

**Commonwealth of Massachusetts  
Board of Public Accountancy**

May 17, 2018  
1000 Washington Street, Room 1G  
Boston, MA 02118

**Board Members Present:**

Randall S. Davis, CPA, *Chairman*  
Mark S. Robinson, CPA, *Secretary*  
Richard H. Grueter, CPA, *Member*

**Board Members Not Present:**

Angela Parziale, CPA, *MST Member*  
Open Seat, *Public Member*

**Staff Members Present:**

James A. O'Connor, *Board Legal Counsel*  
Ana Garcia, *Outgoing Executive Director*  
Brian P. Bialas, *Incoming Executive Director*

**Call to Order:** The meeting was called to order at 9:33AM by Chairman Davis.

**General Business:** *[open session]*

**Executive Director Report**

Brian P. Bialas was introduced to the Board by outgoing Executive Director Ana Garcia. The Board was informed that Brian will be the Board's Executive Director going forward. A short discussion followed on the transition plan which was scheduled to cover approximately the 6 week period after this meeting. Chairman Davis welcomed Mr. Bialas and expressed the Board's thanks for Ms. Garcia's past service to the Board.

The Board was informed that Board member Regina Hunter, CPA, who had been serving past her appointed term had, in fact, been replaced by a newly appointed member. Recently appointed Angela Parziale, CPA, MST will begin serving a 5 year appointment at the Board's next regularly scheduled meeting. Chairman Davis expressed the Board's appreciation for Ms. Hunter's 5 years of service which included 2 years as Chairwoman.

There was a brief discussion of email policy specifically as emails relate to the Open Public Meeting Law. In this discussion, Board members were reminded of the importance of compliance with the Open Public Meeting Law. The discussion included hypothetical examples provided by the Executive Director and Board Counsel where emailing amongst Board members can/will result in unintentional violations of the law. The Board took the information provided under advisement.

## **Housekeeping and Evacuation Procedures**

Board Legal Counsel O'Connor discussed the emergency evacuation procedures including a specified meeting location outside the building so all may be accounted for in the event of an actual emergency (the location is across the street from the front of the building at the entrance to Whole Foods). For the enjoyment and comfort of all attending, locations of restrooms and dining facilities were also reviewed.

## **Minutes of January 18, 2018**

The minutes for the January 18, 2018 meeting were discussed. After a short discussion, the minutes were tabled to a future meeting.

### **Application Review:** *[open session]*

#### **Christine Ward: Certified Public Accountant Application-reviewed in Jan**

The Board reviewed the application which it had denied at the previous meeting. The Board voted unanimously to formally rescind its previous denial and approve the application, motioned by Secretary Robinson and seconded by Member Grueter.

#### **Kelly Lanier: Certified Public Accountant Application**

The Board reviewed the application. The Board voted unanimously to approve the application, motioned by Member Grueter and seconded by Secretary Robinson.

### **General Application Discussion**

The Board discussed the application approval process. This discussion included circumstances under which the Board is comfortable with delegation of the approval process to the Executive Director and the instances where the Executive Director should present applications to the Board. Specifically, the Board discussed delegating authority to the Executive Director to approve applicants with 120 hours of education who first sat for an exam before the regulations were changed to require 150 hours of education. After this discussion, the Board voted unanimously to approve this delegation to the Executive Director, motioned by Secretary Robinson and seconded by Member.

#### **Tara Barboza: Certified Public Accountant Application**

The Board reviewed the application and discussed it further with the applicant who was present. Board Counsel mentioned that the applicant had no verified experience as required by the Board's relevant regulations. The Board voted unanimously to approve the application, motioned by Secretary Robinson and seconded by Member Grueter.

#### **Garth Lees-Rolfe: Certified Public Accountant Application**

The Board reviewed the application. The Board voted unanimously to approve the application, motioned by Member Grueter and seconded by Chairman Davis.

## Francis Dodero: Certified Public Accountant Application

This application was approved under the previously discussed and approved delegation of authority to the Executive Director. No additional Board action was required.

On a motion by Member Grueter, seconded by Secretary Robinson, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112 §65C to review current cases.

The Board entered investigative conference at 11:43AM.

### **Investigative Conference: Review Cases: *under G.L. c. 112 s. 65C [Closed Session]***

#### **The Board took the following actions:**

#### **PCAOB**

Report on Firm [GT]:	Open Complaint
Report on Firm [EY]:	No Action Taken
Report on Firm [GL]:	Open Complaint
Report on Firm [SJ]:	Open Complaint
Report on Firm [WT]:	No Action Taken
Report on Firm [W]:	Open Complaint
Report on Firm [L]:	Open Complaint
Report on Firm [RB]:	No Action Taken

#### **Cases**

2018-000030-IT-ENF [FC]:	Dismiss
2017-001337-IT-ENF [SO]:	Dismiss with Advisory Letter
2017-001333-IT-ENF [SW]:	Dismiss
2017-001403-IT-ENF [MD]:	Dismiss
2017-000762-IT-ENF [RC]- <i>tabled from January:</i>	Dismiss
2018-000199-IT-ENF [SF]:	Dismiss
2018-000100-IT-ENF [JG]:	Refer to Prosecutions
2018-000126-IT-ENF [DG]:	Dismiss

The Board returned to open session.

### **Compliance Monitoring-Probation Termination Request**

#### **20160628CA048-IT-ENF, Larry Liberfarb**

The Board reviewed the request to terminate probation. On a motion by Member Grueter, seconded by Secretary Robinson, the Board voted unanimously to terminate the probation.

#### **Executive Session**

On a motion by Secretary Robinson, seconded by Chairman Davis, the Board voted unanimously by roll call vote to suspend the open meeting pursuant to *G. L. c. 30A, § 21(a)(7)* to comply with the public record law *G. L. c. 66, § 10*, and preserve the confidentiality of medical record information. *G. L. c. 4, § 7, ¶ 26(c)*].

The Board entered Executive Session at 11:50AM.

The Board returned to open session at 12:00PM.

In open session, the Board delegated to Board staff the authority to deny exam extension requests. The Board voted unanimously to approve the delegation of authority, motioned by Secretary Robinson and seconded by Member Grueter.

### **Correspondence:**

The Board addressed and reviewed the items of correspondence as publicized in its agenda. The correspondence and the Board's action regarding each are as follows:

#### Email dated 02/01/2018 from Harvey Canaan re: Continuing Education Credits-tabled from Jan

The Board approved 14 hours of CPE credit provided the licensee provides proof of completion. On a motion by Member Grueter, seconded by Chairman Davis, the Board voted unanimously to approve 14 hours of CPE credit provide the licensee provides proof of completion.

#### Email dated 03/13/18 from Joseph Wolfe re: Course Materials Qualifying for CPA Ethics

The Board approved 4 hours of CPE ethics credit for the AICPA Professional Liability Insurance training but noted that there must be certificates of completion issued to support the hours approved. On a motion by Secretary Robinson, seconded by Member Grueter, the Board voted unanimously to approve 4 hours of CPE ethics credit for the AICPA Professional Liability Insurance training provided certificates of completion are issued.

#### Email dated 03/14/18 from Steven Costa re: CPE Course Approval

CPE credit for the Massachusetts Bankers Association Fundamentals of Credit Analysis course is approved based on 50 minutes equaling one hour of CPE credit. On a motion by Secretary Robinson, seconded by Member Grueter, the Board voted unanimously to approve CPE credit based on 50 minutes equaling one hour of CPE credit.

#### Email dated 03/14/18 from Christopher Warnken re: CPE Course Approval

The inquiry whether CPE credit may be earned by studying for the Chartered Financial Analyst exam requires documentation of study hours before a decision can be made. The matter was delegated to Secretary Robinson for a decision once the Board receives additional information. On a motion by Member Grueter, seconded by Chairman Davis, the Board voted unanimously to delegate decision-making authority to Secretary Robinson once the Board receives additional information.

#### Email dated 03/14/18 from Nan Buchanan-NASBA re: Course Approval

The Board answered that the Managerial Accounting class may count towards Business Law credit. Direction was given to staff to respond.

Email dated 04/20/18 from Andy Coleman re: CPE Credit Approval

The proposed class must meet standards for course preparation for CPE credit to be available. Direction was given to staff to respond.

Email dated 04/20/18 from Christina Lamb re: CPE Credit Approval

The Board directed staff to inform the licensee that she must comply with NASBA guidelines for the course to be approved for CPE credit. Direction was given to staff to respond.

Email dated 05/01/18 from John Cahill re: CPE Credit Approval

The Board directed staff to request proof of passage of the exams and class time for CPE credit. On a motion by Secretary Robinson, seconded by Member Grueter, the Board voted unanimously to request additional information.

Letter dated 05/01/18 from James P. Angelini re: Request for CPE Credit Approval

The Board approved 20 hours of CPE credit for authoring the two articles. On a motion by Secretary Robinson, seconded by Member Grueter, the Board voted unanimously to approve 20 hours of CPE credit.

Email dated 05/02/18 from Kevin Miller re: Request for CPE Credit Approval

Response tabled.

Email dated 05/02/18 from Susan McLeish re: Request for CPE Credit Approval

The Board contingently approved 14 hours of CPE credit. On a motion by Member Grueter, seconded by Member Robinson, the Board voted unanimously to approve 14 hours of CPE credit.

Email dated 05/04/18 From Shirley Kwan re: Request for CPE Credit Approval

The Board determined that the class does not qualify in Ethics. On a motion by Secretary Robinson, seconded by Member Grueter, the Board voted unanimously to deny the request for CPE credit.

On a motion by Member Grueter, seconded by Chairman Davis, the Board voted unanimously to suspend the open meeting pursuant to G.L. c. 112 §65C to conduct Settlement Conferences:

**Settlement Conference:** *under G.L. c. 112 s. 65C [Closed Session]-Mary Pixley*

During the investigative conference, the Board took the following actions:

20160329CA035-IT-ENF [JG]:	Dismiss
20150909CA007-IT-ENF [JH]:	Dismiss

The Board returned to open session at 1:50PM.

**New Business:** Open Session for Topics not reasonably anticipated by the Chair 48 hours in advance of meeting:

Email dated 05/02/18 from Kevin Miller re: CPE – CPA Certification

The Board does not believe the Conference referenced within the email would qualify for CPE credit. On a motion by Secretary Robinson, seconded by Chairman Davis, the Board voted to deny CPE credit. Member Grueter voted against the motion.

Extension request of Amer Chahine

Board staff were to investigate further and respond as appropriate.

### **Adjournment**

Chairman Davis obtained assurance from the Board's staff that the day's agenda had been completed, and there being no objections, on a motion by Chairman Davis seconded by Secretary Robinson, the Board voted unanimously to adjourn the May 17, 2018 meeting at 1:56PM.

The above Minutes were approved at the open meeting held on August 16, 2018.



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Brian Bialas, Executive Director

### **List of Documents Used by the Board at the Open Meeting:**

- Christine Ward: Certified Public Accountant Application
- Kelly Lanier: Certified Public Accountant Application
- Tara Barboza: Certified Public Accountant Application
- Garth Lees-Rolfe: Certified Public Accountant Application
- Francis Doderio: Certified Public Accountant Application
- 20160628CA048-IT-ENF, Larry Liberfarb: Request to Terminate Probation
- Email dated 03/28/18 from Jake Kane re: Exam Credit Extension
- Email dated 02/01/2018 from Harvey Canaan re: Continuing Education Credits-*tabled from Jan*
- Email dated 03/13/18 from Joseph Wolfe re: Course Materials Qualifying for CPA Ethics
- Email dated 03/14/18 from Steven Costa re: CPE course approval
- Email dated 03/14/18 from Christopher Warnken re: CPE Course Approval
- Email dated 03/14/18 from Nan Buchanan-NASBA re: Course Approval
- Email dated 04/20/18 from Andy Coleman re: CPE Credit Approval
- Email dated 04/20/18 from Christina Lamb re: CPE Credit Approval
- Email dated 05/01/18 from John Hill re: CPE Credit Approval
- Letter dated 05/01/18 from James P. Angelini re: Request for CPE Credit Approval
- Email dated 05/02/18 from Kevin Miller re: Request for CPE Credit Approval
- Email dated 05/02/18 from Susan McLeish re: Request for CPE Credit Approval
- Email dated 05/04/18 From Shirley Kwan re: Request for CPE Credit Approval

**List of Documents Used by the Board at the Open Meeting on topics not reasonably anticipated by the Chair 48 hours in advance of meeting:**

- Email dated 05/02/18 from Kevin Miller re: CPE – CPA Certification