**STATE OF MARYLAND**

**BOARD OF PUBLIC ACCOUNTANCY**

**BUSINESS MEETING MINUTES**

**January 4, 2022**

**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:**  Kausar Syed, Deputy Commissioner

Matthew Lawrence, Legal Counsel

Christopher Dorsey, Assistant Executive Director

Linda L. Rhew, Administrative Officer

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

The January 4, 2022, meeting of the Maryland Board of Public Accountancy was called to order at 9:02 AM by Chairman of the Board, James E. Marshall, Jr.

Upon a motion **(I)** by Mr. Ware, and seconded by Mr. Petito, the minutes of the December 7, 2021, 2021, meeting were unanimously approved with corrections.

**Chairman’s Report**

Chairman Marshall shared with the Board the Committee report statistics in 2021 compared to 2020. During 2021 there were 26 (twenty-six) transfer of grades applications approved, and three (3) denials. In 2020 there were 18 (eighteen) approvals and two (2) transfer of grades application denials.

There were 122 (one hundred and twenty-two) reciprocal applications approved in 2021, and zero (0) denials, compared to 90 (ninety) approvals and zero (0) denials in 2020.

There were 250 (two-hundred and fifty) Maryland exam candidate applications approved for licensure and zero (0) denials in 2021, compared to 237 (two hundred and thirty-seven) in 2020 and zero (0) denials in 2020.

There were 23 (twenty-three) firm permit applications approved in 2021, and 36 (thirty-six) in 2020. With zero (0) denials for 2021 and one (1) denial in 2020.

In addition, Chairman Marshall reported for 2021 there were 178 Peer reviews accepted, 10 (ten) pass with deficiencies, 5 (five) failures, 25 (twenty-five) new firms enrolled and 27 (twenty-seven) firms were dropped.

Upon a motion **(II)** by Ms. Bensky, and seconded by Mr. Petito, the Board unanimously approved the Chairman’s report.

**Executive Director’s Report**

Executive Director, Christopher Dorsey reported that Board staff would be in the new offices at 1100 Eutaw Street by January 18, 2022. Chairman Marshall asked about Board meetings moving forward and Mr. Dorsey and Deputy Commissioner confirmed the Board meetings at this time will remain virtual.

Upon a motion **(III)** by Mr. Petito, and seconded by Mr. Ware, 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 were three (3) Transfer of Grades application approvals and zero (0) Transfer of Grades applications denied. The three (3) transfer of grades applications originated from (one each)-CA, MN, and NC.

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

**Experience Report**

Ms. Bensky presented the Experience Report. There were 16 (sixteen) Reciprocal application approvals, and zero (0) Reciprocal application denials. The Reciprocal application approvals originated as follows: 1-CA, 1-DC, 1-DE, 1-FL, 2-IL, 1-MO, 2-PA, 1-TX, and 6-VA.

There were 23 (twenty-three) Maryland candidate license application approvals and zero (0) Maryland candidate application denials.

Upon a motion **(V)** by Mr. Young, 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 the office located in Maryland. There were zero (0) firm permit applications closed.

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

**Peer Review Oversight Committee Report**

Mr. Ware reported the following to have occurred beginning December 1, 2021, and ending December 31, 2021: 10 (ten) new firms enrolled in the Peer Review Program; 19 (nineteen) firms had reviews accepted; one (1) firm failed; three (3) firms were dropped or terminated due to scheduling information not being received; and zero (0) firms passed with deficiencies.

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

**New Business**

1. Deputy Commissioner Syed informed the board that there is no fee increase request being approved at this time.
2. The Board reviewed a request for CE credits to be awarded for being a guest speaker at universities and colleges. The Board concluded that the licensee would have to demonstrate that the claimed CE hours fit within the framework established by COMAR 09.24.02.04G for services as a Teacher, Lecturer or Guest Speaker, in order to be used towards CE. The licensee will also need to be prepared to defend his/her calculations and reporting of such CE reported if the licensee were to be audited.
3. Deputy Commissioner Syed, informed the Board that she will provide updates on the budget regularly.
4. Chairman Marshall asked Executive Director Christopher Dorsey the status of the printing of CPA license certificates. Mr. Dorsey explained that due to the date of our departments moving up to next week, the certificate printer will not be installed and operational until after the move.

**Old Business**

The Board has determined a regulatory concept was not warranted at this time for foreign credit acceptance. Dr. Williams told the Board she will be attending the Educator’s meeting on Thursday and will check with other states on this matter.

**Correspondence**

None

**Open Discussion**

**None**

**Executive Session**

Upon a motion (**VIII)**, by Mr. Young, and seconded by Mr. Petito, the Board went into a closed Executive Session at 9:36 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. Ware, and seconded by Mr. Dunne, the Board unanimously approved the motions made during Executive Session.

Upon a motion **(X)** by Mr. Petito, and seconded by Ms. Bensky, the Board adjourned at 9:43 AM.

**NEXT MEETING:** February 1, 2022, via Google Meets teleconferencing at 9:00 AM

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

Signature on file 2/1/2022

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Chairman Date