State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, December 5, 2023

*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

**DLLR OFFICIALS/STAFF:** Christopher Dorsey, Executive Director

Robert Pambianco, Legal Counsel

Sharron McNeill, Office Supervisor

Shemirra Massie, Administrative Officer I

Paige Bryant, Administrative Specialist III

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

Rebekah Olson, MACPA

Kausar Syed

The December 5, 2023, 2023, Maryland Board of Public Accountancy meeting was called to order at 9:00 AM by Dr. Jan Williams, Chair.

Upon a motion **(I)** by Mr. Petito and seconded by Mr. Ware, the November 14, 2023, meeting minutes were unanimously approved with no corrections.

**Chairman’s Report**

1. NASBA reported ten (10) candidates passed the CPA Exam from the Credit Relief Extension.
2. NASBA’s goal is to have the CPAES set up by January 1, 2024.

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

**Executive Director’s Report**

Mr. Dorsey introduced a new staff member named Paige Bryant. She is the new Administrative Specialist III for the Board.

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

**Exam Appeals**

There were zero (0) Exam Appeals for November.

**Education Committee Report**

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

Upon a motion **(IV)** by Mr. Young and seconded by Mr. Dunne, 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.

There were three (3) Reciprocal application approvals that originated from the following jurisdictions: one (1)-CA and two (2)-NY

There were zero (0)Reciprocal application denials.

Upon a motion **(V)** by Mr. Ware and seconded by Mr. Marshall, the Board unanimously approved the Experience Report.

**Firm Permit Committee Report**

Mr. Dunne presented the Firm Permit Committee Report. There were three (3) firm approvals and zero (0) firms closed.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following: seven (7) newly enrolled firms in the Peer Review Program; six (6) firms had reviews accepted; zero (0) first time passes with deficiencies, zero (0) first time fails; and zero (0) firms were dropped or terminated.

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

**New Business**

No New Business

**Old Business**

1. The proposed CPA Exam Educational requirements are currently in the final stages of the regulatory process. New applicants can apply under the new educational transitional period until July 1, 2026. The Board has voted to provide a transitional period for the new education requirements in Maryland that go into effect January 1, 2024, any applicant may apply under the previously existing educational requirements up until July 1, 2026. Applications after July 1, 2026, must comply with the new regulations.
2. The proposed 18 to 30-month CPA Exam Credit Extension is in the final stages of the regulatory process. Candidates will have 30 months to pass the exam once it becomes effective January 2024.

Upon a motion **(VIII)** by Mr. Young and seconded by Mr. Marshall, the Board unanimously approved the items in Old Business.

**Correspondence**

Discussion on the Request for the Board of Public Accountancy to seek a formal opinion on whether non-attorney CPAs who assist clients with Beneficial Ownership Information (BOI) reporting in connection with the Corporate Transparency Act (“CTA”) would be engaging in the unauthorized practice of law.

The Board will request the official opinion from the Attorney General.

Upon a motion **(IX)** by Mr. Petito and seconded by Mr. Young, the Board unanimously approved the Correspondence item.

**Closed Session**

Upon a motion **(X)** by Mr. Petito and seconded by Ms. Bensky, the Board went into a Closed Session at 10:13 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 hearing procedures and a matter before the complaint committee, as permitted by Section 3-305(b) (7) of the General Provisions Article, Maryland Annotated Code.

**Return to Open Session**

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

Upon a motion **(XI)** by Mr. Petito and seconded by Ms. Bensky, the Board adjourned at 10:56 AM.

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

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

\_\_\_\_Signature on file\_\_\_\_\_\_\_\_\_\_\_\_\_ \_January 12, 2024\_\_\_\_\_\_\_\_\_\_

Chairman Date