

STATE OF MARYLAND
BOARD OF PUBLIC ACCOUNTANCY
September 12, 2017

LOCATION: 500 North Calvert Street
Baltimore, Maryland 21202
Third Floor Conference Room

**MEMBERS
IN ATTENDANCE:** Arthur E. Flach
Clifton B. Jeter
Phillip J. Korb
Leslie Mostow
James E. Marshall, Jr.
Edward J. Helmstetter, Jr.

MEMBERS ABSENT: Naomi Powell

DLLR OFFICIALS/STAFF: Dennis L. Gring, Executive Director
Matthew Lawrence, Counsel
Janet Morgan,
Norbert Fenwick, CE Consultant
Michelle Roberts, Administrative Specialist III
Tiffany Black, Office Secretary
Mason Land, Investigator

OTHERS PRESENT: Mary Beth Halpern, MACPA
Sandy Steinwedel, MSATP
Tom Bray, MSATP

The September 12, 2017, meeting of the Maryland Board of Public Accountancy was called to order at 9:00 AM by Chairman of the Board, Arthur E. Flach.

Upon a motion (I) by Mr. Mostow, and seconded by Mr. Jeter, the minutes of the August 1, 2017 meeting were approved with corrections.

Chairman's Report

Chairman Flach reported on the following topics; the CAC task force looking at a PROC that could be utilized by various State Boards to help facilitate oversight of the administering entities which would negate the need to have each State Board appoint a separate PROC. NASBA is still looking for feedback from the State Boards on title language and CE audit failures being a major problem around the country.

Chairman Flach also introduced the two newest members to the Board; Mr. James E. Marshall, Jr., CPA and Mr. Edward J. Helmstetter, Jr., Consumer Member.

Upon a motion (II) by Mr. Mostow, and seconded by Mr. Jeter, the Board unanimously approved the Chairman's Report.

Executive Director's Report

Mr. Gring introduced Janet Morgan as the social media liaison for the department and how she could be used to expand the Board presence on social media. Mr. Gring reported on the late release of the exam scores and how that would affect the appeals for conditional credit extensions and discussed the Board meeting dates for 2018, as well as the MACPA New Licensees' Swearing In Ceremony. Mr. Gring updated the Board on the number of licenses and permits issued through September 8, 2017.

Chairman Flach made a request that Ms. Morgan work with NASBA in regard to use of social media as it relates to CPA's.

Upon a motion **(III)** by Mr. Korb, and seconded by Mr. Jeter, the Board unanimously approved the Executive Director's Report.

Exam Appeals

Nothing to Report

Education Report

Mr. Korb presented the Education Report. There were one (1) Transfer of Grades applications approved. There were zero (0) Transfer of Grades denials.

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

Experience Report

Mr. Gring presented the Experience Report in Ms. Powell's absence. There were eighteen (18) reciprocal applications approved, zero (0) reciprocal application denials, and thirty-two (32) Maryland candidate license application approvals. There were zero (0) Maryland candidate application denials. There were three (3) administrative closures.

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

Firm Permit Report

Mr. Korb presented the Firm Permit Report. There were two (2) firm permit applications approved, one (1) Maryland Firm and one (1) Georgia Firm, zero (0) firm application closed.

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

Peer Review Oversight Committee Report

Chairman Flach saved Peer Review Report for Old Business.

New Business

No New Business

Old Business

Chairman Flach led a discussion led a discussion on the Evolving Peer Review Administration to Enhance Audit Quality Peer Review Program published by the AICPA on August 31, 2017.

Upon a motion (VII) by Mr. Korb and seconded by Mr. Mostow, the Board unanimously approved the Peer review report.

Correspondence

The Board received correspondence regarding the National Registry of CPA Sponsors fields of study for CPE and CE auditor's disagreement with wording used in the National Registry.

Upon a motion (VIII) by Mr. Mostow and seconded by Mr. Korb, the Board unanimously agreed that if a CPE sponsor is registered with NASBA the Board will automatically accept any CPE presented from that sponsor.

Executive Session

Upon a motion (IX), by Helmstetter, and seconded by Mr. Korb, the Board went into Executive Session in the 3rd Floor Conference Room, 500 N. Calvert Street, Baltimore, Maryland 21202 at 9:55 AM. 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. It returned to the regular business meeting at 10:25 AM upon a motion (X), by Mr. Helmstetter, and seconded by Mr. Korb.

Complaint Committee Report

Mr. Jeter presented the Complaint Committee Report. Mr. Jeter reported that the Board received eleven (11) new complaints; eight (8) consumer and three (3) CE audit failures and nine (9) complaints closed.

Upon a motion (XI) by Mr. Helmstetter and seconded by Mr. Korb, the Board approved the Complaint Committee Report.

Upon a motion (XII) by Mr. Mostow, and seconded by Mr. Korb, the Board adjourned at 10:31 AM.

NEXT MEETING October 3, 2017, 500 North Calvert Street, Third Floor, 9:00 AM

_____ With corrections Without corrections

**SIGNATURE ON
ORIGINAL DOCUMENT**

10/3/2017
Date