State of Maryland

Board of Certified Public Accountants

Business Meeting Minutes

Tuesday, February 7, 2023

*Via Google Meets Teleconference*

**MEMBERS**

**IN ATTENDANCE:** James E. Marshall, Jr., Chair

Macon M. Ware, III, Secretary

Dr. Jan L. Williams

Joseph Petito

Tamara Bensky

Brian Dunne

Barrett E. Young

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

Kimberly Ward, Legal Counsel

Fatmata Rahman, Office Secretary II

Kausar Syed, Deputy Commissioner

**STAFF NOT PRESENT:** Michelle Roberts, Administrative Officer I

Jessica Praley, Legal Counsel

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

Philip Menzel

The February 7, 2023, meeting of the Maryland Board of Public Accountancy was called to order at 9:01 AM by Mr. James E. Marshall, Jr., Chair.

Upon a motion **(I)** by Mr. Petito, and seconded by Mr. Young, the minutes of the January 10, 2023, meeting were unanimously approved as presented.

**Chairman’s Report**

Chairman Marshall reported that on January 6, 2023 he participated in a conference call with Commissioner Gregory Morgan. The call included the Chairpersons from other Boards and Commissions with Occupational & Professional Licensing. The goal of the conference call was to collaborate with other Boards and Commissions to share ideas and opinions and discuss any issues or concerns.

Chairman Marshall also announced that during the afternoon of February 7, 2023, he would be on the NASBA Regional conference call.

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

**Executive Director’s Report**

Mr. Dorsey announced that George Washington University is organizing an annual CPA event on Thursday, April 6, 2023 and invited participation from the Maryland Board of Public Accountancy. He asked the Board members if anyone would like to attend the event as a speaker and to let him know as soon as possible so he could get back to the University.

Upon a motion **(III)** by Ms. Bensky, and seconded by Dr. Williams 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 **(1)** Transfer of Grades application approval and one **(1)** Transfer of Grades application denial.

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

**Experience Committee Report**

Ms. Bensky presented the Experience Report. There were thirty-nine **(39)** Maryland candidate license application approvals and zero **(0)** Maryland candidate application denials.

There were seventeen **(17)** Reciprocal application approvals which originated as follows: 6-VA, 3-NJ, 2-NC & 1 each from the following states/jurisdictions; MS, CA, NY, VT, DC, & UT.

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

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

**Firm Permit Committee Report**

Mr. Dunne presented the Firm Permit Committee Report. There was one **(1)** firm approval and zero **(0)** firms closed.

Upon a motion **(VI)** by Mr. Ware and seconded by Dr. Williams the Board unanimously approved the Firm Permit Report.

**Peer Review Oversight Committee Report**

Mr. Ware reported the following to have occurred beginning January 1, 2023, and ending January 31, 2023: five **(5)** new firms enrolled in the Peer Review Program; ten **(10)** firms had reviews accepted; two **(2)** first time pass with deficiencies, two **(2)** first time fails; and zero **(0)** firms were dropped or terminated.

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

**New Business**

Dr. Williams led a discussion based on the Report of Practical Experience. The discussion was centered on a candidate who used a co-worker as an endorser. The Board questioned whether or not a co-worker can be used in this capacity. After some discussion, it was determined that a co-worker can be used as an endorser and that the license should be approved. This was after Ms. Halpern looked up the minutes from a Board meeting held on December 3, 2019 in which the same topic was discussed.

Upon a motion **(VIII)** by Mr. Petito, and seconded by Mr. Dunne, the Board unanimously approved the decision made during New Business.

**Old Business**

Dr. Williams shared the pre-licensing educational requirement changes that were prepared by Ms. Praley. Board members voted to approve the model rule changes.

Upon a motion **(IX)** by Mr. Young, and seconded by Mr. Petito, the Board unanimously approved the decision made during Old Business.

**Correspondence**

None

**Open Discussion**

1. Ms. Halpern announced that she has been in contact with Mr. Dorsey about the peer review process and that they plan to collaborate more frequently so that he can gain a better understanding.
2. Dr. Williams requested that peer review information be included in the next newsletter.

**Closed Session**

Upon a motion **(X)** by Mr. Ware, and seconded by Mr. Petito, the Board went into a Closed Session at 9:35 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 **(XI)** by Mr. Petito and seconded by Mr. Ware, the Board unanimously approved the motions made during the Closed Session.

Upon a motion **(XII)** by Mr. Barrett, and seconded by Mr. Ware, the Board adjourned at 10:33 AM.

**NEXT MEETING:** Tuesday,March 7, 2023, via Google Meets teleconferencing at 9:00 AM

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

Signature on file March 7, 2023

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Chairman Date