State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, October 3, 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

**ABSENT MEMBER:** Brian Dunne

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

Robert Pambianco, Legal Counsel

Sharron McNeill, Office Supervisor

Shemirra Massie, Administrative Specialist III

**OTHERS PRESENT:**

Mary Beth Halpern, MACPA

Rebekah Olsen, MACPA

Kausar Syed

The October 3, 2023, the 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. Ware and seconded by Mr. Petito, the September 12, 2023, meeting minutes were unanimously approved with edits.

**Chairman’s Report**

Dr. Williams reminded the Board that NASBA’s Annual Meeting will be held on October 29th to November 1st. Dr. Williams, Ms. Bensky, and Mr. Petito will be attending.

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

**Executive Director’s Report**

Mr. Dorsey advised that the MACPA was having a swearing-in for CPA’s will be held at the Hotel Arundel Preserve on October 24, 2023. Mr. Dorsey, Commissioner Dove, and possibly Secretary Wu will be attending.

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

**Exam Appeals**

None

**Education Committee Report**

Mr. Marshall presented the Education Report for September. There were two **(2)** Transfer of Grades applications from FL and ME approvals and zero **(0)** Transfer of Grades application denials.

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

**Experience Committee Report**

Ms. Bensky presented the Experience Report. There were twenty-six **(26)** Maryland candidate license application approvals and zero **(0)** Maryland candidate application denials.

Four **(4)** Reciprocal application approvals originated from the following jurisdictions:

1-MO, 1-WA, 1-IN, 1VA

There were zero **(0)** Reciprocal application denials.

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

**Firm Permit Committee Report**

Mr. Petito, filling in for Mr. Dunne, presented the Firm Permit Committee Report for the month of September. 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: Five **(5)** newly enrolled firms in the Peer Review Program; thirteen **(13)** firms had reviews accepted; two **(2)** first-time passes with deficiencies and two **(2)** first-time failed, 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.

**New Business**

The Board discussed NASBA’s Credit Relief Initiative that recommends that state Boards extend exam credits that expired January 30, 2020 – May 31, 2023, to June 30, 2025, in response to significant health, economic, education, and travel disruptions that occurred during the pandemic. Mrs. Olson, CEO of the MACPA, stated that the Illinois State Board and other states extended the time frame to December 31, 2023. To avoid confusion with the 18 – 30 month conditional credit extension that was recently extended to June 30, 2025, the Board agreed to extend the expiration period. This information will be properly displayed on the Board’s website to prevent candidates from paying to re-take an exam section if credits have been re-instated due to this change.

Upon a motion **(VIII)** by Mr. Young, and seconded by Mr. Ware, the Board unanimously approved to extend credit periods en masse for Exam candidates through June 30, 2025, for CPA Exam credits that expired January 30, 2020 through December 31, 2023 in response to significant disruptions during the Covid pandemic.

**Old Business**

Mr. Dorsey received the CPAES contract from NASBA. The Board discussed the details of the fees in the CPAES Services Contract associated with processing applications. Mr. Dorsey will have the state and legal counsel review, sign, and return the contract to NABSA.

**Correspondence**

None

**Closed Session**

Upon a motion **(IX)** by Mr. Ware, and seconded by Mr. Marshall, the Board went into a Closed Session at 9:49 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 consult with counsel. This session is permitted to be closed according to Section 3-305(b) (7) of the General Provisions Article, Maryland Annotated Code.

**Return to Open Session**

The Board approved the items discussed in the closed session.

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

Upon a motion **(XI)** by Ms. Bensky, and seconded by Mr. Young, the Board adjourned at 10:33 AM.

**NEXT MEETING:** Tuesday, **November 14, 2023**, via Google Meets teleconferencing at 9:00 AM

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

\_\_\_\_\_Signature on file\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ November 16, 2023\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chairman Date