State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, February 6, 2024

*In Person and Via Google Meets Teleconference*

**MEMBERS**

**IN ATTENDANCE:** Dr. Jan Williams, Chair

James Marshall

Macon M. Ware III

Joseph Petito

Barrett E. Young

**ABSENT MEMBER:** Tamara Bensky, Secretary

Brian Dunne

**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

Michael Manspeaker, MACPA

Kauser Syed

The February 6, 2024, Maryland Board of Public Accountancy meeting was called to order at 9:01 AM by Dr. Jan Williams, Chair.

Upon a motion **(I)** by Mr. Petito and seconded by Mr. Marshall, the January 9, 2024, meeting minutes were unanimously approved with corrections.

**Chairman’s Report**

1. Dr. Williams reported that a letter was received from the Office of the Attorney General acknowledging the Board’s request for an Official opinion regarding whether a non-attorney CPA’s assistance with Benefit Ownership Information (BOI) reporting would constitute the unauthorized practice of law. The letter is posted on the Attorney General’s website. The Office of the Attorney General will consider views submitted by the public concerning the request.
2. On January 25, 2024, Dr. Williams attended the virtual National Pipeline Advisory Group (NPAG) meeting for state board of accountancy chairs and executive directors. This group was formed in July 2023, by the AICPA, to develop a research-driven national candidate pipeline strategy. The NPAG consists of twenty-two stakeholders from accounting firms, business and industry, academia, CPA state societies, AICPA, and NASBA. In 2024, they plan to launch a national survey and host focus groups to better identify pipeline issues and develop areas of improvement.
3. Dr. Williams mentioned Senate Bill 54, entitled Occupational Licensing and Certification-Criminal History – Prohibited Disclosures and Predetermination Review Process. The bill, as written, could jeopardize public trust by preventing the board from being aware of financial crimes and convictions beyond three years if the sentence did not include a term of imprisonment. The Senate hearing was scheduled for the date of this Board meeting, and the House hearing is scheduled for the following, day, February 7, 2024. The MACPA submitted written testimony requesting that the Board of Public Accountancy be excluded from the limited three-year disclosure period. The Board discussed SB54 (and companion House Bill 175) and voted to submit written comments on the proposed legislation. Mr. Petito and Dr. Williams will draft a letter for submission addressing the Board’s concerns.
4. Dr. Williams shared the statistics of the 2023 board committee reports. During 2023, there were 16 transfer of grades (TOG) applications approved and two (2) TOG application denials from the education committee. In 2022, there were 17 TOG applications approved and one (1) TOG application denial.

From the experience committee, in 2023, there were 203 Maryland exam candidate applications approved for licensure and one (1) denial. In 2022, there were 230 Maryland Exam candidate applications approved for licensure and two (2) application denials. In 2023, there were 100 reciprocal applications approved and seven (7) reciprocal application denials. In 2022, there 150 reciprocal applications approved and ten (10) reciprocal application denials.

The firm committee reports included 21 firm permit applications approved and zero (0) denials in 2023. In 2022, there were 20 firm permit applications approved and zero (0) application denials.

The peer review committee reports in 2023 included 40 newly enrolled firms, 103 firm peer reviews accepted, six (6) first-time passes with deficiencies, seven (7) first-time failures, and zero (0) firms dropped or terminated. In 2022, there were 50 newly enrolled firms, 227 firm peer reviews accepted, 19 first-time passes with deficiencies, 15 first-time failures, and 13 firms dropped or terminated.

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 advised the Board of the April 30, 2024 deadline for the ethics disclosures to be submitted. At the March 5, 2024 meeting, the Board will have the final vote for the fee increase for the Maryland Board of Public Accountancy.

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

**Exam Appeals**

There were zero (0) Exam Appeals for January.

**Education Committee Report**

Mr. Marshall presented the Education Report. There were two (2) Transfer of Grades application approvals: 1-NC, 1-VT

There were zero (0)Transfer of Grades application denials.

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

**Experience Committee Report**

Mr. Young presented the Experience Report. There were eighteen (18) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

Seven (7) Reciprocal application approvals originated from the following jurisdictions: one (1)-NC, two (2)-PA, one (1)-CT, one (1)-RI, one (1)-UT, one (1)-VA

There were zero (0)Reciprocal application denials.

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

**Firm Permit Committee Report**

Mr. Petito presented the Firm Permit Committee Report. Two (2) firm approvals (both from MD) 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: zero (0) newly enrolled firms in the Peer Review Program; twelve (12) firms had reviews accepted; two (2) first-time passes with deficiencies, zero (0) first-time fails; and zero (0) firms were dropped or terminated.

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

**New Business**

No New Business

**Old Business**

No Old Business

**Correspondence**

Mary Beth Halpern stated that the 2024 MACPA Searing-in of Newly Licensed CPAs will be held on Wednesday, November 20th at Maryland Live.

**Closed Session**

Upon a motion **(VIII)** by Ms. Bensky and seconded by Mr. Petito, 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.

**Return to Open Session**

Upon a motion **(IX)** by Mr. Ware and seconded by Mr. Marshall, the Board unanimously approved the motions made during the Closed Session.

Upon a motion **(X)** by Mr. Dunne and seconded by Mr. Petito, the Board adjourned at 10:30 AM.

**NEXT MEETING:** Tuesday, **March 5, 2024**, via Google Meets teleconferencing at 9:00 AM

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

Signature on file 4/25/2024

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chairman Date