

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: 10:38 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

November 15, 2023

State Board of Accountancy
November 15, 2023

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

ALSO PRESENT: (cont.)

- John Swirsding
- Rajesh Nair
- Call-In 9330
- Call-In 4220
- Call-In 3905
- Call-In 4478
- Call-In 8765
- Call-In 7284
- Call-In 5104

1 ***

2 State Board of Accountancy

3 November 15, 2023

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, by 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 entered into
20 Executive Session with Board Counsel to have
21 attorney-client consultations and for the purpose of
22 conducting quasi-judicial deliberations.]

23 ***

24 The State Board of Accountancy Meeting was held
25 on Wednesday, November 15, 2023. Sheri L. Risler,

1 CPA, Chair, called the meeting to order at 10:38 a.m.

2 ***

3 Roll Call

4 [Sheri L. Risler, CPA, Chair, requested a roll call
5 of Board members. There was a quorum.]

6 ***

7 Introduction of Attendees

8 [Sheri L. Risler, CPA, Chair, also requested an
9 introduction of attendees.]

10 ***

11 Approval of Minutes

12 CHAIR RISLER:

13 The Board has been provided with the
14 minutes of our last meeting of September
15 20. I'm looking for a motion to adopt
16 those minutes.

17 MR. OCKER:

18 So moved.

19 MR. GRATER:

20 Second.

21 CHAIR RISLER:

22 Any discussion? Hearing none. Roll call,
23 please.

24

25 Risler, aye; Claggett, aye; Ellis, aye;

1 Ericson, aye; Grater, aye; Holland, aye;
2 O'Brien, aye; Ocker, aye; Petchel, aye.

3 [The motion carried unanimously.]

4 ***

5 Report of Prosecutorial Division

6 [Ashley P. Murphy, Esquire, Board Prosecution
7 Liaison, presented the Consent Agreement for Case No.
8 23-55-009587.]

9 MR. ROUSE:

10 Regarding the Consent Agreement at item 2
11 on the agenda, Case No. 23-55-009587, after
12 discussion in Executive Session, I believe
13 the Chair would entertain a motion to adopt
14 the Consent Agreement.

15 CHAIR RISLER:

16 Is there a motion to adopt the Consent
17 Agreement at item 2 on the agenda at Case
18 No. 23-55-009587?

19 MR. OCKER:

20 So moved.

21 MR. GRATER:

22 Second.

23 CHAIR RISLER:

24 Any discussion? Roll call, please.

25

1 Second.

2 CHAIR RISLER:

3 Any discussion? Roll call, please.

4

5 Risler, aye; Claggett, aye; Ellis, aye;

6 Ericson, aye; Grater, aye; Holland, aye;

7 O'Brien, aye; Ocker, aye; Petchel, aye.

8 [The motion carried unanimously. That is the matter
9 of BPOA v. Richar, Tinch, & Company, PC, Case No. 21-
10 55-009982.]

11

12 Report of Board Counsel - Final Adjudications and
13 Orders

14 MR. ROUSE:

15 Item 4 on the agenda is BPOA v. Brian W.
16 Rigatti, Case No. 19-55-010165.

17 Regarding the matter at item 4, I
18 believe the Chair would entertain a motion
19 to adopt the Adjudication and Order as
20 presented by Board Counsel and to direct
21 Board Counsel to prepare the Board's Final
22 Order.

23 CHAIR RISLER:

24 In the Matter of BPOA v. Brian W. Rigatti,
25 Case No. 19-55-010165 at item 4 of the

1 agenda, is there a motion to adopt the
2 Adjudication and Order as presented by
3 Board Counsel and to direct Board Counsel
4 to prepare the Board's Final Order?

5 MR. OCKER:

6 So moved.

7 CHAIR RISLER:

8 Second?

9 MR. GRATER:

10 Second.

11 CHAIR RISLER:

12 Any discussion? Roll call, please.

13

14 Risler, aye; Claggett, aye; Ellis, aye;
15 Ericson, aye; Grater, aye; Holland, aye;
16 O'Brien, aye; Ocker, aye; Petchel, aye.

17 [The motion carried unanimously.]

18

19 MR. ROUSE:

20 Item 5 on the agenda. Regarding the Matter
21 of BPOA v. Peter J. Magee, Case No. 20-55-
22 000143, at item 5 on the agenda, I believe
23 the Chair would entertain a motion to adopt
24 the Adjudication and Order as presented by
25 Board Counsel and to direct Board Counsel

1 to prepare the Board's Final Order.

2 CHAIR RISLER:

3 In the Matter of BPOA v. Peter J. Magee,
4 Case No. 20-55-000143 at item 5 of the
5 agenda, is there a motion to adopt the
6 Adjudication and Order as presented by
7 Board Counsel and to direct Board Counsel
8 to prepare the Board's Final Order?

9 MR. OCKER:

10 So moved.

11 CHAIR RISLER:

12 Second, please?

13 MR. GRATER:

14 Second.

15 CHAIR RISLER:

16 Any discussion? Roll call, please.

17

18 Risler, aye; Claggett, aye; Ellis, aye;
19 Ericson, aye; Grater, aye; Holland, aye;
20 O'Brien, aye; Ocker, aye; Petchel, aye.

21 [The motion carried unanimously.]

22

23 Report of Board Counsel - Proposed Adjudication and
24 Order

25 MR. ROUSE:

1 Item 6 is a Proposed Adjudication and
2 Order. Regarding the Proposed Adjudication
3 and Order in the Matter of BPOA v. James
4 Davis Gazonas, Case No. 22-55-004367, at
5 item 6 on the agenda, I believe the Chair
6 would entertain a motion to direct Board
7 Counsel to prepare a Final Adjudication and
8 Order consistent with the discussion in
9 Executive Session.

10 CHAIR RISLER:

11 Regarding the Proposed A&O in the Matter of
12 BPOA v. James Davis Gazonas, Case No. 22-
13 55-004367, at item 6 on the agenda, is
14 there a motion to direct Board Counsel to
15 prepare a Final Adjudication and Order
16 consistent with the discussion in Executive
17 Session?

18 MR. OCKER:

19 So moved.

20 CHAIR RISLER:

21 Is there a second?

22 MR. GRATER:

23 Second.

24 CHAIR RISLER:

25 Any discussion? Roll call, please.

1

2

Risler, aye; Claggett, aye; Ellis, aye;

3

Ericson, aye; Grater, aye; Holland, aye;

4

O'Brien, aye; Ocker, aye; Petchel, aye.

5

[The motion carried unanimously.]

6

7

VICE CHAIR OCKER ASSUMED THE CHAIR

8

9

Report of Board Counsel - Motion to Deem Facts

10

Admitted and Enter Default

11

MR. ROUSE:

12

Item 7 on the agenda is a matter of which

13

Chair Risler is recused, so Vice Chair Mike

14

Ocker will take the Chair on this matter.

15

This is the matter of a Motion to Deem

16

Facts Admitted and Enter Default in the

17

Matter of BPOA v. Kevin Chou, Case No. 22-

18

55-012151, at item 7. I believe the Chair

19

would entertain a motion to grant the

20

Motion to Deem Facts Admitted and to direct

21

Board Counsel to prepare the Adjudication

22

and Order in accordance with the discussion

23

in Executive Session.

24

VICE CHAIR OCKER:

25

Is there a Motion to grant the MDFA and

1 direct Board Counsel to prepare the
2 Adjudication and Order in accordance with
3 the discussion in Executive Session for
4 item 7 on the agenda, BPOA v. Kevin Chou,
5 Case No. 22-55-012151.

6 Do I have a motion?

7 MR. GRATER:

8 So moved.

9 VICE CHAIR OCKER:

10 Second?

11 MS. ELLIS:

12 Second.

13 MR. ROUSE:

14 Roll call.

15
16 Risler, recuse; Claggett, aye; Ellis, aye;
17 Ericson, aye; Grater, aye; Holland, aye;
18 O'Brien, aye; Ocker, aye; Petchel, aye.

19 [The motion carried. Sheri Risler recused herself
20 from deliberations and voting on the motion.]

21 ***

22 CHAIR RISLER RESUMED THE CHAIR

23 ***

24 MR. ROUSE:

25 Item 8 on the agenda is also a Motion to

1 Deem Facts Admitted and Enter Default.

2 Regarding the matter of BPOA v. James
3 V. Bouarouy, Case No. 22-55-016531, at item
4 8 on the agenda, I believe the Chair would
5 entertain a motion to grant the MDFA and to
6 direct Board Counsel to prepare the
7 Adjudication and Order in accordance with
8 the discussion in Executive Session.

9 VICE CHAIR OCKER:

10 In the Matter of BPOA v. James V. Bouarouy,
11 Case No. 22-55-016531, at item 8 on the
12 agenda, is there a motion to grant the
13 Motion to Deem Facts Admitted and to direct
14 Board Counsel to prepare the Adjudication
15 and Order in accordance with the discussion
16 in Executive Session?

17 MR. OCKER:

18 So moved.

19 CHAIR RISLER:

20 Second?

21 MR. GRATER:

22 Second.

23 CHAIR RISLER:

24 Any discussion? Roll call, please.

25

1 credit relief to CPA candidates who have dropped out
2 of the CPA pipeline.

3 Mr. Rouse noted that NASBA wants those
4 candidates to resume taking the remaining portions of
5 the CPA Examination by restoring credits lost between
6 January 30, 2020 and May 11, 2023. He explained that
7 the National Healthcare Emergency caused by the
8 COVID-19 pandemic affected CPA candidates in many
9 different ways with lingering effects. He mentioned
10 that NASBA talked about some states being able to do
11 a blanket credit relief, while others may have to do
12 credit relief on a case-by-case basis.

13 Mr. Rouse referred to § 11.16(c), where the Board
14 may extend the term of a candidate's conditional
15 credit upon the candidate showing that the
16 conditional credit expired by reason of circumstances
17 beyond the candidate's control. He stated the Board
18 would have to grant and review those on a case-by-
19 case basis if they adopt the National Credit Relief
20 Program, and NASBA would assist with vetting
21 candidates by sending out a questionnaire.

22 Mr. Rouse also noted the Board could authorize
23 Board Counsel to review and grant requests for CPA
24 Exam extensions based on candidates whose CPA Exam
25 credits expired between January 30, 2020 and May 11,

1 2023 in support of the NASBA Credit Relief Program to
2 expedite things.]

3 MR. ROUSE:

4 Would the Chair entertain a motion to
5 authorize Board Counsel to review and grant
6 the requests for CPA Exam credit extensions
7 on a case-by-case basis for eligible
8 candidates whose CPA Exam credits expired
9 between January 30, 2020 and May 11, 2023,
10 in support of the NASBA Credit Relief
11 Program.

12 CHAIR RISLER:

13 Is there a motion to authorize Board
14 Counsel to review and grant requests for
15 CPA Exam credit extensions on a case-by-
16 case basis for eligible candidates whose
17 CPA exam credits expired between January
18 30, 2020 and May 11, 2023, in support of
19 the NASBA Credit Relief Program?

20 MR. OCKER:

21 So moved.

22 CHAIR RISLER:

23 Is there a second?

24 MR. GRATER:

25 Second.

1 CHAIR RISLER:

2 Any further discussion? I would like to
3 let everyone know that at the recent NASBA
4 Annual Meeting, NASBA made it very clear
5 that they are going to make the process
6 very easy for the state boards and
7 candidates, in terms of reaching out,
8 answering questions, and helping facilitate
9 this process.

10

11 Roll call, please.

12

13 Risler, aye; Claggett, aye; Ellis, aye;
14 Ericson, aye; Grater, aye; Holland, aye;
15 O'Brien, aye; Ocker, aye; Petchel, aye.

16 [The motion carried unanimously.]

17

18 Report of Board Chair

19 [Sheri L. Risler, CPA, Chair, reminded everyone to
20 review the Sunshine Act outlining the process for
21 Board meetings, as well as the Gift Ban Policy.]

22

23 Report of Acting Commissioner

24 [Arion R. Claggett, Acting Commissioner, Bureau of
25 Professional and Occupational Affairs, informed Board

1 members that the request for proposal (RFP) for the
2 Pennsylvania Licensing System (PALS) replacement was
3 issued on September 28, 2023. He noted the
4 department is currently accepting bids until November
5 27, 2023, and he would provide an additional update
6 at the next meeting.]

7 ***

8 Report of Board Administrator

9 [Miranda Murphy, Board Administrator, reported the
10 Board of Accountancy renewals opened October 27 and
11 is already at 20 percent.]

12 ***

13 Report of Committees - Communications Committee -
14 Newsletter

15 [Michael D. Ocker, CPA, Vice Chair, informed Board
16 members that everything has been submitted, noting
17 Miranda did a great job of gathering the information
18 and providing that to Cassandra Gray. He stated Ms.
19 Gray would be passing the information along to their
20 designers to begin work on the layout and also see
21 what they have available on changes to the new exam,
22 along with requesting the latest CPA Exam stats for
23 their state. He noted Chair Risler would be putting
24 a message to that as well.

25 Chair Risler thanked the Communications

1 Committee for all of their help, noting she is
2 looking forward to seeing the first draft from
3 NASBA.]

4 ***

5 Review of CPA Examination Files

6 MR. ROUSE:

7 Item 14 on the agenda. Would the Board
8 entertain a motion to amend the name on the
9 agenda. It says Al Manasrah; however, it
10 should say Malek Almanasrah.

11 CHAIR RISLER:

12 Is there a motion to amend the name on item
13 14 on the agenda to read, Malek Almanasrah?

14 MR. OCKER:

15 So moved.

16 CHAIR RISLER:

17 Is there a second?

18 MR. GRATER:

19 Second.

20 CHAIR RISLER:

21 Roll call, please.

22

23 Risler, aye; Claggett, aye; Ellis, aye;
24 Ericson, aye; Grater, aye; Holland, aye;
25 O'Brien, aye; Ocker, aye; Petchel, aye.

1 [The motion carried unanimously.]

2

3 MR. ROUSE:

4 This is a matter that was reviewed in
5 Executive Session. There is additional
6 documentation that is needed.

7 I believe the Chair would entertain a
8 motion to direct Board Counsel to draft a
9 letter to Mr. Almanasrah consistent with
10 the discussion in Executive Session.

11 CHAIR RISLER:

12 Is there a motion to request additional
13 information from Malek Almanasrah, at item
14 14 on the agenda, to get additional
15 information so that we can evaluate the
16 request?

17 MR. OCKER:

18 So moved.

19 CHAIR RISLER:

20 Second?

21 MR. GRATER:

22 Second.

23 CHAIR RISLER:

24 Any discussion? Roll call, Miranda.

25

1 CHAIR RISLER:

2 Discussion? Roll call, please.

3

4 Risler, aye; Claggett, aye; Ellis, aye;

5 Ericson, aye; Grater, aye; Holland, aye;

6 O'Brien, abstain; Ocker, aye; Petchel, aye.

7 [The motion carried. Charles O'Brien abstained from
8 voting on the motion. Those were the matters of
9 Brittany Jones, item 15; Gianna Beck, item 16; and
10 Rajesh Nair, item 17.]

11

12 Review of Requests - Waiver of CPE 20-per-year

13 Requests - Approved; for Ratification

14 MR. ROUSE:

15 Items 18 and 36. This is a Waiver of CPE
16 20-per-year Requests that were approved,
17 and this is for ratification.

18 I believe the Chair would entertain a
19 motion to Ratify the Waiver of the
20 Requirement of a Minimum of 20 CPE Credits
21 per year for items 18 through 36 on the
22 agenda.

23 CHAIR RISLER:

24 Do I have a motion to Waive the 20-per-year
25 Requests of CPE for items 18 through 36 on

1 the agenda?

2 MR. OCKER:

3 So moved.

4 CHAIR RISLER:

5 Second?

6 MR. GRATER:

7 Second.

8 CHAIR RISLER:

9 Discussion? Roll call, please.

10

11 Risler, aye; Claggett, aye; Ellis, aye;

12 Ericson, aye; Grater, aye; Holland, aye;

13 O'Brien, abstain; Ocker, aye; Petchel, aye.

14 [The motion carried. Charles O'Brien abstained from

15 voting on the motion. Those were the matters of

16 Dominick Steffen, item 18; Nicholas Rose, item 19;

17 Tyler Cerveney, item 20; Yu Gu, item 21; Matthew

18 Tucker, item 22; Teresa Polley, item 23; Jeffrey

19 Shaffer, item 24; Kimberly Druding, item 25; Carly

20 Coll, item 26; Richard Schultheis, item 27; Ross

21 Raddi, item 28; Madeline Heupler, item 29; Samuel

22 Lee, item 30; Victoria Duffy, item 31; Russ

23 Gladfelter, item 32; David Brown, item 33; Caroline

24 Marzo, item 34; Kristin Jedlowski-O'Connor, item 35;

25 and Andrew Fingerghut, item 36.]

1 ***

2 Review of Requests - Waiver of CPE 20-per-year
3 Requests - Denied; for Ratification

4 MR. ROUSE:

5 Items 37 through 39. Waiver of CPE 20-per-
6 year Requests. I believe the Chair would
7 entertain a motion to Ratify the Denial of
8 the Request to Waive the Requirement of a
9 Minimum of 20-CPE Credits for a year for
10 items 37 through 39 on the agenda.

11 CHAIR RISLER:

12 Is there a motion to Ratify the Denial of
13 the Request to Waive the Requirement of a
14 Minimum of 20 CPE Credits per year for
15 items 37 through 39 on the agenda?

16 MR. OCKER:

17 So moved.

18 CHAIR RISLER:

19 Second?

20 MR. GRATER:

21 Second.

22 CHAIR RISLER:

23 Any discussion? Roll call, please.

24

25

Risler, aye; Claggett, aye; Ellis, aye;

1 Ericson, aye; Grater, aye; Holland, aye;
2 O'Brien, abstain; Ocker, aye; Petchel, aye.
3 [The motion carried. Charles O'Brien abstained from
4 voting on the motion. Those were the matters of
5 Dallas Meitzler, item 37; Huyen Phan Nhu Dao, item
6 38; and Justin Battaglia, item 39.]

7 ***
8 Review of Requests - Waiver of CPE Self-Study
9 Limitation - Denied; for Ratification

10 MR. ROUSE:

11 Items 40 through 44 on the agenda. I
12 believe the Chair would entertain a motion
13 to Ratify the Denial of the Request for a
14 Waiver of the CPE Self-Study Limitation for
15 items 40 through 44 on the agenda.

16 CHAIR RISLER:

17 Is there a motion to Ratify the Denial of
18 the Request for a Waiver of the CPE Self-
19 Study Limitation for items 40 through 44 on
20 the agenda?

21 MR. OCKER:

22 So moved.

23 CHAIR RISLER:

24 Second?

25 MR. GRATER:

1 Second.

2 CHAIR RISLER:

3 Any discussion? Roll call, please.

4

5 Risler, aye; Claggett, aye; Ellis, aye;

6 Ericson, aye; Grater, aye; Holland, aye;

7 O'Brien, abstain; Ocker, aye; Petchel, aye.

8 [The motion carried. Charles O'Brien abstained from

9 voting on the motion. Those are the matters of

10 Barbara Shore Pines, item 40; Robert Hull, item 41;

11 Brandon Zitomer, item 42; Carly Coll, item 43; and

12 Ross Raddi, item 44.]

13

14 Review of Requests - Extension of Time to Complete

15 CPE - Approved

16 MR. ROUSE:

17 Items 45, 46, 48, and 49. I believe the

18 Chair would entertain a motion to Ratify

19 Extension of Time to Complete CPE.

20 CHAIR RISLER:

21 Is there a motion to Ratify the Extension

22 of Time to Complete CPE for items 45, 46,

23 48, and 49 on the agenda?

24 MR. OCKER:

25 So moved.

1 CHAIR RISLER:

2 Is there a second?

3 MR. GRATER:

4 Second.

5 CHAIR RISLER:

6 Discussion? Roll call, please.

7

8 Risler, aye; Claggett, aye; Ellis, aye;

9 Ericson, aye; Grater, aye; Holland, aye;

10 O'Brien, abstain; Ocker, aye; Petchel, aye.

11 [The motion carried. Charles O'Brien abstained from

12 voting on the motion. Those are the matters of

13 Barbara Shore Pines, item 45; Dominick Steffen, item

14 46; James Dalaimo, item 48; and Wetonia Evans, item

15 49.]

16

17 VICE CHAIR OCKER ASSUMED THE CHAIR

18 MR. ROUSE:

19 Item 47. Chair Risler is recused, and Mike

20 Ocker takes the Chair for this.

21 I believe the Chair would entertain a

22 motion to Ratify the Extension of Time to

23 Complete CPE for Tyler Zimmerman.

24 VICE CHAIR OCKER:

25 Do I have a motion to Ratify the Extension

1 of Time for Tyler Zimmerman?

2 MR. GRATER:

3 So moved.

4 VICE CHAIR OCKER:

5 Second?

6 MS. ELLIS:

7 Second.

8 VICE CHAIR OCKER:

9 Roll call.

10

11 Risler, recuse; Claggett, aye; Ellis, aye;

12 Ericson, aye; Grater, aye; Holland, aye;

13 O'Brien, abstain; Ocker, aye; Petchel, aye.

14 [The motion carried. Sheri Risler recused herself
15 from deliberations and voting on the motion. Charles
16 O'Brien abstained from voting on the motion. That is
17 the matter of Tyler Zimmerman, item 47 on the
18 agenda.]

19

20

CHAIR RISLER RESUMED THE CHAIR

21

22 Review of Requests - Waiver of 80 Credits Required

23 for Initial Licensure - Denied; for Ratification

24 MR. ROUSE:

25 Item 50 on the agenda. I believe the Chair

1 would entertain a motion to Ratify the
2 Denial of the Request for Waiver of the 80
3 Credits Requirement for Initial Licensure.

4 CHAIR RISLER:

5 Is there a motion to Ratify the Denial of
6 the Request for a Waiver of the 80-Credit
7 Requirement for Initial Licensure for item
8 50 on the agenda?

9 MR. OCKER:

10 So moved.

11 MR. GRATER:

12 Second.

13 CHAIR RISLER:

14 Any discussion? Roll call, please.

15

16 Risler, aye; Claggett, aye; Ellis, aye;
17 Ericson, aye; Grater, aye; Holland, aye;
18 O'Brien, abstain; Ocker, aye; Petchel, aye.

19 [The motion carried. Charles O'Brien abstained from
20 voting on the motion. That is the Matter of Sarah
21 Tomlinson, item 50 on the agenda.]

22

23 Correspondence

24 [Ronald K. Rouse, Esquire, Board Counsel, referred to
25 the letter regarding the exam window from Darlene

1 Jenkins.

2 Chair Risler noted Ms. Jenkins sent a letter to
3 the Board, the American Institute of Certified Public
4 Accountants (AICPA), and the Pennsylvania Institute
5 of Certified Public Accountants (PICPA), where she
6 was concerned about the exam window making it more
7 challenging to pass the exam. She noted there was
8 not much more the Board could do, because AICPA's
9 exam personnel responded to Ms. Jenkins' concern.]

10 ***

11 Correspondence - Request for Waiver of Experience
12 Time Limitation

13 MR. ROUSE:

14 Item 52 on the agenda. There was a Request
15 for a Waiver of Experience Time Limitation
16 in terms of experience to get a CPA
17 license. There has to be experience that
18 is within the 60-month window preceding
19 application for a license. This is a
20 statutory requirement.

21 I believe the Chair would entertain a
22 motion to deny the Request for Waiver of
23 Experience Time Limitation required for CPA
24 certification.

25 CHAIR RISLER:

1 Is there a motion to deny the Request for a
2 Waiver of the Experience Time Limitation
3 required for CPA certification?

4 MR. OCKER:

5 So moved.

6 CHAIR RISLER:

7 Second?

8 MR. GRATER:

9 Second.

10 CHAIR RISLER:

11 Any discussion?

12 [The Board discussed the motion. Mr. O'Brien
13 commented that it sounds like it is statute-driven as
14 to the period of time indicated in the correspondence
15 they receive versus what the statute says.

16 Mr. Holland expressed concern with having
17 candidates who met the education requirement, passed
18 the exam, and are working in the industry but not
19 working under a licensed CPA or previously worked
20 under a CPA but the time had lapsed.]

21 Roll call, please.

22

23 Risler, aye; Claggett, aye; Ellis, aye;
24 Ericson, aye; Grater, aye; Holland, aye;
25 O'Brien, aye; Ocker, aye; Petchel, aye.

1 [The motion carried unanimously.]

2 ***

3 Miscellaneous

4 [Sheri L. Risler, CPA, Chair, referred to NASBA's
5 2023 Q3 Candidate Care Quarterly Report concerning
6 information about candidates sitting for the exam.
7 She stated it will be an interesting report in light
8 of the changes with the new CPA Evolution and new
9 rules when someone could sit for the exam and the
10 blackout periods.

11 Chair Risler mentioned that some of the data may
12 look different because of time issues relating to the
13 implementation of the new exam.

14 Chair Risler also referred to the proposed
15 amendments to the Uniform Accountancy Act (UAA) Model
16 Rules, noting prior Board discussion, along with
17 discussion regarding how NASBA will administer the
18 Credit Relief Initiative. She noted there is a Q&A
19 available to help candidates determine whether they
20 are eligible for the Credit Relief Initiative, as
21 well as NASBA communicating with them on the Board's
22 behalf.

23 Chair Risler stated several Board members have
24 attended NASBA meetings over the last year or two,
25 where a lot of the content should qualify for CPE

1 credit, and it was determined from NASBA that many
2 state boards offer CPE credit for attendance at those
3 conferences for applicable programming that meets
4 their definition.

5 Chair Risler explained that the Board could
6 receive credit by submitting a certificate of
7 completion of the program, along with an agenda
8 identifying which programs or sessions where they
9 want to receive credit. She further explained that
10 it would be submitted to their CPA Article Review
11 Committee for approval and then the Board member
12 would receive CPE credit.]

13 ***

14 Miscellaneous - Appointments Before the Board
15 [Ronald K. Rouse, Esquire, Board Counsel, noted the
16 11 a.m. hearing at item 57 has been continued and
17 would be held at the next Board meeting on January
18 19, 2024.]

19 ***

20 Miscellaneous - Board Committees
21 [Sheri L. Risler, CPA, Chair, stated the Board has
22 looked at various compositions of the committees,
23 noting new members would be joining certain
24 committees to balance the workload of the Board.]

25 ***

1 Miscellaneous - Next Meeting Dates

2 [Sheri L. Risler, CPA, Chair, referred to 2024 and
3 2025 Board meeting dates. She encouraged Board
4 members to review the meeting dates and notify the
5 Board of any conflicts.

6 Chair Risler noted the next Board meeting date
7 is January 19, 2024. She also noted the remaining
8 2024 Board meeting dates are April 19, May 24, July
9 18, September 19, and November 19.]

10 ***

11 [Sheri L. Risler, CPA, Chair, exited the meeting at
12 11:37 a.m. for recusal purposes.]

13 ***

14 VICE CHAIR OCKER ASSUMED THE CHAIR

15 ***

16 [A Formal Hearing was held from 11:37 a.m. until
17 12:46 p.m. in the Matter of the Petition for
18 Reinstatement of the CPA License of John M.
19 Swirsding, Case No. 23-55-015071.]

20 ***

21 [Pursuant to Section 708(a)(5) of the Sunshine Act,
22 at 12:46 p.m. the Board entered into Executive
23 Session with Ronald K. Rouse, Esquire, Board Counsel,
24 to have attorney-client consultations and for the
25 purpose of conducting quasi-judicial deliberations on

1 the Board hearing matter. The Board returned to open
2 session at 1:17 p.m.]

3 ***

4 MR. ROUSE:

5 Pursuant to Section 708(a)(5) of the
6 Sunshine Act, the Board is returning
7 after Executive Session with Board
8 Counsel to have attorney-client
9 consultations and for the purpose of
10 conducting quasi-judicial
11 deliberations.

12 Going back to item 53 on the
13 agenda, which was the Petition for
14 Reinstatement of the CPA License of
15 John M. Swirsding, Case No. 23-55-
16 015071, I believe the Chair will
17 entertain a motion to direct Board
18 Counsel to prepare an Adjudication and
19 Order consistent with the discussion in
20 Executive Session.

21 VICE CHAIR OCKER:

22 Is there a motion for Board Counsel to
23 prepare an Adjudication and Order
24 consistent with discussion in Executive
25 Session?

1 MR. GRATER:

2 So moved.

3 MS. ELLIS:

4 Second.

5 VICE CHAIR OCKER:

6 Any further discussion? Roll call.

7

8 Claggett, aye; Ellis, aye; Ericson, aye;

9 Grater, aye; Holland, aye; O'Brien, aye;

10 Ocker, aye; Petchel, aye.

11 [The motion carried. Sheri Risler recused herself
12 from deliberations and voting on the motion.]

13 ***

14 [Sheri L. Risler, CPA, Chair, reentered the meeting
15 at 1:21 p.m.]

16 ***

17 CHAIR RISLER RESUMED THE CHAIR

18 ***

19 Adjournment

20 CHAIR RISLER:

21 Motion to adjourn.

22 MR. OCKER:

23 So moved.

24 CHAIR RISLER:

25 Have a wonderful weekend.

[There being no further business, the State Board of Accountancy Meeting adjourned at 1:21 p.m.]

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.



Matthew Ford,
Minute Clerk
Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

November 15, 2023

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:00	Executive Session
9	10:30	Return to Open Session
10		
11	10:38	Official Call to Order
12		
13	10:38	Roll Call/Introduction of Attendees
14		
15	10:40	Approval of Minutes
16		
17	10:41	Report of Prosecutorial Division
18		
19	10:49	Report of Board Counsel
20		
21	11:05	Report of Board Chair
22		
23	11:05	Report of Acting Commissioner
24		
25	11:06	Report of Board Administrator
26		
27	11:07	Report of Committees
28		
29	11:09	Review of CPA Examination Files
30		
31	11:13	Review of Requests
32		
33	11:24	Correspondence
34		
35	11:29	Miscellaneous
36		
37	11:37	Formal Hearing - John M. Swirsding
38	12:46	
39		
40	12:46	Executive Session
41	1:17	Return to Open Session
42		
43	1:18	Motion
44		
45	1:21	Adjournment
46		
47		
48		
49		
50		