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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: 10:31 A.M.

PENNSYLVANIA DEPARTMENT OF STATE

April 20, 2021



1 \*\*\*

2 State Board of Accountancy

3 April 20, 2021

4 \*\*\*

5 [Theodore Stauffer, Executive Secretary, Bureau of  
6 Professional and Occupational Affairs, noted the  
7 meeting was being recorded, and those who remained on  
8 the line were giving their consent to be recorded.]

9 \*\*\*

10 [Ronald K. Rouse, Esquire, Board Counsel, stated the  
11 meeting of the State Board of Accountancy was being  
12 held by teleconference pursuant to Governor Wolf's  
13 March 16, 2020 waiver of the physical presence  
14 requirement in Section 2.3(c) of the Certified Public  
15 Accountant (CPA) Law.]

16 \*\*\*

17 [Pursuant to Section 708(a)(5) of the Sunshine Act, at  
18 9:00 a.m. the Board entered into executive session  
19 with Ronald K. Rouse, Esquire, Board Counsel, to have  
20 attorney-client consultations and for the purpose of  
21 conducting quasi-judicial deliberations. The Board  
22 returned to open session at 10:30 p.m.]

23 \*\*\*

24 The regularly scheduled meeting of the State  
25 Board of Accountancy was held on Tuesday, April 20,

1 2021. Keri A. Ellis, CPA, Chair, welcomed everyone to  
2 the meeting.

3 \*\*\*

4 Roll Call

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

6 \*\*\*

7 Approval of minutes of the January 20, 2021 meeting

8 CHAIR ELLIS:

9 The first item on our agenda is approval  
10 of the January 20, 2021 draft minutes.

11 [The Board discussed corrections to the minutes.]

12 CHAIR ELLIS:

13 Did anyone else have any comments on the  
14 minutes? Hearing none.

15 I'd like to ask for a motion to  
16 approve the January 20, 2021 draft  
17 minutes with revisions as noted.

18 MS. JENSIK:

19 So moved.

20 CHAIR ELLIS:

21 Do we have a second?

22 MR. OCKER:

23 Second.

24 CHAIR ELLIS:

25 All those in favor, say aye.

1 [The motion carried. Sheri Risler abstained from  
2 voting on the motion.]

3 \*\*\*

4 Report of Prosecutorial Division

5 [Ronald K. Rouse, Esquire, Board Counsel, noted two  
6 abstentions for item 2 on the agenda for Case Nos. 19-  
7 55-002162 & 20-55-005827, where the Board would not  
8 have sufficient affirmative votes.

9 Ms. Lucci would move the Consent Agreements to  
10 the agenda for the May meeting with Tiffany Raker  
11 present.]

12 \*\*\*

13 [Angela B. Lucci, Esquire, Board Prosecution Liaison,  
14 presented the Consent Agreement for Case No. 19-55-  
15 016613.]

16 MR. ROUSE:

17 I believe the Board would entertain a  
18 motion to adopt the Consent Agreement at  
19 item 3 on the agenda at Case No. 19-55-  
20 016613.

21 Is there such a motion?

22 CHAIR ELLIS:

23 So moved.

24 MS. RISLER:

25 Second.



1 participating in the pilot program.]

2 MR. ROUSE:

3 I believe there is a motion to allow  
4 Pennsylvania candidates to participate  
5 in the NASBA pilot program from remote  
6 testing and for this Board to accept the  
7 scores of the pilot program.

8 Is there such a motion?

9 CHAIR ELLIS:

10 So moved.

11 MR. ROUSE:

12 Is there a second?

13 MS. JENSIK:

14 Second.

15 MR. ROUSE:

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

18 [The motion carried unanimously.]

19 \*\*\*

20 [Ronald K. Rouse, Esquire, Board Counsel, requested to  
21 move item 5 on the agenda to the May 2021 Board  
22 meeting due to additional documents that need to be  
23 provided to the Board in that citation appeal.

24 Mr. Rouse addressed the issue of firms being  
25 unclear regarding when to report changes in ownership

1 at their firms. He referred to CPA Law, where firms  
2 have to provide information regarding their  
3 shareholders, partners, owners, etc., who hold a CPA  
4 license in Pennsylvania or another jurisdiction on a  
5 biennial basis through their biennial renewal. He  
6 noted Section 8.8(b) should be a standard for which  
7 the Board requires firm ownership changes.]

8 MR. ROUSE:

9 I believe there is a motion for changes  
10 to be reported on a biennial renewal  
11 basis consistent with Section 8.8(b) of  
12 the CPA Law.

13 Is there such a motion?

14 CHAIR ELLIS:

15 So moved.

16 MR. ROUSE:

17 Is there a second?

18 MS. RISLER:

19 Second.

20 MR. ROUSE:

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

23 [The motion carried unanimously.]

24 \*\*\*

25 Report of Board Counsel - Miscellaneous



1 [Ronald K. Rouse, Esquire, Board Counsel, read a  
2 statement regarding a scam alert. He informed the  
3 Board that the Bureau of Professional and Occupational  
4 Affairs (BPOA) received reports that persons  
5 pretending to be from one of the health-related boards  
6 were contacting licensees by phone and mail about the  
7 status of their licenses.

8 Mr. Rouse noted scammers were altering  
9 information on caller ID to reflect as appearing to be  
10 from the Commonwealth of Pennsylvania and threatening  
11 license suspension for failure to act and falsely  
12 claiming involvement with agencies such as the Federal  
13 Bureau of Investigation (FBI) and the Drug Enforcement  
14 Administration (DEA).

15 Mr. Rouse stated scammers are known to threaten  
16 license suspension for failure to provide personal  
17 information and provided reminders from BPOA  
18 concerning contact and personal information for  
19 licensees.

20 Mr. Rouse mentioned that those who are the  
21 subject of an investigation or disciplinary action  
22 would receive notice by certified mail and/or personal  
23 service and provided with a contact name and phone  
24 number. He informed everyone to contact their local  
25 police department or the state police if they have

1 been a victim of the scam.]

2 \*\*\*

3 Report of Board Chair

4 [Keri A. Ellis, CPA, Chair, noted no changes to the  
5 Pennsylvania Sunshine Act, Gift Ban Policy, and Board  
6 committee assignments since the last Board meeting.]

7 \*\*\*

8 Review of Program Sponsor Applications

9 [Keri A. Ellis, CPA, Chair, noted two program sponsor  
10 applications.]

11 MR. ROUSE:

12 I believe there is a motion to defer the  
13 vote on item 11, J. Martin and  
14 Associates LLC, and to hear that matter  
15 at the next Board meeting.

16 Is there such a motion?

17 MS. ERICSON:

18 I would like to make a motion to defer  
19 No. 11.

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.

2 [The motion carried unanimously.]

3   \*\*\*

4 MR. ROUSE:

5                   Regarding item 12, I believe there is a  
6                   motion to approve the Application for  
7                   Program Sponsor for Society of Financial  
8                   Service Professionals' Pittsburgh  
9                   Chapter.

10   Is there such a motion?

11 MR. O'BRIEN:

12                   So moved.

13 MR. ROUSE:

14                   Is there a second?

15 MR. OCKER:

16                   Second.

17 MR. ROUSE:

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

20 [The motion carried unanimously.]

21   \*\*\*

22 Review of Requests

23 MR. ROUSE:

24                   Regarding items 13, 14, and 16, I  
25                   believe the Board would entertain a

1 motion to ratify the CPE Waivers.

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.

12 [The motion carried unanimously.]

13 \*\*\*

14 MR. ROUSE:

15 Regarding item 15, Jenifer Smith, I  
16 believe the Board would entertain a  
17 motion to ratify the CPE waiver.

18 Is there such a motion?

19 CHAIR ELLIS:

20 So moved.

21 MR. ROUSE:

22 Is there a second?

23 MS. RISLER:

24 Second.

25 MR. ROUSE:

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

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

5 \*\*\*

6 MR. ROUSE:

7 Moving on to item 17 on the agenda, I  
8 believe the Board would entertain a  
9 motion to ratify the CPE Extension for  
10 Maureen Hartung.

11 Is there such a motion?

12 CHAIR ELLIS:

13 So moved.

14 MR. ROUSE:

15 Is there a second?

16 MS. RISLER:

17 Second.

18 MR. ROUSE:

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

21 [The motion carried unanimously.]

22 \*\*\*

23 MR. ROUSE:

24 Regarding items 18 and 19, these are  
25 extension of peer review. I believe the

1 Board would entertain a motion to ratify  
2 the Extension of Peer Review.

3 Is there such a motion?

4 CHAIR ELLIS:

5 So moved.

6 MR. ROUSE:

7 Is there a second?

8 MS. JENSIK:

9 Second.

10 MR. ROUSE:

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

13 [The motion carried unanimously.]

14 \*\*\*

15 MR. ROUSE:

16 Regarding the extension of CPA Exam  
17 credit, I believe the Board would  
18 entertain a motion to ratify the  
19 Extension of CPA Exam Credits for Eric  
20 Erickson at item 20.

21 Is there such a motion?

22 CHAIR ELLIS:

23 So moved.

24 MR. ROUSE:

25 Is there a second?

1 MS. RISLER:

2                   Second.

3 MR. ROUSE:

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

6 [The motion carried unanimously.]

7   \*\*\*

8 Miscellaneous

9 [Keri A. Ellis, CPA, Chair, noted 2021 Board meeting  
10 dates have been approved.]

11 CHAIR ELLIS:

12                   Do I have a motion to approve the 2022  
13                   Board meeting dates at item 22 on the  
14                   agenda?

15                                       Do I have a motion to approve  
16                   those?

17 MS. RISLER:

18                   Motion to approve Board meeting dates.

19 MR. STONESIFER:

20                   Second.

21 CHAIR ELLIS:

22                   All those in favor, say aye. Opposed,  
23                   say nay.

24 [The motion carried unanimously.]

25   \*\*\*

1 Miscellaneous - National Association of State Boards  
2 of Accountancy

3 [Keri A. Ellis, CPA, Chair, noted the NASBA fee change  
4 implementation letter reflecting the increases for  
5 exam fees next year.]

6 \*\*\*

7 Miscellaneous - American Institute of Certified Public  
8 Accountants

9 [Keri A. Ellis, CPA, Chair, referred to the American  
10 Institute of Certified Public Accountants (AICPA)  
11 correspondence regarding an update on peer review.  
12 She also noted the Small Business Administration  
13 announced they have steps to improve the Paycheck  
14 Protection Program (PPP) review process.

15 \*\*\*

16 Miscellaneous - National Association of State Boards  
17 of Accountancy

18 [Keri A. Ellis, CPA, Chair, again noted the NASBA fee  
19 letter at item 25. She addressed NASBA Q4 2020  
20 candidate performance, noting 55,000 candidates sat  
21 for the exam with a pass rate of 51%. She reported Q4  
22 2020 overall statistics for Pennsylvania, showing  
23 1,466 candidates sat for the exam with a pass rate of  
24 48.33%.

25 Chair Ellis noted the NABSA Q4 candidate care



1 report showed candidate issues were mostly pencil and  
2 paper requests. She reported Pennsylvania's ranked  
3 6th in the number of candidates, 6th in the number of  
4 sections, 40th in pass rate, and 38th in average  
5 score. She mentioned the NASBA CPA Exam international  
6 expansion to Korea, Japan, and Asia regions.]

7 \*\*\*

8 Miscellaneous - Election of Officers

9 MR. ROUSE:

10 Is there a motion to nominate a Board  
11 member for vice chair of the State Board  
12 of Accountancy?

13 CHAIR ELLIS:

14 I'd like to make a motion to nominate  
15 Sheri Risler for vice chair.

16 MR. ROUSE:

17 Is there a second?

18 MR. STONESIFER:

19 Second.

20 CHAIR ELLIS:

21 Any discussion. All those in favor, say  
22 aye. All those opposed, say nay.

23 [The motion carried unanimously.]

24 \*\*\*

25 Adjournment

1 CHAIR ELLIS:

2                   Is there a motion to adjourn this  
3                   meeting?

4 MS. RISLER:

5                   Motion to adjourn.

6 CHAIR ELLIS:

7                   Second?

8 MR. OCKER:

9                   Second.

10 CHAIR ELLIS:

11                   All those in favor, say aye. Opposed?

12 [The motion carried unanimously.]

13   \*\*\*

14 [There being no further business, the State Board of  
15 Accountancy Meeting adjourned at 11:03 a.m.]

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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.



Evan Bingaman,

Minute Clerk

Sargent's Court Reporting  
Service, Inc.

STATE BOARD OF ACCOUNTANCY  
REFERENCE INDEX

April 20, 2021

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:00	Executive Session
9	10:30	Return to Open Session
10		
11	10:31	Official Call to Order
12		
13	10:32	Roll Call
14		
15	10:33	Approval of Minutes
16		
17	10:36	Report of Prosecutorial Division
18		
19	10:42	Report of Board Counsel
20		
21	10:50	Report of Board Chair
22		
23	10:51	Program Sponsor Applications
24		
25	10:53	Review of Requests
26		
27	10:57	Miscellaneous
28		
29	11:03	Adjournment
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