

STATE OF MARYLAND  
BOARD OF PUBLIC ACCOUNTANCY  
May 2, 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  
Ross Ehudin

**MEMBERS ABSENT:** Leslie Mostow  
Raymond Vicks, Jr.

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

**OTHERS PRESENT:** Mary Beth Halpern, MACPA  
Sandy Steinwedel, MSATP  
Tom Bray, MSATP  
Sandra Frempong, CPA  
Richard Mastrocinque, CPA

The April 4, 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 Ms. Powell, and seconded by Mr. Jeter, the minutes of the April 4, 2017 meeting were approved with corrections.

**Chairman's Report**

The Chairman did not have a formal report.

Upon a motion (II) by Mr. Korb, and seconded by Ms. Powell, the Board unanimously approved the Chairman's Report.

**Executive Director's Report**

Mr. Gring reported that the NASBA Eastern Regional meeting will be held in June 27<sup>th</sup> – 29<sup>th</sup> in Newport, RI. He requested Board members who are interested in attending to advise by the end of the week. NASBA offers scholarship to those new Board members who would want to attend.

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Mr. Gring advises that the Board has not received any reports of problems with the new examination since it launched in April. The only concerns expressed by candidates pertain to the delay in reporting examination scores from the second examination window until mid-August and the effect of this delay on the loss of conditional credit for previously passed examination sections.

Mr. Gring reported that he and NASBA have developed a temporary solution to the reporting of disciplinary action against licensees for the national accounting license database.

Upon a motion **(III)** by Mr. Ehudin, 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-0517-01** –The applicant was short (3) semester credit hours in ethics. The Board denied the applicant's appeal because the accompanying documentation was insufficient.

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

In **EA-0517-02** –The applicant was short (.34) semester credit hour in Financial Accounting and (.34) semester hour credit in accounting course electives.

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

### **Education Report**

Mr. Korb presented the Education Report. There were four (4) 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.

Mr. Korb presented concerns to the Board regarding continuing education reported by licensees that have similar subject matter titles.

Upon a motion **(VII)** by Mr. Korb, and seconded by Ms. Powell the Board unanimously agreed that continuing education courses that have similar subject matter titles may be considered separate courses if they are provided by different sponsors. In the final analysis, the Board reserves the right to approve or denies the applicability of continuing education courses.

### **Experience Report**

Ms. Powell presented the Experience Report. There were eleven (11) reciprocal applications approved, zero (0) reciprocal application denials, and twenty-nine (29) Maryland candidate license

application approvals. There were zero (0) Maryland candidate application denials. There were no administrative closures.

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

#### **Firm Permit Report**

Mr. Korb presented the Firm Permit Report. There were five (5) firm permit applications approved, One (1) firm application was withdrawn.

Upon a motion **(IX)** by, Mr. Jeter, and seconded by Mr. Ehudin, the Board unanimously approved the Firm Permit Report.

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

Mr. Flach presented the Peer Review report. He made the Board aware that there is not any additional information to since his previous report. He advised the Board that its response to the "Evolution of Peer Review Administration" paper will be sent to the AICP following this meeting. Mr. Flach expressed his appreciation to the Board members who made comments on his draft response to AICPA.

Upon a motion **(X)** by Mr. Korb and seconded by Mr. Jeter, the Board unanimously approved the Peer review report.

#### **New Business**

The was no new business.

#### **Old Business**

The was no old business.

#### **Correspondence**

The Board received a letter from the MSATP. The MSATP is asking for the Board's assistance. They will be offering a class in October 2017, in Columbia, MD to review continuing education regulations. Mr. Flach stated that he would be the class's moderator.

#### **Executive Session**

Upon a motion **(XI)**, by Ms. Powell, and seconded by Mr. Jeter, the Board went into Executive Session in the 3rd Floor Conference Room, 500 N. Calvert Street, Baltimore, Maryland 21202 at 12:06 PM. 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 12:18 PM upon a motion **(XII)**, 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 eight (8) new complaints and closed nine (9) complaints.

Upon a motion (XIII), by Mr. Korb, and seconded by Ms. Powell the Board approved the Complaint Committee Report.

Upon a motion (XIV), by Ms. Powell, and seconded by Mr. Ehudin, the Board adjourned at 12:27 PM.

**NEXT MEETING**

June 6, 2017, 500 North Calvert Street, Third Floor, 9:00 AM

\_\_\_ With corrections \_\_X\_\_ Without corrections

**SIGNATURE ON**  
**ORIGINAL DOCUMENT** \_\_\_\_\_  
Chairman

6/6/17  
Date