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 10:56 PM upon a motion (X), by Mr. Mostow, and seconded by Ms. Powell.

**Complaint Committee Report**

Mr. Jeter presented the Complaint Committee Report. Mr. Jeter reported that the Board received fourteen (14) new complaints; and nine (9) complaints closed.

Upon a motion (XI) by Ms. Powel and seconded by Mr. Korb, the Board approved the Complaint Committee Report.

Upon a motion (XII) by Mr. Mostow, and seconded by Ms. Korb, the Board adjourned at 11:04 AM.

**NEXT MEETING**

September 12, 2017, 500 North Calvert Street, Third Floor, 9:00 AM

With corrections     Without corrections

**SIGNATURE ON  
ORIGINAL DOCUMENT**

9/12/2017  
Date