State of Maryland

Board of Public Accountancy

Business Meeting Minutes

Tuesday, April 22, 2025

*In Person at the Morgan State University Campus*

**MEMBERS**

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

Joseph Petito

Barrett E. Young

Brian Dunne

Pamela Gray

Jeffery Wilson, II

Joan Pratt

**ABSENT MEMBERS:**

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

Robert Pambianco, Legal Counsel

Sharron McNeill, Office Supervisor

Shemirra Massie, Administrative Officer I

**OTHERS PRESENT:** Marybeth Halpern, MACPA

Rebekah Olson, MACPA

Faculty, Students and Staff of Morgan State University

The April 22, 2025, Maryland Board of Public Accountancy meeting was called to order at 10:04 AM by Dr. Jan Williams, Chair.

Upon a motion **(I)** by Mr. Petito and seconded by Ms. Pratt, the March 4, 2025, meeting minutes were unanimously approved with edits.

Dr. Chris Mathis, Interim Associate Dean, and Dr. Bilal Makkawi, Interim Chair of the Accounting and Finance Department, welcomed and thanked the Board for holding its monthly meeting at Morgan State University.

**Chairman’s Report**

1. Dr. Williams reported that Maryland Senate Bill 51 and its cross-filed House Bill 887, titled Accountants-Licensed Out-of-State Practice Privileges-Qualifications, passed both chambers of the Maryland General Assembly and have gone to the Governor for his signature. The Board submitted written testimony in support of these bills, with only a minor change to the name of the bill. The Board was unable to propose legislative changes due to the timing of the discussion after the state’s deadline. She thanked the MACPA for being instrumental in encouraging Senator Ellis to sponsor the bill and assisting in the legislative process of the bill.
2. Dr. Williams shared that Maryland Senate Bill 148, also sponsored by Senator Ellis and its cross-filed House Bill 427, regarding CPA Emeritus Status have passed both chambers and sent to the Governor for his signature. Most of the Board’s suggestions in the submitted written testimony were updated in the bills. Dr. Williams acknowledged that Dr. Pamela Queen, a Morgan State University finance professor, sponsored the House bill.
3. Dr. Williams congratulated Board Member, Mr. Jeff Wilson, II, for recently being named one of Forbes Best in the State CPAs. This is an annual list that includes the finest CPAs across all 50 states. Also, she noted that Mr. Wilson was named one of CPA Practice Advisor’s Top 40 under 40 CPAs recently, another national award. Dr. Williams read Mr. Wilson’s response to the question, “What are you doing to make a difference in the profession, your community, the world?” on CPA Practice Advisor’s website. Additionally, she acknowledged that Mrs. Rebekah Olson, CEO of the MACPA who was present at the meeting, was also named one of CPA Practice Advisor’s Top 40 Under 40 CPAs. Dr. Williams saluted them both for all they do in the accounting profession and community.

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

**Executive Director’s Report**

Mr. Dorsey announced that the NASBA Eastern Regional meeting will be held on June 24th through the 26th in Philadelphia, PA. Board members who are interested in attending the conference should notify him as soon as possible.

Upon a motion **(III)** by Mr. Dunne seconded by Mr. Wilson, II the Board unanimously approved the Executive Director’s report.

**Exam Appeals**

There were zero (0) Exam Appeals

**Education Committee Report**

Dr. Williams presented the Education Report. There was one (1) Transfers of Grades application approval originating from VA, and zero (0)Transfer of Grades application denials for March.

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

**Experience Committee Report**

Ms. Pratt presented the Experience Report. There were twenty-one (21) Maryland candidate license application approvals and zero (0) Maryland candidate application denials for March.

Five (5) Reciprocal application approvals originated from the following jurisdictions: One (1)-NY, one (1)-VA, one (1)-OK, one (1)-OH, one (1)-NH. Zero Reciprocal denials for March.

Upon a motion **(V)** by Mrs. Gray and seconded by Mr. Dunne, the Board unanimously approved the Experience Report.

**Firm Permit Committee Report**

Mr. Dunne presented the Firm Permit Committee Report. There were two (2) firm approvals and zero (0) firms closed for March.

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

**Peer Review Oversight Committee Report**

Mrs. Gray reported the following: Zero (0) newly enrolled firm in the Peer Review Program; Fifteen (15) firms had reviews accepted; one (1) first-time passes with deficiencies; one (1) first-time fail; and zero (0) firms were dropped or terminated.

Upon a motion **(VII)** by Mr. Wilson, II, and seconded by Ms. Pratt, the Board unanimously approved the Peer Review Report

**Unfinished Business**

**Alternative Pathways for Licensure**

The Board had an extended discussion on alternative pathways for licensure and the timeframe for obtaining two years of work experience for a potential baccalaureate pathway for licensure. Dr. Williams stated that there have been discussions about whether the 150 hours should remain for licensure. There are some states that have approved alternative pathways, so they will no longer require 150 credit hours for licensure in the future.

The AICPA and NASBA have issued a Uniform Accountancy Act (UAA) Committee exposure draft. They are asking the profession, including state boards, educators, CPAs, and accounting firms to respond to the proposed changes. Although the UAA Model was established so there is consistency in the profession, states use it as a guide for its statutes. This exposure draft is in response to comments received on two exposure drafts they issued at the end of last year. One draft was for a competency-based experience pathway and the other one was a mobility exposure draft. This draft is based on the comments and feedback received from 124 individuals (including educators, students, candidates, and other stakeholders), seven comments from CPA firms, 39 comments from state CPA societies, and 24 comments from state boards of accountancy.

With this new exposure draft, the educational requirements are specified to sit for the uniform CPA Exam, define the requirements for an additional CPA licensure pathway, transition from mobility based on state substantial equivalency to a model predicted on individual licensing criteria, and encourage the adoption of mobility through individual practice privilege. In February 2025, the Board voted to approve alternative pathways for licensure. The Board will propose legislation in the 2026 session to include alternative pathways for licensure.

The Board discussed a revision of the educational and experience requirements in Maryland statutes §2-302 and 303. The three alternative pathways in the UAA exposure draft are aligned with the pathways voted upon by the Board. The Board agreed to update the Maryland educational statutes in accordance with the language in UAA Committee exposure draft. The Board discussed the period of time applicant’s should have to obtain 2 years of work experience. Dr. Williams stated that she will work with Mr. Pambianco to develop an updated draft of statutes §2-302 and 303 for approval at the May meeting. The Board will submit comments in support of the UAA Committee exposure draft by May 3rd.

**Board Newsletter**

Mr. Dorsey stated that he spoke to Danielle Edwards about the Board’s newsletter. She anticipates that she will have the newsletter ready by mid-May.

Due to the time of the scheduled lunch presentation, discussion of private equity investments in accounting firms and CPA wall certificates were tabled until the May Board meeting.

Upon a Motion **(VIII)** by Mr. Petito and seconded by Ms. Pratt, the Board unanimously approved to table the private equity investments in accounting firms and CPA wall certificate discussions until the May meeting.

**New Business**

None

**Correspondence**

None

**Public Questions and Comments**

The Board responded to comments and questions from the Morgan State University faculty, students, and staff.

**Closed Session**

No Closed Session

Upon a motion **(VIII)** by Mr. Young and seconded by Mrs. Gray, the Board adjourned at 11:53 am. A lunch presentation by Dr. Williams on ‘Becoming a CPA in Maryland’ was held at 12pm.

**NEXT MEETING:** Tuesday, **May 6, 2025**, via Google Meets teleconferencing at 9:00 AM

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

Signature on file 5/8/2025

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Chairman Date