

**STATE OF MARYLAND  
BOARD OF PUBLIC ACCOUNTANCY  
BUSINESS MEETING MINUTES  
August 6, 2019**

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

**MEMBERS**

**IN ATTENDANCE:** James E. Marshall, Jr. Acting Chair  
Leslie Mostow  
Edward J. Helmstetter, Jr  
Macon M. Ware, III  
Dr. Jan L. Williams  
Barrett E. Young

**MEMBERS ABSENT:** Ferdinand Greeff

**DLLR OFFICIALS/STAFF:** Shanai Jordan, Executive Director  
Christopher Dorsey, Assistant Executive Director  
Sloane Fried Kinstler, Legal Counsel  
Norbert Fenwick, CE Consultant  
Linda L. Rhew, Administrative Officer

**OTHERS PRESENT:** Tom Hood, MACPA  
Alberta Steinwedel, MSATP  
Kelly Ebaugh, MSATP  
Ron Graman, MSATP

The August 6, 2019, meeting of the Maryland Board of Public Accountancy was called to order at 9:04 AM by Acting Chairman of the Board, James E. Marshall, Jr.

Upon a motion **(I)** by Mr. Ware, and seconded by Mr. Mostow, the minutes of the June 18, 2019, Board meeting were approved with corrections.

**Chairman's Report**

Acting Chair Marshall asked the Board to take a moment of silence for the victims of the El Paso, TX and Dayton, OH shootings.

Mr. Marshall thanked the outgoing Board members, Art Flach, Phil Korb and Mary Campbell, whose terms ended June 30, 2019, for their dedication and service to the profession, to the Board and to the citizens of Maryland.

Mr. Marshall welcomed and introduced Dr. Jan L. Williams, the Board's newest Education member, and Barrett Young, III, CPA member, to the Board.

Dr. Jan Williams, CPA is an associate professor of accounting and director of the accounting honors program at the University of Baltimore. Since joining the faculty at University of Baltimore in 2006, she has taught financial accounting courses at both the undergraduate and graduate levels. Her research focuses on ethics, taxes, and financial reporting improprieties, and has been published in both academic and practitioner journals. In her professional career as a Certified Public Accountant, prior to entering academia, she worked as an auditor for Price Waterhouse [now PricewaterhouseCoopers] and an accounting manager for Kirschner Medical Corporation.

Her service to the academic and professional community has included, President of the American Accounting Association (AAA) Mid-Atlantic Region, Secretary of the AAA Diversity Section, and sub-committee Education Chair of the MACPA Task Force on Equality, Diversity and Inclusion. She has also served on several local non-profit boards.

Barrett Young started his career in public accounting in 2006 after serving four years in the US Marine Corps. He passed his CPA exam in 2010, and started his own company, The Green Abacus, in 2012, to provide outsourced accounting services to clients across the country. In 2017, he joined his friend and mentor, Samantha Bowling, at her firm, Garbelman Winslow, in Upper Marlboro to help lead that company. He and his wife and children reside in Charles County, MD. In his free time he is an amateur strongman and competition organizer.

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

#### **Executive Director's Report**

Ms. Jordan reported that the board has welcomed three new board members: Barrett Young, Dr. Jan Williams and Ferdinand Greeff, and that Mr. Greeff will be in attendance at the September meeting. She let the board know that they will have to hold elections for the Chair and the Secretary/Treasurer. She also reported that she had submitted the travel request for herself and three board members to attend the NASBA Annual Conference in Boston, Massachusetts at the end of October.

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

#### **Exam Appeals**

There were no exam appeals this month.

#### **Education Report**

Dr. Williams presented the Education Report. There was three (3) Transfer of Grades applications approved. The transfer of grades applications originated from GA-1, and NY-2. There was one (1) Transfer of Grades application denial.

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

### **Experience Report**

Mr. Mostow presented the Experience Report. There were 22 (twenty-two) Reciprocal applications approved, zero (0) Reciprocal application denials. The 22 (twenty-two) reciprocal license applicants were licensed in the following states: DC-1, DE-1, NY-1, PA-1, TX-1, and VA-17. There were thirty (30) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

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

### **Firm Permit Report**

Mr. Ware presented the Firm Permit Report. There were four (4) firm permit applications approved. One (1) originated from CA and three (3) from MD. One firm application was closed due to being incomplete. The Board did not receive the required documents.

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

### **Peer Review Oversight Committee Report**

There was not a Peer Review Committee report today.

### **New Business**

The Board discussed the nominations and election of a new Board Chair. The Board voted to defer the election until the September 10, 2019, meeting. In addition, the Board discussed the nomination of a Secretary/Treasurer position that will function as the acting Chair when the Chair is not present.

Several Board members stated they were disappointed by the Department's notifications of the new appointees and the manner in which outgoing members were replaced. They expressed disappointment over what they felt was a lack of a transition period for the end-of-term appointments and the new appointments.

Mr. Young requested an introduction of all Board members and staff. This was done.

The Board discussed the length of a term for the office of Chair. Counsel advised that Bus. Occ. & Prof. Art., Md. Ann. Code, §2-203(a), provides that the Board shall elect a chairman and the term of office "shall be as the Board determines." Accordingly, a chair's term continues until either the end of the member's term on the Board or such time as the Board chooses to conduct an election or sets a term limit.

Mr. Helmstetter made a motion to postpone the vote for a Chairman until the September meeting which did not receive a second motion, therefore, the motion died.

Mr. Mostow made a motion to delay the vote to next meeting to allow new members to have clarity. A second to the motion was not offered; therefore, the motion died.

Mr. Macon asked for the candidates for Chair to come prepared next month prepared to discuss their vision for the future of the Board.

Members were advised that emails to or between a majority of members of the Board that do or can pertain to Board business outside of a public meeting may violate the Open Meetings Act. She advised candidates that contacting Board members outside of a public meeting for the purpose of campaigning is, consequently, not permitted under the Open Meetings Act. Counsel also advised the Board that, in accordance with Bus. Occ. & Prof. Art., Md. Ann. Code, §2-203(a), they may elect a secretary/treasurer or a secretary and a treasurer at a future meeting.

Upon a motion **(VII)** by Mr. Mostow, and seconded by Mr. Young, the Board unanimously approved the motion to vote for the position of Secretary/Treasurer at the September Board meeting.

Upon a motion **(VIII)** by Mr. Helmstetter, and seconded by Mr. Ware, the Board unanimously approved the motion to hold the election for a Chairman at the September 10, 2019, Board meeting and for the candidates to come prepared with background information as well as, their vision for the future of the Board.

#### **Old Business**

There was no Old Business this month.

#### **Correspondence**

There was no Correspondence this month.

#### **Executive Session**

Upon a motion **(IX)**, by Mr. Young, and seconded by Mr. Helmstetter, the Board went into a closed Executive Session in the 3rd Floor Conference Room, 500 N. Calvert Street, Baltimore, Maryland 21202 at 10:13 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 11:10 AM upon a motion **(X)**, by Mr. Helmstetter, and seconded by Mr. Mostow.

#### **Return to Open Session**

Upon a motion **(XI)** by Mr. Ware, and seconded by Mr. Young, the Board unanimously approved the Complaint Committee Report.

In EX-A0819, upon a motion **(XII)** by Mr. Ware, and seconded by Mr. Young, the Board unanimously approved the temporary postponement of CE for the renewal of an active CPA license. The Board is granting permission for the licensee to renew her active license providing she submits copies of the CE certificates and the audit inventory worksheet for 80 CE hours (76 hours in general CE and four (4) in ethics) by August 6, 2020. In addition she must submit certificates showing she has completed the additional 80 CE hours she must have for the August 6, 2021 renewal. The Board has also voted to waive the late fee for the August 5, 2019, renewal due to the Board not meeting until August 6, 2019.

In EX-B0819, upon a motion **(XIII)** by Mr. Helmstetter, and seconded by Mr. Young, the Board unanimously agreed this was a non-issue that did not need to be presented to the Board.

In EX-C0819, upon a motion **(XIV)** by Mr. Young, and seconded by Mr. Helmstetter, the Board discussed an out of state firm permit application where it was discovered the responsible charge person for the firm did not disclose certain information. The Board asked staff to check the firm application to confirm whether there is a question on the application asking for this information or not. The Board stated if it is not a question on the firm application, then the firm is to be issued a firm permit. The Board unanimously approved the release of the firm permit if the application does not contain a conduct question and if it does the Board would request more information.

Upon a motion **(XV)** by Mr. Helmstetter, and seconded by Mr. Mostow, the Board adjourned at 12:00 PM

**NEXT MEETING** September 10, 2019, 500 North Calvert Street, Third Floor, 9:00 AM

With corrections     Without corrections

**SIGNATURE ON  
ORIGINAL DOCUMENT**

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Chairman

10/1/2019  
Date