State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, October 1, 2024

*In Person and Via Google Meets Teleconference*

**MEMBERS**

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

Tamara Bensky, Secretary

James Marshall

Macon M. Ware III

Joseph Petito

Brian Dunne

Barrett E. Young

**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

Kausar Syed

David Nance, Executive Director of the North Carolina Board

The October 1, 2024, Maryland Board of Public Accountancy meeting was called to order at 9:01 AM by Dr. Jan Williams, Chair.

Upon a motion **(I)** by Mr. Petito and seconded by Mr. Marshall, the August 6, 2024, meeting minutes were unanimously approved with corrections.

Upon a motion **(II)** by Ms. Bensky and seconded by Mr. Young the September 10, 2024, meeting minutes were unanimously approved with corrections.

**Chairman’s Report**

Dr. Williams thanked the Board members who attended last month's in-person board meeting at the University of Maryland College Park. It was a very meaningful meeting. University of Maryland was pleased to host us and with the outcome of the meeting. Also, it was a great way for the Board to get feedback from students as we discuss alternative pathways. Mr. Young and Mr. Ware expressed how much they enjoyed having an in-person meeting at a university. The Board discussed having another possible in-person university meeting on April 22, 2025. The location will be announced at a later date.

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

**Executive Director’s Report**

Mr. Dorsey advised that on Wednesday, November 20, 2024, the MACPA will hold its swearing-in ceremony at Maryland Live Casino. Also, he announced that staff will be moving to our new location at 100 S. Charles Street between the last week of October and the first week of November.

Upon a motion **(IV)** by Mr. Ware and seconded by Mr. Dunne, the Board unanimously approved the Executive Director’s report.

**Exam Appeals**

There were zero (0) Exam Appeals for September.

**Education Committee Report**

Mr. Marshall presented the Education Report. There were zero (0) Transfer of Grades application approvals and zero (0)Transfer of Grades application denials.

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

**Experience Committee Report**

Ms. Bensky presented the Experience Report. There were nine (9) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

Seven (7) Reciprocal application approvals originated from the following jurisdictions: Three (3)-VA, one (1)-IL, one (1)-TX, one (1)-PA, one (1)-NY.

There were zero (0)Reciprocal application denials.

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

**Firm Permit Committee Report**

Mr. Dunne presented the Firm Permit Committee Report. There were zero (0) firm approvals and zero (0) firms closed.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following: zero (0) newly enrolled firm in the Peer Review Program; seven (7) firms had reviews accepted; one (1) first-time passes with deficiencies, zero (0) first-time fails; and three (3) firms were dropped or terminated.

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

**Unfinished Business**

**Automatic Mobility:**

Mr. David Nance from the North Carolina Board of Public Accountancy shared information about North Carolina’s experience with automatic mobility. North Carolina has a practice privilege statute, since the 1980s, for individuals who have a valid CPA license in another jurisdiction, passed the CPA Exam, and no felony convictions (unless the licensing jurisdiction has determined that the felony does not impact the individual’s license). North Carolina has the right to revoke practice privilege and to hold administrative hearings for licensees who do not comply with the North Carolina rules.

Dr. Williams suggested establishing a task force to further explore automatic/open mobility in other states and the changes that would need to be made to the Maryland statutes. Mr. Young and Mr. Petito volunteered to serve on the task force. They will report their findings and suggestions to the Board.

**Alternative Pathways:**

The Board continued its discussion of alternative pathways and how the pathways can benefit the CPA candidate pipeline. Dr. Williams asked Mr. Dorsey to send the exposure drafts [CPA Competency Based Experience Pathway & Proposed Uniformity Accountancy Act (UAA)Changes] to Board members to review before the next Board meeting.

**New Business**

Mr. Dorsey presented a NASBA proposal to produce wall certificates for licensees. Before making a decision, the board requested additional information on the costs to produce certificates, the number of certificates produced a month, and whether sharing a printer with another board is possible.

**Correspondence**

None

**Closed Session**

Upon a motion **(IX)** by Mr. Ware and seconded by Mr. Petito, the Board went into a Closed Session at 10:52 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, 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 **(X)** by Mr. Ware and seconded by Mr. Young, the Board unanimously approved the motions made during the Closed Session.

Upon a motion **(XI)** by Mr. Ware and seconded by Mr. Petito, the Board adjourned at 11:41 AM.

**Summary of Closed Administrative Function Meeting**

Date and Time: October 1, 2024 / 10:53am

Place: Virtual

Persons present: Williams, Bensky, Marshall, Ware, Petito, Young, and Dunne (members), as well as Dorsey, McNeil, and Massie (Staff), and Pambianco (counsel).

Subject matter: Complaint Committee reports for August and September.

**NEXT MEETING:** Tuesday, **November 12, 2024**, via Google Meets teleconferencing at 9:00 AM

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

\_Signature on file\_\_\_\_\_\_\_\_\_ \_11/13/2024\_\_\_\_\_\_\_\_

Chairman Date