

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**

TIME: 10:33 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**

September 21, 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  
September 21, 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
- Charles A. O'Brien, CPA
- Michael D. Ocker, CPA
- Sheri L. Risler, CPA, Vice Chair
- David W. Stonesifer, CPA
- John J. Grater, CPA
- Philip Reck, PA - Absent

BUREAU PERSONNEL:

- Ronald K. Rouse, Esquire, Board Counsel
- Carolyn DeLaurentis, Deputy Chief Counsel, Prosecution Division
- Ray Michalowski, Esquire, Senior Board Prosecutor
- Ashley P. Murphy, Esquire, Board Prosecutor
- Miranda Murphy, Board Administrator
- Andrew LaFratte, MPA, Executive Policy Specialist, Department of State
- Jessica Zukoski, Senior Legal Analyst, Department of State

ALSO PRESENT:

- Jennifer Cryder, CPA, MBA, Chief Operating Officer and Executive Vice President, Pennsylvania Institute of Certified Public Accountants
- Jennifer Smeltz, Republican Executive Director, Senate Consumer Protection & Professional Licensure Committee
- Matthew Henderson, CPA

1 \*\*\*

2 State Board of Accountancy

3 September 21, 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 [Ronald K. Rouse, Esquire, Board Counsel, informed  
13 everyone the meeting of the State Board of  
14 Accountancy was being held in a hybrid format of in-  
15 person and livestream teleconference pursuant to Act  
16 100 of 2021, which requires boards to use a virtual  
17 platform to conduct business when a public meeting is  
18 held.

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

23 \*\*\*

24 The regularly scheduled meeting of the State  
25 Board of Accountancy was held on Wednesday, September

1 21, 2022. Keri A. Ellis, CPA, Chair, called the  
2 meeting to order at 10:33 a.m.

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

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 July 19, 2022 meeting

11 CHAIR ELLIS:

12 The first item on the agenda is  
13 approval of the July 19, 2022 State  
14 Board of Accountancy Meeting Minutes.

15 Are there any questions or  
16 comments on these minutes from anybody  
17 on the Board? Seeing none.

18 Do I have a motion to approve the  
19 July 19, 2022 State Board of  
20 Accountancy Meeting Minutes?

21 MR. O'BRIEN:

22 So moved.

23 CHAIR ELLIS:

24 Do I have a second?

25 MS. ERICSON:

1 Second.

2 CHAIR ELLIS:

3 Roll call.

4

5 Ellis, aye; Claggett, aye; Ericson,  
6 aye; Jensik, aye; O'Brien, aye; Ocker,  
7 aye; Stonesifer, abstain; Grater, aye.

8 [The motion carried. David Stonesifer abstained from  
9 voting on the motion.]

10 \*\*\*

11 Introduction of Attendees

12 [Miranda Murphy, Board Administrator, provided an  
13 introduction of attendees.]

14 \*\*\*

15 [Sheri L. Risler, CPA, Vice Chair, entered the  
16 meeting at 10:38 a.m. and reported technical  
17 difficulties.

18 Acting Commissioner Claggett informed Ms. Risler  
19 that she would have to abstain from voting if her  
20 camera is not working due to an internal rule.]

21 \*\*\*

22 Report of Prosecutorial Division

23 [Ray Michalowski, Esquire, Senior Board Prosecutor,  
24 on behalf of Timothy A. Fritsch, Esquire, Board  
25 Prosecution Liaison, presented the Consent Agreement

1 for Case No. 21-55-013563.]

2 MR. ROUSE:

3                   Regarding the Consent Agreement at item  
4                   2 on the agenda at Case No. 21-55-  
5                   013563, based on Executive Session  
6                   deliberations, I believe the Chair  
7                   would entertain a motion to adopt this  
8                   Consent Agreement.

9 CHAIR ELLIS:

10                   Do I have a motion to adopt the Consent  
11                   Agreement?

12 MR. OCKER:

13                   So moved.

14 CHAIR ELLIS:

15                   Do I have a second?

16 MR. STONESIFER:

17                   Second.

18 MR. ROUSE:

19                   Any discussion? Roll call.

20  
21                   Ellis, aye; Claggett, aye; Ericson,  
22                   aye; Jensik, aye; O'Brien, aye; Ocker,  
23                   aye; Stonesifer, aye; Grater, aye.

24 [The motion carried. Sheri Risler abstained from  
25 voting on the motion. This is the matter of BPOA v.

1 David Lloyd Williams, Case No. 21-55-013563.]

2 \*\*\*

3 Report of Prosecutorial Division

4 [Ray Michalowski, Esquire, Senior Board Prosecutor,  
5 informed Board members that he would be handling a  
6 lot of the cases because Mr. Fritsch, who had been  
7 assigned to their Board, became a father for the  
8 second time. He also informed Board members that  
9 Ashley Murphy would be replacing the prosecutor who  
10 is no longer with the Board.

11 Ms. Murphy provided a brief history of her  
12 professional background and is looking forward to  
13 working with the Board.]

14 \*\*\*

15 [Ronald K. Rouse, Esquire, Board Counsel, noted Sheri  
16 Risler is now on camera.]

17 \*\*\*

18 Report of Board Counsel - Miscellaneous

19 [Ronald K. Rouse, Esquire, Board Counsel, referred to  
20 the exposure draft from the American Institute of  
21 Certified Public Accountants (AICPA). He noted that  
22 maintaining the relevance of the Uniform CPA  
23 Examination and aligning the exam with the CPA  
24 licensure model was discussed at the last meeting but  
25 brought it back for discussion in conjunction with

1 item 24 on the agenda, the CPA Exam Evolution  
2 transition recommendation.

3 Mr. Rouse stated that AICPA released an exposure  
4 draft in July 2022 that outlines the proposed changes  
5 to the CPA Examination in anticipation of a January  
6 2024 launch of the new CPA examination. He provided  
7 a copy of the Uniform CPA Examination and CPA  
8 Evolution, which could be accessed at [www.aicpa.org](http://www.aicpa.org)  
9 or through [nasba.org](http://nasba.org). He noted all written responses  
10 could be sent to [practiceanalysis@aicpa.org](mailto:practiceanalysis@aicpa.org) by  
11 September 30, 2022.

12 Mr. Rouse explained that the CPA Evolution  
13 initiative calls for a new model of accounting  
14 curriculum, which requests a change in competencies  
15 and technological knowledge required in the modern  
16 world. He noted Colleen Conrad of NASBA previously  
17 provided an update on CPA Evolution.

18 Mr. Rouse stated that CPA Evolution is an  
19 initiative of NASBA and AICPA, which seeks to change  
20 the CPA licensure model, particularly the education  
21 of CPA candidates in order to meet the changing  
22 demands of the profession. He commented that the  
23 current CPA Examination is tested in four parts that  
24 must be completed within 18 months and include  
25 Auditing and Attestation (AUD), Taxation and



1 Regulation (REG), Financial Accounting and Reporting  
2 (FAR), and Business Environment and Concepts (BEC).

3 Mr. Rouse reported the CPA Examination under CPA  
4 Evolution would have three Core parts, where the  
5 applicant would have the choice of taking one of  
6 three Discipline tests for the examination part, and  
7 the three Core parts would be FAR, AUD, and REG. He  
8 stated the three new sections under CPA Evolution  
9 would be Business Analysis and Reporting (BAR),  
10 Information Systems and Control (ISC), and Tax  
11 Compliance and Planning (TCP). He noted the three  
12 Disciplines are subparts of what is currently tested  
13 as BEC.

14 Mr. Rouse noted there is a transition policy for  
15 candidates who have credit in AUD, FAR, or REG prior  
16 to December 31, 2023. He referred to the CPA Exam  
17 Evolution transition recommendation for candidates  
18 who still have credits in the current four sections  
19 of the CPA Examination, where NASBA is recommending  
20 there is an extension of their credits for the CPA  
21 Examination from January 1, 2024 until June 30, 2025.

22 Mr. Rouse provided the document for the Board's  
23 review because NASBA wants all of the state boards to  
24 be consistent in terms of when credits for the  
25 current sections are going to expire and are asking

1 all of the state regulatory boards consider an  
2 extension of current credits for anyone who has a  
3 credit as of December 31, 2023, where those credits  
4 can be extended from January 1, 2024 through June 30,  
5 2025.

6 Jennifer Cryder, CPA, MBA, Chief Operating  
7 Officer and Executive Vice President, Pennsylvania  
8 Institute of Certified Public Accountants, noted  
9 their support in helping the pipeline of CPA Exam  
10 candidates.]

11 MR. ROUSE:

12 The Chair would entertain a motion to  
13 adopt the CPA Evolution Transition  
14 Policy for the extension of examination  
15 credits, such that any candidate with  
16 Uniform CPA Examination credits on  
17 January 1, 2024 will have such credit  
18 extended until June 30, 2025.

19 CHAIR ELLIS:

20 Do I have a motion to approve the  
21 recommendation from NASBA that any  
22 candidate with an exam credit as of  
23 1/1/24 will extend to 6/30/25?

24 MR. O'BRIEN:

25 So moved.

1 MR. STONESIFER:

2 Second.

3 MR. ROUSE:

4 Any other discussion? Roll call.

5

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

10 [The motion carried unanimously.]

11 \*\*\*

12 Report of Regulatory Counsel - No Report

13 \*\*\*

14 Report of Board Chair

15 [Keri A. Ellis, CPA, Chair, had nothing new to report  
16 regarding the Sunshine Act and Gift Ban Policy.]

17 \*\*\*

18 Report of Acting Commissioner - No Report

19 \*\*\*

20 Report of Board Administrator - No Report

21 \*\*\*

22 Report of Committees - No Report

23 \*\*\*

24 Review of Program Sponsor Applications

25 MR. ROUSE:

1 Starting with item 6 on the agenda. I  
2 believe we have a recusal on this  
3 matter from Charles O'Brien.

4 I believe the Chair would  
5 entertain a motion to defer a vote on  
6 the Program Sponsor Application of  
7 Aramark.

8 CHAIR ELLIS:

9 Do I have a motion to defer the vote on  
10 Aramark?

11 MS. RISLER:

12 So moved.

13 MR. STONESIFER:

14 Second.

15 MR. ROUSE:

16 Roll call.

17

18 Ellis, aye; Claggett, aye; Ericson,  
19 aye; Jensik, aye; Ocker, aye; Risler,  
20 aye; Stonesifer, aye; Grater, aye.

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

23

\*\*\*

24 MR. ROUSE:

25 Item 7 on the agenda is the Review of

1 Program Sponsor Application for Crown  
2 Capital Family Office Services LLC.

3 I believe the Chair would entertain  
4 a motion to approve the Program Sponsor  
5 Application of Crown Capital Family  
6 Office Services LLC.

7 CHAIR ELLIS:

8 Do I have a motion to approve the  
9 Program Sponsor Application for Crown  
10 Capital Family Office Services LLC?

11 MS. RISLER:

12 So moved.

13 MR. STONESIFER:

14 Second.

15 MR. ROUSE:

16 Any discussion? Roll call.

17

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

22 [The motion carried unanimously.]

23

\*\*\*

24 Review of CPA Certification Applications

25 CHAIR ELLIS:

1                   The next item on the agenda is the  
2                   Review of CPA Certification at item 8  
3                   for Huetter.

4 MR. ROUSE:

5                   Based on Executive Session  
6                   deliberations, I believe the Chair  
7                   would entertain a motion to approve the  
8                   CPA Certification of Kayla Huetter at  
9                   item 8 on the agenda.

10 CHAIR ELLIS:

11                   Do I have a motion to approve the CPA  
12                   Certification for item 8, Huetter, on  
13                   the agenda?

14 MS. RISLER:

15                   So moved.

16 MR. STONESIFER:

17                   Second.

18 MR. ROUSE:

19                   Any discussion? Roll call.

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

25 [The motion carried unanimously.]

1 \*\*\*

2 Review of Requests - Extension of CPA Examination  
3 Credit - Approved

4 CHAIR ELLIS:

5 The next item on the agenda is the  
6 Review of Requests starting with the  
7 Extension of CPA Examination Credits.

8 MR. ROUSE:

9 I want to start with items 9, 10, 11,  
10 12, 14, 15, and 16, which are the  
11 Requests for Extension of CPA  
12 Examination Credits for Lina Zhang,  
13 Silas Evans, Dima Ubeid, Brian Harding,  
14 Hasnaa Berro, Morgan Cuddyre, and Jose  
15 Fajardo.

16 I believe the Chair would entertain  
17 a motion to ratify the Extension of CPA  
18 Examination Credits for items 9 through  
19 12 and 14 through 16.

20 CHAIR ELLIS:

21 Do I have a motion to ratify the CPA  
22 Examination Credit Extensions for items  
23 9, 10, 11, 12, 14, 15, and 16?

24 MS. RISLER:

25 So moved.

1 MR. STONESIFER:

2 Second.

3 MR. ROUSE:

4 Any discussion? Roll call.

5

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

10 [The motion carried unanimously.]

11

\*\*\*

12 MR. ROUSE:

13 Item 13, Alyssa Wilkinson, I believe we  
14 have one recusal, David Stonesifer.

15 Regarding item 13 on the agenda is  
16 Alyssa Wilkinson, I believe the Chair  
17 would entertain a motion to ratify the  
18 Extension of CPA Examination Credit for  
19 Alyssa Wilkinson.

20 CHAIR ELLIS:

21 Do I have a motion to ratify the CPA  
22 Exam Credit Extension for item 13,  
23 Wilkinson, on the agenda?

24 MS. RISLER:

25 So moved.



1 MR. OCKER:

2 Second.

3 MR. ROUSE:

4 Any discussion? Roll call.

5

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

9 [The motion carried. David Stonesifer recused  
10 himself from deliberations and voting on the motion.]

11 \*\*\*

12 Review of Requests - Extension of CPA Examination

13 Credit - Not Approved

14 CHAIR ELLIS:

15 The next item on the agenda is the  
16 Extension of CPA Exam Credits that are  
17 not being ratified.

18 MR. ROUSE:

19 As to item 17 on the agenda, Maria  
20 Musko, I believe the Chair would  
21 entertain a motion to ratify not  
22 extending the CPA Examination Credit  
23 for, Maria Musko, item 17 on the  
24 agenda.

25 CHAIR ELLIS:

1 Do I have a motion ratifying not  
2 extending the CPA Examination Credit  
3 for item 17?

4 MS. RISLER:

5 So moved.

6 MR. STONESIFER:

7 Second.

8 MR. ROUSE:

9 Any discussion? Roll call.

10

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

15 [The motion carried unanimously.]

16

\*\*\*

17 MR. ROUSE:

18 Item 18, I believe we have one recusal.  
19 For this, I believe the Chair would  
20 entertain a motion to ratify not  
21 extending the CPA Examination Credit  
22 for Claire LoPresti.

23 CHAIR ELLIS:

24 Do I have a motion to ratify not  
25 extending the CPA Examination Credit

1 for item 18 on the agenda?

2 MS. RISLER:

3 So moved.

4 MR. STONESIFER:

5 Second.

6 MR. ROUSE:

7 Any discussion? Roll call.

8

9 Ellis, aye; Claggett, aye; Ericson,  
10 aye; Jensik, aye; O'Brien, aye; Ocker,  
11 aye; Risler, aye; Stonesifer.

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

14 \*\*\*

15 Review of Requests - Peer Review Extension - Approved

16 CHAIR ELLIS:

17 The next item on the agenda is the Peer  
18 Review Extension.

19 MR. ROUSE:

20 For item 19 on the agenda, I believe we  
21 have one recusal. I believe the Chair  
22 would entertain a motion to ratify the  
23 Peer Review Extension for O'Connor  
24 Pagano & Associates LLC, item 19 on the  
25 agenda.

1 CHAIR ELLIS:

2 Do I have a motion to ratify the Peer  
3 Review Extension for item 19 on the  
4 agenda?

5 MS. RISLER:

6 So moved.

7 MR. STONESIFER:

8 Second.

9 MR. ROUSE:

10 Any discussion? Roll call.

11

12 Ellis, aye; Claggett, aye; Ericson,  
13 aye; Jensik, aye; O'Brien, aye; Ocker,  
14 aye; Risler, aye; Stonesifer, aye;  
15 Grater, recuse.

16 [The motion carried. John Grater recused himself  
17 from deliberations and voting on the motion.]

18

\*\*\*

19 MR. ROUSE:

20 For items 20 and 21, I believe the  
21 Chair would entertain a motion to  
22 ratify the Peer Review Extension for  
23 Gavigan & Company at item 20 and David  
24 W. Hagstrom, CPA, P.C. at item 21 on  
25 the agenda.

1 CHAIR ELLIS:

2 Do I have a motion to ratify the Peer  
3 Review Extensions for items 20 and 21  
4 on the agenda?

5 MS. RISLER:

6 So moved.

7 MR. STONESIFER:

8 Second.

9 MR. ROUSE:

10 Any discussion? Roll call.

11

12 Ellis, aye; Claggett, aye; Ericson,  
13 aye; Jensik, aye; O'Brien, aye; Ocker,  
14 aye; Risler, aye; Stonesifer, aye;  
15 Grater, aye.

16 [The motion carried unanimously.]

17

\*\*\*

18 Miscellaneous - NASBA Annual Meeting

19 [Keri A. Ellis, CPA, Chair, announced the Annual  
20 National Association of State Boards of Accountancy  
21 Meeting in San Diego, CA, October 30, 2022 through  
22 November 2, 2022. She noted Ms. Risler is going to  
23 be attending in person on behalf of the Pennsylvania  
24 Board of Accountancy and Mr. Ocker would be attending  
25 virtually.]

1 Mr. Rouse mentioned that the Board voted for the  
2 attendance of those parties at the last Board  
3 meeting.]

4 \*\*\*

5 Miscellaneous - Nano & Blended Learning CPE  
6 [Keri A. Ellis, CPA, Chair, noted prior Board  
7 discussion regarding nano and blended learning  
8 continuing professional education (CPE) credits and  
9 that the Pennsylvania Institute of Certified Public  
10 Accountants (PICPA) was going to go back and look at  
11 what other states did for comparison. She addressed  
12 discussion at the Great Lakes NASBA Regional Call as  
13 to whether this was an issue in other states or how  
14 to account for nano credits and found that many  
15 states do not have anything in the regulations  
16 related to nano credits. She notes states account  
17 for nano credits, where a certain number of nano  
18 credits would add up to the 50 minutes, which would  
19 equal the 1 credit and is done that way at the Ohio  
20 State Board of Accountancy.

21 Chair Ellis addressed Ms. Cryder's research at  
22 PICPA, where nano is not really pervasive nationally  
23 at this point, noting a handful of states provide for  
24 it but is not common because CPE providers have not  
25 built their programs that way. She suggested the

1 Board may want to table nano credits until it becomes  
2 more of an issue. She mentioned PICPA does support  
3 the Board if they want to open the regulations.

4 Chair Ellis commented that it is not as big of  
5 an issue or as pervasive as what the Board thought,  
6 and their regulations are somewhat general, where  
7 maybe five different courses could be added together  
8 to make one to get to the 50 minutes and not have to  
9 update regulations.

10 Mr. Rouse addressed areas requiring a regulatory  
11 change with nano credits and referred to § 11.1,  
12 noting there is no definition of nano learning in the  
13 regulations. He also noted changes would be required  
14 for § 11.64 regarding sources of CPE hours, § 11.68  
15 regarding documentation of CPE hours, § 11.69a  
16 regarding approval of CPE program sponsors, and  
17 § 11.71 responsibilities of CPE program sponsors. He  
18 mentioned that there is a Statement on Standards for  
19 Continuing Professional Education Programs issued  
20 through NASBA December 2019 that provides some  
21 guidance regarding addressing the issue of nano  
22 learning.

23 Chair Ellis stated that the Board could make a  
24 first draft of proposing modifications to the  
25 regulation or table, noting they have a regulatory

1 committee and that PICPA also offered their  
2 assistance as well.

3 Ms. Ericson noted seeing program sponsors that  
4 calculate a nano credit or 2 within their examples of  
5 courses.

6 Chair Ellis commented that PICPA offered to help  
7 if the Board wanted to go in that direction, but it  
8 is not something they saw a lot of in their surveying  
9 of the states.

10 Mr. Rouse commented that one of the reasons a  
11 lot of states may not be using it is because of how  
12 nano credits are broken up, where nano-learning  
13 experience could be no less than 10 minutes but could  
14 not be as high as 20 minutes, which is something  
15 between 10 and 19 minutes for the nano experience and  
16 did not see how the nano credits could be used  
17 practically since licensees need 80 credits of CPE.

18 Chair Ellis stated that at the Great Lakes  
19 Regional Call that Ohio mentioned program sponsors  
20 were offering these in packets of 50 minutes but in  
21 10-minute increments and would add up to 50 minutes  
22 once they take the package.]

23 \*\*\*

24 Miscellaneous - CPA Exam Evolution Transition  
25 Recommendation



1 [Keri A. Ellis, CPA, Chair, noted the CPA Exam  
2 Evolution transition recommendation was already  
3 discussed and approved.]

4

\*\*\*

5 Miscellaneous - NASBA Enforcement Resources Committee  
6 2022 Second Quarter Report

7 [Keri A. Ellis, CPA, Chair, referred to the NASBA  
8 Enforcement Resources Committee 2022 Second Quarter  
9 Report and asked whether their Board had seen any of  
10 those cases.]

11 Mr. Rouse informed Chair Ellis that he would  
12 share the report with the senior prosecutor since it  
13 is an enforcement issue.]

14

\*\*\*

15 Miscellaneous - Pennsylvania 2022 Q2 Report

16 [Keri A. Ellis, CPA, Chair, referred to the  
17 Pennsylvania 2022 Q2 Report, where overall the pass  
18 rate for candidates in Q2 was 53.43 percent with an  
19 average score of 72 percent. She reported the pass  
20 rate in Pennsylvania is 49 percent with an average  
21 score of 71 percent and a little less than the  
22 national average.]

23

\*\*\*

24 Miscellaneous - NASBA Candidate Care Quarterly Report  
25 Q2 2022

1 [Keri A. Ellis, CPA, Chair, addressed NASBA's  
2 Candidate Care Quarterly Report ending June 30, 2022,  
3 with 120 total concerns and 11 retests awarded, which  
4 is down from previous quarters.]

5

\*\*\*

6 Miscellaneous - NASBA Third Quarter 2022 Focus  
7 Questions

8 [Keri A. Ellis, CPA, Chair, referred to NASBA's Third  
9 Quarter 2022 Focus Questions, noting regional  
10 directors are requesting input on CPA Evolution and  
11 whether their Board has identified any rules that  
12 need to be updated or any other education or  
13 examination rules to implement CPA Evolution.

14 Chair Ellis commented that Pennsylvania gives the  
15 credit at the time the CPA Examination is taken and  
16 not when they receive the results.

17 Chair Ellis addressed the principal place of  
18 business issue and how their jurisdictions, laws, and  
19 regulations differ from the Uniform Accountancy Act  
20 with respect to mobility. She commented that where  
21 someone works may not necessarily be where they live  
22 in the remote world. She believed it is more of what  
23 do the regulations say about what their principal  
24 place of business is and where they need to have the  
25 CPA Examination taken and if they have any concerns

1 related to that given remote work and mobility.

2 Chair Ellis addressed Pennsylvania's rules, where  
3 someone does not need to get licensed in the state as  
4 long as it is a substantially equivalent license.

5 Mr. Rouse further explained that one of the  
6 requirements is that their principal place of  
7 business has to be outside of the Commonwealth when  
8 they are dealing with substantial equivalency. He  
9 noted that their statute does not get that deep  
10 because it does not envision a world of teleworking.

11 Chair Ellis encouraged Board members to read the  
12 questions and look at their regulations compared to  
13 Uniform Accountancy Act (UAA) regulations. She  
14 believed Pennsylvania regulations are somewhat broad,  
15 and other states are more specific on what the  
16 principal place of business is, which is creating  
17 more issues for individuals. She asked Board members  
18 to let her know if there was anything they want  
19 NASBA's assistance for related to principal place of  
20 business or CPA Evolution, so she could include it on  
21 the response.]

22

\*\*\*

23 Miscellaneous - Hong Kong MRA Expiration Deadlines

24 [Keri A. Ellis, CPA, Chair, informed everyone that

25 NASBA provided examination deadlines because the Hong

1 Kong Mutual Recognition Agreement (MRA) would be  
2 expiring on December 31, 2022.]

3 \*\*\*

4 Miscellaneous - Selection of Officers

5 MR. ROUSE:

6 Is there a motion to elect Sheri as  
7 Chair of the State Board of  
8 Accountancy?

9 CHAIR ELLIS:

10 Do I have a motion?

11 MS. ERICSON:

12 So moved.

13 CHAIR ELLIS:

14 Second?

15 MR. STONESIFER:

16 Second.

17 MR. ROUSE:

18 Any discussion? Roll call.

19

20 Ellis, aye; Ericson, aye; Jensik, aye;  
21 O'Brien, aye; Ocker, aye; Risler,  
22 abstain; Stonesifer, aye; Grater, aye.

23 [The motion carried. Sheri Risler abstained from  
24 voting on the motion.]

25 \*\*\*

1 MR. ROUSE:

2                   Is there a motion to elect Mike Ocker  
3                   as the Vice Chair of the State Board of  
4                   Accountancy?

5 MR. O'BRIEN:

6                   So moved.

7 MR. STONESIFER:

8                   Second.

9 MR. ROUSE:

10                   Any discussion? Roll call.

11

12                   Ellis, aye; Ericson, aye; Jensik, aye;  
13                   O'Brien, aye; Ocker, abstain; Risler,  
14                   aye; Stonesifer, aye; Grater, aye.

15 [The motion carried. Michael Ocker abstained from  
16 voting on the motion.]

17

\*\*\*

18 Miscellaneous - Board Committees

19 [Keri A. Ellis, CPA, Chair, stated Board decided to  
20 table committee assignments until the next meeting.  
21 She encouraged Board members to think about what  
22 committees they want to be involved with, noting Paul  
23 Kelly and Michael Rollage would be removed from the  
24 listing since they are no longer Board members.]

25

\*\*\*

1 Miscellaneous - Next Meeting Dates

2 [Keri A. Ellis, CPA, Chair, noted the next scheduled  
3 2022 Board meeting is November 16. She also noted  
4 the 2023 Board meeting dates as well.]

5 \*\*\*

6 Adjournment

7 CHAIR ELLIS:

8 Is there a motion to adjourn the  
9 September 21, 2022 State Board of  
10 Accountancy Meeting?

11 MS. RISLER:

12 Motion to adjourn the September 21,  
13 2022 State Board of Accountancy  
14 Meeting.

15 MR. STONESIFER:

16 Second.

17 \*\*\*

18 [There being no further business, the State Board of  
19 Accountancy Meeting adjourned at 11:32 a.m.]

20 \*\*\*

21

22

23

24

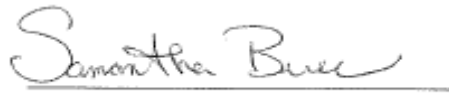
25

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.



Samantha Bruer,

Minute Clerk

Sargent's Court Reporting  
Service, Inc.

STATE BOARD OF ACCOUNTANCY  
REFERENCE INDEX

September 21, 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	10:33	Official Call to Order
13		
14	10:34	Roll Call
15		
16	10:35	Approval of Minutes
17		
18	10:36	Introduction of Attendees
19		
20	10:40	Report of Prosecutorial Division
21		
22	10:46	Report of Board Counsel
23		
24	10:56	Report of Board Chair
25		
26	10:57	Review of Program Sponsor Applications
27		
28	11:00	Review of CPA Certification
29		Applications
30		
31	11:04	Review of Requests
32		
33	11:11	Miscellaneous
34		
35	11:32	Adjournment
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		