
State of Maryland
Board of Certified Public Accountants
Business Meeting Minutes

Tuesday, June 6, 2023

In Person and Via Google Meets Teleconference

MEMBERS

IN ATTENDANCE:

James E. Marshall, Jr., Chair
Dr. Jan L. Williams
Joseph Petito
Tamara Bensky
Brian Dunne
Barrett E. Young

MEMBERS ABSENT:

Macon Ware

DLLR OFFICIALS/STAFF:

Christopher Dorsey, Executive Director
Jessica Praley, Legal Counsel
Kimberly Ward, Legal Counsel
Kausar Syed, Deputy Commissioner
Famata Rahman, Administrative Officer I
Shemirra Massie, Administrative Specialist III
Sharron McNeill, Supervisor
John Dove, Commissioner

OTHERS PRESENT:

Mary Beth Halpern, MACPA
Rebekah Olsen MACPA

The June 6, 2023, meeting of the Maryland Board of Public Accountancy was called to order at 9:00 AM by Mr. James E. Marshall, Jr., Chair.

Mr. John Dove introduced himself as the new Commissioner of Occupational & Professional Licensing and shared a bit of his background information with the Board.

Upon a motion **(I)** by Ms. Bensky, and seconded by Mr. Petito, the minutes of the May 2, 2023, meeting were unanimously approved with corrections.

Chairman's Report

- A. Mr. Marshall mentioned that the new NASBA exam will begin January 2024. Anyone with outstanding credit as of 1/1/2024 should be extended until June 2025. Exam switchover starts 12/16/2023. NASBA is preparing an outreach to some boards of accountancy on to gather recommendations on a passing score.
- B. Mr. Petito summarized his experience at the NASBA Eastern Regional Meeting,, which was held from May 31st – June 2nd, and answered questions from the Board.

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

Executive Director's Report

Mr. Dorsey announced that Sharron McNeill was promoted to the position of Office Supervisor.

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

Exam Appeals

There were no exam appeals.

Education Committee Report

Dr. Williams presented the Education Report. There was one **(3)** Transfer of Grades application approval and zero **(0)** Transfer of Grades application denials.

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

Experience Committee Report

Ms. Bensky presented the Experience Report. There were ten **(10)** Maryland candidate license application approvals and zero **(0)** Maryland candidate application denials.

There were nine **(9)** Reciprocal application approvals which originated from the following jurisdictions: 2 from WA, 2 from GA, 4 from VA, and 1 from DC.

There were two **(2)** Reciprocal application denials which originated from the following jurisdictions: 1 from GA and 1 from VA.

Upon a motion **(V)** by Mr. Young and seconded by Dr Williams, the Board unanimously approved the Experience Report.

Firm Permit Committee Report

Mr. Dunne presented the Firm Permit Committee Report for May 2023. There were zero **(0)** firm approvals and zero **(0)** firms closed.

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

Peer Review Oversight Committee Report

Mr. Dunne reported the following to have occurred beginning May 1, and ending May 31, 2023: Six **(6)** new enrolled firms in the Peer Review Program; five **(5)** firms had reviews accepted; zero **(0)** first time passes with deficiencies, one **(1)** first time fail; and zero **(0)** firms were dropped or terminated.

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

New Business

Mr. Marshall and Mr. Ware's terms will be coming to an end. All names that were recommended by the MACPA have been submitted to the Governor's office for approval. Dr. Williams and Ms. Bensky are both interested in becoming the Board's Chair.

Election

The election for the position of Chair of the Board was held between two Board members, Dr. Jan Williams and Tamara Bensky. Each candidate made a presentation.

Dr. Williams was elected Chair.

Upon a motion **(VIII)** by Mr. Young, and seconded by Mr. Petito, the Board unanimously approved the nomination and acceptance of Ms. Bensky being the Secretary/Treasurer for the Board.

Upon a motion **(IX)** by Dr. Williams, and seconded by Mr. Petito, Ms. Bensky was nominated as the Board Secretary and will be acting Chair should the current Chair, Dr. Williams not be in attendance at a meeting during her tenure.

Old Business

- A. Mr. Dorsey provided answers to the questions Board members had at the previous meeting regarding the request from the Cash Campaign of Maryland to have their IRS VITA tax sites training count toward continuing education credits.

Upon a motion **(X)** by Mr. Dunn, and seconded by Mr. Petito, the Board unanimously approved CE credits for the Cash Campaign of Maryland.

- B. Mr. Dorsey announced that he reached out to the Executive Directors in DC and VA and both will be implementing the 30 month credit extension. NASBA recommends a targeted implementation date of January 1, 2024 but no later than July 1, 2025. In the meantime, the Board wants the Executive Director to approve credit extension requests on a case-by-case basis. The Board voted to approve the extension of credits from 18 to 30 months.
- C. Mr. Dunne announced that starting October 1, 2023, registration for the BEC section of the exam will no longer be offered to first time test takers. After, November 12, 2023, registration will no longer be offered to return test takers. The Board voted to accept the same dates as NASBA for Exam deadlines.
- D. Mr. Dorsey introduced a fees increase proposal which was supplemented with budgetary data provided by Deputy Commissioner Syed. The Board decided to table the discussion for a later date after requesting some more budgetary data.

Correspondence

None

Closed Session

Upon a motion **(XI)** by Dr. Williams, and seconded by Mr. Dunne, the Board went into a Closed Session at 10:28 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 pursuant to Section 3-305(b) (7) of the General Provisions Article, Maryland Annotated Code.

Return to Open Session

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

The Board held a hearing

Upon a motion **(XIII)** by Mr. Marshall and seconded by Dr. Williams, the Board returned to a Closed Session to deliberate and receive advice from counsel. This session is permitted to be closed pursuant to Section 3-305(b) (7) of the General Provisions Article, Maryland Annotated Code.

Upon a motion **(XIV)** by Mr. Young and seconded by Mr. Petito, the Board adjourned at 2:55 PM.

NEXT MEETING: Tuesday, **August 1, 2023**, via Google Meets teleconferencing at 9:00 AM

With corrections

Without corrections

_Signature on file_____

Chairman

_August 15, 2023_____

Date