State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, August 6, 2024

*In Person and Via Google Meets Teleconference*

**MEMBERS**

**IN ATTENDANCE:** Dr. Jan Williams, Chair

Macon M. Ware III

Tamara Bensky, Secretary

Joseph Petito

Barrett E. Young

Brian Dunne

James Marshall

**ABSENT MEMBER:**

**DLLR OFFICIALS/STAFF:** Christopher Dorsey, Executive Director

Robert Pambianco, Legal Counsel

Sharron McNeill, Office Supervisor

Shemirra Massie, Administrative Officer I

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

Rebekah Olson, MACPA

Kauser Syed, Dept. of Labor

Amy Tongate, NASBA

Noelle Liger-Burton, NASBA

Erin Scruggs, NASBA

Caleb Raymer, NASBA

Matthew McKinney, Dept. of Labor

Adriano Limae Silva, Howard Community College

Michelle Sotka, Howard Community College

The August 6, 2024, Maryland Board of Public Accountancy meeting was called to order at 9:00 AM by Dr. Jan Williams, Chair.

Upon a motion **(I)** by Mr. Petito and seconded by Mr. Marshall, the June 11, 2024 meeting minutes were unanimously approved.

**Chairman’s Report**

1. Dr. Williams has been having discussions with the University of Maryland College Park in reference to hosting one of our Board Meetings this year. We are waiting to hear back from them for final approval and a date. Dr. Williams will notify the Board when a date is confirmed.
2. During the month of July, Dr. Williams met with the DC and VA Board Chairpersons to discuss their involvement with college campus visits and involvement with alternative pathways to 150 hours. It is important that the Boards discuss these matters since there are CPAs who work in all three jurisdictions.
3. In June, Mr. Young and Dr. Williams attended the MACPA Elevate and Celebrate event. It was a great opportunity to celebrate the impact CPAs are having in the state and the accomplishments of accounting students receiving scholarships. They both had conversations with two professors from Howard County Community College, Michelle Sotka and Adriano Lima e Silva, at the event about their accounting initiatives to help address the accounting pipeline issue. As a result of those discussions, the professors will present to the Board later in this meeting.
4. In June, Mr. Young, Ms. Bensky, and Dr. Williams met with Rebekah Olson and Mary Beth Halpern of the MACPA to discuss alternative pathways being proposed across the country. As a result of that meeting, automatic mobility has been added as a New Business item on the agenda.

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

**Executive Director’s Report**

Mr. Dorsey announced that the staff will move to a new building in the fall. Also, he congratulated Octavia Shorter on her promotion to the permanent position of Administrative Specialist III.

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

**Exam Appeals**

There were zero (0) Exam Appeals

**Education Committee Report**

Mr. Marshall presented the Education Report. There were two (2) Transfer of Grades application approvals (1-NY) (1-VT) for July and zero (0)Transfer of Grades application denials for July.

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

**Experience Committee Report**

Ms. Bensky presented the Experience Report. There were thirty-three (33) Maryland candidate license application approvals and zero (0) Maryland candidate application denials for July.

Twenty (20) Reciprocal application approvals originated from the following jurisdictions: eight (8)-VA, two (2)-TX, one (1)-I, one (1)-PA, Two(2)-NJ, one (1)-FL, one (1)-MA, one (1)-NC, one (1)-DC, one (1)-IL, one (1)-CA.

There were zero (0)Reciprocal application denials for July.

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

**Firm Permit Committee Report**

Mr. Dunne presented the Firm Permit Committee Report. One (1) firm approvals and zero (0) firms closed for the month of July.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following: two (2) newly enrolled firms in the Peer Review Program; Nineteen (19) firms had reviews accepted; zero (0) first-time passes with deficiencies; two (2) first-time fails; and one (1) firm was dropped or terminated.

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

**Unfinished Business**

1. NASBA Audit Services

The Board watched a video on the overview of NASBA Audit Services which was presented by Erin Scruggs of NASBA. Currently, Maryland is active in CPE Audit Services. Information was given on how to access the accounts and who to contact for help. There is a total of 40,082 Maryland CPAs in the database and about 2,500 have signed up for their accounts. NASBA will send out another notice to all the unregistered CPA’s urging them to register.

**New Business**

1. Two professors from Howard Community College, Michelle Sotka and Adriano Lima e Silva, spoke to the Board about the school’s initiatives to address the accounting pipeline issues, which included an apprenticeship program, a workforce and career development program, and a dual enrollment program with Howard County Public Schools.
2. NASBA Computer Based Testing (CBT) Committee Update:

Mr. Young gave an update on the July 2nd meeting he attended with NASBA’s Executive Directors and CBT Committee. The request was for NASBA to use conditional scoring to speed up the receipt of results. The other request was to allow candidates to sit for sections of the exam upon completion of the relevant college courses but prior to the completion of their bachelor's degree. The response was unanimously opposed.

1. Automatic Mobility:

The Board discussed automatic mobility and the possibility of making changing to the statue in the upcoming legislative session. Matthew McKinney from the Department of Labor stated that it is past the deadline to present it for the next legislative session. The Board will continue to discuss this topic in further detail in the future to determine if statutory changes need to be made for a later legislative session.

**Correspondence**

None

**Closed Session**

On a motion **(VIII)** by Mr. Petito and seconded by Mr. Ware to move to a closed session at 11:19 am via a Google Meets teleconference, where log-in information was only provided to Board members and staff. The purpose of this session was to receive the report of the Board’s complaint committee concerning open complaints, an administrative function defined by Section 3-101(b) of the General Provisions Article, and not subject to the Open Meetings Law pursuant to Section 3-103(a)(1)(i) of the General Provisions Article..

**Return to Open Session**

Upon a Motion **(IX)** by Mr. Young and seconded by Mr. Petito, the Board unanimously approved the motions made during the Closed Session.

Upon a motion **(X)** by Ms. Bensky and seconded by Mr. Marshall, the Board adjourned at 11:45 am.

**NEXT MEETING:** Tuesday, **September 10, 2024**, via Google Meets teleconferencing at 9:00 AM

\_\_x\_\_\_ With corrections \_\_\_Without corrections

\_\_\_Signature on file\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_10/1/2024\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chairman Date

**CLOSED SESSION SUMMARY**

***Time, place, and purpose:***

Time of closed session: 11:19am

Place (location) of closed session: Virtual

Purpose of the closed session: To consult with counsel and to comply with provision of the Maryland Public Information Act that shield licensing information. While in Closed Session, the Board also received the Complaint Committee Report, an administrative function not subject to the Open Meetings law pursuant to Section 3-103(a)(1)(i) of the General Provisions article.

***Votes as to closing the session*:**

Names of members voting aye: Williams, Bensky, Marshall, Ware, Petito, Young, and Dunne

Members opposed: None Abstaining: None Absent: None

***Statutory authority****:*

This meeting was closed under the following provisions of General Provisions Art. § 3-305(b)(7) and (13).

***Topics Discussed, persons present, and action taken*:**

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| --- | --- | --- |
| **Topic description** | **Persons present for discussion** | **Action Taken/Each Recorded Vote** |
| #1: Disclosure on an Application | Members: Williams, Bensky, Marshall, Ware, Petito, Young, Dunne  Staff: Christopher Dorsey, Executive Director; Sharron McNeill, Office Supervisor; Shemirra Massie  Counsel: Pambianco | The Board decided no action was necessary and voted unanimously that NASBA should notify Board staff of any convictions before distributing an NTS. |
| #2: Report of Practical Experience | Same | Unanimous vote to not initiate action against the report preparer. |
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