

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

F I N A L M I N U T E S

MEETING OF:

**STATE BOARD OF ACCOUNTANCY
VIA VIDEOCONFERENCE**

TIME: 10:43 A.M.

PENNSYLVANIA DEPARTMENT OF STATE

January 19, 2022

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

State Board of Accountancy
January 19, 2022

BOARD MEMBERS:

- Keri A. Ellis, CPA, Chair
- Arion Claggett, Acting Commissioner, Bureau of Professional and Occupational Affairs
- Monique M. Ericson, CPA, Office of Attorney General
- Mary Jensik, CPA
- Paul J. Kelly III, CPA
- Charles A. O'Brien, CPA
- Michael D. Ocker, CPA
- Sheri L. Risler, CPA, Vice Chair - Absent
- Michael P. Rollage, CPA
- David W. Stonesifer, CPA

BUREAU PERSONNEL:

- Ronald K. Rouse, Esquire, Board Counsel
- Carolyn A. DeLaurentis, Deputy Chief Counsel, Prosecution Division
- Dean F. Picarella, Esquire, Senior Board Counsel
- Ray Michalowski, Esquire, Senior Board Prosecutor
- Angela L. Solomon, Esquire, Board Prosecution Liaison
- Timothy Smith, Esquire, Board Prosecutor
- Miranda Murphy, Board Administrator
- Deena Parmelee, Legal Office Administrator 1, Department of State
- Andrew LaFratte, MPA, Executive Policy Specialist, Department of State
- Danie Bendesky, Director of Intergovernmental Affairs, Department of State
- Michael Merten, Legal Intern

ALSO PRESENT:

- Michael D. Warden, Esquire, Sidley Austin LLP
- Michele L. Aronson, Esquire, Sidley Austin LLP
- Jennifer Cryder, CPA, MBA, Chief Operating Officer and Executive Vice President, Pennsylvania Institute of Certified Public Accountants
- Jen Smeltz, Republican Executive Director, Senate Consumer Protection & Professional Licensure Committee
- Randy L. Brandt, CPA, Pennsylvania Society of Tax & Accounting Professionals

State Board of Accountancy
January 19, 2022

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

ALSO PRESENT: (cont.)

Victoria Andrews, Esquire, Faegre, Drinker, Biddle,
& Reath LLP
Alexis Smith
Valerie Ellenburg

1 ***

2 State Board of Accountancy

3 January 19, 2022

4 ***

5 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
6 9:00 a.m. the Board entered into Executive Session
7 with Ronald K. Rouse, Esquire, Board Counsel, to have
8 attorney-client consultations and for the purpose of
9 conducting quasi-judicial deliberations. The Board
10 returned to open session at 10:43 a.m.]

11 ***

12 [Ronald K. Rouse, Esquire, Board Counsel, stated the
13 meeting of the State Board of Accountancy was being
14 held by teleconference pursuant to the Act of
15 September 30, 2021, also known as Act 73 of 2021,
16 which extends the waiver of the physical presence
17 requirement in Section 2.3(c) of the Certified Public
18 Accountant (CPA) Law until March 31, 2022.

19 Mr. Rouse noted that the meeting was being
20 recorded, and those who continued to participate were
21 giving their consent to being recorded.

22 Mr. Rouse also noted the Board met in Executive
23 Session to have attorney-client consultations and for
24 the purpose of conducting quasi-judicial
25 deliberations.]

1 ***

2 The regularly scheduled meeting of the State
3 Board of Accountancy was held on Wednesday, January
4 19, 2022. Keri A. Ellis, CPA, Chair, called the
5 meeting to order at 10:43 a.m.

6 ***

7 Roll Call

8 [A roll call of Board members was taken by Mr. Rouse.]

9 ***

10 Approval of Amended Agenda

11 MR. ROUSE:

12 There was an amended agenda that was
13 posted to the Board's website yesterday.
14 Under the amended Sunshine Act, Board
15 agendas have to be posted to the website
16 at least 24 hours in advance.

17 We did have a prior agenda that had
18 been posted; however, there was an
19 amendment that was made yesterday to
20 include three items. It was item 9, the
21 Sunshine Act; item 10, the Gift Ban; and
22 item 123, Board committee assignments.

23 These are items that are normally
24 on our Board agenda, but they had been
25 left off. Under the amended Sunshine

1 Act, matters can be added to the agenda
2 if the matters are de minimis, if they
3 do not cost a fee, and if they are not
4 involving entering into a contract.

5 At this time, I am asking if there
6 is a motion to ratify the amended agenda
7 that was posted to the Board's website
8 yesterday, January 18, 2022, regarding
9 today's Board meeting.

10 CHAIR ELLIS:

11 So moved.

12 MR. ROUSE:

13 Is there a second?

14 MR. OCKER:

15 Second.

16 MR. ROUSE:

17 Any discussion? All those in favor, say
18 aye. All those opposed, say nay. Any
19 abstentions? Any recusals?

20 [The motion carried unanimously.]

21 ***

22 Miscellaneous - Prosecution Division Annual Report
23 Presentation

24 [Carolyn A. DeLaurentis, Esquire, Deputy Chief
25 Counsel, Prosecution Division, provided a summary of

1 the prosecution division's caseload during 2021.

2 Ms. DeLaurentis informed the Board that 162 cases
3 were opened in 2021 for the State Board of
4 Accountancy, which is consistent with 2020 at 168.
5 She noted closing 130 cases in 2021 and 156 in 2020.
6 She reported 153 open cases for the Board as of
7 January 1, 2022.

8 Ms. DeLaurentis addressed enforcement actions,
9 noting 16 cases that resulted in discipline in 2021
10 with 5 fines, 4 Act 48 citation fines, 1 suspension, 2
11 automatic suspensions, 4 revocations or voluntary
12 surrenders, and 1 probation. She noted 42 warning
13 letters in 2021, which is a decrease from 54 in 2020.

14 Ms. DeLaurentis noted the prosecution division
15 opened 1,223 COVID-related cases in 2020 with 1 of
16 those cases for the Board. She reported 543 COVID
17 cases were opened in 2021 with 0 of those cases for
18 the Board.

19 Ms. DeLaurentis reported 18,363 cases were opened
20 in 2021 and thanked their administrative assistants
21 for all of their work. She reported 13,394 cases were
22 opened in 2020. She noted closing 15,994 cases for
23 2021 and 13,274 in 2020.

24 Ms. DeLaurentis noted the total number of current
25 cases for the office as of January 1, 2022, is 15,141.

1 She thanked all of the prosecutors and senior
2 prosecutor, Mr. Michalowski, for a successful year.

3 Mr. Kelly expressed A concern and not being
4 satisfied with the level of understanding that the
5 prosecutorial division tends to bring to the cases
6 that involve discipline before the Board.

7 Mr. Kelly referred to a case that resulted in a
8 Commonwealth Court ruling basically compelling the
9 Board to give an individual his license back.

10 Mr. Kelly stated for the record that there needs
11 to be some training in place on a regular basis for
12 the prosecutors. He noted being vexed that the Board
13 is handicapped in their ability to protect the public
14 interest due to the lack of competency on the part of
15 certain members of the prosecutorial division.

16 Ms. DeLaurentis assured Mr. Kelly that the
17 prosecutors are trained regularly and the senior
18 prosecutor overseeing the Board is very knowledgeable
19 as well as their liaison. She informed Mr. Kelly that
20 she would speak to her staff about his concerns on
21 that specific case.

22 Ray Michalowski, Esquire, Senior Commission
23 Prosecutor, noted being aware of the case and strongly
24 disputed that it had anything to do with the
25 prosecution division and a matter of whether the

1 Commonwealth through the prosecution division had
2 obtained a revocation and permanent voluntary
3 surrender. He noted prosecution did not want a
4 hearing granted based on the language of the original
5 consent agreement, but once a hearing was granted,
6 they had to do the best they could with the evidence
7 presented by respondent.

8 Mr. Michalowski noted that the Board still found
9 in the same favor of what they asked for, which is
10 that he not be granted the license, and the
11 Commonwealth Court overturned it based more on a
12 matter of law and their view of whether or not
13 somebody can be permanently disbarred from the
14 profession.

15 Mr. Kelly did not recall the Board granting
16 anything and thought Mr. Michalowski may have been
17 misstating the situation.

18 Ms. DeLaurentis suggested Mr. Rouse speak with
19 the Board in Executive Session to make sure everyone
20 is on the same page. She offered to return to the
21 next Board meeting to address the specific data.

22 Mr. Kelly noted for the record that Mr. Rouse had
23 already spoken to the Board but would be happy to do
24 that again.

25 Chair Ellis thanked Ms. DeLaurentis for the

1 presentation.]

2

3 Approval of minutes of the November 16, 2021 meeting

4 CHAIR ELLIS:

5

Approval of the November 16, 2021

6

minutes. I just wanted to see if

7

anybody had any revisions or comments on

8

the minutes? Hearing none.

9

Do I have a motion to approve the

10

November 16, 2021 minutes?

11 MR. ROLLAGE:

12

So moved.

13 CHAIR ELLIS:

14

Do I have a second?

15 MS. JENSIK:

16

Second.

17 CHAIR ELLIS:

18

All those in favor, please say aye. All

19

those opposed, say nay. Any

20

abstentions?

21 [The motion carried. David Stonesifer abstained from

22 voting on the motion.]

23

24 Report of Prosecutorial Division

25 [Angela L. Solomon, Esquire, Board Prosecution

1 Liaison, presented the Consent Agreement for Case No.
2 21-55-014655.

3 Michael D. Warden, Esquire, Sidley Austin LLP,
4 Counsel for the Respondent, was present.]

5 MR. ROUSE:

6 Regarding the Consent Agreement at item
7 3 on the amended agenda at Case No. 21-
8 55-014655, I believe the Board would
9 entertain a motion to adopt the Consent
10 Agreement.

11 Is there such a motion?

12 CHAIR ELLIS:

13 So moved.

14 MR. OCKER:

15 Second.

16 MR. ROUSE:

17 Any abstentions? Any recusals? All
18 those in favor, say aye. All those
19 opposed, say nay.

20 [The motion carried unanimously. This is the matter
21 of BPOA v. John C. Shea, CPA, Case No. 21-55-014655.]

22 ***

23 [Angela L. Solomon, Esquire, Board Prosecution
24 Liaison, presented the Consent Agreement for Case Nos.
25 20-55-013195 & 20-55-012737. She noted typographical

1 errors and made oral amendments.

2 Victoria Andrews, Esquire, Faegre, Drinker,
3 Biddle, & Reath LLP, counsel for respondent, was
4 present.]

5 MR. ROUSE:

6 Regarding the Consent Agreement at item
7 4 on the agenda at Case Nos. 20-55-
8 013195 & 20-55-012737, I believe the
9 Board would entertain a motion to adopt
10 the Consent Agreement as amended at
11 respondent's license number and
12 respondent's license expiration date.

13 Is there such a motion?

14 CHAIR ELLIS:

15 So moved.

16 MR. ROUSE:

17 Is there a second?

18 MR. OCKER:

19 Second.

20 MR. ROUSE:

21 Any discussion? All those in favor, say
22 aye. All those opposed, say nay. Any
23 abstentions? Any recusals?

24 [The motion carried unanimously.]

25

1 Report of Board Counsel - Final Adjudication and Order

2 MR. ROUSE:

3 Item 5 on the agenda, which is a Final
4 Adjudication and Order.

5 Regarding the Final Adjudication
6 and Order for BPOA v. George Thomas,
7 CPA, Case No. 15-55-15240, at item 5 on
8 the agenda, I believe the Board would
9 entertain a motion to direct Board
10 counsel to prepare the Board's Final
11 Order as stated in Executive Session.

12 Is there such a motion?

13 CHAIR ELLIS:

14 So moved.

15 MR. ROLLAGE:

16 Second.

17 MR. ROUSE:

18 Any discussion? All those in favor, say
19 aye. All those opposed, say nay. Any
20 abstentions? Any recusals?

21 [The motion carried unanimously.]

22 ***

23 Report of Board Counsel - Matters for Deliberation

24 [Ronald K. Rouse, Esquire, Board Counsel, addressed

25 Act 100 of 2021 concerning modernization of the Bureau

1 of Professional and Occupational Affairs (BPOA) state
2 board meetings and functions. He noted that in
3 addition to the requirements of their CPA Law to hold
4 public meetings to conduct business, each licensing
5 board and licensing commission shall use a virtual
6 platform to conduct business when a public meeting is
7 held.

8 Mr. Rouse noted that licensing boards may now use
9 a virtual platform to establish a quorum and
10 effectuate business if the platform allows for live
11 participation. He mentioned that board meetings
12 conducted in this matter would not need to meet
13 location requirements as they are required in the
14 practice act. He noted that a person may be able to
15 participate virtually to make a quorum.

16 Mr. Rouse stated each licensing board and
17 licensing commission shall establish rules and
18 regulations for continuing education that provides for
19 distance education. He noted the Board has that piece
20 covered in § 11.64 regarding sources of continuing
21 professional education (CPE) hours.

22 Mr. Rouse commented that in order to meet
23 supervision requirements for license, certificate,
24 registration, or permit hours in a practice act that
25 each licensing board and licensing commission shall

1 establish rules and regulations providing for virtual
2 supervision. He mentioned to become a licensed CPA in
3 the Commonwealth that a candidate must satisfy the
4 experience requirements under Section 4.2(d) of the
5 CPA Law and § 11.56 of the regulations.

6 Mr. Rouse noted trying to determine whether or
7 not the Board needs to do some rules or regulations
8 regarding virtual supervision when it comes to the
9 person who is verifying a candidate's experience
10 requirement.

11 Chair Ellis commented that most of the accounting
12 profession have worked remotely and virtually
13 supervised people who worked for them the past two
14 years, where you can review the work product whether
15 you are right in front of them or not.

16 Mr. Rouse referred to the regulations, noting it
17 is silent on the issue of virtual supervision and
18 asked whether the Board wanted him to draft a
19 regulation amending § 11.56 regarding the verification
20 of experience to just address that virtual supervision
21 is allowed.

22 Mr. Kelly commented that virtual supervision has
23 been allowed ever since they went to electronic work
24 papers.

25 Chair Ellis did not think it was an issue because

1 that is the way they do business but did not have a
2 problem clarifying it.]

3 MR. ROUSE:

4 Would the Board entertain a motion to
5 direct Board counsel to draft an annex
6 to clarify virtual supervision is
7 allowed?

8 Is there such a motion?

9 CHAIR ELLIS:

10 So moved.

11 [The Board discussed the motion. Mr. O'Brien
12 suggested tweaking the wording because the requirement
13 is effective supervision acknowledging that
14 interaction between people can be in person or
15 virtual, noting there needs to be actual supervision.

16 Mr. Rouse mentioned that would be part of the
17 clarification in the regulations. He commented that
18 it has to be part of the regulation even though the
19 regulations are actually silent on the issue and has
20 been allowed, where it may be something as simple as
21 adding in-person and remote virtual supervision is
22 allowed.]

23 MR. ROUSE:

24 Based on that, again, would the Board
25 entertain a motion to direct Board

1 counsel to draft an annex regarding in-
2 person and virtual supervision?

3 CHAIR ELLIS:

4 So moved.

5 MR. KELLY:

6 Second.

7 MR. ROUSE:

8 Any discussion? All those in favor, say
9 aye. All those opposed, say nay. Any
10 abstentions? Any recusals?

11 [The motion carried unanimously.]

12 ***

13 [Jen Smeltz, Republican Executive Director, Senate
14 Consumer Protection & Professional Licensure
15 Committee, commented that she wrote the language but
16 was trying to help with all of the COVID waivers to
17 make the language broad enough for all of the boards
18 to comply in a way that suited them. She did not want
19 to create more work but provide advantages if they
20 could be helpful. She stated the Board was doing
21 everything right and offered assistance from the
22 Senate Consumer Protection & Professional Licensure
23 Committee if they could be helpful.]

24 ***

25 Report of Board Counsel - Final Adjudication and Order

1 MR. ROUSE:

2 I want to go back to item 5 on the
3 agenda, which is BPOA v. George Thomas,
4 CPA, because I think I garbled up the
5 motion.

6 Regarding item 5 on the agenda
7 regarding the Final Adjudication and
8 Order for BPOA v. George Thomas, CPA,
9 Case No. 15-55-15240, I believe the
10 Board would entertain a motion to adopt
11 the Adjudication and Order as presented
12 by Board counsel and to direct Board
13 counsel to prepare the Board's Final
14 Order.

15 Is there such a motion?

16 CHAIR ELLIS:

17 So moved.

18 MR. ROUSE:

19 Is there a second?

20 MR. OCKER:

21 Second.

22 MR. ROUSE:

23 All those in favor, say aye. All those
24 opposed, say nay. Any abstentions? Any
25 recusals?

1 [The motion carried unanimously. Mr. Rouse noted he
2 previously did a motion that would have been
3 appropriate more for a proposed adjudication as
4 opposed to a final adjudication.]

5

6 Report of Board Counsel - Proposed Adjudication and
7 Order

8 MR. ROUSE:

9 Item 7 is the Proposed Adjudication and
10 Order for BPOA v. John M. Swirsding,
11 CPA, Case No. 19-55-014718, which is
12 item 7 on the agenda.

13 I believe the Board would entertain
14 a motion to direct Board counsel to
15 prepare a Final Adjudication and Order
16 consistent with the discussion in
17 Executive Session.

18 Is there such a motion?

19 CHAIR ELLIS:

20 So moved.

21 MR. ROUSE:

22 Is there a second?

23 MR. OCKER:

24 Second.

25 MR. ROUSE:

1 Any discussion? All those in favor, say
2 aye. All those opposed, say nay. Any
3 abstentions? Any recusals?

4 [The motion carried unanimously.]

5 ***

6 Report of Board Counsel - Regulatory Discussion

7 [Ronald K. Rouse, Esquire, Board Counsel, addressed
8 16A-5516 regarding competence to supervise attest
9 services. He provided an update, noting there was a
10 second exposure draft of 16A-5516, which was released
11 to stakeholders on November 17, 2021.

12 Mr. Rouse stated the Board received one written
13 comment on November 22, 2021, from the Pennsylvania
14 Institute of Certified Public Accountants (PICPA) in
15 support of the second exposure draft clarifying
16 licensees who supervise, sign, or authorize another to
17 sign an accountant's report for attest services must
18 meet the established competency requirements.

19 Mr. Rouse provided a revised preamble, which
20 similarly states the clarification that licensees who
21 supervise, sign, or authorize another to sign an
22 accountant's report for attest services must meet the
23 competency requirements in § 11.23(a) of the
24 regulations. He asked whether the Board wanted to
25 adopt the second exposure draft for the proposed annex

1 and the proposed preamble.

2 Chair Ellis noted it to be consistent with what
3 was discussed at the last meeting.

4 Jennifer Cryder, CPA, MBA, Chief Operating
5 Officer and Executive Vice President, Pennsylvania
6 Institute of Certified Public Accountants, thanked the
7 Board for considering their perspective from the last
8 meeting and is in full support after review of the
9 second draft.]

10 MR. ROUSE:

11 Regarding Regulation 16A-5516,
12 competence to supervise attest services,
13 I believe the Board would entertain a
14 motion to adopt the proposed annex and
15 the proposed preamble and move forward
16 with the regulatory process.

17 Is there such a motion?

18 CHAIR ELLIS:

19 So moved.

20 MR. ROUSE:

21 Is there a second?

22 MS. JENSIK:

23 Second.

24 MR. ROUSE:

25 Any discussion? All those in favor, say

1 aye. All those opposed, say nay. Any
2 abstentions? Any recusals?

3 [The motion carried unanimously.]

4 ***

5 Report of Board Chair

6 [Keri A. Ellis, CPA, Chair, noted item 9, the Sunshine
7 Act, and item 10, the Gift Ban Policy, were added to
8 the agenda for the Board's information.

9 Mr. Rouse highlighted a few things concerning the
10 Sunshine Act for the record. He stated Senate Bill
11 554 amended the Pennsylvania Sunshine Act to include
12 the requirement that agencies post the agenda for all
13 public meetings at least 24 hours in advance effective
14 August 29, 2021, which applies to all agencies covered
15 by the Sunshine Act.

16 Mr. Rouse explained that the agenda requirement
17 applies to all regular and special public meetings but
18 does not include work sessions, conferences, and
19 Executive Session. He noted the agenda should include
20 all issues to be deliberated on and any planned
21 official action.

22 Mr. Rouse mentioned that any agency with a
23 website or other social media platform that is
24 publicly accessible must post the agenda. He stated
25 postings are also required at the agencies offices at

1 the meeting site and copies of the agenda must be
2 available for the public at the meeting itself. He
3 commented that an agency can change the agenda within
4 the 24-hour threshold provided the changes are de
5 minimis, involve no expenditure of funds, and do not
6 entail entering into a contract.

7 Mr. Rouse noted an agency can also add to the
8 agenda at the meeting itself by a majority vote, but
9 the reason for the change must be announced prior to
10 any official action, including a vote. He also noted
11 the amended agenda must be posted within 24 hours
12 after the meeting, and the meeting minutes must
13 reflect that there was a change made.]

14

15 Report of Commissioner - No Report

16

17 Report of Board Administrator - No Report

18

19 Report of Committees - Good Moral Character

20 MR. ROUSE:

21

For item 11, John Klett, I believe the

22

Board would entertain a motion to

23

approve the CPA Certification

24

Application for a License on Probation

25

for two years.

1 Is there such a motion?

2 CHAIR ELLIS:

3 So moved.

4 MR. OCKER:

5 Second.

6 MR. ROUSE:

7 Any discussion? All those in favor, say
8 aye. All those opposed, say nay. Any
9 abstentions? Any recusals?

10 [The motion carried unanimously.]

11 ***

12 MR. ROUSE:

13 I believe item 12 from the Good Moral
14 Character Committee is Mark Trappio,
15 which is a CPA Domestic Reciprocity
16 Application.

17 I believe the Board would entertain
18 a motion to deny the CPA Certification
19 Application of Mark Trappio at item 12
20 on the agenda.

21 Is there such a motion?

22 CHAIR ELLIS:

23 So moved.

24 MR. ROUSE:

25 Is there a second?

1 MR. ROLLAGE:

2 Second.

3 MR. ROUSE:

4 Any discussion? All those in favor, say
5 aye. All those opposed, say nay. Any
6 abstentions? Any recusals?

7 [The motion carried unanimously.]

8 ***

9 Review of Program Sponsor Applications

10 MR. ROUSE:

11 I believe the Board would entertain a
12 motion to approve the Program Sponsor
13 Application of Montgomery Bar
14 Association at item 13 on the agenda.

15 Is there such a motion?

16 CHAIR ELLIS:

17 So moved.

18 MR. ROUSE:

19 Is there a second?

20 MR. KELLY:

21 Second.

22 MR. ROUSE:

23 Any discussion? All those in favor, say
24 aye. All those opposed, say nay. Any
25 abstentions? Any recusals?

1 [The motion carried unanimously.]

2 ***

3 Review of Requests - CPE Waivers - Approved

4 MR. ROUSE:

5 I want to start with items 14 through
6 20, Lesko; Rizol; Point; Pipe-Mazo;
7 Lovett; Lopez; and Rosano.

8 I believe the Board would entertain
9 a motion to ratify the CPE Waivers at
10 items 14 through 20.

11 Is there such a motion?

12 CHAIR ELLIS:

13 So moved.

14 MR. ROUSE:

15 Is there a second?

16 MR. OCKER:

17 Second.

18 MR. ROUSE:

19 Any discussion? All those in favor, say
20 aye. All those opposed, say nay. Any
21 abstentions? Any recusals?

22 [The motion carried unanimously.]

23 ***

24 MR. ROUSE:

25 Item 21. I believe we have a recusal on

1 this matter. Charles O'Brien is
2 recusing himself from this matter.

3 Regarding item 21, Depman, which is
4 a CPE Waiver, I believe the Board would
5 entertain a motion to ratify the CPE
6 Waiver at item 21, Depman.

7 Is there such a motion?

8 CHAIR ELLIS:

9 So moved.

10 MR. ROUSE:

11 Is there a second?

12 MR. OCKER:

13 Second.

14 MR. ROUSE:

15 Any discussion? All those in favor, say
16 aye. All those opposed, say nay. Any
17 abstentions? We have one recusal.

18 [The motion carried. Charles O'Brien recused himself
19 from deliberations and voting on the motion.]

20 ***

21 MR. ROUSE:

22 Regarding items 22 through 54 on the
23 agenda, Hayden; Culleiton; Wyland;
24 Fenster; Brogan; Stoecklein; Knoebel;
25 Butler; Ongley; Li; Castelline;

1 Worthington; Booher; Benedict; Martinez
2 Velazquez; Morales; Masel; Connolly;
3 Patel; Beattie; Pray; McCarthy; Bercek;
4 Kerr; Ducas; McHugh; Boylan; Baer;
5 Powell; Scott-Thurston; Cornelius;
6 Kaiser-Jones; and Jenkins, I believe the
7 Board would entertain a motion to ratify
8 the CPE Waivers at items 22 through 54.

9 Is there such a motion?

10 CHAIR ELLIS:

11 So moved.

12 MR. ROUSE:

13 Is there a second?

14 MR. ROLLAGE:

15 Second.

16 MR. ROUSE:

17 Any discussion? All those in favor, say
18 aye. All those opposed, say nay. Any
19 abstentions? Any recusals?

20 [The motion carried unanimously.]

21 ***

22 MR. ROUSE:

23 Regarding item 55, Morningstar, I
24 believe we have one recusal. I believe
25 we have one recusal.

1 Regarding item 55, Morningstar, I
2 believe the Board would entertain a
3 motion to ratify the CPE Waiver at item
4 55.

5 Is there such a motion?

6 CHAIR ELLIS:

7 So moved.

8 MR. ROUSE:

9 Is there a second?

10 MR. OCKER:

11 Second.

12 MR. ROUSE:

13 Any discussion? All those in favor, say
14 aye. All those opposed, say nay. Any
15 abstentions? Ericson was the recusal.

16 [The motion carried. Monique Ericson recused herself
17 from deliberations and voting on the motion.]

18 ***

19 MR. ROUSE:

20 Regarding items 56 through 69,
21 Cunningham; Theys; Holmes; Schad; Hinds;
22 Calipa; Lucas; Kelly; Lestini; Paris;
23 Lenker; Ali; Culver; and Rogers, I
24 believe the Board would entertain a
25 motion to ratify the CPE Waivers at

1 items 56 through 69.

2 Is there such a motion?

3 CHAIR ELLIS:

4 So moved.

5 MR. ROUSE:

6 Is there a second?

7 MR. OCKER:

8 Second.

9 MR. ROUSE:

10 Any discussion? All those in favor, say
11 aye. All those opposed, say nay. Any
12 abstentions? Any recusals?

13 [The motion carried unanimously.]

14 ***

15 Review of Requests - CPE Waivers - Not Approved

16 MR. ROUSE:

17 Regarding items 70 through 74 and 76
18 through 82, which were O'Dowd; Smith;
19 Zhu; Yeager; Watson; Nofal; Dwyer;
20 Mimnaugh; Deckter; Pellegrini; Coffman;
21 and Redmond, I believe the Board would
22 entertain a motion to ratify the denial
23 of CPE Waivers at items 70 through 74
24 and 76 through 82.

25 Is there such a motion?

1 CHAIR ELLIS:

2 So moved.

3 MR. ROUSE:

4 Is there a second?

5 MR. OCKER:

6 Second.

7 MR. ROUSE:

8 All those in favor, say aye. All those
9 opposed, say nay. Any abstentions? Any
10 recusals?

11 [The motion carried unanimously.]

12 ***

13 MR. ROUSE:

14 Regarding item 75, Miller, I believe the
15 Board would entertain a motion not to
16 ratify the denial of item 75, Miller.

17 Is there such a motion?

18 CHAIR ELLIS:

19 So moved.

20 MR. ROUSE:

21 Is there a second?

22 MR. OCKER:

23 Second.

24 MR. ROUSE:

25 Any discussion? All those in favor, say

1 aye. All those opposed, say nay. Any
2 abstentions? Any recusals?

3 [The motion carried unanimously.]

4 ***

5 MR. ROUSE:

6 Also regarding item 75, Miller, I
7 believe the Board would entertain a
8 motion to approve the CPE Waiver of
9 Miller, item 75 on the agenda.

10 Is there such a motion?

11 CHAIR ELLIS:

12 So moved.

13 MR. OCKER:

14 Second.

15 MR. ROUSE:

16 Any discussion? All those in favor, say
17 aye. All those opposed, say nay. Any
18 abstentions? Any recusals?

19 [The motion carried unanimously.]

20 ***

21 Review of Requests - CPE Extensions - Approved

22 MR. ROUSE:

23 Regarding items 83 through 90, which is
24 Emmi; Williams; C. Smith; Tran; Garrett;
25 Dobrowolski; Spitzberg; and Santanasto,

1 I believe the Board would entertain a
2 motion to ratify the CPE Extensions at
3 items 83 through 90.

4 Is there such a motion?

5 CHAIR ELLIS:

6 So moved.

7 MR. OCKER:

8 Second.

9 MR. ROUSE:

10 Any discussion? All those in favor, say
11 aye. All those opposed, say nay. Any
12 abstentions? Any recusals?

13 [The motion carried unanimously.]

14 ***

15 Review of Requests - CPE Extensions - Not Approved

16 MR. ROUSE:

17 Regarding CPE Extensions that were not
18 approved, which are items 91 through 93,
19 McGoogan; Zdunek; and Roe, I believe the
20 Board would entertain a motion to ratify
21 the denial of CPE Extensions for 91
22 through 93.

23 Is there such a motion?

24 CHAIR ELLIS:

25 So moved.

1 MR. OCKER:

2 Second.

3 MR. ROUSE:

4 Any discussion? All those in favor, say
5 aye. All those opposed, say nay. Any
6 abstentions? Any recusals?

7 [The motion carried unanimously.]

8 ***

9 Review of Requests - Extension of CPA Examination

10 Credit - Decision Not Yet Reached

11 MR. ROUSE:

12 Regarding the Extension of CPA
13 Examination Credits for Dominic
14 Ganchoso, item 94 on the agenda, I
15 believe the Board would entertain a
16 motion to deny the Extension of CPA
17 Examination Credits for Dominic
18 Ganchoso.

19 Is there such a motion?

20 CHAIR ELLIS:

21 So moved.

22 MR. OCKER:

23 Second.

24 MR. ROUSE:

25 Any discussion? All those in favor, say

1 aye. All those opposed, say nay. Any
2 abstentions? Any recusals?

3 [The motion carried unanimously.]

4 ***

5 Review of Requests - Extension of CPA Examination
6 Credit - Approved

7 MR. ROUSE:

8 Regarding the Extension of CPA
9 Examination Credits that were approved,
10 items 95 and 96 on the agenda, Rodriguez
11 and Seder, I believe the Board would
12 entertain a motion to ratify the
13 Extension of CPA Examination Credits for
14 items 95 and 96 on the agenda.

15 Is there such a motion?

16 CHAIR ELLIS:

17 So moved.

18 MR. ROUSE:

19 Is there a second?

20 MR. OCKER:

21 Second.

22 MR. ROUSE:

23 Any discussion? All those in favor, say
24 aye. All those opposed, say nay. Any
25 abstentions? Any recusals?

1 [The motion carried unanimously.]

2

3 Review of Requests - Extension of CPA Examination

4 Credit - Not Approved

5 MR. ROUSE:

6 Regarding item 97, I believe there is a
7 recusal. This is for Extension of CPA
8 Examination that is not approved.

9 I believe the Board would entertain
10 a motion to ratify the denial of
11 Extension of CPA Examination Credits in
12 the matter of Antosek, item 97 on the
13 agenda.

14 Is there such a motion?

15 CHAIR ELLIS:

16 So moved.

17 MR. ROUSE:

18 Is there a second?

19 MR. OCKER:

20 Second.

21 MR. ROUSE:

22 Any discussion? All those in favor, say
23 aye. All those opposed, say nay. Any
24 abstentions? We have one recusal.

25 [The motion carried. Charles O'Brien recused himself

1 from deliberations and voting on the motion.]

2 ***

3 MR. ROUSE:

4 Regarding item 98, Rosenfeld, I believe
5 the Board would entertain a motion to
6 ratify the denial of Extension of CPA
7 Examination Credit at item 98,
8 Rosenfeld.

9 Is there such a motion?

10 CHAIR ELLIS:

11 So moved.

12 MR. OCKER:

13 Second.

14 MR. ROUSE:

15 Any discussion? All those in favor, say
16 aye. All those opposed, say nay. Any
17 abstentions? Any recusals?

18 [The motion carried unanimously.]

19 ***

20 Review of Requests - Peer Review Extensions - Approved

21 MR. ROUSE:

22 Items 99 through 102, items 104 through
23 116, and items 118 to 119. These are
24 William E. Howe & Company; Miller Dixon
25 Drake PC; Lawrence J. Hoffman, CPA PC;

1 Joseph Whitaker; Molinari Oswald LLC; S
2 and S CPAs LLP; Sanville & Company LLP;
3 Tomasi & Company PC; Denk & Associates;
4 Cynthia Smith; John M.J. Cipriani; W.D.
5 Smith CPA LLC; Miller-Gentry; Monica
6 Hellings/Hellings CPA Group LLP; T.R.
7 Oxenreiter CPA LLC; Schneider Downs &
8 Company, Incorporated; Mark Kukla; David
9 W. Hagstrom CPA PC; and Stone Trembly &
10 Associates, Incorporated.

11 With those items, I believe the
12 Board would entertain a motion to ratify
13 the Peer Review Extension for items 99
14 through 102, 104 through 116, and 118 to
15 119.

16 Is there such a motion?

17 CHAIR ELLIS:

18 So moved.

19 MR. OCKER:

20 Second.

21 MR. ROUSE:

22 Any discussion? All those in favor, say
23 aye. All those opposed, say nay. Any
24 abstentions? Any recusals?

25 [The motion carried unanimously.]

1 ***

2 MR. ROUSE:

3 Regarding item 103, I believe we have a
4 recusal. Regarding item 103, I believe
5 the Board would entertain a motion to
6 ratify the Peer Review Extension of J.T.
7 Goldstein LLC, item 103 on the agenda.

8 Is there such a motion?

9 CHAIR ELLIS:

10 So moved.

11 MR. OCKER:

12 Second.

13 MR. ROUSE:

14 Any discussion? All those in favor, say
15 aye. All those opposed, say nay. Any
16 abstentions? We have one recusal.

17 [The motion carried. Charles O'Brien recused himself
18 from deliberations and voting on the motion.]

19 ***

20 MR. ROUSE:

21 Item 117, Aprio LLP, I believe we have
22 one recusal. Regarding item 117, I
23 believe the Board would entertain a
24 motion to ratify the Peer Review
25 Extension of Aprio LLP.

1 Is there such a motion?

2 CHAIR ELLIS:

3 So moved.

4 MR. ROUSE:

5 Is there a second?

6 MS. JENSIK:

7 Second.

8 MR. ROUSE:

9 Any discussion? All those in favor, say
10 aye. All those opposed, say nay. Any
11 abstentions? We had one recusal.

12 [The motion carried. Michael Ocker recused himself
13 from deliberations and voting on the motion.]

14 ***

15 Review of Requests - Peer Review Exemptions - Approved

16 MR. ROUSE:

17 Items 120 and 121, Terry H. Jones &
18 Company PC and Eric J. Bleiler CPA &
19 Company LLC.

20 I believe the Board would entertain
21 a motion to ratify the Peer Review
22 Exemptions for items 120 and 121.

23 Is there such a motion?

24 CHAIR ELLIS:

25 So moved.

1 MR. OCKER:

2 Second.

3 MR. ROUSE:

4 Any discussion? All those in favor, say
5 aye. All those opposed, say nay. Any
6 abstentions? Any recusals?

7 [The motion carried unanimously.]

8 ***

9 Miscellaneous - Board Committees

10 [Keri A. Ellis, CPA, Chair, referred to Board
11 committee assignments for the Board's information,
12 noting assignments are consistent with previous
13 assignments.]

14 ***

15 Miscellaneous - Next Meeting Dates

16 [Keri A. Ellis, CPA, Chair, referred to Board meeting
17 dates for 2022, noting the next scheduled meeting is
18 April 21, 2022.]

19 Mr. Rollage asked whether the April 21 meeting
20 would be in person or virtual.

21 Mr. Rouse commented that the waiver of the
22 physical presence requirement is through March 31,
23 2022, and suggested the Board plan for an in-person
24 meeting. He stated the Board would be informed of any
25 new information between now and then.]

1 ***

2 Adjournment

3 CHAIR ELLIS:

4 Is there a motion to adjourn the January
5 19, 2022 meeting of the State Board of
6 Accountancy?

7 MR. KELLY:

8 So moved.

9 MR. O'BRIEN:

10 Second.

11 CHAIR ELLIS:

12 All those in favor, please say aye.

13 Anyone opposed? Hearing none.

14 This concludes our meeting of the
15 State Board of Accountancy. Thank you
16 everyone for attending. I am looking
17 forward to seeing everybody in April,
18 hopefully in person.

19 [The motion carried unanimously.]

20 ***

21 [There being no further business, the State Board of
22 Accountancy Meeting adjourned at 12:04 p.m.]

23 ***

24

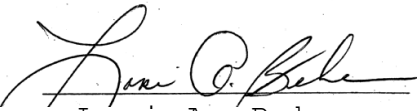
25

26

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

CERTIFICATE

I hereby certify that the foregoing summary minutes of the State Board of Accountancy meeting, was reduced to writing by me or under my supervision, and that the minutes accurately summarize the substance of the State Board of Accountancy meeting.



Lori A. Behe,

Minute Clerk

Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

January 19, 2022

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8		
9	9:00	Executive Session
10	10:30	Return to Open Session
11		
12	10:43	Official Call to Order
13		
14	10:43	Roll Call
15		
16	10:45	Approval of Amended Agenda
17		
18	10:48	Miscellaneous - Carolyn A.
19		DeLaurentis, Esquire, Deputy Chief
20		Counsel, Prosecution Division Annual
21		Report Presentation
22		
23	11:01	Approval of Minutes
24		
25	11:03	Report of Prosecutorial Division
26		
27	11:12	Report of Board Counsel
28		
29	11:32	Report of Board Chair
30		
31	11:35	Report of Committees
32		
33	11:37	Review of Program Sponsor Applications
34		
35	11:39	Review of Requests
36		
37	11:59	Miscellaneous (cont.)
38		
39	12:04	Adjournment
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		