State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, December 3, 2024

*Via Google Meets Teleconference*

**MEMBERS**

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

Tamara Bensky, Secretary

Macon M. Ware III

Joseph Petito

Barrett E. Young

Brian Dunne

Pamela Gray

**ABSENT MEMBER:**

**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

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The December 3, 2024, Maryland Board of Public Accountancy meeting was called to order at 9:00 a.m. by Dr. Jan Williams, Chair.

Upon a motion **(I)** by Mr. Young and seconded by Mr. Dunne, the November 12, 2024, meeting minutes were unanimously approved with corrections.

**Chairman’s Report**

On November 20, 2024, Dr. Williams, Mr. Young, Mr. Dorsey, and Mrs. McNeill attended the MACPA Swearing-in Ceremony for newly licensed CPAs at Maryland Live. Dr. Williams gave a congratulatory statement to the new CPAs. She also thanked the MACPA for hosting the significant event.

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

**Executive Director’s Report**

Mr. Dorsey recognized Mrs. McNeill for her efforts in the distribution of wall certificates at the swearing-in ceremony. He also informed the Board that the resolution for Mr. Mostow is currently at the Secretary’s Office awaiting approval and that, hopefully, it will be ready for the January meeting.

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

**Exam Appeals**

There were zero (0) Exam Appeals for December.

**Education Committee Report**

Mrs. Gray presented the Education Report. There was one (1) Transfer of Grades application approval (1-CT) for December and zero (0)Transfer of Grades application denials for December.

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

**Experience Committee Report**

Ms. Bensky presented the Experience Report. There were thirteen (13) Maryland candidate license application approvals and zero (0) Maryland candidate application denials for December.

One (1) Reciprocal application approval originated from the following jurisdictions: One (1)-NY.

There were zero (0)Reciprocal application denials for December.

Upon a motion **(V)** by Mr. Young and seconded by Mr. Ware, 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 for the month of December.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following: two (2) newly enrolled firms in the Peer Review Program; fourteen (14) firms had reviews accepted; zero (0) first-time passes with deficiencies; zero (0) first-time fails; and one (1) firm was dropped or terminated.

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

**Unfinished Business**

**Exposure Drafts**

Dr. Williams and Mr. Petito met on November 18, 2024, to discuss incorporating the Board’s comments from the November meeting into a document to respond to the AICPA and NASBA Competency-Based Experience (CBE) Pathway and Uniform Accountancy Act (UAA) exposure drafts. The AICPA and NASBA would like each state board to send comments on the exposure drafts. The CBE Pathway exposure draft comments are due by December 6, 2024, and the UAA exposure draft comments are due by December 30, 2024. The Board discussed edits to the two documents, which will be included in the final exposure draft comments to the AICPA and NASBA.

**New Business**

None

**Correspondence**

None

**Closed Session**

Upon a motion **(VIII)** by Mr. Petito and seconded by Mr. Ware, the Board went into a closed session at 9:57 a.m. via a Google Meets teleconference, where log-in information was only provided to Board members and staff. The purpose of this session was to protect confidential attorney-client communications and licensing information shielded by the Maryland Public Information Act (as permitted by Sections 3-305(b)(7) and (b)(13) of the Open Meetings law), as well as to receive the report of the Board’s complaint committee and the minutes of its November closed session, administrative functions 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.

Persons present: Williams, Bensky, Ware, Petito, Young, Dunne, and Gray (members), as well as Dorsey, McNeil, and Massie (Staff), and Pambianco (counsel).

Subject matter: Disclosures on one reinstatement and one prospective application, Complaint Committee report, and closed session minutes for November.

**Return to Open Session**

The Board returned to open session at 10:24 a.m.

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

Upon a motion **(X)** by Mrs. Gray and seconded by Mr. Young, the Board adjourned at 10:27 a.m.

**NEXT MEETING:** Tuesday, **January 7, 2025**, via Google Meets teleconferencing at 9:00 a.m.

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

Signature on file 1/16/2025

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Chairman Date