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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**

September 20, 2023

1                                    State Board of Accountancy  
2                                    September 20, 2023  
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 Frank P. Buzydlowski, Esquire, Public Member - Absent  
11 Keri A. Ellis, CPA  
12 Monique M. Ericson, CPA, Office of Attorney General  
13 John J. Grater, CPA  
14 Benjamin Holland, CPA  
15 Mary Jensik, CPA - Absent  
16 Charles A. O'Brien, CPA  
17 Michael D. Ocker, CPA, Vice Chair  
18 John Petchel, Public Member  
19  
20

21 BUREAU PERSONNEL:  
22

23 Ronald K. Rouse, Esquire, Board Counsel  
24 Shana M. Walter, Esquire, Acting Senior Counsel  
25 Ashley P. Murphy, Esquire, Board Prosecution Liaison  
26 Angela L. Solomon, Esquire, Board Prosecutor  
27 Timothy A. Fritsch, Esquire, Board Prosecutor  
28 Miranda Murphy, Board Administrator  
29 Andrew LaFratte, MPA, Deputy Policy Director,  
30 Department of State  
31 Marc Farrell, Esquire, Regulatory Counsel,  
32 Office of Chief Counsel, Department of State  
33 Jessica Zukoski, Senior Legal Analyst, Department of  
34 State  
35  
36

37 ALSO PRESENT:  
38

39 Patricia Hartman, Director of Client Services,  
40 National Association of State Boards of Accountancy  
41 Jennifer Cryder, CPA, MBA, Chief Executive Officer,  
42 Pennsylvania Institute of Certified Public  
43 Accountants  
44 Mark Koscinski, Assistant Professor of Accounting  
45 Practice, Moravian University  
46 Randy L. Brandt, CPA, Pennsylvania Society of Tax  
47 & Accounting Professionals  
48  
49  
50

1 \*\*\*

2 State Board of Accountancy

3 September 20, 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, September 20, 2023. Sheri L. Risler,

1 CPA, Chair, called the meeting to order at 10:30 a.m.  
2 Benjamin Holland, CPA, was not present at the  
3 commencement of the meeting.

4 \*\*\*

5 Roll Call

6 [Sheri L. Risler, CPA, Chair, requested a roll call  
7 of Board members.]

8 \*\*\*

9 Introduction of Attendees

10 [Sheri L. Risler, CPA, Chair, also requested an  
11 introduction of attendees.]

12 \*\*\*

13 Approval of Minutes

14 CHAIR RISLER:

15 Our first order of business is approval of  
16 the July 19, 2023 State Board of  
17 Accountancy Minutes.

18 Does anyone have any comments  
19 regarding those minutes? Hearing none.

20 Do I have a motion to approve the  
21 minutes, please?

22 MR. GRATER:

23 So moved.

24 MR. PETCHEL:

25 Second.

1 CHAIR RISLER:

2 Roll call.

3

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

5 Ericson, aye; Grater, aye; O'Brien, aye;

6 Ocker, aye; Petchel, aye.

7 [The motion carried unanimously.]

8

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9 CHAIR RISLER:

10 Next on our agenda, I'd like a motion,

11 please, to approve the August 14, 2023

12 minutes.

13 Is there any discussion about those

14 minutes? Hearing none.

15 May I have a motion to approve them,

16 please?

17 MR. GRATER:

18 So moved.

19 MR. PETCHEL:

20 Second.

21 CHAIR RISLER:

22 Roll call.

23

24 Risler, aye; Claggett, abstain; Ellis,

25 abstain; Ericson, aye; O'Brien, aye;



1 Mr. Ocker commented that it would be helpful to  
2 obtain that information for these types of cases  
3 moving forward.

4 Mr. Fritsch offered to seek the information in  
5 the future when they can and provide it to Board  
6 members.]

7 MR. ROUSE:

8 Regarding the Consent Agreement at item 1  
9 on the agenda at Case No. 22-55-007392, I  
10 believe the Chair would entertain a motion  
11 to adopt the Consent Agreement.

12 CHAIR RISLER:

13 Do I have a motion to adopt the Consent  
14 Agreement for Case No. 22-55-007392?

15 ACTING COMMISSIONER CLAGGETT:

16 So moved.

17 MR. PETCHEL:

18 I second it.

19 CHAIR RISLER:

20 Roll call, please.

21

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

25 [The motion carried. John Grater recused himself

1 from deliberations and voting on the motion. This is  
2 the matter of BPOA v. O'Connor Pagano and Associates  
3 LLC, Case No. 22-55-007392]

4 \*\*\*

5 [John J. Grater, CPA, reentered the meeting at  
6 10:42 a.m.]

7 \*\*\*

8 Report of Prosecutorial Division

9 [Timothy A. Fritsch, Esquire, Board Prosecutor,  
10 presented the Consent Agreement for Case No. 23-55-  
11 001912.]

12 MR. ROUSE:

13                   Regarding the Consent Agreement at item 2  
14                   on the agenda at Case No. 23-55-001919, I  
15                   believe the Chair would entertain a motion  
16                   to adopt the Consent Agreement.

17 CHAIR RISLER:

18                   Do I have a motion to adopt the Consent  
19                   Agreement for Case No. 23-55-001912?

20 MR. GRATER:

21                   So moved.

22 MR. PETCHEL:

23                   Second.

24 CHAIR RISLER:

25                   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. This is the matter

6

of BPOA v. Robert Michael Moore, Case No. 23-55-

7

001912.]

8

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9

[Ashley P. Murphy, Esquire, Board Prosecution

10

Liaison, informed Board members that prosecution

11

continues to file orders to show cause (OSCs) as

12

efficiently as possible to get more disciplinary

13

matters in front of the Board.

14

Ms. Murphy also thanked the Pennsylvania

15

Institute of Certified Public Accountants (PICPA) and

16

the American Institute of Certified

17

Public Accountants (AICPA) for their assistance.]

18

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19

Report of Board Counsel - Possible Delegation to

20

Hearing Examiner

21

MR. ROUSE:

22

Item 3 on the agenda was a matter that was

23

discussed in Executive Session regarding

24

the Petition for Reinstatement of the CPA

25

License of Lorraine Palka, Case No. 23-55-

1 011260.

2 After discussions in Executive  
3 Session, I believe the Chair would  
4 entertain a motion to direct Board Counsel  
5 to schedule this matter for a formal  
6 hearing before the Board.

7 CHAIR RISLER:

8 Do I have a motion to schedule a meeting  
9 with the Board for a Petition for  
10 Reinstatement of the CPA License of  
11 Lorraine Palka, Case No. 23-55-011260?

12 MR. GRATER:

13 So moved.

14 MR. PETCHEL:

15 Second.

16 CHAIR RISLER:

17 Roll call.

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

22 [The motion carried unanimously.]

23 \*\*\*

24 Report of Board Counsel - Regulations

25 [Ronald K. Rouse, Esquire, Board Counsel, provided a

1 Regulatory Report for the Board's review. He noted  
2 16A-5517 regarding licensure by endorsement is  
3 undergoing internal review required by Executive  
4 Order 1996-1.

5 Mr. Rouse addressed 16A-5519 regarding general  
6 revisions. He noted an amendment was made to the  
7 regulation at the Special Meeting in August, and the  
8 Board adopted the amended annex. He provided a copy  
9 of the preamble for the general revisions regulation.  
10 He explained that the preamble states the statutory  
11 authority for promulgating the regulations, the  
12 reasons why the regulations need to be amended, and a  
13 description of the proposed regulatory amendments.

14 Mr. Rouse stated the Board discussed technology  
15 courses at the last meeting, where part of the  
16 amendment to the annex was taking out specific  
17 courses that would meet the requirement of  
18 technology. He noted prior Board discussion about the  
19 possibility of doing a policy statement, but  
20 regulatory counsel noted that was not appropriate and  
21 it would be better to address the issue by posting  
22 information about technology courses on the website.]

23 MR. ROUSE:

24 Regarding Regulation 16A-5519 General  
25 Revisions, would the Chair entertain a

1 motion to adopt the proposed preamble and  
2 direct Board Counsel to move forward with  
3 the regulatory process?

4 CHAIR RISLER:

5 I'd like to have a motion to adopt the  
6 preamble to 16A-5519 General Revisions and  
7 to move forward with the regulatory  
8 process.

9 MR. GRATER:

10 So moved.

11 MR. PETCHEL:

12 I second it.

13 CHAIR RISLER:

14 Roll call.

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

19 [The motion carried unanimously.]

20 \*\*\*

21 Report of Board Counsel - Miscellaneous

22 [Ronald K. Rouse, Esquire, Board Counsel, provided an  
23 update on the Experience, Learn, and Earn Pilot  
24 program to support the 150-hour academic credit  
25 requirement. He noted AICPA and NASBA announced on

1 August 7, 2023, that they would launch an innovative  
2 postgraduate program this fall in collaboration with  
3 the Tulane School of Professional Advancement (SoPA).  
4 He explained that the Experience, Learn, and Earn  
5 (ELE) Pilot program would blend rigorous online  
6 learning with on-the-job professional experience for  
7 college accounting graduates offering a less costly  
8 and more flexible way to complete the 150-hour course  
9 credit requirement to become licensed as a CPA.

10 Mr. Rouse mentioned that the program is designed  
11 for accounting majors who have completed their  
12 bachelor's degree in core accounting courses but  
13 possess fewer than 150 credit hours required for  
14 licensure as a CPA.

15 Mr. Rouse addressed the pilot program, noting  
16 accounting graduates would join an ELE-affiliated  
17 firm as a paid staff member and earn up to 30  
18 university credits through self-study online courses  
19 with firms agreeing to provide time for coursework.  
20 He stated participating firms are expected to provide  
21 support and mentoring to help program participants  
22 work toward their CPA license.

23 Mr. Rouse mentioned that firms interested in  
24 participating in the pilot program can find  
25 information at [experiencelearnearn.org](http://experiencelearnearn.org). He stated

1 the program is part of a package of initiatives that  
2 AICPA is pursuing as part of a national strategy to  
3 address CPA pipeline issues and an important project  
4 for NASBA in support of state boards and the  
5 licensure of new CPAs.

6 Jennifer Cryder, CPA, MBA, Chief Executive  
7 Officer, Pennsylvania Institute of Certified Public  
8 Accountants, informed everyone that the program is  
9 moving slowly but other schools would be added in  
10 early 2024 and at least a couple of hundred students  
11 across the country. She offered to share information  
12 regarding how many firms or students in Pennsylvania  
13 are enrolled in the program once available.

14 Ms. Cryder provided information concerning  
15 transcripts. She informed Board members that she  
16 continues to talk to colleges and universities across  
17 the Commonwealth who have interest in coming up with  
18 models similar to what was described and are  
19 requesting guidance from the State Board of  
20 Accountancy.

21 Ms. Cryder reported hitting a roadblock in  
22 Pennsylvania because schools and universities are  
23 hesitant to commit the time and resources without  
24 guidance from the State Board of Accountancy.

25 Chair Risler informed Ms. Cryder that the Board

1 would discuss the matter in Executive Session or at  
2 the next meeting and receive guidance from Mr. Rouse.

3 Mr. Rouse asked Ms. Cryder whether PICPA knows  
4 what specific roadblocks universities are having or  
5 what their trepidation may be in terms of creating a  
6 program.

7 Ms. Cryder explained that generally  
8 understanding the State Board of Accountancy's  
9 perspective that the Board is supportive of work  
10 experience going on to a transcript to satisfy the  
11 education requirement for licensure and when the work  
12 experience is academically rigorous enough to meet  
13 the definition of the CPA Law.

14 Ms. Cryder noted the profession is not looking  
15 for specific sign-offs on one program or another but  
16 that the Board is supportive for work experience  
17 going on a transcript toward the education  
18 requirement for licensure.

19 Chair Risler commented that the program would be  
20 really helpful, noting that the more information they  
21 have to evaluate the better to ensure they are within  
22 their regulations.

23 Mr. Rouse welcomed universities to send  
24 correspondence to the Board office regarding their  
25 concerns to help in terms of crafting some language

1 of areas of support that the Board may have on this  
2 issue.

3 Mr. Ocker commented that the Board does not have  
4 any part in that when the accredited college is going  
5 through the process of analyzing it to issue the  
6 credit.

7 Mr. Rouse noted that their statute and  
8 regulations were written broadly in terms of what  
9 they need to fulfill the education requirement and  
10 the experience requirement and is why the Board needs  
11 to know exactly what impediments the universities  
12 thought they were seeing because the person has to  
13 fill out the experience verification form in line  
14 with their regulations.

15 Ms. Cryder stated the colleges and universities  
16 want to make sure that the State Board of Accountancy  
17 is okay with the concept before they invest  
18 significant resources of time and money.

19 Ms. Risler commented that the schools have the  
20 ability to come up with their own programs in a  
21 broader sense and could send them a summary of the  
22 course and what is being proposed to the Board for  
23 review to help in this process.

24 Ms. Cryder offered to pass along that message  
25 and encourage schools as they are developing concepts



1 to send the information to the Board office for  
2 review.

3 Mr. Rouse wanted to be clear that the Board  
4 would not be approving programs but providing  
5 information concerning what is acceptable, which is  
6 in their statute in terms of education that meets the  
7 requirements in their statute and experience that is  
8 verified on their verification form. He offered to  
9 provide an assessment or breakdown and review for  
10 Board members.]

11 \*\*\*

12 Miscellaneous - Appointment - NASBA Credit Relief  
13 Program

14 [Patricia Hartman, Director of Client Services,  
15 National Association of State Boards of Accountancy,  
16 presented to the Board to address the Credit Relief  
17 Initiative. She informed Board members that this is  
18 not about the first initiative, which is the  
19 transition period, where any candidate who had credit  
20 on January 1, 2024, would have until June 30, 2025,  
21 to complete testing. She noted another one came out  
22 of the Uniform Accountancy Act, the Model Rules,  
23 looking at moving from 18 months to 30 months based  
24 on the date the score is released.

25 Ms. Hartman explained that the Credit Relief

1 Program is a very specific initiative that came from  
2 the NASBA Board of Directors and is a pipeline  
3 initiative. She stated the Board of Directors  
4 developed a concept in January to get people back  
5 into the pipeline and explained that it is a one-time  
6 effort for a very specific group of people.

7 Ms. Hartman noted it was sent to the Computer-  
8 Based Test (CBT) Examination Administration who  
9 developed a task force which included some people  
10 from the Executive Director Committee to further  
11 discuss and formulate that and then was taken back to  
12 the CBT Administration Committee for approval.

13 Ms. Hartman stated it was shared widely with all  
14 the state boards. She noted the goal was to make  
15 sure it was easy to understand and communicate and  
16 also minimize any impact to the Board. She reported  
17 having two initiatives, where one could be done en  
18 masse and the other one on a case-by-case basis.

19 Ms. Hartman stated NASBA would do whatever is  
20 necessary if the Board determines to adopt the  
21 initiative and would not be a burden on the Board.  
22 She explained that if the Board wanted to do it on a  
23 case-by-case basis that NASBA would vet it for the  
24 Board because they just want to track why people  
25 dropped out and come up with the form to use.

1 Ms. Hartman mentioned that information the Board  
2 would want on a case-by-case basis is up to the Board  
3 but suggested just having a form with a check that  
4 reads, I dropped out because I am no longer  
5 interested in pursuing the CPA or whatever life-  
6 changing event they experienced.

7 Ms. Hartman addressed concerns regarding states  
8 dropping it and candidates transferring expired  
9 credits. She noted they would transfer states scores  
10 but the credit lies within the Board's authority.  
11 She stated the Board is the only entity with the  
12 ability to void or accept scores, so no one would  
13 transfer expired credit from one jurisdiction to  
14 another. She mentioned that candidates do shop  
15 around but would be based on where they currently  
16 are, where someone who transferred out of  
17 Pennsylvania to New York is now a New York candidate  
18 and cannot return to Pennsylvania.

19 Ms. Hartman explained that the finalized list  
20 would list all who have retaken the exam and received  
21 credit for it but would not include anyone who  
22 transferred out of Pennsylvania because they would be  
23 an active candidate somewhere else. She noted that  
24 scores would still be expired for anyone who came  
25 back into Pennsylvania.

1 Ms. Hartman informed Board members that NASBA  
2 would take the lead regarding communicating the  
3 initiative to stakeholders and anyone interested,  
4 along with posting it on websites and sending emails  
5 to every candidate who is impacted. She mentioned  
6 that some candidates may only be lacking one section  
7 but pass that and then are ready for licensing.

8 Ms. Hartman addressed people whose credits  
9 expire in 2023. She noted Uniform Accountancy Act  
10 (UAA) Model Rules go to 30 months and applies to  
11 anyone currently who has credit and take care of  
12 people in the donut hole.

13 Ms. Hartman reported all states have adopted the  
14 transition period and referred to the transition  
15 policy that takes care of people who had credit on  
16 January 1, which would be extended. She noted the  
17 Credit Relief Initiative is where people tested and  
18 credits could have been earned starting July 30,  
19 2018, all the way to 2021, and is where they are  
20 talking about the donut hole.

21 Ms. Hartman recommended the Board grant the  
22 executive director authority to extend credit up to  
23 12 months under the current expiration on a case-by-  
24 case basis if the Board could as the rule is  
25 effective. She addressed the status of boards, where

1 boards have voted for it but have to go through rule  
2 changes.

3 Ms. Hartman reported Puerto Rico, Mississippi,  
4 Maine, New Jersey, and Utah have already adopted the  
5 30 months and applied it retroactively. She also  
6 reported New York is going to adopt it on January 1  
7 but not going to apply anything retroactively and  
8 would not participate in the Credit Relief  
9 Initiative.

10 Ms. Hartman addressed NASBA support, noting they  
11 already do the exam under CPA Examination Services  
12 and would only need what the Board would like to have  
13 done. She stated NASBA would contact the candidates,  
14 update the records, and work with Ms. Murphy. She  
15 informed Board members that NASBA would only need a  
16 Board decision on how they want to proceed.

17 Mr. Holland asked for ballpark figures of what  
18 it would look like for Pennsylvania.

19 Ms. Hartman reported 846 sections that equates  
20 to about 400 candidates. She stated some of those  
21 candidates would not come back because they stopped  
22 testing and decided the CPA credential is not for  
23 them. She noted that she is working with information  
24 technology (IT) to leverage the existing report and  
25 add more detail to give a fuller picture of the

1 credit history. She reported 396 credits would  
2 expire in 2023 if the Board wanted to address the  
3 donut hole.

4 Chair Risler asked when NASBA would be ready to  
5 help the Board with communications if they choose to  
6 move forward and implement something.

7 Ms. Hartman explained that NASBA would start  
8 working on it immediately but mentioned that it would  
9 take longer if IT does not change the information in  
10 the database.

11 Mr. Ocker asked whether NASBA has identified any  
12 negative impacts in adopting this.

13 Ms. Hartman stated NASBA has not identified any  
14 negative impacts. She mentioned that there would be  
15 no harm to the public and it would get people back  
16 into the pipeline. She commented that they are not  
17 going to get licensed if they cannot pass the exam or  
18 meet the other criteria. She stated NASBA is trying  
19 to do something that is a finite number and a one-  
20 time deal.

21 Ms. Hartman explained that it would benefit the  
22 person who has 2 or 3 credits and 1 credit would take  
23 them over to the top or just incentivize them to come  
24 back to take the exam.

25 Mr. Rouse asked how NASBA would determine

1 whether a person had dropped out of the pipeline and  
2 whether they would be appropriate for this.

3 Ms. Hartman explained that their goal would be  
4 to identify the last time they applied and reach out  
5 to them.

6 Mr. Rouse wanted to confirm that NASBA would be  
7 contacting individuals regarding how they have been  
8 impacted if this were to be done on a case-by-case  
9 basis.

10 Ms. Hartman noted Mr. Rouse to be correct but  
11 mentioned that it could be something as simple as  
12 someone lost their daycare. She mentioned that the  
13 reason to ask about someone's impact is to track why  
14 people drop out of the pipeline. She again mentioned  
15 that gathering the information could be done on a  
16 case-by-case basis or go en masse, where it would be  
17 applied to everyone who is there.

18 Chair Risler requested information regarding the  
19 process once a candidate signs up.

20 Ms. Hartman explained that the candidate would  
21 take the exam because they should still be qualified  
22 to take the exam and reapply for whatever sections  
23 are missing. She mentioned that it would take most  
24 people up to two or three sections because more  
25 people drop out after one or two but some who would

1 have passed all four parts after taking one section.

2 Mr. Rouse asked whether the lingering effects of  
3 the pandemic that has affected people in many  
4 different ways and caused certain candidates to drop  
5 out of the CPA pipeline is the basis for places  
6 adopting the policy.

7 Ms. Hartman was not privy to those conversations  
8 but did tie it to the national health emergency and  
9 everything else that happened, noting the Board could  
10 tie it to the executive orders that were issued in  
11 Pennsylvania.

12 Mr. Rouse referred to Section 11.16(c)  
13 concerning the Board's authority, notwithstanding  
14 requirements and other subsections of that, the board  
15 may extend the term of a candidate's conditional  
16 credit upon the candidate showing that the  
17 conditional credit expired by reason of circumstances  
18 that are beyond the candidate's control. He  
19 mentioned that the national emergency broke out into  
20 other lingering effects, and the way it affected one  
21 person may not be the same way it affected another  
22 person, noting individuals still have effects from  
23 the national emergency.

24 Ms. Ellis asked what time limits other boards  
25 are giving if the Board decides to do this en masse.



1 Ms. Hartman explained that candidates have until  
2 June 30, 2025, to take the exam and complete testing  
3 in states that adopted en masse. She suggested not  
4 allowing more than 60 days on a case-by-case basis,  
5 so everything could be addressed.

6 Chair Risler thanked Ms. Hartman for the  
7 presentation.]

8 \*\*\*

9 Report of Board Chair

10 [Sheri L. Risler, CPA, Chair, reminded Board members  
11 to review the Sunshine Act on policies and procedures  
12 for conducting Board meetings. She also reminded  
13 Board members to review the Gift Ban Policy.]

14 \*\*\*

15 Report of Acting Commissioner - No Report

16 \*\*\*

17 Report of Board Administrator - No Report

18 \*\*\*

19 Report of Committees

20 [Sheri L. Risler, CPA, Chair, noted that Board was  
21 asked to review the various committees and identify  
22 committees for their participation. She mentioned  
23 receiving the information and would have  
24 reassignments to committees to balance the workload.]

25 \*\*\*

1 Report of Committees - Communications Committee -  
2 Newsletter

3 [Michael D. Ocker, CPA, Vice Chair, informed Board  
4 members that the Communications Committee met with  
5 Cassandra Gray from NASBA on August 15, 2023, and are  
6 in the process of getting approval and exchange of  
7 information to NASBA for their help to do the  
8 newsletter for the State Board of Accountancy. He  
9 noted attending the meeting with Chair Risler, Mr.  
10 Grater, and Ms. Murphy and is expecting a proof from  
11 NASBA shortly to continue the process.

12 Chair Risler welcomed everyone to provide any  
13 recommendations for the newsletter. She mentioned  
14 they already have a pretty full list of content they  
15 plan on sharing in the next newsletter around the  
16 fourth quarter of this year.]

17 \*\*\*

18 Review of Program Sponsor Applications - No  
19 Applications

20 \*\*\*

21 Review of CPA Examination Files

22 MR. ROUSE:

23 Item 10 on the agenda was the review of CPA  
24 Exam Files. This was reviewing a CPA Exam  
25 File to determine whether an applicant





1 Items 12 through 23 Waiver of CPE 20-per-  
2 year Requests Approved for Ratification.

3 After discussion in Executive Session,  
4 I believe the Chair would entertain a  
5 motion to Ratify the Waiver of the  
6 Requirement of a Minimum of 20 CPE credits  
7 per year for persons at items 12 through 23  
8 on the agenda.

9 CHAIR RISLER:

10 Do I have a motion to Ratify the Waiver of  
11 CPE 20-per-yr Requests for items 12  
12 through 23 of the agenda?

13 MR. GRATER:

14 So moved.

15 MR. PETCHEL:

16 Second.

17 CHAIR RISLER:

18 Roll call.

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

23 [The motion carried unanimously. That is for Thomas  
24 Chilcott at item 12; David Beaudoin, item 13;  
25 Theodore Caniglia, item 14; Maureen Capko, item 15;

1 Elizabeth Truntz, item 16; Frank Tome, item 17; Ryan  
2 Baumgartner, item 18; Anne Ofili, item 19; Patrick  
3 Bend, item 20; Gabrielle Azzari, item 21; James  
4 Pollock, item 22; and Louis Edward Mertz, item 23.]

5

\*\*\*

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

7 Requests - Denied

8 MR. ROUSE:

9 Item 24 on the agenda. I believe the Chair  
10 would entertain a motion to Ratify the  
11 Denial of the Request to Waive the  
12 Requirement of a Minimum of 20 CPE credits  
13 per year for Don Sheaffer at item 24 on the  
14 agenda.

15 CHAIR RISLER:

16 Do I have a motion to Ratify the Denial of  
17 the Request for Don Sheaffer at item 24 on  
18 the agenda.

19 MR. GRATER:

20 So moved.

21 MR. PETCHEL:

22 Second.

23 CHAIR RISLER:

24 Roll call.

25



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. Those were the

6

matters of Robert Hull at item 25 and Richard Wood at

7

item 26.]

8

\*\*\*

9

Review of Requests - Waiver of CPE Self-Study

10

Limitation - Denied

11

MR. ROUSE:

12

Items 27 through 29 on the agenda is the

13

Waiver of CPE Self-Study Limitation Denied

14

for Ratification.

15

I believe the Chair would entertain a

16

motion to Ratify the Denial of the Waiver

17

of the CPE Self-Study Limitations for items

18

27 through 29.

19

CHAIR RISLER:

20

Do I have a motion to Ratify the denial of

21

Waiver of CPE Self-Study Limitation for

22

items 27 through 29 on the agenda?

23

MR. GRATER:

24

So moved.

25

MR. PETCHEL:



1 Second.

2 CHAIR RISLER:

3 Roll call.

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. Those were the  
9 matters of Sam Liu at item 27; David Sysko, item 28;  
10 and Sam Cove, item 29.]

11 \*\*\*

12 Miscellaneous

13 MR. ROUSE:

14 Is there a motion to send John Petchel,  
15 Sheri Risler, and Monique Ericson to attend  
16 the 116th NASBA Annual Meeting October 29  
17 through November 1, 2023, in New York, NY?

18 MR. GRATER:

19 So moved.

20 MR. OCKER:

21 Second.

22 CHAIR RISLER:

23 Roll call, 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 Miscellaneous

6 [Sheri L. Risler, CPA, Chair, noted NASBA's Q2  
7 results for the CPA Exam and Candidate Care Q2 2023  
8 Report for the Board's review. She encouraged  
9 everyone to answer the 2023 Focus Questions and noted  
10 receiving the Quarterly Communications from NASBA.  
11 She mentioned that items 35 and 36 were discussed  
12 earlier.

13 Chair Risler addressed CPE requirements, noting  
14 prior discussion with NASBA regarding providing Board  
15 members who attend annual meetings with CPE credits  
16 and would give that information to the Board when  
17 available.

18 Chair Risler mentioned discussing Board  
19 committees earlier, noting the most active is the  
20 newsletter.]

21 \*\*\*

22 Miscellaneous - Next Meeting Dates

23 [Sheri L. Risler, CPA, Chair, noted the next  
24 scheduled 2023 Board meeting date is November 15.  
25 She also noted 2024 Board meeting dates are January

1 19, April 19, May 24, July 18, September 19, and  
2 November 19.]

3

\*\*\*

4 [Pursuant to Section 708(a)(5) of the Sunshine Act,  
5 at 11:55 a.m. the Board entered into Executive  
6 Session with Ronald K. Rouse, Esquire, Board Counsel,  
7 to have attorney-client consultations and for the  
8 purpose of conducting quasi-judicial deliberations.  
9 The Board returned to open session at 12:28 p.m.]

10

\*\*\*

11 [Ronald K. Rouse, Esquire, Board Counsel, informed  
12 everyone that questions were raised during Executive  
13 Session that requires Board Counsel to do more  
14 research and the Board would be scheduling a special  
15 public meeting on this matter. He asked whether  
16 there was any further discussion on the NASBA Credit  
17 Relief Initiative.

18 Ms. Cryder informed Board members that PICPA  
19 would be strongly in support of the initiative.]

20

\*\*\*

21 Adjournment

22 CHAIR RISLER:

23 Do I have a motion to adjourn today's  
24 meeting?

25 MR. GRATER:

1 So moved.

2 MR. PETCHEL:

3 Second.

4 CHAIR RISLER:

5 Thank you everyone. Have a wonderful  
6 day. Thanks for all of your  
7 participation.

8 \*\*\*

9 [There being no further business, the State Board of  
10 Accountancy Meeting adjourned at 12:32 p.m.]

11 \*\*\*

12

13 CERTIFICATE

14

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

20

21



22

Sophia Mahoney,

23

Minute Clerk

24

Sargent's Court Reporting

25

STATE BOARD OF ACCOUNTANCY  
REFERENCE INDEX

September 20, 2023

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:00	Executive Session
9	10:30	Return to Open Session
10		
11	10:30	Official Call to Order
12		
13	10:31	Roll Call/Introduction of Attendees
14		
15	10:33	Approval of Minutes
16		
17	10:35	Report of Prosecutorial Division
18		
19	10:44	Report of Board Counsel
20		
21	11:02	Miscellaneous - Appointment - Patricia
22		Hartman, NASBA - Credit Relief
23		Program
24		
25	11:35	Report of Board Chair
26		
27	11:37	Report of Committees
28		
29	11:40	Review of CPA Examination Files
30		
31	11:42	Review of CPA Reactivation
32		Applications
33		
34	11:44	Review of Requests
35		
36	11:51	Miscellaneous
37		
38	11:55	Executive Session
39	12:28	Return to Open Session
40		
41	12:32	Adjournment
42		
43		
44		
45		
46		
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