**STATE OF MARYLAND**

**BOARD OF PUBLIC ACCOUNTANCY**

**BUSINESS MEETING MINUTES**

**November 2, 2021**

**LOCATION:** Google Meets Teleconference

**MEMBERS**

**IN ATTENDANCE:** James E. Marshall, Jr., Chair

Macon M. Ware, III, Secretary

Barrett E. Young

Dr. Jan L. Williams

Tamara Bensky

Joe Petito

Brian Dunne

**MEMBERS/STAFF**

**ABSENT:**

**DLLR OFFICIALS/STAFF:**  Gregory Morgan, Commissioner

Kausar Syed, Deputy Commissioner

Matthew Lawrence, Legal Counsel

Christopher Dorsey, Assistant Executive Director

Linda L. Rhew, Administrative Officer

Alexandra Quinn-Bean, Investigator

John Hart, Attorney General

**OTHERS PRESENT:** Mary Beth Halpern, MACPA

Bill Feehley, MSATP

Bradley Weirich, Court Reporter

George Wong, Respondent

The November 2, 2021, meeting of the Maryland Board of Public Accountancy was called to order at 9:05 AM by Chairman of the Board, James E. Marshall, Jr.

Upon a motion **(I)** by Mr. Young, and seconded by Mr. Petito, the minutes of the October 5, 2021, meeting were unanimously approved with corrections.

**Chairman’s Report**

Chairman Marshall did not have a Chairman’s Report today.

**Executive Director’s Report**

Executive Director, Christopher Dorsey reported he will begin interviewing for the Auditor position in the near future.

Deputy Commissioner, Ms. Syed and Mr. Dorsey announced to the Board that Mr. Dorsey is the new Executive Director of the Maryland Board of Public Accountancy, the Individual Tax Preparer’s Board, the Forestry Board and Secondhand Precious Metal Object Dealer & Pawnbrokers Boards.

Upon a motion **(II)** by Mr. Petito, and seconded by Dr. Williams, the Board unanimously approved the Executive Director’s report.

**Exam Appeals**

There were no exam appeals.

**Education Report**

Dr. Williams presented the Education Report. There was zero (0) Transfer of Grades application approvals and zero (0) Transfer of Grades applications denied.

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

**Experience Report**

Ms. Bensky presented the Experience Report. There was one (1) Reciprocal application approval, and zero (0) Reciprocal application denials. The one (1) Reciprocal application approval originated from VA.

There were five (5) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

Upon a motion **(IV)** by Mr. Dunne, and seconded by Mr. Petito, the Board unanimously approved the Experience Report.

**Firm Permit Report**

Mr. Dunne presented the Firm Permit Committee Report. There was one (1) Maryland firm permit application approval with an office located in California. There were zero (0) firm permit applications closed.

Upon a motion **(V)** 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 have occurred beginning October 1, 2021, and ending October 30, 2021: three (3) new firms have enrolled in the Peer Review Program; 20 (twenty) firms have had reviews accepted; zero (0) firms has failed; three (3) firms were dropped or terminated due to scheduling information not being received; and zero (0) firms has passed with deficiencies.

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

**New Business**

None

**Old Business**

Dr. Williams reported she received fourteen (14) out of thirty-five (35) responses back on her survey to Accounting Department Chairs in Maryland. This represents a 40% response rate. There are five

responses from two-year colleges and the remaining nine are from four-year colleges and universities. Most of the responses are from chairpersons or accounting professors at small and medium size institutions, and most of them are specifically in the accounting discipline.

The survey responses were as follows:

* Approximately 79% (11) responded that cost/managerial accounting should remain a required course.
* Approximately 86% (12) replied that accounting information systems (AIS) should be a required course. Most of the schools (9) have a separate AIS course and one will be creating a separate AIS course in the future.
* Although the Model UAA Rules do not suggest a separate data analytics course, 92.9% (13)

responded that a data analytics course should be required. There are three (3) schools that

currently have a separate data analytics course, three (3) that are creating a data analytics

course, and three (3) that currently integrate data analytics in other courses.

* Approximately 93% responded that Maryland should continue to require a separate ethics

course. Only one person responded that an ethics course should not be required, and one

person abstained from responding to this question.

* While there is not a strong consensus regarding the type of ethics course that should be required, 38.5% (5) responded that there should be a separate accounting or business ethics course, 30.8% (4) responded that a separate business ethics course should be required, 23.1 % (3) noted that Maryland should continue to require a separate general ethics course, and 7.7% (1) responded that a separate accounting course should be required.
* More than half of the respondents (57.1%) reported that their school has a separate

business ethics course. Three (3) reported a separate general ethics course, one (1)

reported a separate accounting ethic course, one (1) reported that they do not have a separate ethics course, and one (1) reported that they have a separate general,

business, and accounting ethics course.

* Most of the respondents were familiar with NASBA UAA Rules and CPA Evolution.

Approximately 64% reported that they are familiar with the Model UAA Rules, and approximately 79% reported familiarity with CPA Evolution.

* Responses were divided when asked if they anticipate being able to provide courses for all three disciplines of the new CPA Exam. Approximately 28.6% of the respondents reported yes, 35.7% reported no, and 35.7% reported unsure.

The Board revisited the request from last month’s meeting pertaining to volunteers receiving CE for their volunteer work.

To encourage the importance of volunteering and recognizing the important role of the CPA within their communities, a motion **(VII)** was made by Mr. Young, and seconded by Mr. Petito, the Board unanimously approved that the Board would accept volunteering that contributes directly to the continuing professional competence up to but not exceeding eight (8) hours per reporting as meeting the requirements of Continuing Professional Education.

**Correspondence**

There was no correspondence.

**Open Discussion**

Ms. Halpern with MACPA invited Board members and staff to attend the CPA Swearing in Ceremony on November 18, 2021 at Maryland Live Casino.

**Executive Session**

Upon a motion **(VIII)**, by Mr. Petito, and seconded by Mr. Ware, the Board went into a closed Executive Session at 9:49 AM via a Google meeting teleconference, where log-in information was only provided to Board members and staff. 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.

**Return to Open Session**

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

Upon a motion **(X)** by Mr. Young, and seconded by Mr. Petito, the Board adjourned at 11:19 AM.

**NEXT MEETING:** December 7, 2021, via Google Meets teleconferencing at 9:00 AM

\_\_\_\_With corrections \_\_\_\_Without corrections

Signature on file 12/7/2021

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Chairman Date