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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

TIME: 10:30 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 16, 2022

1 State Board of Accountancy
2 November 16, 2022
3
4

5 BOARD MEMBERS:
6

7 Sheri L. Risler, CPA, Chair
8 Arion Claggett, Acting Commissioner, Bureau of
9 Professional and Occupational Affairs
10 Keri A. Ellis, CPA
11 Monique M. Ericson, CPA, Office of Attorney General
12 John J. Grater, CPA
13 Benjamin Holland, CPA - Absent
14 Mary Jensik, CPA
15 Charles A. O'Brien, CPA
16 Michael D. Ocker, CPA, Vice Chair
17 John Petchel, Public Member
18 David W. Stonesifer, CPA - Absent
19
20

21 BUREAU PERSONNEL:
22

23 Dean F. Picarella, Esquire, Senior Board Counsel
24 Ronald K. Rouse, Esquire, Board Counsel
25 Ray Michalowski, Esquire, Senior Board Prosecutor
26 Ashley P. Murphy, Esquire, Board Prosecutor
27 Miranda Murphy, Board Administrator
28 Andrew LaFratte, MPA, Executive Policy Specialist,
29 Department of State
30 Amanda Richards, Acting Fiscal Chief, Bureau of
31 Finance and Operations, Department of State
32 Michelle Witmer, Bureau of Finance and Operations,
33 Department of State
34 Tamie Laudenslager, Fiscal Specialist, Bureau of
35 Finance and Operations, Department of State
36 Jennifer Gage, Revenue Agent, Department of State
37
38

39 ALSO PRESENT:
40

41 Jennifer Cryder, CPA, MBA, Chief Executive Officer,
42 Pennsylvania Institute of Certified Public
43 Accountants
44 Matthew Henderson, CPA
45
46
47
48
49
50

1 ***

2 State Board of Accountancy

3 November 16, 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, November

1 16, 2022. Sheri L. Risler, CPA, Chair, called the
2 meeting to order at 10:30 a.m.

3 ***

4 Roll Call

5 [Sheri L. Risler, CPA, Chair, requested a roll call
6 of Board members. She welcomed new Board member,
7 John Petchel.]

8 ***

9 Introduction of Attendees

10 [Miranda Murphy, Board Administrator, provided an
11 introduction of attendees.]

12 ***

13 Approval of minutes of the September 21, 2022 meeting

14 CHAIR RISLER:

15 The first item on the agenda is
16 approval of the September 21 minutes.

17 Are there any questions or
18 comments about those minutes? There
19 are none.

20 Do I have a motion to approve the
21 September 21, 2022 State Board of
22 Accountancy Minutes?

23 MR. OCKER:

24 So moved.

25 MS. ELLIS:

1 Second.

2 CHAIR RISLER:

3 Roll call.

4

5 Sheri Risler, aye; Arion Claggett, aye;

6 Keri Ellis, aye; Monique Ericson, aye;

7 John Grater, aye; Mary Jensik, aye;

8 Charles O'Brien, aye; Michael Ocker,

9 aye; John Petchel, abstain.

10 [The motion carried. John Petchel abstained from
11 voting on the motion.]

12 ***

13 Report of Prosecutorial Division

14 [Ray Michalowski, Esquire, Senior Board Prosecutor,

15 reported citations are going out for continuing

16 education and lapsed licenses. He provided an update

17 concerning the status of prosecution, noting Angela

18 Solomon has been out on maternity leave but returns

19 on Monday and would continue to work on cases for the

20 Board. He informed Board members that Ashley Murphy

21 would be their Board prosecution liaison with Mr.

22 Fritsch and Ms. Solomon assisting her with

23 prosecution cases.]

24 ***

25 Report of Board Counsel - Possible Delegation to

1 Hearing Examiner

2 MR. ROUSE:

3 Item 2 on the agenda is BPOA v. John
4 Tornese, Case No. 22-55-0033443.

5 After discussion in Executive
6 Session, I believe the Chair would
7 entertain a motion to delegate this
8 matter to the hearing examiner to
9 conduct a full hearing and to issue a
10 Proposed Adjudication and Order for
11 review by the Board.

12 CHAIR RISLER:

13 Do I have a motion to move this matter
14 on to delegate to a hearing examiner to
15 conduct a formal hearing and issue a
16 Proposed Adjudication and Order for
17 review by the Board?

18 Is there a motion?

19 MR. OCKER:

20 So moved.

21 CHAIR RISLER:

22 Second?

23 MS. ELLIS:

24 Second.

25 CHAIR RISLER:

1 Any discussion? Roll call, please.

2

3 Sheri Risler, aye; Arion Claggett, aye;
4 Keri Ellis, aye; Monique Ericson, aye;
5 John Grater, aye; Mary Jensik, aye;
6 Charles O'Brien, aye; Michael Ocker,
7 aye; John Petchel, abstain.

8 [The motion carried. John Petchel abstained from
9 voting on the motion.]

10 ***

11 MR. ROUSE:

12 Regarding item 3 on the agenda, which
13 is BPOA v. JFT Group, Case No. 22-55-
14 004367, I believe the Chair would
15 entertain a motion to delegate this
16 matter to the hearing examiner to
17 conduct a full hearing and to issue a
18 Proposed Adjudication and Order for
19 review by the Board.

20 CHAIR RISLER:

21 Do I have a motion to delegate this
22 matter to a hearing examiner to conduct
23 a formal hearing and issue a Proposed
24 Adjudication and Order for review by
25 the Board?

1 MR. OCKER:

2 So moved.

3 CHAIR RISLER:

4 Second?

5 MS. ELLIS:

6 Second.

7 CHAIR RISLER:

8 Any discussion? Roll call, please.

9

10 Sheri Risler, aye; Arion Claggett, aye;
11 Keri Ellis, aye; Monique Ericson, aye;
12 John Grater, aye; Mary Jensik, aye;
13 Charles O'Brien, aye; Michael Ocker,
14 aye; John Petchel, abstain.

15 [The motion carried. John Petchel abstained from
16 voting on the motion.]

17 ***

18 Appointment - Bureau of Finance and Operations Annual
19 Budget Presentation

20 [Amanda Richards, Chief of Fiscal Management, Bureau
21 of Finance and Operations, Department of State,
22 referred to licensee population over the past seven
23 years and the last fiscal year total of 30,104
24 licensees. She noted the Board is currently at
25 28,907 licensees. She mentioned 2021 was a renewal

1 period, and it was normal to see a decrease from a
2 renewal year to a non-renewal year. She reported
3 another increase of 96 licensees as of this morning
4 for a total of 29,003 licensees. She referred to the
5 breakdown of the last four fiscal years, noting the
6 Board is where it should be.

7 Ms. Richards addressed revenue and referred to
8 revenue by source. She reported on the FY20-21
9 revenue, FY21-22 revenue, and the biennial total.
10 She noted 96 percent of revenue comes from renewals
11 and applications. She stated that revenue is
12 received from other categories but was not consistent
13 and cannot be used as a good revenue source.

14 Chair Risler requested a history of revenue for
15 the past three to four years to provide the Board
16 with a sense of what revenue was in prior years to
17 look at trends.

18 Ms. Richards addressed expenses, including
19 administrative costs and legal costs. She noted
20 expenses include direct charges, timesheet-based
21 charges, and license population charges. She
22 reported on the total expenses for FY20-21 and FY21-
23 22 along with the budget figures for FY22-23 and
24 expenses as of 10/31/2022.

25 Ms. Richards noted it to be early in the fiscal

1 year, and most expenses hit toward the second half of
2 the year. She stated the Bureau of Finance and
3 Operations is projecting the Board to be fine and
4 noted the budget to be sufficient.

5 Ms. Richards addressed revenue and expenses and
6 referred to FY22-23, noting the Bureau of Finance and
7 Operations is projecting the Board's revenue at the
8 end of this fiscal year. She mentioned the Board had
9 a healthy balance looking at the next three fiscal
10 years with a projection by the end of FY25-26.

11 Ms. Richards informed Board members that the
12 revenue numbers would be provided to the Board
13 Administrator.

14 Chair Risler commented that the Board is doing
15 well with a very healthy balance and asked whether
16 monies could be used to benefit certified public
17 accountants (CPAs) of Pennsylvania. She mentioned
18 the Board would be doing a newsletter but asked
19 whether there was a process to have some kind of
20 Board outreach for CPAs.

21 Ms. Ellis mentioned that having Board members
22 attend meetings live would be beneficial to the Board
23 and CPAs in the state if more than two or three were
24 allowed to attend.

25 Acting Commissioner Claggett will approve more

1 than two or three Board members to attend meetings
2 based on the Board's current budget.

3 Mr. Rouse referred to Section 3(a)(9), where the
4 Board shall have the power to become a member of the
5 National Association of State Boards of Accountancy
6 (NASBA) or a similar organization and pay such dues
7 as said association shall establish and to send
8 members of the board and staff as delegates to the
9 meetings of that association and defray their
10 expenses.]

11

12 Report of Board Counsel - Miscellaneous

13 [Ronald K. Rouse, Esquire, Board Counsel, addressed
14 the NASBA exposure draft for the Uniform Accountancy
15 Act (UAA) Model Rule 5-7. He stated the NASBA
16 Uniform Accountancy Act Committee released an
17 exposure draft for proposed amendments to the Model
18 Rule 5-7 regarding retaking and granting credit of
19 the CPA Examination on October 22, 2022.

20 Mr. Rouse noted a copy of the exposure draft is
21 available at nasba.org. He informed everyone that
22 NASBA is requesting written comments to the exposure
23 draft be submitted to their website at
24 uaacomments@nasba.org by December 12, 2022.

25 Mr. Rouse stated the NASBA UAA Committee wanted

1 to make amendments to several items, including Rule
2 5-7(a), which would be amended to state a candidate
3 may take the required test sections individually in
4 any order and credit for any test section passed
5 shall be valid for 18 months from the date the
6 passing score was released by NASBA to the candidate
7 or the Board.

8 Mr. Rouse noted Rule 5-7(a)(1) would be amended
9 to state that a candidate must pass all test sections
10 within a rolling 18-month period that begins with the
11 date the first passing score is released by NASBA to
12 the candidate or the Board. The rolling window would
13 conclude with the sit date of the final test section
14 passed regardless of when the score is released by
15 NASBA for the final test section. If all test
16 sections are not passed within 18 months, credit for
17 any test section passed outside the 18 months would
18 expire.

19 Mr. Rouse noted Rule 5-7(a)(2) would state that
20 a candidate who earns credit in one or more test
21 sections must sit for and complete the remaining test
22 sections by midnight on the last day of the 18th
23 month.

24 Mr. Rouse noted Rule 5-7(a)(3) states that if
25 all test sections are not passed within 18 months,

1 the first test section shall expire and the date of
2 the second passing score would mark the beginning
3 date of the new 18-month period for that candidate.

4 Mr. Rouse noted Rule 5-7(b) would prohibit a
5 candidate from taking a failed test section until the
6 candidate has been notified of the score for the most
7 recent attempt of that failed test section.

8 Mr. Rouse noted Rule 5-7(c) would provide that a
9 candidate is deemed to have passed the CPA Exam if
10 the candidate obtains credit from passing all
11 required test sections within the rolling 18-month
12 period.

13 Mr. Rouse noted Rule 5-7(d) provides that a
14 candidate shall retain credit for any and all test
15 sections of the examination passed as a candidate of
16 another state if such credit would have been given
17 under then applicable requirements in this state.

18 Mr. Rouse noted Rule 5-7(e) provides that,
19 notwithstanding subsections (a), (b), and (c), the
20 period of time to pass all test sections of the
21 examination may be extended by the Board upon a
22 showing that the credit was lost by reason or
23 circumstances beyond the candidate's control. He
24 mentioned that the last item is consistent with their
25 current regulation at § 11.16(c) regarding being able

1 to extend credits for matters that are beyond the
2 candidate's control.

3 Mr. Rouse informed Board members that if the
4 amendments to the Model Rules are adopted, it may
5 require some type of regulatory change from the
6 Board.

7 Mr. Rouse addressed Act 110 of 2022 regarding
8 amendments to the CPA Law, noting it was signed into
9 law by the Governor Wolf on November 3, 2022, and
10 would be effective January 2, 2023. He mentioned the
11 Board was aware of many of the amendments because of
12 a discussion with Mike Colgan, who was spearheading
13 the regulatory amendments, last year.

14 Mr. Rouse stated some of those included
15 amendments to education requirements, where economics
16 and technology were added and now count toward
17 postsecondary education semester hours needed to take
18 the CPA Examination. He noted there may be a
19 requirement to conform their regulations to Act 110
20 of 2022 and would present those at the next meeting.]

21 ***

22 Report of Regulatory Counsel - No Report

23 ***

24 Report of Board Chair

25 [Sheri L. Risler, CPA, Chair, informed Board members

1 that she is looking forward to her term as Chair and
2 working with the Board to continue the great work
3 they do for the Commonwealth of Pennsylvania to
4 protect the public from any issues that may impact
5 them by the profession.

6 Chair Risler informed everyone, especially new
7 Board members, of a Sunshine Act PowerPoint
8 presentation in the Board materials that provides
9 information about Board meetings, guidance, and how
10 things run.

11 Chair Risler encouraged everyone to read the
12 Gift Ban Policy to ensure they comply.

13 Chair Risler referred to the four Board
14 vacancies and mentioned there are people currently
15 working toward getting the positions placed.

16 Chair Risler addressed her attendance at the
17 NASBA Annual Meeting, noting it is a great
18 opportunity to meet with other board members around
19 the country and learn about what they are doing.

20 Chair Risler stated much of the focus of the
21 meeting was concerning the pipeline of CPAs and
22 accounting students. She noted the Center for Audit
23 Quality is rolling out a new program called Talent
24 Pipeline Initiative to focus on minority students.

25 Chair Risler mentioned that NASBA and the

1 American Institute of Certified Public Accountants
2 (AICPA) are working on different programs to attract
3 students to accounting and are heavily involved in
4 CPA Evolution. She noted NASBA has come out with
5 quite a bit of information about CPA Evolution and
6 all of new dates and how that would impact
7 candidates.

8 Chair Risler addressed topics of interest,
9 noting the 150 credit hours continues to be a topic
10 of conversation but that the consensus is it is not
11 going anywhere.

12 Chair Risler encouraged Board members to
13 consider attending the next meeting.]

14

15 Report of Acting Commissioner

16 [Arion R. Claggett, Acting Commissioner, Bureau of
17 Professional and Occupational Affairs, informed Board
18 members that he is committed to sending out Board
19 newsletters but reminded everyone that he and Board
20 Counsel would need to approve those before anything
21 is sent out.]

22

23 Report of Board Administrator - No Report

24

25 Report of Committees

1 MR. ROUSE:

2 This was a matter that was discussed
3 in Executive Session. I believe the
4 Chair would entertain a motion to
5 approve the CPA Licensure by
6 Reciprocity Application of Jonathan
7 Krepinevich at item 8 on the agenda.

8 CHAIR RISLER:

9 Do I have a motion to approve the CPA
10 License of Mr. Krepinevich by
11 Reciprocity Licensure?

12 MR. OCKER:

13 So moved.

14 MS. ELLIS:

15 Second.

16 CHAIR RISLER:

17 Roll call.

18
19 Sheri Risler, aye; Arion Claggett,
20 aye; Keri Ellis, aye; Monique Ericson,
21 aye; John Grater, aye; Mary Jensik,
22 aye; Charles O'Brien, aye; Michael
23 Ocker, aye; John Petchel, abstain.

24 [The motion carried. John Petchel abstained from
25 voting on the motion.]

1 ***

2 Review of Program Sponsor Applications

3 MR. ROUSE:

4 Item 9 is the Program Sponsor
5 Application of Aramark, and I believe
6 we have one recusal in the matter,
7 Charles O'Brien.

8 ***

9 [Charles A. O'Brien, CPA, exited the meeting at
10 11:08 a.m. for recusal purposes.]

11 ***

12 MR. ROUSE:

13 This was also a matter that was
14 discussed in Executive Session, and I
15 believe the Chair would entertain a
16 motion to approve the Program Sponsor
17 Application of Aramark at item 9 on the
18 agenda.

19 CHAIR RISLER:

20 Do I have a motion to approve the
21 Sponsor Application for Aramark?

22 MR. OCKER:

23 So moved.

24 MS. ELLIS:

25 Second.

1 CHAIR RISLER:

2 Roll call.

3

4 Sheri Risler, aye; Arion Claggett, aye;
5 Keri Ellis, aye; Monique Ericson, aye;
6 John Grater, aye; Mary Jensik, aye;
7 Michael Ocker, aye; John Petchel,
8 abstain.

9 [The motion carried. John Petchel abstained from
10 voting on the motion. Charles O'Brien recused
11 himself from deliberations and voting on the motion.]

12 ***

13 [Charles A. O'Brien, CPA, reentered the meeting at
14 11:09 a.m.]

15 ***

16 MR. ROUSE:

17 Item 10 is a Program Sponsor
18 Application of Legacy Planning
19 Partners, and this was a matter also
20 discussed in Executive Session.

21 I believe the Chair would
22 entertain a motion to approve the
23 Program Sponsor Application of Legacy
24 Planning Partners.

25 CHAIR RISLER:

1 Do I have a motion to approve the
2 Program Sponsor Application of Legacy
3 Planning Partners?

4 MR. OCKER:

5 So moved.

6 MS. ELLIS:

7 Second.

8 CHAIR RISLER:

9 Roll call.

10

11 Sheri Risler, aye; Arion Claggett, aye;
12 Keri Ellis, aye; Monique Ericson, aye;
13 John Grater, aye; Mary Jensik, aye;
14 Charles O'Brien, aye; Michael Ocker,
15 aye; John Petchel, abstain.

16 [The motion carried. John Petchel abstained from
17 voting on the motion.]

18

19 MR. ROUSE:

20 Item 11 on the agenda is a matter that
21 was discussed in Executive Session.

22 I believe the Chair would entertain
23 a motion to approve the Program Sponsor
24 Application of Foss & Company.

25 CHAIR RISLER:

1 Do I have a motion to approve the
2 Program Sponsor Application of Foss &
3 Company?

4 MR. OCKER:

5 So moved.

6 MS. ELLIS:

7 Second.

8 CHAIR RISLER:

9 Roll call.

10

11 Sheri Risler, aye; Arion Claggett, aye;
12 Keri Ellis, aye; Monique Ericson, aye;
13 John Grater, aye; Mary Jensik, aye;
14 Charles O'Brien, aye; Michael Ocker,
15 aye; John Petchel, abstain.

16 [The motion carried. John Petchel abstained from
17 voting on the motion.]

18

19 Review of Requests - Extension of CPA Examination
20 Credit - Approved

21 MR. ROUSE:

22 Item 12 on the agenda is Jie Liu. This
23 is a matter that was discussed in
24 Executive Session.

25

I believe the Chair would

1 entertain a motion to approve the
2 Extension of CPA Examination Credit for
3 Jie Liu.

4 CHAIR RISLER:

5 Do I have a motion to approve the
6 Extension of CPA Examination Credit for
7 Jie Liu?

8 MR. OCKER:

9 So moved.

10 MS. ELLIS:

11 Second.

12 CHAIR RISLER:

13 Roll call.

14

15 Sheri Risler, aye; Arion Claggett, aye;
16 Keri Ellis, aye; Monique Ericson, aye;
17 John Grater, aye; Mary Jensik, aye;
18 Charles O'Brien, aye; Michael Ocker,
19 aye; John Petchel, abstain.

20 [The motion carried. John Petchel abstained from
21 voting on the motion.]

22

23 MR. ROUSE:

24 Item 13. I believe we have a recusal
25 on this matter, Charles O'Brien.

1 ***

2 [Charles A. O'Brien, CPA, exited the meeting at
3 11:13 a.m. for recusal purposes.]

4 ***

5 CHAIR RISLER:

6 Do I have a motion to approve the
7 Extension of CPA Exam Credit for
8 candidate Randall at item 13 on the
9 agenda?

10 MR. OCKER:

11 So moved.

12 MS. ELLIS:

13 Second.

14 CHAIR RISLER:

15 Roll call.

16
17 Sheri Risler, aye; Arion Claggett, aye;
18 Keri Ellis, aye; Monique Ericson, aye;
19 John Grater, aye; Mary Jensik, aye;
20 Michael Ocker, aye; John Petchel,
21 abstain.

22 [The motion carried. John Petchel abstained from
23 voting on the motion. Charles O'Brien recused
24 himself from deliberations and voting on the motion.]

25 ***

1 [Charles A. O'Brien, CPA, reentered the meeting at
2 11:14 a.m.]

3 ***

4 Review of Requests - Waiver of Self-Study
5 Limitation - Not Approved

6 MR. ROUSE:

7 Item 14 is a Waiver of Self-Study
8 Limitation. This was a matter that was
9 discussed in Executive Session.

10 I believe the Chair would
11 entertain a motion to deny the Waiver
12 of a Self-Study Limitation in the
13 Matter of Thomas DiEnno.

14 ***

15 [Charles A. O'Brien, CPA, exited the meeting at
16 11:14 a.m. for recusal purposes.]

17 ***

18 CHAIR RISLER:

19 Do I have a motion to deny the Waiver
20 of the Self-Study Limitation of item
21 14, Thomas DiEnno?

22 MR. OCKER:

23 So moved.

24 MS. ELLIS:

25 Second.

1 CHAIR RISLER:

2 Roll call.

3

4 Sheri Risler, aye; Arion Claggett, aye;

5 Keri Ellis, aye; Monique Ericson, aye;

6 John Grater, aye; Mary Jensik, aye;

7 Michael Ocker, aye; John Petchel,

8 abstain.

9 [The motion carried. John Petchel abstained from
10 voting on the motion. Charles O'Brien recused
11 himself from deliberations and voting on the motion.]

12 ***

13 [Charles A. O'Brien, CPA, reentered the meeting at
14 11:15 a.m.]

15 ***

16 Public Comment

17 [Jennifer Cryder, CPA, MBA, Chief Executive Officer,

18 Pennsylvania Institute of Certified Public

19 Accountants, informed Board members that PICPA is

20 focused on talent coming into their profession and

21 exploring the idea of allowing credit for work

22 experience to count toward education requirements for

23 licensure.

24 Ms. Cryder addressed the importance of mobility

25 and substantial equivalency, where PICPA prefers to

1 figure out a way to do this within the CPA Law and
2 regulations are already written. She noted there are
3 internship credits on transcripts already as
4 candidates are coming through for licensure. She
5 noted PICPA would like to develop a framework between
6 a firm and a university and increasing that number of
7 credits up to 30 so it is a little bit more relevant
8 to their profession.

9 Ms. Cryder commented that firms and companies
10 are desperate for talent in the profession and a
11 broad consensus to find some different paths through
12 the 150 credits. She reported students are receiving
13 credit for accounting classes in high school and at
14 the community college level and this offers an
15 alternate path.

16 Ms. Cryder stated PICPA could play a helpful
17 role in convening different stakeholders, along with
18 looking at different models and providing information
19 and would keep the Board posted. She believed it
20 would be to their benefit in the interest of
21 protecting the license and profession.

22 Chair Risler noted speaking with the CEO of
23 NASBA during the annual meeting regarding that topic
24 and volunteering to be on the task force but was told
25 AICPA and NASBA are still exploring how this might

1 work. She stated it is one possible way for a
2 candidate to get 30 credits but a lot of things need
3 to be worked out, including how it affects small
4 accounting firms.]

5 ***

6 Miscellaneous

7 [Sheri L. Risler, CPA, Chair, noted she already
8 discussed the Annual Meeting of the National
9 Association of State Boards of Accountancy. She
10 referred to information in the Board packet that
11 NASBA provides regarding the number of candidates
12 sitting and passing the exam. She encouraged
13 everyone to review the 2022 NASBA Annual Report.

14 Chair Risler addressed the NASBA CPA Exam,
15 noting it becomes effective January 1, 2024, where
16 the last day any current candidate could sit for the
17 exam would be December 15, 2023. She stated
18 candidates can currently take the exam mostly every
19 day of the year but that would end on December 15,
20 2023.

21 Chair Risler stated candidates are not allowed
22 to schedule for the new exam between December 16,
23 2022, and January 9, 2023, due to the adjustments to
24 the information technology (IT) systems. She
25 mentioned that many candidates sitting for the CPA

1 Exam will try to take Business Environment and
2 Concepts (BEC) before 2023, because it would not be
3 offered in 2024 and is when candidates will have the
4 opportunity to take one of the specific exams more of
5 interest in their field.

6 Chair Risler noted NASBA is not going to allow
7 scheduling of BEC after November 15, 2023. She
8 reported the new exam is going to start January 1,
9 2024, for Auditing and Attestation (AUD), Business
10 Environment and Concepts (BEC), and Financial
11 Accounting and Reporting (FAR) and would be given
12 through March 26 but only January 1 to February 6 for
13 one of the disciplines.

14 Chair Risler stated the scores are released on a
15 score table, so all should know when to expect to
16 receive their score based on when they sit for the
17 exam. She noted the importance of candidates
18 focusing on that because there is limited testing.
19 She mentioned that candidate exam credits on January
20 1, 2024, have been extended to June 30, 2025.]

21 ***

22 Miscellaneous - Board Committees

23 [Sheri L. Risler, CPA, Chair, noted the Board
24 received a list of committee assignments and a
25 description of responsibilities. She encouraged

1 everyone to review the committee descriptions and
2 choose a committee.]

3 ***

4 Miscellaneous - Next Meeting Dates

5 CHAIR RISLER:

6 Do I have a motion to approve the 2023
7 Board meeting dates as outlined in the
8 agenda of January 18, April 21, May 19,
9 July 19, September 20, and November 15?

10 MR. OCKER:

11 So moved.

12 MS. ELLIS:

13 Second.

14 CHAIR RISLER:

15 Roll call.

16
17 Sheri Risler, aye; Arion Claggett, aye;
18 Keri Ellis, aye; Monique Ericson, aye;
19 John Grater, aye; Mary Jensik, aye;
20 Charles O'Brien, aye; Michael Ocker,
21 aye; John Petchel, aye.

22 [The motion carried unanimously.]

23 ***

24 Adjournment

25 CHAIR RISLER:

1 Do I have a motion to adjourn our Board
2 meeting today?

3 MR. OCKER:

4 So moved.

5 MS. ELLIS:

6 Second.

7 ***

8 [There being no further business, the State Board of
9 Accountancy Meeting adjourned at 11:28 a.m.]

10 ***

11

12 CERTIFICATE

13

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

19

20

21



22

Amber Garbinski,

23

Minute Clerk

24

Sargent's Court Reporting

25

Service, Inc.

26

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

November 16, 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	10:30	Official Call to Order
13		
14	10:31	Roll Call
15		
16	10:32	Introduction of Attendees
17		
18	10:35	Approval of Minutes
19		
20	10:36	Report of Prosecutorial Division
21		
22	10:39	Report of Board Counsel
23		
24	11:43	Appointment - Bureau of Finance and Operations Annual Budget Presentation
25		
26		
27		
28	10:53	Report of Board Counsel (cont.)
29		
30	11:01	Report of Board Chair
31		
32	11:05	Report of Acting Commissioner
33		
34	11:06	Report of Committees
35		
36	11:07	Review of Program Sponsor Applications
37		
38		
39	11:11	Review of Requests
40		
41	11:15	Public Comment
42		
43	11:20	Miscellaneous
44		
45	11:28	Adjournment
46		
47		
48		
49		
50		