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1	COMMONWEALTH OF PENNSYLVANIA	
2	DEPARTMENT OF STATE	
3	BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS	
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5	<u>FINAL MINUTES</u>	
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7	MEETING OF:	
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9	STATE BOARD OF ACCOUNTANCY	
10	VIA TELECONFERENCE	
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12	TIME: 10:33 A.M.	
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14	PENNSYLVANIA DEPARTMENT OF STATE	
15		
16	July 21, 2020	
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State Board of Accountancy July 21, 2020 BOARD MEMBERS: Erik V. Scully, Esquire, CPA, Chairman K. Kalonji Johnson, Commissioner, Bureau of Professional and Occupational Affairs Keri A. Ellis, CPA, Vice Chair 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 Michael P. Rollage, CPA David W. Stonesifer, CPA Alfred L. Whitcomb, PA BUREAU PERSONNEL: Ronald K. Rouse, Esquire, Board Counsel Angela B. Lucci, Esquire, Board Prosecution Liaison Tiffany A. Raker, Esquire, Board Prosecutor Sara Fox, Board Administrator Theodore Stauffer, Executive Secretary, Bureau of Professional and Occupational Affairs ALSO PRESENT: Barry M. Berkowitz, CPA, Chair of the Board of Examiners of the American Institute of Certified Public Accountants Board of Examiners Chanel Green, Western Governors University 

\* \* \* 1 [Pursuant to Section 708(a)(5) of the Sunshine Act, at 2 3 9:00 a.m. the Board entered into Executive Session 4 with Ronald K. Rouse, Esquire, Board Counsel, to have 5 attorney-client consultations and for the purpose of 6 conducting quasi-judicial deliberations. The Board 7 returned to open session at 10:30 a.m.] \* \* \* 8 9 State Board of Accountancy 10 July 21, 2020 \* \* \* 11 12 The regularly scheduled meeting of the State 13 Board of Accountancy was held on Tuesday, July 21, 14 2020. Erik V. Scully, Esquire, CPA, Chairman, called 15 the meeting to order at 10:33 a.m. \* \* \* 16 [Introduction of Board Members] 17 \* \* \* 18 19 [Erik V. Scully, Esquire, CPA, Chairman, stated the 20 Board regulates the practice of public accountants and 21 certified public accountants (CPAs) in the 22 Commonwealth of Pennsylvania, noting the Board's 23 functions include the regulation of licensure and 24 registration of public accountants and the licensure 25 and certifications of CPAs.

Chairman Scully commented that the Board
promulgates, amends, and enforces requirements for
continuing education and the standards of professional
conduct applicable to public accountants and CPAs.

5 Chairman Scully mentioned changes throughout the 6 years and streamlining the profession. He referred to 7 the attest function as the CPAs franchise, which was 8 an examination of all data used in an audit as well as 9 the finished audit report conducted by a CPA with the 10 intention to express an opinion as to the accuracy of 11 the company's financial statements.

12 Chairman Scully stated that accountants act as 13 independent certifiers of the financial records of 14 businesses, which is the driving force in the economy.

15 Chairman Scully also stated that accountants 16 adhere to a strict code of ethics of independence, 17 integrity, character, and responsibility.

18 Ms. Fox welcomed Mr. O'Brien to the Board. 19 Mr. O'Brien thanked Chairman Scully for the 20 opportunity to serve the Board and Pennsylvania CPAs. 21 Mr. O'Brien provided a brief summary of his 22 present professional background.] 23 \*\*\* 24 Approval of minutes of the May 19, 2020 meeting

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CHAIRMAN SCULLY:

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5 The first thing on the agenda is 1 2 approval of the minutes from our May 19, 3 2020 Board meeting. 4 Has everybody had an opportunity to 5 review the minutes and does anybody have any changes to be made to the minutes? 6 7 Hearing none. I ask for a motion 8 to approve the minutes of May 19, 2020? 9 MR. KELLY: 10 So moved. 11 CHAIRMAN SCULLY: 12 Do I have a second? MS. JENSIK: 13 14 Second. 15 CHAIRMAN SCULLY: 16 All those in favor, say aye. Any 17 objections, say nay. 18 [The motion carried unanimously.] \* \* \* 19 20 Report of Prosecutorial Division 21 [Angela B. Lucci, Esquire, Board Prosecution Liaison, 22 presented the Consent Agreements for File No. 15-55-23 15240, Case No. 17-55-07785, File No. 18-55-008057, 24 File No. 18-55-009259, and File No. 17-55-08088.] \* \* \* 25

1 Report of Board Counsel

2 [Ronald K. Rouse, Esquire, Board Counsel, referred to 3 the Act 41 proposed licensure by endorsement annex. 4 He mentioned prior discussion and referred to the 5 revised annex with additions requested by the Board at 6 the last meeting.

7 Chairman Scully referred to § 11.5a regarding 8 licensure by endorsement, confirming that applicants 9 must meet all of the requirements in numbers 1 through 10 5.

11 Chairman Scully also referred to § 11.5a(1)(i) regarding "substantially equivalent," where an 12 13 applicant must have (A) a baccalaureate or higher 14 degree from a college or university accredited by an 15 accrediting agency nationally recognized by the United States Department of Education or a college or 16 17 university approved by the board and (B) achievement 18 of a passing score on the Uniform Certified Public 19 Accountant Examination or other Board-approved skills 20 examination. 21 Mr. Rouse noted the addition of the word "and" to 22 be that connector for people to be aware they needed 23 both (A) and (B).] 24 \* \* \*

25 MR. ROUSE:

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Is the Board going to entertain a motion 1 to adopt the Annex for Licensure by 2 3 Endorsement for CPAs and direct Board counsel to distribute this as an 4 5 exposure draft? 6 CHAIRMAN SCULLY: 7 Do we have a motion to submit this 8 proposed annex as an exposure draft and 9 distribute it to the appropriate 10 stakeholders? 11 MR. KELLY: 12 So moved. CHAIRMAN SCULLY: 13 14 Do I have a second? 15 MS. JENSIK: 16 Second. 17 CHAIRMAN SCULLY: 18 19 All those in favor, say aye. All those 20 who object, say nay. 21 [The motion carried unanimously.] \* \* \* 22 23 [Ronald K. Rouse, Esquire, Board Counsel, addressed 24 Act 53 of 2020, which was enacted on July 1, 2020, to 25 codify Act 48 of 1993 and Title 18 of the Pennsylvania

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Consolidated Statutes for the Board's review. He
mentioned consideration of criminal convictions and
best practice guidelines, which the Board will need to
discuss at the next Board meeting.

5 Chairman Scully referred to Chapter 31 regarding 6 Powers and Duties, where under § 3105(a)(2) each 7 licensing board shall have the power to decide if a 8 specific disciplinary matter or type of disciplinary 9 matter is to be heard by the licensing board itself or 10 by a hearing examiner appointed under this subsection.

11 Chairman Scully noted this to be a called a delegation order and requested the Board examine that 12 13 delegation order to see if it is appropriate and 14 whether it needed to be expanded or limited. Нe 15 stated the Board currently retains jurisdiction over 16 the moral character issue and everything else is 17 delegated pretty much to a hearing examiner, where the 18 Board has the right to review and deny the hearing 19 examiner's recommendation.

20 Chairman Scully suggested the Board review § 3111 21 licensure by endorsement language regarding whether a 22 current license in a territory or country was 23 substantially equivalent.] 24 \*\*\* 25 Report of Regulatory Counsel - No Report

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9 \* \* \* 1 2 Report of Board Chairman 3 [Erik V. Scully, Esquire, CPA, Chairman, announced Ms. 4 Ellis will be taking over as Board Chair, noting this 5 to be Chairman Scully's last meeting. 6 Chairman Scully thanked Ms. Fox, legal counsel, 7 and the commissioner for making this an enjoyable 8 exercise.] 9 \* \* \* 10 Report of Commissioner 11 [K. Kalonji Johnson, Commissioner, Bureau of Professional and Occupational Affairs, thanked 12 Chairman Scully for his service on the Board and 13 14 wonderful working relationship. He noted being 15 privileged and honored to work with Chairman Scully 16 and the Board. Commissioner Johnson welcomed Mr. O'Brien to the 17 18 Board, referring to the Board as a great group of 19 individuals committed to the protection of public 20 health and safety. 21 Commissioner Johnson again thanked members of the 22 Board for their flexibility and patience during the 23 COVID-19 world of virtual meetings. He mentioned the 24 Board has performed admirably under the present 25 conditions. He noted appreciation for the

participation of stakeholders and the public. 1 2 Commissioner Johnson acknowledged the program folks and Ms. Fox for all of their hard work 3 4 throughout these trying times and Board counsel and 5 the prosecutorial division for their hard work. 6 Commissioner Johnson thanked Mr. Farrell and Mr. 7 LaFratte from the policy office for their effort with regard to extension and regulatory waivers and 8 9 ensuring the regulatory community continues to be able 10 to operate given the burdens and challenges.] \* \* \* 11 Report of Board Administrator 12 13 [Sara Fox, Board Administrator, provided and update on 14 the 2019 Continuing Professional Education (CPE) 15 audits. She stated letters have gone out and audits are being received on a daily basis. She will provide 16 17 statistics at some point in the future when completed. 18 Ms. Fox updated the Board on the National 19 Association of State Boards of Accountancy (NASBA) 20 Licensee Database, noting it will be up and running 21 again as soon as possible. She noted both state 22 information technology (IT) and NASBA IT folks are 23 reviewing the backend of that. She thanked licensees 24 for their patience during the period the information 25 was gone and hopes it will be implemented as soon as

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11 possible.] 1 2 \* \* \* 3 Report of Board Chairman (cont.) 4 [Erik V. Scully, Esquire, CPA, Chairman, noted holding 5 the committee assignments following the open Board 6 meeting.] \* \* \* 7 8 Report of Committees - Communications Committee 9 [Sheri L. Risler, CPA, announced a newsletter for 10 distribution to CPAs in Pennsylvania for the fall of 11 2020 to include a brief description about the developments with CPA Evolution and a Uniform 12 Accountancy Act (UAA) call to action provided by 13 14 NASBA. 15 Ms. Risler also noted the newsletter to include 16 providing CPAs from Pennsylvania with anything 17 relevant to the impact of COVID-19, such as CPA credit 18 extensions. She mentioned providing a list of new 19 CPAs for the last year acknowledging their 20 accomplishments and data regarding statistics of 21 Pennsylvania CPAs. She stated the newsletter will 2.2 have a letter from Chairman Scully and incoming Chair 23 Ellis. 24 Ms. Risler noted the importance of communicating 25 with CPAs in Pennsylvania.]

\* \* \* 1 2 Review of Program Sponsor Applications [Erik V. Scully, Esquire, CPA, Chairman, noted program 3 sponsor applications for approval during this 4 5 meeting.] \* \* \* 6 7 Review of Experience Qualifications for CPA 8 Certification 9 [Erik V. Scully, Esquire, CPA, Chairman, noted review 10 of experience qualifications for CPA certification was 11 on hold.] \* \* \* 12 Miscellaneous 13 14 [Sara Fox, Board Administrator, noted 2020 Board 15 meeting dates. She also requested Board approval for 16 the proposed 2021 Board meeting dates.] \* \* \* 17 18 CHAIRMAN SCULLY: 19 Do we have a motion on the meeting dates 20 for 2020 and 2021 as outlined by our 21 Board administrator? 22 MR. KELLY: 23 Motion to approve. 24 CHAIRMAN SCULLY: 25 Do I have a second?

13 MR. ROLLAGE: 1 2 Second. 3 CHAIRMAN SCULLY: 4 All those in favor of approving the 2020 5 and 2021 Board meeting dates, say aye. 6 Any objections, say nay. 7 [The motion carried unanimously.] \* \* \* 8 9 National Association of State Boards of Accountancy 10 [Erik V. Scully, Esquire, CPA, Chairman, noted the 11 NASBA Candidate Quarterly Report for the 1st quarter 12 of 2020 for the Board's review.] \* \* \* 13 14 Report of Board Chairman (Continued) 15 [Erik V. Scully, Esquire, CPA, Chairman, referred to the Gift Ban Policy and the Pennsylvania Sunshine Act 16 17 for the Board's review.] \* \* \* 18 19 Miscellaneous (Continued) 20 [Barry M. Berkowitz, CPA, Chair of the American 21 Institute of Certified Public Accountants Board of 22 Examiners, welcomed Mr. O'Brien to the Board. He 23 mentioned this would be the last meeting for Chairman 24 Scully and Mr. Whitcomb and hoped to get together soon 25 as former Board members.

Mr. Berkowitz addressed COVID-19 and the closure 1 2 of testing centers during the pandemic, where 3 candidates lost the opportunity to take the exam. He stated the American Institute of Certified Public 4 5 Accountants (AICPA) started to look at remote testing 6 during the quarantine and received feedback from other 7 state Boards, NASBA members, and Board of Examiners concerning security. 8

Mr. Berkowitz explained the proctors would be 9 10 assigned to candidates to monitor their actions while 11 taking the test and could actually shutdown the exam 12 if something unusual was detected. He stated AICPA 13 has invested \$ 1 million from the budget of the Board 14 of Examiners to develop software to bring along remote 15 testing, which will be in place by the fall in case there was another quarantine and testing centers have 16 17 to be shutdown.

18 Mr. Kelly questioned whether any other profession19 was administering an exam in this fashion.

20 Mr. Berkowitz noted no high-stakes exam has gone 21 to remote testing yet but emphasized the importance of 22 looking at other options and not putting the 23 profession on hold.

24 Ms. Fox reported other professions are looking at 25 the same thing.

Ms. Ericson questioned what type of security 1 2 measures have been discussed or proposed for remote 3 testing. She mentioned being familiar with rooms 4 without distractions, providing a visual of the entire 5 room, and not allowing any objects at the table. 6 Mr. Berkowitz mentioned a setup with Patricia 7 Hartman from NASBA, where her work station and things 8 on her desk were able to be viewed, but she would not be allowed to take the exam under that scenario 9 10 because there were too many distractions and 11 possibilities of improprieties. 12 Mr. Berkowitz commented the AICPA invested the \$1 13 million without NASBA approval, which should have been done, because the exam was a partnership between 14 15 Prometic, NASBA, and the AICPA. 16 Mr. Kelly expressed concern with test takers 17 cheating to pass and the security threat of pirating 18 of exam material and the ability to broadcast that 19 outside the testing environment. He stated a Zoom 20 environment was basically looking at the candidate 21 through their computer camera. 22 Mr. Berkowitz commented that maybe that was why 23 the software was being developed. He mentioned 24 discussion allowing the candidate to take the exam at 25 their workplace, but if we are under quarantine again,

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then they are not going to be at their workplace. 1 2 Ms. Risler mentioned experiencing these the last 3 six months at Temple and not being a fan. She noted a 4 lot of different software and software with proctors 5 but recommended waiting to see what developed. 6 Mr. Kelly mentioned previously doing away with 7 the requirement for experience and then trying to compensate for that through the exam and now trying to 8 9 stretch the limits of executing the exam. He could 10 not image a remote scenario that he would find 11 acceptable and would prefer taking a rest for six 12 months. 13 Mr. Berkowitz stated the future of the profession 14 was at stake and expressed the need to look at other 15 alternatives to keep the profession thriving. Chanel Green, Western Governors University, 16 17 stated that 100% of their programs and exams are 18 online. She noted all students are required to have 19 an external camera and the exam was recorded for 20 review of the tape at a later date if there was 21 something the proctor happened to miss. She suggested 2.2 the Board contact folks at Western Governors 23 University. 24 Chairman Scully commented that CPAs have always 25 been in the frontline of technology and thanked Mr.

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Berkowitz for sharing all of that information. 1 Нe 2 mentioned it does seem to be the wave of the future. Mr. Berkowitz wished Ms. Ellis the best.] 3 \* \* \* 4 5 [Pursuant to Section 708(a)(5) of the Sunshine Act, at 6 11:40 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 regarding items on today's agenda. The Board returned to open 10 11 session at 12:45 p.m.] \* \* \* 12 13 MOTIONS 14 MR. ROUSE: 15 Pursuant to Section 708(a)(5) of the 16 Sunshine Act, the Board entered into 17 Executive Session with Board counsel to 18 have attorney-client consultations and 19 for the purpose of conducting 20 quasi-judicial deliberations. 21 Regarding the Consent Agreement at 2.2 Item No. 2 on the agenda, File No. 15-23 55-15240, I believe the Board will 24 entertain a motion to reject the Consent 25 Agreement.

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1 Is there such a motion? 2 MR. OCKER: 3 So moved. 4 MR. KELLY: 5 Second. 6 CHAIRMAN SCULLY: 7 All those in favor of the denial, say 8 aye. All those not in favor of the 9 denial, say nay. 10 [The motion carried unanimously.] \* \* \* 11 MR. ROUSE: 12 13 Regarding the Consent Agreement at Item 14 No. 3 on the agenda, Case No. 17-55-15 07785, I believe the Board will 16 entertain a motion to adopt the Consent 17 Agreement. Is there such a motion? 18 19 MS. ELLIS: 20 So moved. 21 CHAIRMAN SCULLY: 22 Do we have a second? 23 MS. JENSIK: 24 Second. 25 CHAIRMAN SCULLY:

All those in favor of approval, say aye. 1 2 All those who disapprove of the 3 approval, say nay. 4 [The motion carried unanimously. The Respondent's 5 name is Ryan James Dougherty, CPA, Case No. 17-55-6 07785.1 \* \* \* 7 8 MR. ROUSE: 9 Regarding the Consent Agreement at Item 10 No. 4 on the agenda, File No. 18-55-11 008057, I believe the Board would 12 entertain a motion to adopt the Consent 13 Agreement. 14 Is there such a motion? 15 MR. OCKER: 16 So moved. 17 CHAIRMAN SCULLY: 18 Do we have a second? 19 MR. ROLLAGE: 20 Second. 21 CHAIRMAN SCULLY: 22 All those in favor of approval, say aye. 23 All those who disapprove, say nay. 24 [The motion carried unanimously. The Respondent's 25 name is Ronald Michael Rozansky, CPA, File No. 18-55-

20 008057.1 1 \* \* \* 2 3 MR. ROUSE: Regarding the Consent Agreement at Item 4 5 No. 5 of the agenda, File No. 18-55-6 009259, I believe the Board would 7 entertain a motion to reject the Consent 8 Agreement. 9 Is there such a motion? 10 MR. KELLY: 11 So moved. MR. ROLLAGE: 12 13 Second. CHAIRMAN SCULLY: 14 15 All those in favor of denying the 16 consent order, say aye. All those in 17 favor of not denying, say nay. 18 [The motion carried unanimously.] \* \* \* 19 20 MR. ROUSE: 21 Regarding the Consent Agreement at Item 22 No. 6 of the agenda, File No. 17-55-23 08088, I believe the Board would 24 entertain a motion to adopt the Consent 25 Agreement.

21 Is there such a motion? 1 2 MR. KELLY: 3 So moved. MS. ELLIS: 4 5 Second. 6 CHAIRMAN SCULLY: 7 All those in favor of approving the 8 consent order, say aye. All those who 9 disapprove, say nay. 10 [The motion carried unanimously. The Respondent's 11 name is Mark D. Anderson, CPA, File No. 17-55-08088.] \* \* \* 12 13 MR. ROUSE: 14 Number 15 on the list, Benjamin Adam 15 Holland, I believe there is a motion to direct Board counsel to write a letter 16 to Mr. Holland consistent with the 17 discussions in Executive Session. 18 19 I believe on this matter I need to 20 tell the public that Al Whitcomb and 21 Michael Rollage recused themselves and 2.2 did not participate in the Executive 23 Session. 24 Is there a motion? 25 MR. KELLY:

22 So moved. 1 2 CHAIRMAN SCULLY: 3 Do we have a second? MS. ELLIS: 4 5 Second. 6 CHAIRMAN SCULLY: 7 All but Mike Rollage and Al Whitcomb 8 approving the motion, say aye. All 9 those who disapprove, say nay. 10 [The motion carried. Alfred Whitcomb and Michael 11 Rollage recused themselves from deliberations and 12 voting on the motion.] 13 \* \* \* Extension of Peer Review 14 15 MR. ROUSE: I believe the Board would entertain a 16 17 motion to ratify the Extension of Peer Review for Item Nos. 16 through 25 on 18 19 the agenda. 20 Is there such a motion? 21 MR. KELLY: 22 So moved. 23 MR. OCKER: 24 Second. 25 CHAIRMAN SCULLY:

23 1 All those in favor to ratify, say aye. 2 All those to not ratify, say nay. 3 [The motion carried unanimously.] \* \* \* 4 5 Extension of CPA Examination Credit 6 MR. ROUSE: 7 Regarding Item Nos. 26 through 31, 33 8 through 39, 41 through 45, and 47 9 through 57, I believe there is a motion 10 to ratify the Extension of CPA Exam 11 Credits. 12 Is there such a motion? MR. ROLLAGE: 13 14 So moved. 15 CHAIRMAN SCULLY: 16 Do we have a second? 17 MS. ELLIS: 18 Second. 19 CHAIRMAN SCULLY: 20 All those in favor, say aye. All those 21 against, say nay. 22 [The motion carried unanimously.] 23 \* \* \* 24 MR. ROUSE: 25 Number 32 on the agenda, I believe there

24 is a motion to ratify the Extension of 1 2 CPA Credits for Mackenzie C. Goode. Ι 3 believe there is a recusal in this matter. 4 5 Is there a motion? 6 MR. KELLY: 7 So moved. 8 CHAIRMAN SCULLY: 9 Do we have a second? 10 MR. WHITCOMB: 11 Second. 12 CHAIRMAN SCULLY: 13 All those in favor, say aye. All those 14 disapproving, say nay. 15 [The motion carried. Charles O'Brien recused himself 16 from deliberations and voting on the motion.] \* \* \* 17 MR. ROUSE: 18 19 Item Nos. 40 and 46, I believe there is 20 a motion to ratify the Extension of CPA 21 Exam Credits for Natalie L. Kostiuk and 2.2 Joseph Niezgoda. I believe there is a 23 recusal of Paul Kelly in this matter. 24 Is there such a motion? 25 MR. ROLLAGE:

So moved. 1 2 CHAIRMAN SCULLY: 3 Do we have a second? MS. ELLIS: 4 5 Second. 6 CHAIRMAN SCULLY: 7 All those in favor, say aye. All those 8 against, say nay. 9 [The motion carried. Paul Kelly recused himself from 10 deliberations and voting on the motion.] \* \* \* 11 MR. ROUSE: 12 13 As to No. 58 on the list, I believe 14 there is a motion to allow Bao Ngoc Dinh 15 to Sit for the CPA Exam. Is there such a motion? 16 17 MR. KELLY: 18 So moved. 19 MR. WHITCOMB: 20 Second. 21 CHAIRMAN SCULLY: 22 All those in favor, say aye. All those 23 against, say nay. 24 [The motion carried unanimously.] \* \* \* 25

1 MR. ROUSE: 2 Item No. 59. I believe there is a 3 motion to accept and Extend the CPA 4 Credits from Kentucky for Troy Eckburg. 5 Is there such a motion? 6 MR. KELLY: 7 So moved. 8 MR. OCKER: 9 Second. 10 CHAIRMAN SCULLY: 11 All those in favor, say aye. Any objections, say nay. 12 13 [The motion carried unanimously.] \* \* \* 14 15 MR. ROUSE: 16 As to No. 60, I believe there is a 17 motion that Aly Ahmed Mohamed meets the 18 good moral character requirement of the 19 CPA Law under 4.2(b). 20 Is there such a motion? 21 MR. ROLLAGE: 22 So moved. 23 MR. KELLY: 24 Second. 25 CHAIRMAN SCULLY:

1 All those in favor, say aye. All those 2 objecting, say nay. 3 [The motion carried unanimously.] \* \* \* 4 5 [Erik V. Scully, Esquire, CPA, Chairman, thanked everybody for their hard work.] 6 7 \* \* \* 8 Adjournment 9 CHAIRMAN SCULLY: 10 Do I have a motion to adjournment? 11 MR. KELLY: 12 So moved. CHAIRMAN SCULLY: 13 Do I have a second? 14 15 MR. WHITCOMB: 16 Second. 17 CHAIRMAN SCULLY: 18 The meeting is adjourned. 19 [The motion carried unanimously.] \* \* \* 20 21 [There being no further business, the State Board of 22 Accountancy Meeting adjourned at 12:55 p.m.] 23 \* \* \* 24 25

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3	CERTIFICATE
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5	I hereby certify that the foregoing summary
6	minutes of the State Board of Accountancy meeting, was
7	reduced to writing by me or under my supervision, and
8	that the minutes accurately summarize the substance of
9	the State Board of Accountancy meeting.
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11	Day & damant
12	Exhan Milled
13	Sarah LaMaster,
14	Minute Clerk
15	Sargent's Court Reporting
16	Service, Inc.
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1 2 3		STATE BOARD OF ACCOUNTANCY REFERENCE INDEX
3 4 5		July 21, 2020
6	TIME	AGENDA
7 8 9 10 11 12 13 14	9:00 10:30	Executive Session Return to Open Session
	10:33	Official Call to Order
	10:34	Introduction of Board Members
15	10:38	Approval of Minutes
16 17	10:39	Report of Prosecutorial Division
18 19 20 21 22 23 24 25 26 27 28 29 30 31	10:56	Report of Board Counsel
	11:06	Report of Board Chairman
	11:07	Report of Commissioner
	11:12	Report of Board Administrator
	11:13	Report of Board Chairman (Continued)
	11:13	Report of Committees
	11:17	Miscellaneous
32 33	11:18	Report of Board Chairman (Continued)
34 35	11:19	Miscellaneous (Continued)
36 37 38	11:40 12:45	Executive Session Return to Open Session
39 40	12:45	Motions
41 42	12:55	Adjournment
43 44		
45 46		
47 48		
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