**STATE OF MARYLAND**

**BOARD OF PUBLIC ACCOUNTANCY**

**BUSINESS MEETING MINUTES**

 **June 7, 2022**

**LOCATION:** Google Meets Teleconference

**MEMBERS**

**IN ATTENDANCE:** James E. Marshall, Jr., Chair

Macon M. Ware, III, Secretary

 Dr. Jan L. Williams

Joe Petito

 Brian Dunne

 Barrett E. Young

Tamara Bensky

**MEMBERS/STAFF**

**ABSENT:**

**DLLR OFFICIALS/STAFF:**  Jessica Praley, Legal Counsel

 Christopher Dorsey, Executive Director

Linda L. Rhew, Administrative Officer

Tiani Keys, Administrative Specialist III

Danielle Anderson, Web Content and Outreach Coordinator

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

Theodore Sutton, Self

The June 7, 2022, 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. Petito, and seconded by Mrs. Bensky, the minutes of the May 3, 2022, meeting were unanimously approved without corrections.

**Chairman’s Report**

Chairman Marshall congratulated Mrs. Rhew on her upcoming retirement. He acknowledged and thanked Mrs. Rhew, Administrative Officer, for her 22 (twenty-two) years of service on the Board and for her for the exceptional manner of help and wealth of information she has provided to the Board over the years.

Upon a motion (**II**) by Ms. Bensky, and seconded by Mr. Ware, the Board unanimously approved the Chairman’s report.

**Executive Director’s Report**

Executive Director, Christopher Dorsey, recognized Mrs. Rhew from an Administrative stand point. She has been a source of knowledge. She has been here since I started and her work ethics and her years of knowledge will be missed.

Mr. Dorsey informed the Board that the wall certificates are in the process of being printed and mailed. The delays caused by COVID and the printer not working have all be resolved.

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

**Exam Appeals**

There were two exam appeals. One was in person and one was not. Dr. Williams presented to the Board, exam appeal EA-0622-01. The applicant was denied for lacking three (3) semester credit hours of ethics as the course that was taken, did not meet the requirements of being devoted to three (3) semester credit hours of ethics.

Upon a motion **(IV)** by Mr. Ware, and seconded by Mr. Petito, the Board unanimously denied the exam appeal for EA-0622-01.

**Education Report**

Dr. Williams presented the Education Report. There were three (3) Transfer of Grades application approvals and zero (0) Transfer of Grades application denials. The three Transfer of Grades approvals originated from: CA, CT, and VT.

Upon a motion **(V)** by Mrs. Bensky, and seconded by Mr. Young, the Board unanimously approved the Education Report.

**Experience Report**

Mrs. Bensky presented the Experience Report. There were 31 (thirty-one) Maryland candidate license application approvals and one (1) Maryland candidate application denials.

There were 11 (eleven) Reciprocal application approvals, and zero (0) Reciprocal application denials. The Reciprocal application approvals originated as follows: 1-CO, 2-DE, 1-IN, 1-NY, 1-PA, 4-VA and 1-VI.

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

**Firm Permit Report**

Mr. Dunne presented the Firm Permit Committee Report. There was one (1) firm permit application approval. There were zero (0) firm permit applications closed. The firm application approval was a MD firm.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following to have occurred beginning May 1, 2022, and ending May 31, 2022: five (5) new firms enrolled in the Peer Review Program; seven (7) firms had reviews accepted; one (1) firms passed with deficiencies, one (1) firm failed; and one (1) firm was dropped or terminated due to scheduling information not being received.

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

**New Business**

Chairman Marshall introduced Danielle Anderson. Ms. Anderson is the new Web Content and Outreach Coordinator for Occupational and Licensing Department. Board member, Mr. Young will work with Ms. Anderson on the newsletter with the CPA Board to reach out to the applicants and licensees with important news and information. Ms. Anderson is looking forward to working with the Board.

Chairman Marshall introduced Ms. Jessica Praley, as the Legal Counsel to the Board as Mr. Matthew Lawrence retired as of June 1, 2022. Ms. Praley, joined DLLR in the summer of 2018 as Advice Counsel and was trained by Mr. Lawrence. She is Legal Counsel to the Real Estate Board, Certified Interior Design Board, and the Landscape Architect Board in addition to the CPA Board.

The Board reviewed and discussed the NASBA proposal to outsource the CPA candidate applications and licensing process, as Mrs. Rhew is retiring. The fees were discussed at length, as were the type of reviews the Board would be interested in having NASBA do. Mr. Dorsey informed the Board a

replacement would not be hired for Mrs. Rhew’s position, as NASBA would be able to take over the bulk of the duties she performs. Mr. Ware feels this is the best opportunity for the Board to be able to continue to provide applicants with a beneficial opportunity, as NASBA has the staff. Their concern is the fees involved. Mr. Young mentioned his concern for the outreach to applicant’s that has been provided by Mrs. Rhew in the last 22 (twenty-two years). He would like to ensure the applicants continue to receive this opportunity of communication. Executive Director Christopher Dorsey will confirm what duties NASBA will do and what duties the Board will do. Audits will continue to be done in house as Mrs. O’Neill, has filled the position of CE Auditor several months ago and is doing a great job.

Upon a motion **(IX)** by Mr. Young, and seconded by Mr. Petito, unanimously voted to look at the fees and to include the Transfer of Grades applications and the exam applications in the duties NASBA would perform for the Board, and the Board unanimously approved the NASBA contract.

**Old Business**

None

**Correspondence**

None

**Open Discussion**

Mrs. Mary Beth Halpern, MACPA expressed her and MACPA’s gratitude to Mrs. Rhew for her knowledge and assistance over the years. The feelings have been mutual as Mrs. Rhew thanked Mrs. Halpern and MACPA for their knowledge and assistance through the years as well.

Chairman Marshall expressed the Board’s congratulations to Mrs. Jackie Brown who will be retiring after 42 years with MACPA with the last year as the CEO at MACPA.

**Executive Session**

Upon a motion **(X)**, by Mrs. Bensky, and seconded by Mr. Petito, 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.

**Return to Open Session**

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

Anonymously, a question was raised in regards to a concern of a possible issue with an expired license of a CPA that the Board will look into.

Upon a motion **(XII)** by Mr. Petito, and seconded by Mr. Ware, the Board adjourned at 11:00 AM.

**NEXT MEETING:** August 2, 2022, via Google Meets teleconferencing at 9:00 AM. NASBA Regional Meeting in June 2022.

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

Signature on file August 2, 2022

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 Chairman Date