State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, January 9, 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

**ABSENT MEMBER:** Barrett E. Young

**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

The January 9, 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. Marshall and seconded by Mr. Petito, the December 5, 2023, meeting minutes were unanimously approved with corrections.

**Chairman’s Report**

1. In December Mr. Dorsey, Mr. Petrosino, and Dr. Williams Met regarding CPAE met with NASBA regarding CPAES. NASBA stated that the goal is to have the process complete and CPAES to begin processing applications for Maryland CPA Exam candidates on January 22, 2024
2. The non-CPAES fee increases and new license verification fee that the Board approved in the September 12, 2023, meeting was posted in the December 29, 2023, Maryland Register. Public comments will be accepted through January 29, 2024. The Board will hear any public comments at the March Board meeting.
3. Mr. Pambianco drafted the letter to the Attorney General regarding non-attorney CPAs assisting with Beneficial Ownership Information reporting. The letter will be sent to the Attorney General’s office this week.
4. NASBA had a Professional Licensure Task Force Update webinar yesterday. The task force is not considering a change to the 150-hour requirement, but a pathway to 30 hours that can be included in the Uniform Accounting Act (UAA). The task force is exploring a Structured Professional Program (SPP), which will provide opportunities to obtain 30 additional hours through experiential learning. They are trying to determine how to measure competencies for the 30 hours. It is important to maintain substantial equivalency and mobility. They want the State Boards to be involved since the State Boards will need to approve it. Dr. Williams asked that Maryland Board members reply to the task force concept exposure in the December 26, 2023, NASBA email. Also, additional responses about the concept will be accepted through March 31, 2024.
5. Sue Coffey, AICPA CEO, discussed the AICPA Pipeline Acceleration Program during the NASBA webinar. Enrollments have begun being accepted for the summer ELE Program at Tulane University. The AICPA will have a webcast with the State Board Chairs and Executive Directors on January 25, 2024, to discuss feedback, trends, initiatives, and experiential modes related to the talent shortage in the profession.

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

**Executive Director’s Report**

Mr. Dorsey advised the New Educational Requirements and CPA Credit Loss became effective on January 8, 2024. The website will be updated.

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

**Exam Appeals**

There were zero (0) Exam Appeals for December.

**Education Committee Report**

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

Upon a motion **(IV)** by Ms. Bensky and seconded by Mr. Dunne, 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.

Eleven (11) Reciprocal application approvals originated from the following jurisdictions: one (1)-UT, one (1)-DC, one (1), one (1)-PA, three (3)-VA, one (1)-WV, two (2)-OR, one (1)-NC, one (1)-NY

There was one (1)Reciprocal application denial.

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

**Firm Permit Committee Report**

Mr. Dunne presented the Firm Permit Committee Report. One (1) firm approval and zero (0) firms closed.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following: one (1) newly enrolled firm in the Peer Review Program; twelve (12) firms had reviews accepted; two (2) first-time passes with deficiencies, zero (0) first-time fails; and zero (0) firms were dropped or terminated.

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

**New Business**

No New Business

**Old Business**

No Old Business

**Correspondence**

Discussion on the Request for the Board of Public Accountancy to approve the Shepherd University Ethics Course. After looking at the course objectives, The Board decided that Staff could respond to the Educators request confirming that it meets course approval in the state of Maryland.

Upon a motion **(IX)** by Mr. Marshall and seconded by Mr. Petito, the Board unanimously approved the Correspondence item.

**Closed Session**

Upon a motion **(X)** by Ms. Bensky and seconded by Mr. Petito, the Board went into a Closed Session at 09:33 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, and to consult with counsel regarding hearing procedures and a matter before the complaint committee, as permitted by Section 3-305(b) (7) of the General Provisions Article, Maryland Annotated Code.

**Return to Open Session**

Upon a motion **(XI)** by Ms. Bensky and seconded by Mr. Petito, the Board unanimously approved the motions made during the Closed Session.

Upon a motion **(XI)** by Mr. Dunne and seconded by Mr. Petito, the Board adjourned at 09:41 AM.

**NEXT MEETING:** Tuesday, **February 6, 2024**, via Google Meets teleconferencing at 9:00 AM

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

\_\_Signature on file\_\_ \_\_February 9, 2024\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chairman Date