

**STATE OF MARYLAND
BOARD OF PUBLIC ACCOUNTANCY
BUSINESS MEETING MINUTES
December 3, 2019**

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

**MEMBERS
IN ATTENDANCE:** James E. Marshall, Jr. Chair
Leslie Mostow
Dr. Jan L. Williams
Barrett E. Young
Ferdinand Greeff

**MEMBERS/STAFF
ABSENT:** Macon M. Ware, III
Edward J. Helmstetter, Jr

DLLR OFFICIALS/STAFF: Victoria Wilkins, Commissioner
Shanai Jordan, Executive Director
Christopher Dorsey, Assistant Executive Director
Matthew Lawrence, Legal Counsel
Linda L. Rhew, Administrative Officer
Norbert Fenwick, CE Consultant
Alex Quinn, Investigator
Kaitlin Marsden, Director of Strategic Partnerships, OOS

OTHERS PRESENT: Mary Beth Halpern, MACPA
Ron Grafman, MSATP
Barbara Esslinger

The December 3, 2019, meeting of the Maryland Board of Public Accountancy was called to order at 9:01 AM by Chairman of the Board, James E. Marshall, Jr.

Upon a motion **(I)** by Mr. Young, and seconded by Dr. Williams, the minutes of the November 7, 2019, meeting were approved without corrections.

Chairman's Report

Chairman Marshall discussed the Roundtable meeting with Board Chairs and Secretary Tiffany Robinson that was held November 13th. There was discussion of issues relevant to our Board which included:

- Passage of firm mobility
- Backlog of complaints in pre-charge with legal department

Chairman Marshall shared with the Board the CPA Swearing-In Ceremony that was held on November 14th, 2019 at Maryland Live Casino. The oath was given by Secretary Robinson. The Board members in attendance were:

- Macon Ware
- Leslie Mostow
- Dr. Jan Williams
- Barrett Young

- James Marshall

Chairman Marshall reminded Board members of the rules governing testifying at the General Assembly as both a Board Member and as a citizen, you must receive pre-approval from the Secretary.

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

Executive Director's Report

Executive Director Shanai reported to the Board the newsletter would be distributed on a quarterly basis, with the next one being in January 2020. She let the Board members know it would include bios for the new members of the Board and a letter from the Chair, James Marshall.

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

Exam Appeals

The Board reviewed and discussed one, in-person exam appeal. The denial of the exam application was due to the applicant lacking 1.5 semester credit hours in financial accounting. The Board reviewed the documents and the presentation given by the applicant. The applicant was informed she would be notified of the Board's decision as soon as possible.

Education Report

Dr. Williams presented the Education Report. There were two (2) transfer of grades application approvals. One transfer of grades application originated from New York and one originated from Virginia. There were zero (0) transfer of grades application denials.

(**Please note: motions IV and V are included in the Executive Session minutes)

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

Experience Report

Mr. Greeff presented the Experience Report. There were seventeen (17) reciprocal applications approved, and zero (0) Reciprocal application denials. The seventeen (17) reciprocal license applicants originated from the following states: 2-CO, 2-DE, 1-GA, 1-IN, 1-KY, 1-MN, 1-NC, 2-NJ, 2-NY, 2-PA and 2-VA. There were 32 (thirty-two) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

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

Firm Permit Report

Mr. Young presented the Firm Permit Report. There was one (1) firm permit application approved which originated from Maryland. No firm permit applications were closed this month.

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

Peer Review Oversight Committee Report

There was not a Peer Review report this month.

New Business

Kaitlin Marsden, Director of Strategic Partnerships, addressed and advised the Board of the Social Media posting requirements for Board and Commissions as the Board members had inquired about a Facebook page for the Board.

Ms. Jordan reviewed the CPA Budget Report for FY 2020 as well as FY 2019 closing with the Board. The Budget was reviewed and discussed at which time Mr. Mostow suggested that additional funds be made available for Board members to be able to travel, to attend various NASBA meetings throughout the year. Commissioner Wilkins was present and answered questions the Board members had pertaining to the budget. The April budget should show the allotted amount for travel by the Board staff and members.

The Board reviewed an RPE (report of practical work experience form) that had been submitted for licensure by an applicant that did not have a currently and actively licensed CPA where they worked to endorse their work experience. The Board has concluded this RPE is not acceptable as the endorser did not do their due diligence to confirm the applicant's work experience and time of employment at the company the applicant stated they worked for. The Board has clarified an endorser, whether or not they work for the same firm, must review the applicant's timesheets and work papers and confirm with the company the dates of employment and hours worked before endorsing the applicant's work experience.

Chairman Marshall asked for volunteers to work with Board staff to review and update the Board's online applications. Mr. Barrett Young and Mr. Leslie Mostow has volunteered to work with the Administrative Officer, Linda Rhew, and Legal Counselor to the Board, Matthew Lawrence to modernize the applications.

The Board reviewed and discussed the request by an exam candidate for an extension of two conditioned exam parts due to expire to allow the candidate two opportunities to take the exams, that he would have had if NASBA's website would have been working properly the week of Thanksgiving.

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

Old Business

Mr. Lawrence reminded the Board of the change in the Criminal Procedure Article, effective October 1, 2019, that limits the ability of occupational boards to deny licenses to applicants with certain criminal convictions solely on the basis of the conviction provided that more than seven years had passed between the application and the completion of the applicant's sentence.

Mr. Lawrence reported to the Board that its proposed regulation regarding the expected change to the Uniform CPA Examination allowing for continuous testing, eliminating quarterly testing windows, and allowing examination candidates to retake a failed section of the examination upon the release of grades for the section, has been submitted to the Administrative, Executive and Legislative review committee ("AELR"). Mr. Lawrence expects the regulation to be published in the January 3, 2020 Maryland Register and that final action may be taken at the February 4, 2020, Board meeting.

Correspondence

There was no Correspondence this month.

Executive Session

Upon a motion (X); by Mr. Young, and seconded by Dr. Williams, the Board went into a closed Executive Session in the 3rd Floor Conference Room, 500 N. Calvert Street, Baltimore, Maryland 21202 at 9:56 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 11:00 AM upon a motion (XI), by Mr. Young, and seconded by Dr. Williams.

Return to Open Session

Upon a motion (XII) by Mr. Mostow, and seconded by Mr. Greeff, the Board unanimously approved the Complaint Committee Report.

Upon a motion (XIII) by Mr. Mostow, and seconded by Mr. Greeff, the Board unanimously approved to accept the Executive Session motions.

Upon a motion (IV) by Mr. Young, and seconded by Mr. Greeff, the Board adjourned at 11:30 AM.

NEXT MEETING: January 7, 2020, 500 North Calvert Street, Third Floor, 9:00 AM

With corrections Without corrections

SIGNATURE ON
ORIGINAL DOCUMENT

Chairman

2/4/2020
Date