State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, December 6, 2022

*Via Google Meets Teleconference*

**MEMBERS**

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

Macon M. Ware, III, Secretary

Dr. Jan L. Williams

Joseph Petito

Tamara Bensky

Brian Dunne

Barrett E. Young

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

Jessica Praley, Legal Counsel

Michelle Roberts, Administrative Officer I

Kausar Syed, Deputy Commissioner

**OTHERS PRESENT:** Patricia Hartman, NASBA

Mary Beth Halpern, MACPA

The December 6, 2022, meeting of the Maryland Board of Public Accountancy was called to order at 9:02 AM by the Chairman of the Board, James E. Marshall, Jr.

Upon a motion **(I)** by Mr. Ware, and seconded by Mr. Petito, the minutes of the November 1, 2022, meeting were unanimously approved with corrections.

**Chairman’s Report**

Chairman Marshall reported that he attended the MACPA swearing-in ceremony on November 10, 2022 in which there were 75-100 attendees.

Ms. Bensky gave a report on the NASBA Annual Meeting in San Diego which she attended from October 30, 2022 – November 2, 2022. Ms. Bensky reported that some of the topics of discussion included: CPA Evolution, UAA Model Rules, diversity and inclusion, work experience, signing off on reports, creating an education pipeline, and education requirements. Also, another main topic of discussion among other states was adding other license categories.

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

**Executive Director’s Report**

Mr. Dorsey reminded the Board that he would like some, if not all, members to come to the January meeting in-person, weather permitting. The Board requested that the date of the January meeting be moved to January 10, 2023 since January 3, 2023 is the Tuesday following a holiday. Also, the Board requested that the next newsletter report that progress has been made on the backlog of applications.

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

**Exam Appeals**

There were no exam appeals.

**Education Committee Report**

Dr. Williams presented the Education Report. There were one **(1)** Transfer of Grades application approvals and zero **(0)** Transfer of Grades application denials.

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

**Experience Committee Report**

Ms. Bensky presented the Experience Report. There were twelve **(12)** Maryland candidate license application approvals and zero **(0)** Maryland candidate application denials.

There were twenty-five **(25)** Reciprocal application approvals which originated as follows: 4-VA, 5-PA, 3-NY, 3-CA, 2-DE, 2-IN, 1-NC, 1-CT, 1-MA, 1-HI, 1-DC & 1-GA

There were five **(5)** Reciprocal application denials:

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

**Firm Permit Committee Report**

Mr. Dunne presented the Firm Permit Committee Report for November 2022. There were two **(2)** firm approvals and zero **(0)** firms closed.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following to have occurred beginning November 1, 2022, and ending November 30, 2022: one **(1)** new firm enrolled in the Peer Review Program; fifty **(50)** firms had reviews accepted; two **(2)** first time pass with deficiencies, one **(1)** first time failed; and zero **(0)** firms were dropped or terminated.

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

**New Business**

Ms. Tamara Bensky led discussion on the exam application approval time line compared to other states. During this discussion, it was revealed that some college professors have been suggesting that their students apply for licensure in other states. Mr. Dorsey explained that the Maryland website states that there is a 120 day turnaround from the day that the last piece of required documentation has been received, but that most applications are processed in half of that time.

Mr. Dorsey also explained the reason for the current backlog and the steps that have been taken alleviate that. He also showed that Board that the number of approved applications has increased each month since September 2022.

**Old Business**

Patricia Hartman of NASBA led discussion on the NASBA recommendations for CPA Evolution conditional credit extension dates to clarify some of the questions raised by the Board at the November meeting.

Upon a motion **(VIII)** by Mr. Young, and seconded by Dr. Williams, the Board unanimously approved the NASBA recommendations.

Dr. Williams led a discussion on proposed changes to the Maryland Educational requirements.

Upon a motion **(IX)** by Mr. Young, and seconded by Mr. Ware, the Board unanimously approved to adopt the proposed changes to the educational requirements.

Upon a motion **(X)** by Dr. Williams, and seconded by Ms. Bensky, the Board unanimously approved to have Ms. Praley, Board legal counsel, compose a draft of the new proposed education requirements to be presented to the Board for approval at the January 2023 meeting.

**Correspondence**

None

**Open Discussion**

None

**Closed Session**

Upon a motion **(XI)** by Mr. Young, and seconded by Mr. Petito, the Board went into a Closed Session at 10:10 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 **(XII)** by Mr. Young and seconded by Ms. Bensky, the Board unanimously approved the motions made during the Closed Session.

Upon a motion **(XII)** by Mr. Young, and seconded by Mr. Dunne, the Board adjourned at 10:43 AM.

**NEXT MEETING:** January 10, 2022, via Google Meets teleconferencing at 9:00 AM

\_\_\_x\_\_With corrections \_\_\_\_\_Without corrections

Signature on file January 10, 2023

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Chairman Date