

STATE OF MARYLAND
BOARD OF PUBLIC ACCOUNTANCY
June 6, 2017

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

**MEMBERS
IN ATTENDANCE:** Arthur E. Flach
Clifton B. Jeter
Phillip J. Korb
Naomi Powell
Leslie Mostow

MEMBERS ABSENT: Raymond Vicks, Jr.
Ross Ehudin

DLLR OFFICIALS/STAFF: Dennis L. Gring, Executive Director
Linda Rhew, Administrative Officer
Matthew Lawrence, Counsel
Norbert Fenwick, CE Consultant
Tiffany Black, Office Secretary
Michelle Roberts, Administrative Specialist

OTHERS PRESENT: Sandy Steinwedel, MSATP
Tom Bray, MSATP
Francis Falatko, MACPA
Flavia Stone, CPA Candidate

The June 6, 2017 meeting of the Maryland Board of Public Accountancy was called to order at 9:00 AM by Chairman of the Board, Arthur E. Flach.

Upon a motion **(I)** by Mr. Mostow, and seconded by Mr. Jeter, the minutes of the May 2, 2017 meeting were approved without corrections.

Chairman's Report

Chairman Flach reported that he, Mr. Gring and Mr. Mostow would be attending the NASBA Eastern Regional meeting in Newport, RI on June 27th – 29th. A report on the important issues raised at the Regional will be made at the next meeting, which is scheduled for August 1, 2017.

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

Executive Director's Report

Mr. Gring introduced Michelle Roberts as the newest staff member of the CPA Board. Ms. Roberts had been associated with several other DLLR programs prior to her assignment with the Board.

Mr. Gring reported a tentative timetable for the release of exam scores for exams administered in April and May. Scores for AUD, FARE and REG will be released on August 17. Scores for BEC will be released on August 22.

Mr. Gring reported candidate concerns posed to the Board as to the granting of extensions to conditional credit. He reported that 24 candidates were identified who could potentially be losing conditional credit on the final section of exam needed to pass due to this delay. Fifty-one candidates could also lose conditional credit, but had not scheduled to take one or more other sections than those taken in April or May.

The Board reaffirmed its previous position to wait until the exam scores are reported and determine the need for conditional credit extensions on a case-by-case basis. Mr. Gring will prepare and post a notice of the Board's position on this issue on the website.

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

Exam Appeals

The staff reported two (2) exam appeals:

In **EA-0617-01** –The applicant was deficient by (.34) semester credit hours in other accounting courses. The Board denied the applicant's appeal because the applicant did not provide evidence that the applicant met the requirements of COMAR 09.24.05.03 A.

Upon a motion **(IV)** by Mr. Korb, and seconded by Mr. Mostow the Board unanimously denied the appeal.

In **EA-0617-02** –The applicant was deficient by nine (9) semester credit hours in financial accounting and 3 hours in ethics. The Board denied the applicant's appeal because the applicant did not provide evidence that the applicant met the requirements of COMAR 09.24.05.03 A.

Upon a motion **(V)** by Ms. Powell, and seconded by Mr. Korb the Board unanimously denied the appeal.

Education Report

Mr. Korb presented the Education Report. There were three (3) Transfer of Grades applications approved. There were zero (0) Transfer of Grades denials.

Upon a motion **(VI)** by Ms. Powell, and seconded by Mr. Jeter, the Board unanimously approved the Education Report.

Experience Report

Ms. Powell presented the Experience Report. There were twenty-three (23) reciprocal applications approved, zero (0) reciprocal application denials, and thirty-three (33) Maryland candidate license application approvals. There were zero (0) Maryland candidate application denials. Six (6) incomplete applications (5 reciprocal and 1 transfer of grades) were administratively closed.

Upon a motion **(VII)** by Mr. Korb and seconded by Mr. Mostow, the Board unanimously approved the Experience Report.

Firm Permit Report

Mr. Korb presented the Firm Permit Report. There were two (2) firm permit applications approved Zero (0) firm applications were denied.

Upon a motion (VIII) by, Ms. Powell, and seconded by Mr. Jeter, the Board unanimously approved the Firm Permit Report.

Peer Review Oversight Committee Report

Mr. Flach presented the Peer Review report. He also presented a letter from NASBA regarding its response to the evolution of Peer Review administration.

Upon a motion (IX) by Ms. Powell and seconded by Mr. Jeter, the Board unanimously approved the Peer review report.

New Business

The Board participated in a telephone conference call with Stephanie Saunders, NASBA Mid-Atlantic Regional Director, regarding the Uniform Accountancy Act – Use of Titles Exposure Draft . Following discussion with Ms. Saunders, Chairman Flach suggested that since he and the Executive Director would be attending the Eastern Regional meeting and that the Board would wait until they return with more information before drafting response. The Board scheduled to discuss the matter further at its August 1, 2017 meeting. Formal responses from Boards of Accountancy can be submitted up to September 30, 2017

Old Business

There was no old business.

Correspondence

There was no new correspondence.

Executive Session

Upon a motion (X), by Ms. Powell, and seconded by Mr. Korb, the Board went into Executive Session in the 3rd Floor Conference Room, 500 N. Calvert Street, Baltimore, Maryland 21202 at 10:17 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 10:26 AM upon a motion (XI), by Mr. Korb, and seconded by Ms. Powell.

Complaint Committee Report

Mr. Jeter presented the Complaint Committee Report. Mr. Jeter reported that the Board received seven (7) new complaints and closed two (2) complaints.

Upon a motion (XII), by Mr. Korb, and seconded by Mr. Mostow the Board approved the Complaint Committee Report.

Upon a motion (XIII), by Mr. Korb, and seconded by Mr. Jeter, the Board adjourned at 10:29 AM.

NEXT MEETING

August 1, 2017, 500 North Calvert Street, Third Floor, 9:00 AM

With corrections Without corrections

**SIGNATURE ON
ORIGINAL DOCUMENT**

8/1/17
Date