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COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

F I N A L M I N U T E S

MEETING OF:

**STATE BOARD OF ACCOUNTANCY
VIA VIDEOCONFERENCE**

TIME: 11:06 A.M.

PENNSYLVANIA DEPARTMENT OF STATE

November 16, 2021

1 State Board of Accountancy
2 November 16, 2021

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5 BOARD MEMBERS:
6

7 Keri A. Ellis, CPA, Chair
8 K. Kalonji Johnson, Commissioner, Bureau of
9 Professional and Occupational Affairs
10 Monique M. Ericson, CPA, Office of Attorney General
11 Mary Jensik, CPA
12 Paul J. Kelly III, CPA
13 Charles A. O'Brien, CPA
14 Michael D. Ocker, CPA
15 Sheri L. Risler, CPA, Vice Chair
16 Michael P. Rollage, CPA
17 David W. Stonesifer, CPA - Absent
18
19

20 BUREAU PERSONNEL:
21

22 Ronald K. Rouse, Esquire, Board Counsel
23 Dean F. Picarella, Esquire, Senior Board Counsel
24 Ray Michalowski, Esquire, Senior Board Prosecutor
25 Angela L. Solomon, Esquire, Board Prosecution Liaison
26 Miranda Murphy, Board Administrator
27 Andrew LaFratte, MPA, Executive Policy Specialist,
28 Department of State
29 Marc Farrell, Deputy Director, Office of Policy,
30 Department of State
31 Shannon Boop, Fiscal Management Specialist 1, Bureau
32 of Finance and Operations, Department of State
33 Amanda Richards, Fiscal Management Specialist 2,
34 Bureau of Finance and Operations, Department of
35 State
36 Michelle Witmer, Bureau of Finance and Operations,
37 Department of State
38
39

40 ALSO PRESENT:
41

42 Michael D. Colgan, CAE, Chief Executive Officer and
43 Executive Director, Pennsylvania Institute of
44 Certified Public Accountants
45 Jennifer Cryder, CPA, MBA, Chief Operating Officer and
46 Executive Vice President, Pennsylvania Institute of
47 Certified Public Accountants
48 Antonio Pozos, Esquire, Faegre, Drinker, Biddle,
49 & Reath LLP
50 James J. Kutz, Esquire, Post & Schell, P.C.

State Board of Accountancy
November 16, 2021

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ALSO PRESENT: (cont.)

Jerry J. Livingston, Democratic Executive Director,
Senate Consumer Protection & Professional Licensure
Committee
Michele Aronson
Peter Calcara, CAE, Vice President of Government
Relations, Pennsylvania Institute of Certified
Public Accountants
Randy L. Brandt, CPA, Pennsylvania Society of Tax
& Accounting Professionals
Tom Scott
Victoria Andrews, Esquire, Faegre, Drinker, Biddle,
& Reath LLP
William L. McKernan III

1 ***

2 State Board of Accountancy

3 November 16, 2021

4 ***

5 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
6 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 11:06 a.m.]

11 ***

12 [Ronald K. Rouse, Esquire, Board Counsel, stated the
13 meeting of the State Board of Accountancy was being
14 held by teleconference pursuant to the Act of
15 September 30, 2021, also known as Act 73 of 2021,
16 which extends the waiver of the physical presence
17 requirement in Section 2.3(c) of the Certified Public
18 Accountant (CPA) Law until March 31, 2022.

19 Mr. Rouse noted that the meeting was being
20 recorded, and those who continued to participate were
21 giving their consent to be recorded.

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

1 ***

2 The regularly scheduled meeting of the State
3 Board of Accountancy was held on Tuesday, November 16,
4 2021. Keri A. Ellis, CPA, Chair, called the meeting
5 to order at 11:06 a.m.

6 Paul J. Kelly III, CPA, was not present during
7 the commencement of the meeting.

8 ***

9 Roll Call

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

11 ***

12 Appointment - Bureau of Finance and Operations Annual
13 Budget Presentation

14 [Shannon Boop, Fiscal Management Specialist 1, Bureau
15 of Finance and Operations, Department of State,
16 addressed licensee population from a revenue
17 standpoint. She noted 39,104 licenses at the time of
18 the report, which increased this morning to 30,135.
19 She also noted from FY17-19, licenses increased by
20 1,853 with another increase of 309 from FY19-21.

21 Ms. Boop addressed revenue by source. She noted
22 the biennial total. She stated 96% of revenue is
23 coming from renewals and applications.

24 Ms. Boop provided a categorical breakdown of
25 expenses. She noted expenses for FY19-20, FY20-21,

1 and the current FY21-22 budget and expenses as of
2 November 1, 2021. She noted the current expenses
3 figure.

4 Ms. Boop reviewed revenues and expenses for the
5 current fiscal year reflecting the bottom line for
6 FY21-22. She noted a healthy remaining budget going
7 forward and projections for FY24-25 showing revenues
8 continue to exceed expenses.

9 Ms. Boop provided a breakdown of Board member
10 expenses, noting FY19-20 and FY 20-21 with a FY21-22
11 budget and FY21-22 expenses as of November 1, 2021.
12 She noted the current budget to be adequate, which was
13 carried over to FY22-23.

14 Ms. Boop noted that any excess revenue goes back
15 into the restricted account for the Board's use.

16 Chair Ellis stated for the record that she wanted
17 more than two members to be able to attend the
18 National Association of State Boards of Accountancy
19 (NASBA) Conference given the Board's surplus and the
20 importance of that meeting to the profession.

21 Mr. Rouse commented that there is a two member
22 restriction on physical travel. He stated any
23 matters concerning Board members attending
24 conferences need to come before the Board for a vote
25 and need to be on the agenda for the public to see.

1 Ms. Risler requested clarification of whether the
2 Board would be able to move forward with four members
3 attending the next live NASBA Conference if it has
4 Board approval.

5 Mr. Rouse explained that the Board would pay for
6 two members to attend, but the other two members would
7 have to pay on their own for that conference.

8 Mr. Ocker noted being interested in seeing what
9 type of restrictions were on those, where maybe some
10 sort of scholarship could be provided to help the
11 profession in Pennsylvania. He commented that having
12 \$5 million or \$6 million sitting in their account does
13 no good.

14 Ms. Risler agreed with Mr. Ocker and mentioned
15 the importance of continuing to promote Certified
16 Public Accountants (CPAs), especially with accounting
17 majors being on the decline. She noted that many
18 state boards around the country were promoting the CPA
19 and not just relying on the Pennsylvania Institute of
20 Certified Public Accountants (PICPA).

21 Commissioner Johnson reminded the Board that
22 there was no restriction in terms of virtual
23 participation for all members of the Board. He noted
24 that participation would need to be formalized
25 according to the Sunshine Act and would need to be on

1 the agenda for public notification.

2 Commissioner Johnson believed that funds and
3 usage restrictions are tied to the practice act
4 itself, where funds must be used for Board business
5 due to statutory requirements. He mentioned that the
6 question has been raised in the past of whether
7 promoting scholarships and providing financial or
8 pecuniary awards to students for scholarly achievement
9 could be considered Board business and has been
10 answered with respect to other boards, where it would
11 be prohibited due to statutory restrictions.]

12 ***

13 Approval of minutes of the September 21, 2021 meeting

14 CHAIR ELLIS:

15 The first item on the agenda, item 1, I
16 would like to see if there is a motion
17 to approve the September 21, 2021
18 minutes.

19 MR. OCKER:

20 So moved.

21 CHAIR ELLIS:

22 Do I have a second?

23 MS. RISLER:

24 Second.

25 CHAIR ELLIS:

1 All those in favor of approval of the
2 minutes, please say aye. All those
3 opposed? Michael is abstaining.

4 [The motion carried. Mr. Rollage abstained from
5 voting on the motion.]

6

7 [Ronald K. Rouse, Esquire, Board Counsel, noted a
8 correction to Angela Solomon's name.]

9

10 Report of Prosecutorial Division

11 [Angela L. Solomon, Esquire, Board Prosecution
12 Liaison, presented the Consent Agreements for Case No.
13 21-55-014655 and Case Nos. 20-55-013195 & 20-55-
14 012737.]

15

16 [Paul J. Kelly III, CPA, entered the meeting at
17 11:26 a.m.]

18

19 Report of Board Counsel - Final Adjudication and Order

20 MR. ROUSE:

21 Item 4 on the agenda is a Final
22 Adjudication and Order in the Matter of
23 the Petition for Reinstatement of the
24 Certified Public Accountant License of
25 Howard Alan Drossner, Case No. 21-55-

1 006792.

2 Regarding this Petition for
3 Reinstatement at item 4, I believe the
4 Board would entertain a motion to adopt
5 the Adjudication and Order as presented
6 by Board counsel and to direct Board
7 counsel to prepare the Board's Final
8 Order.

9 Is there such a motion?

10 CHAIR ELLIS:

11 So moved.

12 MR. KELLY:

13 Second.

14 MR. ROUSE:

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

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

20 ***

21 Report of Board Counsel - Final Memorandum Order

22 MR. ROUSE:

23 Item 5 on the agenda is a Final
24 Memorandum Order for the Petition for
25 Reinstatement of William L. McKernan

1 III, Case No. 19-55-008978.

2 In this matter, item 5 on the
3 agenda, I believe the Board would
4 entertain a motion to adopt the
5 Memorandum Order presented by Board
6 counsel as amended and to direct Board
7 counsel to prepare the Board's Final
8 Order.

9 Is there such a motion?

10 CHAIR ELLIS:

11 So moved.

12 MS. RISLER:

13 Second.

14 MR. ROUSE:

15 All those in favor, say aye. All those
16 opposed, say nay. Any abstentions? Any
17 recusals?

18 [The motion carried. Mr. Kelly opposed the motion.]

19 ***

20 Report of Board Counsel - Matters for Deliberation

21 [Ronald K. Rouse, Esquire, Board Counsel, addressed
22 approval of program sponsors. He noted program
23 sponsors are addressed in terms of interactive versus
24 non-interactive programs provided through the Board.
25 He noted there was a question of whether or not the

1 Board had information in their regulations regarding
2 in person versus online program sponsors, and the
3 information is in their regulations.

4 Mr. Rouse referred to PICPA's request for an
5 automatic 120-day extension for peer review
6 compliance. He addressed correspondence received from
7 PICPA, where about 100 firms still need their peer
8 reviews finalized by December 31, 2021, but due to the
9 COVID-19 pandemic, there has been a backlog.

10 Mr. Rouse stated PICPA is requesting a 120-day
11 extension for peer review compliance for firms that
12 are currently enrolled in the Peer Review Program or
13 alternatively for those firms to be able to submit a
14 request to the State Board of Accountancy.

15 Michael D. Colgan, CAE, Chief Executive Officer
16 and Executive Director, Pennsylvania Institute of
17 Certified Public Accountants, stated the request was
18 similar to requests made in the past on renewal
19 periods. He noted there were a number of firms
20 impacted due to the automatic extensions that were
21 granted by the American Institute of Certified Public
22 Accountants (AICPA) related to COVID. He mentioned
23 that there have been firms in the past who needed
24 extensions, and the Board granted those for a period
25 of time.

1 Mr. Rouse asked Mr. Colgan whether PICPA would be
2 able to submit a list of the firms that are currently
3 enrolled in the Peer Review Program that PICPA
4 believes may not be able to have their peer review
5 reports done by the end of the year.

6 Mr. Colgan explained that PICPA is not permitted
7 to submit that list under the peer review rules, but
8 the Board can access a list of outstanding firms
9 through the secure facilitated state board access
10 site. He noted PICPA is communicating with the firms
11 being impacted, telling them they should submit a
12 request to the Board for extension.]

13 MR. ROUSE:

14 This is a motion to grant a 120-Day
15 Extension of the Peer Review Compliance
16 for firms that are partly enrolled in
17 the Peer Review Program whose reports
18 may not be completed by December 31,
19 2021, pursuant to Section 8.9(g)(3) of
20 the CPA Law.

21 Is there such a motion?

22 MR. OCKER:

23 So moved.

24 MR. KELLY:

25 Second.

1 MR. ROUSE:

2 Any discussion? All those in favor, say
3 aye. All those opposed, say nay. Any
4 abstentions? Any recusals?

5 [The motion carried unanimously.]

6 ***

7 Report of Board Counsel - Proposed Adjudication and
8 Order

9 MR. ROUSE:

10 Regarding the Proposed Adjudication and
11 Order in the Matter of BPOA v. George
12 Thomas, Case No. 15-55-15240, in the
13 mater of item 8 on the agenda, I believe
14 the Board would entertain a motion to
15 direct Board counsel to prepare a Final
16 Adjudication and Order consistent with
17 the discussion in Executive Session.

18 Is there such a motion?

19 CHAIR ELLIS:

20 So moved.

21 MR. OCKER:

22 Second.

23 MR. ROUSE:

24 Any discussion? All those in favor, say
25 aye. All those opposed, say nay. Are

1 there any recusals? Any abstentions?
2 [The motion carried unanimously.]

3 ***

4 Report of Board Counsel - Regulatory Discussion

5 [Ronald K. Rouse, Esquire, Board Counsel, provided an
6 update for 16A-5516 regarding competence to supervise
7 attest services. He informed the Board that an
8 exposure draft was released to stakeholders on
9 September 22, 2021, and asked to submit written
10 comments by November 1, 2021, for discussion at this
11 meeting.

12 Mr. Rouse addressed a comment received from PICPA
13 on October 4, 2021, expressing a concern about the
14 proposed regulations of 12 continuing professional
15 education (CPE) hours the year before and 12 hours the
16 year the report is issued. He noted PICPA believed
17 firms should have an easier time determining when
18 licensees are to take the appropriate hours.

19 Jennifer Cryder, CPA, MBA, Chief Operating
20 Officer and Executive Vice President, Pennsylvania
21 Institute of Certified Public Accountants, stated
22 PICPA shares the Board's concern about maintaining
23 quality and a high level of competence in supervising
24 engagements but believed the 12 hours imposes an extra
25 layer of monitoring on practitioners to try to adhere

1 to licensing requirements and believed the 24-hour
2 requirement was sufficient.

3 Mr. Rouse noted that firms were saying they were
4 having a problem keeping track of the 24 hours of CPE
5 for accounting, auditing, and attests and asked Ms.
6 Cryder what PICPA has been hearing about keeping track
7 of the 24 hours as opposed to splitting it up to 12
8 hours and 12 hours.

9 Ms. Cryder did not believe PICPA was hearing a
10 lot of feedback regarding the 24-hour requirement.

11 Mr. Colgan commented that 12 hours per year
12 instead of 24 biennially is just another layer of
13 tracking and organizing that is not really necessary,
14 and staff supervising attest services already have a
15 minimum requirement of 20 hours a year.

16 Chair Ellis stated the Board would make a
17 revision to focus on the competency section and keep
18 the 24-hour requirement as written in the regulations
19 currently.

20 Mr. Rouse asked whether the Board was directing
21 him to eliminate the revisions regarding the CPE and
22 to keep that part the same but to revise the issue of
23 who actually must meet the competency standards.

24 Chair Ellis noted that to be correct.

25 Mr. Colgan mentioned that clarification of who

1 has to take the 24 hours is the bigger issue for
2 licensees from the information PICPA received and
3 would eliminate many comments.]

4 MR. ROUSE:

5 Would the Board entertain a motion for
6 Board counsel to release a second
7 exposure draft with the amendments as
8 discussed in this public session?

9 CHAIR ELLIS:

10 So moved.

11 MS. RISLER:

12 Second.

13 MR. ROUSE:

14 Any discussion? All those in favor, say
15 aye. All those opposed, say nay. Any
16 abstentions? Any recusals?

17 [The motion carried unanimously.]

18 ***

19 [Ronald K. Rouse, Esquire, Board Counsel, noted his
20 drafting of the Regulatory Analysis Form (RAF) for
21 16A-5517 regarding licensure by endorsement.

22 Mr. Rouse provided an update for 16A-5518
23 regarding continuous testing of the CPA Examination.
24 He informed the Board that an exposure draft was
25 released to stakeholders on September 22, 2021. He

1 noted the Board received a letter from PICPA in
2 support of the regulation because it clarifies CPA
3 test takers do not have to wait until the next quarter
4 to retake a failed section of the CPA Exam. He
5 mentioned that Board members have a copy of the
6 Preamble.]

7 MR. ROUSE:

8 I am asking regarding regulation 16A-
9 6518, continuous testing of the CPA
10 Exam, would the Board entertain a motion
11 to adopt the Preamble and to continue
12 with the regulatory process regarding
13 this regulation?

14 CHAIR ELLIS:

15 So moved.

16 MS. RISLER:

17 Second.

18 MR. ROUSE:

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

22 [The motion carried unanimously.]

23 ***

24 Report of Board Chair

25 [Keri A. Ellis, CPA, Chair, referred the Gift Ban

1 Policy and Pennsylvania Sunshine Act for the Board's
2 review.]

3 ***

4 Report of Commissioner - No Report

5 ***

6 Report of Board Administrator - No Report

7 ***

8 Report of Committees - Good Moral Character

9 MR. ROUSE:

10 Item 14 is the Application to Sit for
11 the CPA Exam of Robert Prather.

12 Regarding this, I believe the Board
13 would entertain a motion to grant the
14 Application to Sit for the CPA Exam of
15 Robert Prather.

16 Is there such a motion?

17 MS. ERICSON:

18 So moved.

19 CHAIR ELLIS:

20 Second.

21 MR. ROUSE:

22 Any discussion? All those in favor, say
23 aye. All those opposed, say nay. Are
24 there any abstentions?

25 [The motion carried unanimously.]

1

2 MR. ROUSE:

3

Item 15 is regarding John Klett. I believe this is actually an Application for Licensure as a CPA. I believe the Board is deferring a vote on this matter.

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9 Review of Program Sponsor Applications

10 CHAIR ELLIS:

11

Is there a motion to approve the Marion & Associates LLC Program Sponsor Application?

12

13

14 MR. O'BRIEN:

15

So moved.

16 MR. ROLLAGE:

17

Second.

18 MR. ROUSE:

19

All those in favor, say aye. Opposed, please say nay.

20

21 [The motion carried.]

22

23 Review of Requests - CPE Waivers

24 MR. ROUSE:

25

In the matter of Epperson, which is a

1 Waiver of 20 hours of CPE in 2020, I
2 believe the Board would entertain a
3 motion to ratify the CPE Waiver for
4 Epperson.

5 Is there such a motion?

6 MR. OCKER:

7 So moved.

8 CHAIR ELLIS:

9 Second.

10 MR. ROUSE:

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

14 [The motion carried unanimously.]

15 ***

16 MR. ROUSE:

17 Regarding the matter of Gideon, a Waiver
18 of 20 hours of CPE in 2020, I believe
19 the Board would entertain a motion to
20 approve the CPE Waiver of Gideon.

21 Is there such a motion?

22 MR. ROLLAGE:

23 So moved.

24 MR. ROUSE:

25 Is there a second?

1 MS. RISLER:

2 Second.

3 MR. ROUSE:

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

7 [The motion carried. Chair Ellis recused herself from
8 deliberations and voting on the motion.]

9 ***

10 MR. ROUSE:

11 Regarding number 19, Lin, Waiver of 20
12 hours of CPE in 2020, I believe the
13 Board would entertain a motion to ratify
14 the CPE Waiver.

15 Is there such a motion?

16 CHAIR ELLIS:

17 So moved.

18 MS. RISLER:

19 Second.

20 MR. ROUSE:

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

24 [The motion carried unanimously.]

25 ***

1 MR. ROUSE:

2 Regarding number 20, Pearson, Waiver of
3 20 hours of CPE, I believe the Board
4 would entertain a motion to ratify the
5 CPE Waiver.

6 Is there such a motion?

7 CHAIR ELLIS:

8 So moved.

9 MS. RISLER:

10 Second.

11 MR. ROUSE:

12 Any discussion? All those in favor, say
13 aye. All those opposed, say nay. Any
14 abstentions? Any recusals?

15 [The motion carried unanimously.]

16 ***

17 Review of Requests - Extension of CPA Examination

18 Credit

19 MR. ROUSE:

20 Regarding Abrams, item 21, and Berro,
21 item 22, is there a motion to approve
22 the Extension of CPA Examination Credit
23 for Abrams and Berro?

24 CHAIR ELLIS:

25 So moved.

1 MS. RISLER:

2 Second.

3 MR. ROUSE:

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

7 [The motion carried unanimously.]

8 ***

9 MR. ROUSE:

10 In the matter of Girty, item 23 on the
11 list, I believe the Board would
12 entertain a motion to approve the
13 Extension of CPA Examination Credit.

14 Is there such a motion?

15 MS. RISLER:

16 So moved.

17 MR. ROUSE:

18 Is there a second?

19 MR. ROLLAGE:

20 Second.

21 MR. ROUSE:

22 Any discussion? All those in favor, say
23 aye. All those opposed, say nay. Any
24 abstentions? Any recusals?

25 [The motion carried. Chair Ellis recused herself from

1 deliberations and voting on the motion.]

2 ***

3 MR. ROUSE:

4 Regarding item 24, Musko, is there a
5 motion to approve the Extension of CPA
6 Examination Credit through 3/31/2022?

7 Is there such a motion?

8 CHAIR ELLIS:

9 So moved.

10 MS. RISLER:

11 Second.

12 MR. ROUSE:

13 Any discussion? All those in favor, say
14 aye. All those opposed, say nay. Any
15 abstentions? Any recusals?

16 [The motion carried unanimously.]

17 ***

18 MR. ROUSE:

19 Number 25, Nguyen, I believe the Board
20 would entertain a motion to approve the
21 Extension of CPA Examination Credit.

22 Is there such a motion?

23 MS. RISLER:

24 So moved.

25 CHAIR ELLIS:

1 Second.

2 MR. ROUSE:

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

6 [The motion carried unanimously.]

7 ***

8 MR. ROUSE:

9 Regarding 26, Warywoda, Extension of CPA
10 Examination Credit, I believe there is a
11 motion to deny the Extension of CPA
12 Examination Credit.

13 Is there such a motion?

14 MS. RISLER:

15 So moved.

16 MR. ROUSE:

17 Is there a second?

18 MR. OCKER:

19 Second.

20 MR. ROUSE:

21 Any discussion? All those in favor, say
22 aye. All those opposed, say nay. Any
23 abstentions? We have one recusal.

24 [The motion carried. Chair Ellis recused herself from
25 deliberations and voting on the motion.]

1 ***

2 Correspondence

3 [Keri A. Ellis, CPA, Chair, addressed the NASBA
4 Candidate Care Report from July 1, 2021 to September
5 30, 2021. She noted 108 concerns were raised, and 25
6 retests were rewarded, which is similar to the themes
7 in the prior quarter.

8 Mr. Rouse addressed the program sponsor
9 correspondence regarding webinar attendance tracking
10 and whether there is one way to track attendance for
11 CPE. He explained that there are many ways attendance
12 can be tracked if a program sponsor submits a request
13 to the Board. He stated the request would be reviewed
14 by a committee, and the program sponsor would need to
15 include on the application the tracking of attendance
16 for any type of webinar.]

17 ***

18 Miscellaneous - Next Meeting Dates

19 [Keri A. Ellis, CPA, Chair, noted 2022 Board meeting
20 dates for the Board's information.]

21 ***

22 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
23 12:07 p.m. the Board entered into Executive Session
24 with Ronald K. Rouse, Esquire, Board Counsel, to have
25 attorney-client consultations and for the purpose of

1 conducting quasi-judicial deliberations. The Board
2 returned to open session at 12:53 p.m.]

3 ***

4 MR. ROUSE:

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

11 Madam Chair, before we begin, I
12 wanted to just make sure that the record
13 is clear that for item 4 on the agenda
14 in the Matter of the Petition for
15 Reinstatement of the Certified Public
16 Accountant License of Howard Alan
17 Drossner, Case No. 21-55-006792 that was
18 a Final Adjudication and Order. That
19 motion carried to issue that Final
20 Adjudication and Order.

21 Regarding the Final Memorandum
22 Order in the Matter of the Petition for
23 Reinstatement of the Certified Public
24 Accountant License of William L.
25 McKernan III, Case No. 19-55-008978,

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that motion also carried.

In the matters for deliberation of item 7, the PICPA Request for Automatic 120-Day Extension for Peer Review Compliance, that motion also carried.

Regarding the Proposed Adjudication and Order for BPOA v. George Thomas, Case No. 15-55-15240, that motion carried.

Regarding Regulation 16A-5516, competence to supervise attest services, that motion carried.

Regulation 16A-5518, continuous testing of the CPA Exam, that motion carried.

I believe the other items we did already have on the record, and those motions carried. Voice votes were consistent with motions carried. I just needed to state it on the record as well.

Madam Chair, I believe you will be going back to item 2 on the agenda, which is Case No. 21-55-014655.

I believe the Board would entertain

1 a motion to reject the Consent
2 Agreement.

3 Is there such a motion?

4 CHAIR ELLIS:

5 So moved.

6 MR. KELLY:

7 Second.

8 MR. ROUSE:

9 Any discussion? All those in favor, say
10 aye. All those opposed, say nay. Any
11 abstentions? Any recusals?

12 [The motion carried unanimously.]

13 ***

14 MR. ROUSE:

15 Item 3 on the agenda, Case Nos. 20-55-
16 013195 and 20-55-012737, I believe the
17 Board would entertain a motion to reject
18 the Consent Agreement.

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? All those in favor, say
3 aye. All those opposed, say nay. Any
4 abstentions? Any recusals?

5 [The motion carried unanimously.]

6 ***

7 Adjournment

8 CHAIR ELLIS:

9 That concludes all the business on our
10 agenda for today, so I would like to see
11 if there is a motion to adjourn the
12 meeting?

13 MS. RISLER:

14 So moved.

15 MR. KELLY:

16 Second.

17 CHAIR ELLIS:

18 All those in favor, please say aye.
19 Opposed?

20 [The motion carried unanimously.]

21 ***

22 [There being no further business, the State Board of
23 Accountancy Meeting adjourned at 12:57 p.m.]

24 ***

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CERTIFICATE

I hereby certify that the foregoing summary minutes of the State Board of Accountancy meeting, was reduced to writing by me or under my supervision, and that the minutes accurately summarize the substance of the State Board of Accountancy meeting.



Amber Garbinski,
Minute Clerk
Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

November 16, 2021

| | TIME | AGENDA |
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| 1 | | |
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| 6 | | |
| 7 | | |
| 8 | | |
| 9 | 9:00 | Executive Session |
| 10 | 11:06 | Return to Open Session |
| 11 | | |
| 12 | 11:06 | Official Call to Order |
| 13 | | |
| 14 | 11:07 | Roll Call |
| 15 | | |
| 16 | 11:09 | Appointment - Bureau of Finance and |
| 17 | | Operations Annual Budget |
| 18 | | Presentation |
| 19 | | |
| 20 | 11:20 | Approval of Minutes |
| 21 | | |
| 22 | 11:22 | Report of Prosecutorial Division |
| 23 | | |
| 24 | 11:27 | Report of Board Counsel |
| 25 | | |
| 26 | 11:52 | Report of Board Chair |
| 27 | | |
| 28 | 11:53 | Report of Committees |
| 29 | | |
| 30 | 11:55 | Review of Program Sponsor Applications |
| 31 | | |
| 32 | 11:56 | Review of Requests |
| 33 | | |
| 34 | 12:05 | Correspondence |
| 35 | | |
| 36 | 12:07 | Miscellaneous |
| 37 | | |
| 38 | 12:07 | Executive Session |
| 39 | 12:53 | Return to Open Session |
| 40 | | |
| 41 | 12:53 | Report of Board Counsel (cont.) |
| 42 | | |
| 43 | 12:57 | Adjournment |
| 44 | | |
| 45 | | |
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