

STATE OF MARYLAND
BOARD OF PUBLIC ACCOUNTANCY
November 18, 2016

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
Elizabeth Gantnier
Raymond Vicks, Jr.

MEMBERS ABSENT:

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
T S Bray, MSATP
Sandy Steinwedel, MSATP

The November 18, 2016, 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. Ehudin, and seconded by Ms. Powell the minutes of the October 6, 2016, meeting were approved with corrections.

Chairman Flach and the Board members expressed sympathy and condolences to Mr. Lawrence on the passing of his mother.

Chairman's Report

Chairman Flach advised the Board that he and Mr. Gring attended the NASBA conference in Austin, TX from October 30, 2016 through November 2, 2016. He made the Board aware that Peer Review was discussed at the conference and that most of the other Boards agree on changes regarding Peer Review.

Mr. Flach recommended, given that there was insufficient time to promulgate changes to the examination fees under COMAR 09.14.0-1.09 before January 1, 2017, that the Board propose emergency regulations.

Upon a motion (II) by Ms. Gantnier and seconded by Ms. Powell, the Board unanimously approved to propose, as an emergency regulations the following amendment to COMAR 09.24.01.09, effective January 1, 2017:

.09 Fees.

A. An applicant for a licensing examination shall pay to the Board the examination fee in an amount or amounts set by one or more entities selected by the Board to develop, administer or score the examination.

B. ~~Examination fees:~~

- ~~(1) Auditing and Attestation \$200.00~~
- ~~(2) Financial Accounting and Reporting \$200.00~~
- ~~(3) Regulation \$180~~
- ~~(4) Business Environment and Concepts \$180.00~~

Other fees to be charged by the Board are as follows:

1. Original examination application fee in the amount of \$67;

The remaining fee structure remains unchanged.

Upon a motion (III) by Mr. Jeter and seconded by Ms. Gantnier, the Board, unanimously voted to cancel the business meeting scheduled for December 6, 2016.

Executive Director's Report

Mr. Gring advised the Board that Mrs. Rhew would be going out for a medical procedure and will be out for 6 to 8 weeks. Mr. Korb will be stepping in to assist with the exam applications when needed. The Board wished her luck and a speedy recovery.

Exam Appeals

The staff did not report any examination appeals for this meeting.

Education Report

Mr. Korb presented the Education Report. There were three (3) Transfer of Grades applications approved. There were one (1) Transfer of Grades denials.

Upon a motion (IV) by Ms. Powell, and seconded by Mr. EHUDIN, the Board unanimously approved the Education Report.

Mr. Korb presented a question to the Board regarding entrepreneurship course. Mr. Korb would like to have a motion to accept these course credits as marketing or management.

Upon a motion (V) by Ms. Gantnier and seconded by Mr. Jeter, the Board unanimously approved entrepreneurship courses as acceptable marketing or management credits.

Experience Report

Ms. Powell presented the Experience Report. There were thirty (30) reciprocal applications approved, no reciprocal application denials; and sixty-nine (69) Maryland candidate license application approvals and there were no Maryland candidate application denials. There were zero administrative closures.

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

Ms. Powell thanked the CPA staff for composing the committee reports every month and making them easy to access and read.

Firm Permit Report

Mr. Raymond Vicks presented the Firm Permit Report. There were eight (8) firm permit applications approved. There was one (1) firm application closure due to being incomplete.

Upon a motion (VII) by Ms. Gantnier, and seconded by Ms. Powell, the Board unanimously approved the Firm Permit Report.

Peer Review Oversight Committee Report

Mr. Flach presented information discussing Peer Review. He stated that he will have more information in January after the evaluation of peer review white paper.

Upon a motion (VIII) by Ms. Gantnier and seconded by Mr. Korb the Board unanimously approved the Peer review report.

New Business

There was no new business.

Old Business

There was no old business

Correspondence

The staff did not have any correspondence for this meeting.

Executive Session

Upon a motion (IX), by Ms. Powell, and seconded by Ms. Gantnier, the Board went into Executive Session in the 3rd Floor Conference Room, 500 N. Calvert Street, Baltimore, Maryland 21202 at 9:37 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 10:15 AM upon a motion (X), by Mr. Ehudin, and seconded by Mr. Korb.

Complaint Committee Report

Mr. Jeter presented the Complaint Committee Report. Mr. Jeter reported that the Board received six (6) new complaints; and four (4) complaints closed.

The Complaint Committee reported that it will present a comprehensive report on the nature and outcome of complaints at the February meeting.

Upon a motion (XI), by Ms. Powell, and seconded by Ms. Gantnier the Board approved the Complaint Committee Report.

Upon a motion (XII), by Ms. Gantnier, and seconded by Mr. Vick's, the Board approved the license renewal application of an individual who answered "Yes" to a conduct question.

Upon a motion (XIII), by Mr. Korb, and seconded by Mr. Ehudin, the Board approved an extension of a Notice To Schedule for a CPA Examination candidate.

Upon a motion (XIV), by Ms. Gantnier, and seconded by Mr. Vicks, the Board approved an extension the time for an applicant to complete the continuing education requirements for license renewal eligibility.

Upon a motion (XV), by Ms. Gantnier, and seconded by Mr. Ehudin, the Board approved the license renewal application of an individual who answered "Yes" to a conduct question.

Upon a motion (XII), by Mr. Ehudin, and seconded by Ms. Powell, the Board adjourned at 10:25 AM.

NEXT MEETING

January 10, 2017, 500 North Calvert Street, Third Floor, 9:00 AM

___ With corrections Without corrections

Chairman

Date