

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

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

TIME: 10:45 A.M.

Held at

PENNSYLVANIA DEPARTMENT OF STATE
2601 North Third Street
One Penn Center, Board Room C
Harrisburg, Pennsylvania 17110

as well as

VIA MICROSOFT TEAMS

July 19, 2022

State Board of Accountancy
July 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

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 - Absent
Paul J. Kelly III, CPA
Charles A. O'Brien, CPA
Michael D. Ocker, CPA
Sheri L. Risler, CPA, Vice Chair
David W. Stonesifer, CPA - Absent
John J. Grater, CPA
Philip Reck, PA

BUREAU PERSONNEL:

Ronald K. Rouse, Esquire, Board Counsel
Dean F. Picarella, Esquire, Senior Board Counsel
Ray Michalowski, Esquire, Senior Board Prosecutor
Timothy A. Fritsch, Esquire, Board Prosecutor
Angela L. Solomon, Esquire, Board Prosecution Liaison
Miranda Murphy, Board Administrator
Andrew LaFratte, MPA, Executive Policy Specialist,
Department of State
Eli Yemzow, Legal Intern, Department of State

ALSO PRESENT:

Jennifer Cryder, CPA, MBA, Chief Operating Officer and
Executive Vice President, Pennsylvania Institute of
Certified Public Accountants
Brian Harding
Alex Larsson

1 ***

2 State Board of Accountancy

3 July 19, 2022

4 ***

5 [Pursuant to Section 708(a)(5) of the Sunshine Act,
6 at 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 10:30 a.m.]

11 ***

12 The regularly scheduled meeting of the State
13 Board of Accountancy was held on Tuesday, July 19,
14 2022. Keri A. Ellis, CPA, Chair, called the meeting
15 to order at 10:45 a.m.

16 Sheri L. Risler, CPA, Vice Chair, was not
17 present at the commencement of the meeting.

18 ***

19 [Ronald K. Rouse, Esquire, Board Counsel, informed
20 everyone the meeting of the State Board of
21 Accountancy was being held in a hybrid format of in-
22 person and livestream teleconference pursuant to Act
23 100 of 2021, which requires boards to use a virtual
24 platform to conduct business when a public meeting is
25 held.

1 Mr. Rouse also noted the Board met in Executive
2 Session to have attorney-client consultations and for
3 the purpose of conducting quasi-judicial
4 deliberations.]

5 ***

6 Roll Call

7 [Keri A. Ellis, CPA, Chair, requested a roll call of
8 Board members. A quorum was noted to be present.]

9 ***

10 Approval of minutes of the May 18, 2022 meeting

11 CHAIR ELLIS:

12 The first item on the agenda is the
13 approval of minutes. Are there any
14 questions or comments on the minutes as
15 they were provided?

16 ***

17 [Sheri L. Risler, CPA, Vice Chair, entered the
18 meeting at 10:47 a.m.]

19 ***

20 MR. O'BRIEN:

21 The agenda reflects May 21. I am not
22 sure that was the date of that meeting.
23 I am sure that could be corrected.

24 CHAIR ELLIS:

25 I believe we have a motion to approve

1 the May 2022 meeting minutes with the
2 correct date.

3 Do I have a motion?

4 MR. KELLY:

5 So moved.

6 MR. OCKER:

7 Second.

8 CHAIR ELLIS:

9 We'll do a roll call.

10

11 Ellis, aye; Claggett, aye; Ericson,
12 aye; Kelly, aye; O'Brien, abstain;
13 Ocker, aye; Risler, abstain; Grater,
14 aye; Reck, abstain.

15 [The motion carried. Charles O'Brien, Sheri Risler,
16 and Philip Reck abstained from voting on the motion.]

17

18 Amendment to the Agenda

19 MR. ROUSE:

20 I do want to note for the record that
21 the date that is on the minutes is
22 correct, May 18, 2022. It is the date
23 that is on the agenda that is not
24 correct.

25 Based on that, pursuant to the

1 Sunshine Act, the Board could vote to
2 amend that agenda item such that it
3 reflects the correct date.

4 At this point, would the Board
5 entertain a motion to amend today's
6 agenda to state item 1, May 18, 2022
7 State Board of Accountancy Draft
8 Meeting Minutes?

9 Is there such a motion?

10 CHAIR ELLIS:

11 So moved.

12 MR. KELLY:

13 Second.

14 MR. ROUSE:

15 Is there any discussion? Roll call on
16 the vote.

17

18 Ellis, aye; Claggett, aye; Ericson,
19 aye; Kelly, aye; O'Brien, aye; Ocker,
20 aye; Risler, aye; Grater, aye; Reck,
21 aye.

22 [The motion carried unanimously.]

23

24 Report of Prosecutorial Division

25 [Angela L. Solomon, Esquire, Board Prosecution

1 Liaison, informed Board members that today is her
2 last official meeting until next year, noting Mr.
3 Michalowski and Mr. Fritsch would be handling
4 prosecution matters.

5 Ms. Solomon presented the Consent Agreement for
6 Case Nos. 20-55-003075, 20-55-012225, and 21-55-
7 012427.]

8 MR. ROUSE:

9 Regarding the Consent Agreement at item
10 2 on the agenda, which are Case Nos.
11 20-55-003075, 20-55-012225, and 21-55-
12 012427, I believe the Board would
13 entertain a motion to adopt the Consent
14 Agreement.

15 Is there such a motion?

16 CHAIR ELLIS:

17 So moved.

18 MR. KELLY:

19 Second.

20 MR. ROUSE:

21 Any discussion? Roll call on the vote.

22

23 Ellis, aye; Claggett, aye; Ericson,
24 aye; Kelly, aye; O'Brien, aye; Ocker,
25 aye; Risler, aye; Grater, aye; Reck,

1 aye.

2 [The motion carried unanimously. That was the matter
3 of BPOA v. Marcum LLP at Case Nos. 20-55-003075, 20-
4 55-012225, and 21-55-012427.]

5 ***

6 [Angela L. Solomon, Esquire, Board Prosecution
7 Liaison, presented the Consent Agreement for Case No.
8 21-55-014785.]

9 MR. ROUSE:

10 Is there anything for which the Board
11 needs to go back into Executive Session
12 to discuss? Hearing none.

13 Regarding the Consent Agreement at
14 item 3, Case No. 21-55-014785, I
15 believe the Board would entertain a
16 motion to reject the Consent Agreement
17 as too lenient.

18 Is there such a motion?

19 CHAIR ELLIS:

20 So moved.

21 MS. RISLER:

22 Second.

23 MR. ROUSE:

24 Any discussion?

25

1 Ellis, aye; Claggett, aye; Ericson,
2 aye; Kelly, aye; O'Brien, aye; Ocker,
3 aye; Risler, aye; Grater, aye; Reck,
4 aye.

5 [The motion carried unanimously.]

6 ***

7 Report of Prosecutorial Division

8 [Ray Michalowski, Esquire, Senior Board Prosecutor,
9 informed Board members that he would be working with
10 Timothy Fritsch, the Board's liaison, during Ms.
11 Solomon's absence. He noted Mr. Fritsch has been
12 recently involved in meetings with the Pennsylvania
13 Institute of Certified Public Accountants (PICPA).]

14 ***

15 Report of Board Counsel - Motion to Deem Facts

16 Admitted

17 MR. ROUSE:

18 Item 4 on the agenda. The Motion to
19 Deem Facts Admitted was a matter that
20 was discussed in Executive Session.

21 Regarding the matter of BPOA v.
22 Peter Magee at Case No. 20-55-00143, I
23 believe the Board would entertain a
24 motion to deny the Motion to Deem Facts
25 Admitted in this matter.

1 Is there such a motion?

2 CHAIR ELLIS:

3 So moved.

4 MR. ROUSE:

5 Is there a second?

6 MS. ERICSON:

7 Second.

8 MR. ROUSE:

9 Roll call on the vote.

10

11 Ellis, aye; Claggett, aye; Ericson,
12 aye; Kelly, aye; O'Brien, aye; Ocker,
13 aye; Risler, aye; Grater, aye; Reck,
14 aye.

15 [The motion carried unanimously.]

16

17 Report of Board Counsel - Motion to Delegate

18 Back to the Hearing Examiner

19 MR. ROUSE:

20 Also regarding this matter of BPOA v.
21 Peter Magee at Case No. 20-55-00143, I
22 believe the Board would entertain a
23 motion to delegate this matter back to
24 the hearing examiner for a hearing and
25 to issue a proposed report.

1 Is there such a motion?

2 CHAIR ELLIS:

3 So moved.

4 MR. ROUSE:

5 Is there a second?

6 MS. ERICSON:

7 Second.

8 MR. ROUSE:

9 Roll call on the vote.

10

11 Ellis, aye; Claggett, aye; Ericson,
12 aye; Kelly, aye; O'Brien, aye; Ocker,
13 aye; Risler, aye; Grater, aye; Reck,
14 aye.

15 [The motion carried unanimously.]

16

17 Report of Board Counsel - Regulations

18 [Ronald K. Rouse, Esquire, Board Counsel, addressed
19 Regulation 16A-5517 regarding licensure by
20 endorsement. He stated the Board voted to adopt the
21 annex and the proposed preamble but realized the
22 requirement of 150 semester credits as a requirement
23 for another jurisdiction being substantially
24 equivalent to Pennsylvania was not included in the
25 prior annex for the regulatory package.]

1 Mr. Rouse also addressed the preamble, noting
2 Chair Ellis asked that there be information in the
3 preamble explaining the difference between practices
4 by substantial equivalency versus licensure by
5 endorsement, which was included in the preamble
6 provided to the Board.]

7 MR. ROUSE:

8 Does the Board have any questions about
9 the addition to the annex that we had
10 discussed at a prior meeting and the
11 addition to the preamble that we had
12 also discussed at the prior meeting?
13 Hearing none.

14 Regarding Regulation 16A-5517 at
15 item 5 on the agenda, I believe the
16 Board would entertain a motion to adopt
17 the proposed annex and proposed
18 preamble and more forward with the
19 regulatory process.

20 Is there such a motion?

21 CHAIR ELLIS:

22 So moved.

23 MR. ROUSE:

24 Is there a second?

25 MR. OCKER:

1 Second.

2 MR. ROUSE:

3 Any other discussion?

4

5 Ellis, aye; Claggett, aye; Ericson,
6 aye; Kelly, aye; O'Brien, aye; Ocker,
7 aye; Risler, aye; Grater, aye; Reck,
8 aye.

9 [The motion carried unanimously.]

10

11 Report of Board Counsel - Miscellaneous - Scam Alert

12 [Ronald K. Rouse, Esquire, Board Counsel, read the

13 Bureau of Professional and Occupational Affairs

14 (BPOA) Scam Alert, where the BPOA has recently

15 received reports that persons pretending to be from

16 one of the health-related boards are contacting

17 licensees by phone and mail about the status of their

18 licenses.

19 Mr. Rouse noted scammers are altering information

20 on caller ID to appear to be from the Commonwealth of

21 Pennsylvania and threatening license suspension for

22 failure to act and falsely claiming involvement with

23 federal agencies, such as the Federal Bureau of

24 Investigation (FBI) and the Drug Enforcement

25 Administration (DEA).

1 Mr. Rouse stated scammers are known to threaten
2 license suspension for failure to provide personal
3 information. He provided reminders from BPOA
4 concerning contact and personal information for
5 licensees.

6 Mr. Rouse noted licensees would never be
7 contacted by phone for payment. He reminded everyone
8 to not give personal or financial information over
9 the phone. He mentioned that those who are the
10 subject of an investigation or disciplinary action
11 will receive notice by certified mail and/or personal
12 service and are provided with a contact name and
13 phone number. He informed everyone to contact their
14 local police department or the Pennsylvania State
15 Police if they have been a victim of the scam.]

16

17 Report of Board Counsel - Miscellaneous - Exposure

18 Draft from the American Institute of Certified
19 Public Accountants (AICPA)

20 [Ronald K. Rouse, Esquire, Board Counsel, addressed
21 the exposure draft from the AICPA regarding
22 maintaining the relevance of the Uniform Certified
23 Public Accountant (CPA) Examination and aligning the
24 exam with the CPA Licensure model. He mentioned
25 Colleen Conrad from the National Association of State

1 Boards of Accountancy (NASBA) spoke to the Board
2 about CPA evolution and the changes to the CPA
3 Examination.

4 Mr. Rouse informed Board members that AICPA
5 released an exposure draft outlining the proposed
6 changes to the CPA Examination in anticipation of the
7 January 2024 launch of the new CPA Exam and included
8 a copy for the Board's review. He noted the public
9 may also access a copy of the exposure draft at
10 www.aicpa.org or through www.nasba.org.

11 Mr. Rouse explained that all written responses
12 to the exposure draft should be sent to
13 practiceanalysis@aicpa.org by September 30, 2022, for
14 consideration. He noted the CPA evolution initiative
15 calls for a new model of accountant curriculum
16 requiring changes in competencies and technological
17 knowledge of CPAs in the modern world.

18 Chair Ellis also mentioned an AICPA and NABA
19 webcast addressing the more significant changes to
20 the CPA Exam and encouraged Board members and the
21 public to look at the changes. She commented that
22 the Board could form a committee but would need to
23 respond by September 30 to any issues regarding the
24 exposure draft.]

25

1 Report of Regulatory Counsel - No Report

2 ***

3 Report of Board Chair

4 [Keri A. Ellis, CPA, Chair, noted there have been no
5 changes to the Sunshine Act and Gift Ban Policy, but
6 the items have been provided for the Board's
7 information.]

8 ***

9 Report of Acting Commissioner

10 [Arion R. Claggett, Acting Commissioner, Bureau of
11 Professional and Occupational Affairs, notified
12 everyone of in-person Board member training on
13 October 24, 2022, from 8 a.m. to 4 p.m. in
14 Harrisburg. He mentioned that some of the items
15 include the role of Board Counsel and prosecution,
16 along with learning about the Professional Health
17 Monitoring Programs (PHMP) as well. He noted the
18 training is mandatory for public members but also
19 encouraged professional members to attend.

20 Acting Commissioner Claggett addressed prior
21 discussion regarding off-site Board meetings. He
22 stated off-site Board meetings would be allowed, but
23 they would have to pay for the rental space and
24 ensure the meeting could be streamed through Teams.
25 He noted Albright College was one of the schools

1 mentioned and would need to be contacted.

2 Chair Ellis referred to item 21 on the agenda
3 regarding the off-site September Board meeting. She
4 stated the Board would typically have the September
5 Board meeting at a college or university and were
6 planning on going to Albright but had to cancel due
7 to COVID restrictions. She mentioned the importance
8 of getting everything started for an off-site meeting
9 in September at another university or college.

10 Ms. Risler commented that the Board may not be
11 ready and thought it would be best to defer the off-
12 site meetings until sometime after September. She
13 commented that maybe they should be more strategic
14 and plan it for a later date because there may be
15 other schools or universities in Pennsylvania where
16 they could reach more accounting majors.

17 Acting Commissioner Claggett informed everyone
18 that at least half of the Board would need to be in
19 person at the off-site meeting.

20 Mr. O'Brien suggested forming a committee of the
21 Board to explore the possibility of an off-site
22 meeting, possibly an opt-in committee, to provide a
23 proposal after discussing considerations.

24 Ms. Risler agreed with that approach and offered
25 to be part of the subgroup that would meet between

1 now and November 16 and then report what makes the
2 most sense.]

3 MR. ROUSE:

4 Would the Board entertain a motion to
5 create an Off-Site Board Meeting
6 Committee?

7 MS. RISLER:

8 I propose that motion.

9 MR. O'BRIEN:

10 Second.

11 MR. ROUSE:

12 Any other discussion? Roll call on the
13 vote, Miranda.

14

15 Ellis, aye; Claggett, aye; Ericson,
16 aye; Kelly, aye; O'Brien, aye; Ocker,
17 aye; Risler, aye; Grater, aye; Reck,
18 aye.

19 [The motion carried unanimously.]

20

21 Report of Board Administrator - No Report

22

23 Report of Committees - Good Moral Character

24 MR. ROUSE:

25 In the matter of Jon Krepinevich, which

1 is the CPA Reciprocal Licensure
2 Application, I believe the Board would
3 entertain a motion to defer a vote on
4 that Application.

5 Is there such a motion?

6 CHAIR ELLIS:

7 So moved.

8 MR. ROUSE:

9 Is there a second?

10 MS. ERICSON:

11 Second.

12 MR. ROUSE:

13 Any discussion? Roll call on the vote.

14

15 Ellis, aye; Claggett, aye; Ericson,
16 aye; Kelly, aye; O'Brien, aye; Ocker,
17 aye; Risler, aye; Grater, aye; Reck,
18 aye.

19 [The motion carried unanimously.]

20 ***

21 [Paul J. Kelly III, CPA, exited the meeting at
22 11:27 a.m. for recusal purposes.]

23 ***

24 MR. ROUSE:

25 For the next matter, item 11, I believe

1 member, Paul Kelly is recusing himself.

2 In the matter of Natalie Kostiuik,
3 which was a CPA Initial Licensure
4 Application, I believe the Board would
5 entertain a motion to grant the CPA
6 Licensure Application of Natalie
7 Kostiuk.

8 Is there such a motion?

9 MR. RECK:

10 So moved.

11 MR. ROUSE:

12 Is there a second?

13 MR. OCKER:

14 Second.

15 MR. ROUSE:

16 Any other discussion? Roll call on the
17 vote.

18

19 Ellis, aye; Claggett, aye; Ericson,
20 aye; O'Brien, aye; Ocker, aye; Risler,
21 aye; Grater, aye; Reck, aye.

22 [The motion carried. Paul Kelly recused himself from
23 deliberations and voting on the motion.]

24

25 [Paul J. Kelly III, CPA, reentered the meeting at

1 11:28 a.m. for recusal purposes.]

2 ***

3 Review of Program Sponsor Applications

4 MR. ROUSE:

5 Item 12 on the agenda is PFB Members'
6 Service Corporation. Regarding that, I
7 believe the Board would entertain a
8 motion to grant the Program Sponsor
9 Application of PFB Members' Service
10 Corporation.

11 Is there such a motion?

12 CHAIR ELLIS:

13 So moved.

14 MR. ROUSE:

15 Is there a second?

16 MR. O'BRIEN:

17 Second.

18 MR. ROUSE:

19 Any discussion? Roll call on the vote.

20

21 Ellis, aye; Claggett, aye; Ericson,
22 aye; Kelly, aye; O'Brien, aye; Ocker,
23 aye; Risler, aye; Grater, aye; Reck,
24 aye.

25 [The motion carried unanimously.]

1 ***

2 MR. ROUSE:

3 Item 13 on the agenda is Just Harvest.

4 Regarding this matter, I believe the
5 Board would entertain a motion to grant
6 the Program Sponsor Application of Just
7 Harvest.

8 Is there such a motion?

9 CHAIR ELLIS:

10 So moved.

11 MR. ROUSE:

12 Is there a second?

13 MS. ERICSON:

14 Second.

15 MR. ROUSE:

16 Any discussion? Roll call on the vote.

17

18 Ellis, aye; Claggett, aye; Ericson,
19 aye; Kelly, aye; O'Brien, aye; Ocker,
20 aye; Risler, aye; Grater, aye; Reck,
21 aye.

22 [The motion carried unanimously.]

23

24 Review of Requests - Extension of CPA Examination

25 Credit - Final Decision Pending Credit

1 MR. ROUSE:

2 Moving on to item 14, Harb, I believe
3 the Board would entertain a motion to
4 deny the Request for Extension of CPA
5 Examination Credits for Harb.

6 Is there such a motion?

7 CHAIR ELLIS:

8 So moved.

9 MR. ROUSE:

10 Is there a second?

11 MR. OCKER:

12 Second.

13 MR. ROUSE:

14 Any discussion? Roll call on the vote.

15

16 Ellis, aye; Claggett, aye; Ericson,
17 aye; Kelly, aye; O'Brien, aye; Ocker,
18 aye; Risler, aye; Grater, aye; Reck,
19 aye.

20 [The motion carried unanimously.]

21

22 MR. ROUSE:

23 Regarding item 15 on the agenda, Singh,
24 I believe the Board would entertain a
25 motion to grant the Request for

1 Extension of CPA Examination Credits.
2 Is there such a motion?
3 CHAIR ELLIS:
4 So moved.
5 MR. ROUSE:
6 Is there a second?
7 MS. RISLER:
8 Second.
9 MR. ROUSE:
10 Any discussion? Roll call on the vote.
11
12 Ellis, aye; Claggett, aye; Ericson,
13 aye; Kelly, aye; O'Brien, aye; Ocker,
14 aye; Risler, aye; Grater, aye; Reck,
15 aye.
16 [The motion carried unanimously.]
17 ***
18 MR. ROUSE:
19 Item 16, Berro. I believe the Board
20 would entertain a motion to grant the
21 Request for Extension of CPA
22 Examination Credits in the matter of
23 Berro.
24 Is there such a motion?
25 CHAIR ELLIS:

1 So moved.

2 MR. ROUSE:

3 Is there a second?

4 MS. RISLER:

5 Second.

6 MR. ROUSE:

7 Any discussion? Roll call on the vote.

8

9 Ellis, aye; Claggett, aye; Ericson,

10 aye; Kelly, aye; O'Brien, aye; Ocker,

11 aye; Risler, aye; Grater, aye; Reck,

12 aye.

13 [The motion carried unanimously.]

14 ***

15 MR. ROUSE:

16 Item 17, Hussain. I believe the Board

17 would entertain a motion to grant the

18 Extension of CPA Credits.

19 Is there such a motion?

20 CHAIR ELLIS:

21 So moved.

22 MR. ROUSE:

23 Is there a second?

24 MS. RISLER:

25 Second.

1 MR. ROUSE:

2 Any discussion? Roll call on the vote.

3

4 Ellis, aye; Claggett, aye; Ericson,
5 aye; Kelly, aye; O'Brien, aye; Ocker,
6 aye; Risler, aye; Grater, aye; Reck,
7 aye.

8 [The motion carried unanimously.]

9

10 MR. ROUSE:

11 Regarding item 18, Harding, I believe
12 the Board would entertain a motion to
13 deny the Request for Extension of CPA
14 Examination Credit.

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? Roll call.

24

25 Ellis, aye; Claggett, aye; Ericson,

1 aye; Kelly, aye; O'Brien, aye; Ocker,
2 aye; Risler, aye; Grater, aye; Reck,
3 aye.

4 [The motion carried unanimously.]

5 ***

6 MR. ROUSE:

7 Item 19, LoPresti, I believe the Board
8 would entertain a motion to deny the
9 Request for Extension of CPA
10 Examination Credits.

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? Roll call.

20
21 Ellis, aye; Claggett, aye; Ericson,
22 aye; Kelly, aye; O'Brien, aye; Ocker,
23 aye; Risler, aye; Grater, aye; Reck,
24 aye.

25 [The motion carried unanimously.]

Miscellaneous - NASBA Eastern Regional Meeting Held
June 27-29, 2022

[Keri A. Ellis, CPA, Chair, addressed her and Ms. Ericson's attendance at the NASBA Eastern Regional Meeting June 27-29, 2022, at The Greenbrier. It was a productive meeting. She noted the importance of staying involved with NASBA. She noted the agenda included pipeline discussion and ensuring boards are reaching out to universities, possibly high schools. She also noted discussion concerning CPA evolution, legal updates, and principal place of business.

Chair Ellis also addressed their attendance at the Regional Breakout Meeting that included discussion about internship credit and NASBA extension of the CPA Exam for the 18-month window with the new exam. She reported NASBA is considering allowing more time for anyone who has credits that expire before January 1, 2024 until June 30, 2025, to complete those exam sections. She noted it would be universal as long as all of the different state boards approve it.

Chair Ellis noted the importance of continuing to get involved, continuing to be on committees, and continuing to make Pennsylvania a big part of NASBA.]

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

Miscellaneous - Off-Site September 21, 2022 Board Meeting

[Keri A. Ellis, CPA, Chair, noted the September 21, 2022 off-site Board meeting has been tabled. She mentioned the Board just developed a new committee and would be happy to be involved.]

Miscellaneous - NASBA University (U)

[Keri A. Ellis, CPA, Chair, referred to NASBA U for executive directors. She reported Ms. Murphy was invited and believed her attendance would be beneficial.

Ms. Murphy offered to attend virtually if that option is available.]

MR. ROUSE:

Would the Board entertain a motion to approve Miranda Murphy to go to the NASBA U in Nashville, TN, either in person or virtual for September 6-8, 2022?

CHAIR ELLIS:

So moved.

ACTING COMMISSIONER CLAGGETT:

I'll second it.

1 MR. ROUSE:

2 Any discussion? Roll call.

3

4 Ellis, aye; Claggett, aye; Ericson,
5 aye; Kelly, aye; O'Brien, aye; Ocker,
6 aye; Risler, aye; Grater, aye; Reck,
7 aye.

8 [The motion carried unanimously.]

9

10 Miscellaneous - NASBA Annual Meeting

11 [Keri A. Ellis, CPA, Chair, addressed the NASBA
12 Annual Meeting in San Diego, CA, October 30, 2022
13 through November 2, 2022. She suggested sending Ms.
14 Risler, Mr. Ocker, and a new member because of new
15 member orientation.]

16 MR. ROUSE:

17 Regarding the NASBA Annual Meeting,
18 would the Board entertain a motion to
19 approve Sheri Risler and Mike Ocker to
20 attend the NASBA Annual Meeting in San
21 Diego, CA, October 30, 2022 through
22 November 2, 2022?

23 Is there such a motion?

24 MR. RECK:

25 So moved.

1 MR. KELLY:

2 Second.

3 MR. ROUSE:

4 Roll call.

5

6 Ellis, aye; Claggett, aye; Ericson,
7 aye; Kelly, aye; O'Brien, aye; Ocker,
8 aye; Risler, aye; Grater, aye; Reck,
9 aye.

10 [The motion carried unanimously.]

11 ***

12 Miscellaneous - AICPA Solicits Feedback on CPA Exam
13 Exposure Draft

14 [Keri A. Ellis, CPA, Chair, noted prior discussion at
15 item 7 concerning the feedback on the exposure draft
16 from the AICPA on the new exam and again mentioned
17 comments are due September 30.]

18 ***

19 Miscellaneous - Nano & Blended Learning CPE

20 [Keri A. Ellis, CPA, Chair, recommended the Board
21 consider modifying their regulations given the
22 increased use of nano learning and blended learning.
23 She noted their regulations state 50 minutes equals
24 1 credit but does not allow an option for nano CPEs.
25 She stated that other jurisdictions are allowing

1 nano training, either by amending their regulations
2 or their regulations do not state 50 minutes equals 1
3 hour but offered to provide some research.

4 Mr. Rouse addressed how the language could be
5 written and suggested putting together the number of
6 nano credits that equal 1 credit or restating the
7 whole 50 minutes, 1 CPE hour equals 50 minutes for
8 participation.

9 Jennifer Cryder, CPA, MBA, Chief Operating
10 Officer and Executive Vice President, Pennsylvania
11 Institute of Certified Public Accountants, offered to
12 provide Board members with information as to what
13 other states are doing and believed the Board would
14 have a lot of latitude to write the regulations. She
15 reported that some states let every 10-minute
16 increment receive some fraction of the credit and
17 allow licensees to add up those fractions, so the CPE
18 credits could be awarded in fractional amounts.]

19

20 Miscellaneous - CPA Exam Evolution Transition

21 Recommendation

22 [Keri A. Ellis, CPA, Chair, referred to the CPA Exam
23 evolution transition recommendation by NASBA for
24 credits that expire on January 1, 2024, be extended
25 until June 30, 2025, noting she would like to read it

1 in greater detail.

2 Mr. Rouse commented that the reason he was
3 thinking of waiting until September was because the
4 exposure draft would have been out and wanted to see
5 if that differed from the information Colleen Conrad
6 had provided the Board. He mentioned Ms. Conrad
7 talked about recommendations for transition but that
8 the Board received additional information about the
9 possible 18-month period of expiration that was not
10 discussed.

11 Ms. Risler suggested making it all a part of the
12 September agenda since the Board would be deferring
13 any further discussion about the exposure draft.]

14 ***

15 Miscellaneous - Suggestions for Newsletter

16 [Keri A. Ellis, CPA, Chair, asked whether anybody had
17 any comments regarding the newsletter.

18 Ms. Risler commented that two former Board
19 members involved in the Communications Committee with
20 her left and then COVID hit. She stated NASBA would
21 help with the newsletter at no additional cost if
22 there are people interested and was not sure if she
23 should be chairing the committee but offered to be
24 involved.

25 Chair Ellis informed Ms. Risler that there is a

1 committee formed that did not include Ms. Risler and
2 would discuss that after the meeting.]

3 ***

4 Miscellaneous - Selection of Officers

5 [Keri A. Ellis, CPA, Chair, mentioned the rotation of
6 her two years as Board chair. She noted the
7 regulations specify a chair, vice chair, and a
8 secretary be appointed, stating that Sheri Risler
9 would be the chair and Mike Ocker has agreed to be
10 vice chair for the September meeting.

11 Ms. Risler commented that she would appreciate
12 her start date be extended to one more meeting but
13 would make sure the Board is in accordance with the
14 rules if that is not possible.

15 Chair Ellis agreed to take over the September
16 meeting but noted that Ms. Risler needs to be the
17 official chair before attending the NASBA Annual
18 Meeting.

19 Mr. O'Brien suggested the Board move forward
20 with Sheri Risler and Mike Ocker in their respective
21 roles but appoint Keri Ellis as the chair of the
22 September meeting.

23 Mr. Rouse recommended deferring the election of
24 officers until the September meeting, where a vote
25 would be taken at the beginning of that meeting.]

1 ***

2 Miscellaneous - Committee Assignments

3 [Keri A. Ellis, CPA, Chair, encouraged everyone to
4 look through the committee assignments, so they could
5 develop a new committee for the off-site meetings and
6 confirm committees with the transition of Mr. Ocker
7 and Ms. Risler into their new roles.]

8 ***

9 Miscellaneous - Next Meeting Dates

10 [Keri A. Ellis, CPA, Chair, noted there are two
11 remaining meeting dates for 2022. She also noted the
12 2023 Board meeting dates for the Board's review.

13 Ms. Risler asked whether there would be an
14 upcoming ruling that meetings must be in person in
15 the future.

16 Acting Commissioner Claggett stated it continues
17 to be an option to do both but encouraged everyone to
18 participate in person.

19 Mr. Rouse recognized Paul Kelly as being at the
20 end of his until successor qualifies (USQ) and
21 thanked him for his service to the Board.

22 Chair Ellis also thanked Mr. Kelly for his
23 service to the Commonwealth of Pennsylvania.]

24 ***

25 Adjournment

1 CHAIR ELLIS:

2 I believe there is a motion to adjourn
3 the July 19, 2022 Board meeting.

4 Do I have a motion?

5 MR. OCKER:

6 So moved.

7 CHAIR ELLIS:

8 Second?

9 MS. RISLER:

10 Second.

11 ***

12 [There being no further business, the State Board of
13 Accountancy Meeting adjourned at 12:09 p.m.]

14 ***

15

16

17

18

19

20

21

22

23

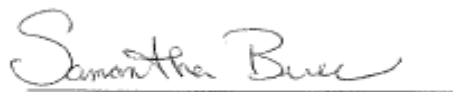
24

25

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.



Samantha Bruer,

Minute Clerk

Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

July 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	10:45	Official Call to Order
13		
14	10:46	Roll Call
15		
16	10:47	Approval of Minutes
17		
18	10:50	Amendment to the Agenda
19		
20	10:54	Report of Prosecutorial Division
21		
22	11:04	Report of Board Counsel
23		
24	11:16	Report of Board Chair
25		
26	11:16	Report of Acting Commissioner
27		
28	11:25	Report of Committees
29		
30	11:28	Review of Program Sponsor Applications
31		
32	11:30	Review of Requests
33		
34	11:36	Miscellaneous
35		
36	12:09	Adjournment
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		