State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, May 7, 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

Barrett E. Young

Brian Dunne

**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

Rebekah Olson, MACPA

Kauser Syed

Mary Kay Jurovcik

The May 7, 2024, Maryland Board of Public Accountancy meeting was called to order at 9:02 AM by Dr. Jan Williams, Chair.

Upon a motion **(I)** by Mr. Petito and seconded by Ms. Bensky, the April 2, 2023, meeting minutes were unanimously approved with corrections.

**Chairman’s Report**

1. On April 22, Dr. Williams, Ms. Bensky, and the Maryland staff met with Patricia Hartman, NASBA Director of Client Services, to discuss some CPA Exam application evaluation deficiency reports received by University of Maryland students (with 2 credit graduate courses). NASBA was informed that Maryland counts graduate credits 1.5 times undergraduate credits. NASBA will respond to the applicants discussed and review deficiency reports it has issued since January.
2. Dr. Williams reminded Board members to let Mr. Dorsey know this week if they are interested in attending the NASBA Eastern Regional Conference on June 4-6, 2024, in Louisville, KY.

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

**Executive Director’s Report**

Mr. Dorsey announced that the June Meeting is rescheduled from June 4th to June 11th due to the Eastern Regional Conference starting on June 4th. Mr. Dorsey also announced that wall certificates are caught up to January 2023.

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 May.

**Education Committee Report**

Mr. Marshall presented the Education Report. There were six (6) Transfer of Grades application approvals for May. There were zero (0)Transfer of Grades application denials for May.

3-VA, 1-NV, 2-NY

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

**Experience Committee Report**

Ms. Bensky presented the Experience Report. There were seven (7) Maryland candidate license application approvals and zero (0) Maryland candidate application denials for May

Eight (8) Reciprocal application approvals originated from the following jurisdictions: three (3)-VA, one (1)-NY, one (1)-NJ, one (1)-GA, one (1)-PA, one (1)-NC

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

Upon a motion **(V)** by Mr. Marshall and seconded by Mr. Young, 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 May.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following: zero (0) newly enrolled firms in the Peer Review Program; four (4) firms had reviews accepted; two (2) first-time passes with deficiencies, two (2) first-time fails; and zero (0) firms were dropped or terminated.

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

**Unfinished Business**

Additional 30 Hours of Licensure

The Board had an open discussion about the 30 additional hours for licensure, including the AICPA and NASBA Experience, Learn, and Earn (ELE) Program; NASBA’s Proposed Structured Professional Program (SPP); and the AICPA’s National Pipeline Advisory Group’s Substantial Equivalency work group. Dr. Williams will poll educators during her Maryland Board of Public Accountancy Update presentation at the MACPA Accounting Educators Symposium regarding their thoughts on the 30 additional hours.

Coastal Peer Review

The Board discussed the 2022 and 2023 Annual Coastal Peer Review Report Statistics.

**New Business**

The Board discussed the changes to Rule 7-5(c) of the Uniformed Accountancy Act (UAA) Model Rules. The update will provide more information to the Board in the Peer Review Facilitated State Board Access (FSBA) system without being burdensome to firms.

Upon a motion **(VIII)** by Mr. Ware and seconded by Mr. Petito the Board unanimously voted to accept the change in UAA Model Rule 7-5(c) that outlines additional information to be included in the FSBA peer review system.

**Correspondence**

None

**Closed Session**

Upon a motion **(IX)** by Mr. Young and seconded by Ms. Bensky, the Board went into a Closed Session at 9:38 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 an Exam application as permitted by Section 3-305(b) (7) of the General Provisions Article, Maryland Annotated Code.

**Returned to Open Session at 10:11 AM**

Upon a motion **(X)** by Ms. Bensky and seconded by Mr. Dunne, the Board adjourned at 10:13 am.

**NEXT MEETING:** Tuesday, **June 11, 2024**, via Google Meets teleconferencing at 9:00 AM

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

\_Signature on file\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_June 19,2024\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chairman Date