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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: 9:01 A.M.

PENNSYLVANIA DEPARTMENT OF STATE

July 20, 2021

State Board of Accountancy  
July 20, 2021

BOARD MEMBERS:

Keri A. Ellis, CPA, Chair  
Matthew Eaton, Administrative Officer II, Bureau of  
Professional and Occupational Affairs, on behalf of  
K. Kalonji Johnson, Commissioner  
Monique M. Ericson, CPA, Office of Attorney General  
Mary Jensik, CPA  
Paul J. Kelly III, CPA  
Charles A. O'Brien, CPA  
Michael D. Ocker, CPA  
Sheri L. Risler, CPA, Vice Chair  
Michael P. Rollage, CPA - Absent  
David W. Stonesifer, CPA

BUREAU PERSONNEL:

Ronald K. Rouse, Esquire, Board Counsel  
Dean F. Picarella, Esquire, Senior Board Counsel  
Ray Michalowski, Esquire, Senior Board Prosecutor  
Angela B. Lucci Solomon, Esquire, Board Prosecution  
Liaison  
Timothy Smith, Esquire, Board Prosecutor  
Thaddeus Cwiklinski, Legal Extern, Office of General  
Counsel, Department of State  
Sara Fox, Board Administrator  
Amanda Li, Board Administrator  
Andrew LaFratte, MPA, Executive Policy Specialist,  
Department of State

ALSO PRESENT:

Michael D. Colgan, CAE, Chief Executive Officer and  
Executive Director, Pennsylvania Institute of  
Certified Public Accountants  
Jennifer Cryder, CPA, MBA, Chief Operating Officer and  
Executive Vice President, Pennsylvania Institute of  
Certified Public Accountants  
Peter N. Calcara, Vice President, Government  
Relations, Pennsylvania Institute of Certified  
Public Accountants  
Randy L. Brandt, CPA, Pennsylvania Society of Tax  
& Accounting Professionals  
Ryan Stauffer

1 \*\*\*

2 State Board of Accountancy

3 July 20, 2021

4 \*\*\*

5 Meeting Instructions

6 [Sara Fox, Board Administrator, informed everyone that  
7 the meeting was being recorded, and those who  
8 continued to participate were giving their consent to  
9 be recorded.

10 Ms. Fox also provided instructions to be followed  
11 during the virtual meeting.]

12 \*\*\*

13 The regularly scheduled meeting of the State  
14 Board of Accountancy was held on Tuesday, July 20,  
15 2021. Keri A. Ellis, CPA, Chair, called the meeting  
16 to order at 9:01 a.m.

17 \*\*\*

18 [Ronald K. Rouse, Esquire, Board Counsel, stated the  
19 meeting of the State Board of Accountancy was being  
20 held by teleconference pursuant to an extension of  
21 Governor Wolf's March 16, 2020 waiver of the physical  
22 presence requirement in Section 2.3(c) of the  
23 Certified Public Accountant (CPA) Law.]

24 \*\*\*

25 Roll Call

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

2

\*\*\*

3 [Sheri L. Risler, CPA, Vice Chair, exited the meeting  
4 at 9:05 a.m. for recusal purposes.]

5

\*\*\*

6 [A Formal Hearing was held from 9:05 a.m. until  
7 10:31 a.m. in the matter of the Petition for  
8 Reinstatement for Certified Public Accountant of  
9 Howard Alan Drossner, Case No. 21-55-006792.]

10

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11 [The Board recessed from 10:32 a.m. until 10:52 a.m.]

12

\*\*\*

13 [Sheri L. Risler, CPA, Vice Chair, reentered the  
14 meeting at 10:52 a.m.]

15

\*\*\*

16 [A Formal Hearing was held from 11:00 a.m. until  
17 1:07 p.m. in the matter of the Commonwealth of  
18 Pennsylvania Bureau of Professional and Occupational  
19 Affairs v. Steven Ganley, Case No. 19-55-018021.]

20

\*\*\*

21 Report of Board Counsel - Other

22 [Ronald K. Rouse, Esquire, Board Counsel, noted prior  
23 discussion of House Bill 1328 of 2021 at the May 18,  
24 2021 meeting. He reported technical difficulties at  
25 the prior meeting, where Michael Colgan was unable to

1 make a comment and allowed him the opportunity today.

2 Michael D. Colgan, CAE, Chief Executive Officer  
3 and Executive Director, Pennsylvania Institute of  
4 Certified Public Accountants, expressed concern with  
5 House Bill 1328 regarding CPAs being able to meet the  
6 financial needs of taxpayers and protecting the  
7 capital market.

8 Mr. Colgan stated the Pennsylvania Institute of  
9 Certified Public Accountants (PICPA), wanted to add  
10 economics for clarity purposes to the approved list of  
11 courses that are required for a CPA candidate as well  
12 as technology based on the CPA Evolution process with  
13 the end result being the inclusion of technology  
14 courses into the curriculums for an accounting major.

15 Mr. Colgan commented that CPA Evolution just  
16 recently rolled out their model curriculum. He  
17 reported meeting with staff of the House Professional  
18 Licensure Committee who were fine with amending the  
19 bill, where "technology" will be amended to say  
20 "accounting information systems or accounting  
21 information systems/data analytics" to specify what  
22 technology means.

23 Mr. Colgan also noted wanting to add the ability  
24 for the state Board to accept experience verification  
25 from a substantially equivalent licensed individual

1 from a foreign county. He mentioned there are  
2 candidates who are working for foreign subsidiaries in  
3 the United States who do not have a CPA immediately  
4 supervising them and have a foreign equivalent  
5 supervising them and would like to see that as one of  
6 the options for candidates moving forward to get their  
7 experience verified.

8 Mr. Colgan addressed a second amendment to  
9 Section 4.2, which would allow a candidate to sit for  
10 the CPA exam once they have obtained 120 hours of  
11 qualifying education. He explained that an individual  
12 could sit for the exam now in Pennsylvania with 120  
13 hours or 150 hours, but a degree has to be conferred  
14 and want to change this to allow a candidate to sit at  
15 120 hours without a degree being conferred.

16 Mr. Colgan stated there are several colleges and  
17 universities in Pennsylvania that have baccalaureate  
18 programs in place or integrated Master of Business  
19 Administration (MBA) programs where they do not confer  
20 a degree after 120 hours.

21 Mr. Colgan also noted proposing that the American  
22 Institute of Certified Public Accountants (AICPA) Code  
23 of Conduct be adopted into the statute. He mentioned  
24 that the code is constantly evaluated by committees  
25 and professionals, including members of the State

1 Board of Accountancy, who serve on the Professional  
2 Ethics Executive Committee (PEEC) of the AICPA as well  
3 as public members who provide a public interest  
4 perspective.

5 Mr. Colgan mentioned that PEEC meet quarterly to  
6 monitor developments in the profession and to ensure  
7 an up-to-date code. He noted PEEC task forces also  
8 meet throughout each quarter to study ethical issues  
9 and present recommendations or changes to the code.

10 Mr. Colgan stated some of the benefits of the  
11 AICPA code of uniformity is that mobility provisions  
12 were now in place in every state but Hawaii, so CPAs  
13 have the ability to practice across state lines. He  
14 commented that without uniform mandatory ethical  
15 standards, CPAs would find it hard to navigate  
16 different rules and requirements in multiple states;  
17 therefore, there is a push to get some uniform code of  
18 conduct requirements across the country and provided a  
19 map of which states have done so.

20 Mr. Colgan noted the importance of ensuring CPAs  
21 have clarity with respect to what the rules and  
22 standards are for ethical conduct. He mentioned there  
23 is a risk to the public when there is inconsistency or  
24 lack of clarity in those rules and wanted to make sure  
25 the public is protected by putting a uniform set of

1 rules in there.

2 Mr. Colgan addressed the conceptual framework  
3 standpoint, where regulations currently in place  
4 reference the AICPA and other standard-setting bodies  
5 in areas like independence but do not provide a lot of  
6 detail or specificity to licensees when situations  
7 arise. He stated the AICPA code includes a conceptual  
8 framework that provides additional guidance for CPAs  
9 that is not generally found in those regulations on  
10 how a CPA should proceed when there is no established  
11 guidance.

12 Mr. Colgan commented that the Board is not  
13 allowed to provide guidance to licensees when they  
14 have questions about how to interpret specific  
15 sections of the statute or regulations under  
16 Pennsylvania rules. He mentioned that there is a  
17 proposed bill that would change that and allow the  
18 Board to provide specific guidance, but this  
19 conceptual framework uses a threats and safeguards  
20 approach to provide CPAs with a means to identify,  
21 evaluate, and address the compliance and ethical  
22 standards.

23 Mr. Colgan addressed peer review standards,  
24 noting they have not been updated since 1997. He  
25 stated it will clarify the scope of the peer review



1 requirements to include all test engagements other  
2 than compilations. He stated it does eliminate the  
3 exception of the peer review requirements in  
4 Pennsylvania that permits firms with two or fewer  
5 licensees to have a five-year peer review cycle rather  
6 than a three year cycle. He noted most of the firms  
7 and entities required to have a peer review in this  
8 country are on a three-year cycle, and Pennsylvania  
9 has the only exception to that right now.

10 Mr. Colgan reported numerous studies over the  
11 last five or six years clearly demonstrate that the  
12 fewer engagements you have that are subject to peer  
13 review the more susceptible you are to substandard  
14 work. He commented that there is no reason to have a  
15 separate five-year requirement for smaller firms; in  
16 fact, it is kind of arbitrary with fewer licensees and  
17 no one else has that.

18 Mr. Colgan stated PICPA will make the proposed  
19 amendments to clarify the word "technology" to put a  
20 little bit more specificity of what would work within  
21 a list of approved subject areas for candidates and  
22 allowing the ability to sit for the CPA exam once an  
23 individual has taken 120 hours of qualifying education  
24 regardless of whether the degree has been conferred or  
25 not.

1 Mr. Colgan informed the Board that PICPA has met  
2 with the staff of the House Professional Licensure  
3 Committee and provided them with additional  
4 information and will be meeting with the Senate  
5 Consumer Protection & Professional Licensure Committee  
6 also. He also plans to schedule a meeting with  
7 Commissioner Johnson to make sure they have clarity on  
8 any issues around the proposed changes to the CPA Law.

9 Mr. Colgan announced that he will be retiring  
10 from the Pennsylvania Institute of Certified Public  
11 Accountants (PICPA) at the end of this year. He  
12 stated that the PICPA Board unanimously selected  
13 Jennifer Cryder to be his successor on September 1 and  
14 will be at some of the meetings from this point  
15 forward. He noted that they plan to attend the  
16 National Association of State Boards of Accountancy  
17 (NASBA) Meeting in November.

18 Ms. Risler suggested Mr. Colgan be more specific  
19 with the technology component of the course load that  
20 students would be required to take because technology  
21 is very broad. She mentioned being very involved in  
22 CPA Evolution at Temple and determining curriculum in  
23 schools all over in that same process. She noted  
24 being unsure of what the names of the new courses are  
25 going to be, which will be a challenge.

1 Ms. Risler recommended including "or any other  
2 technology-related course as approved by the State  
3 Board of Accountancy" to make it broad in case of a  
4 situation where there is a course that does not have  
5 the word "data analytics" and does not have  
6 "accountancy information systems" in it but is really  
7 an accounting course. She suggested putting the  
8 language in the proposal to give the Board an  
9 opportunity to review it.

10 Mr. Colgan stated Ms. Risler had a good  
11 suggestion. He commented that other areas mentioned  
12 in the curriculum for the courses in the Business  
13 Analysis Reporting (BAR) and Information Sciences and  
14 Technology (IST) disciplines included information  
15 security and forensics. He stated the language can be  
16 changed to give the Board some latitude with respect  
17 to the courses. He noted economics had been an issue  
18 in the past, where the Board accepted it, but it was  
19 not listed and could be addressed through either  
20 regulation or through practice, but PICPA could add  
21 some language.

22 Ms. Risler commented that Penn State students  
23 cannot sit for the exam until the completion of their  
24 five years, but a loophole was found, where students  
25 go to New York or other neighboring states to receive

1 their license. She commented that going to another  
2 state is inconvenient for students, because they want  
3 to get their license in Pennsylvania eventually,  
4 noting that Pennsylvania is also losing the fees for  
5 the CPA Exam.

6 Mr. Colgan agreed that candidates are leaving  
7 Pennsylvania and registering in other neighboring  
8 states to take the exam, because Pennsylvania's  
9 requirement is more stringent than neighboring states  
10 that allow individuals to sit without a degree being  
11 conferred.

12 Mr. Colgan commented that an individual still  
13 needs a degree to become a CPA, so it is not as though  
14 the ability to sit after they have 120 hours of  
15 qualifying education is going to make anybody a CPA  
16 who is not qualified.

17 Mr. Colgan thanked the Board for the opportunity  
18 to present the information and offered his assistance  
19 with any questions the Board may have in the future.]

20 \*\*\*

21 Report of Prosecutorial Division

22 [Angela B. Lucci Solomon, Esquire, Board Prosecution  
23 Liaison, presented the Consent Agreement for Case Nos.  
24 19-55-002162 & 20-55-005827.]

25 \*\*\*

1 [Sheri L. Risler, CPA, Vice Chair, and Charles A.  
2 O'Brien, CPA, exited the meeting at 1:27 p.m. for  
3 recusal purposes.]

4 \*\*\*

5 [Matthew Eaton, Administrative Officer II, Bureau of  
6 Professional and Occupational Affairs, on behalf of  
7 K. Kalonji Johnson, Commissioner, placed his name on  
8 the record.]

9 MR. ROUSE:

10                   Regarding the Consent Agreement at item  
11                   2 on the agenda Case Nos. 19-55-002162 &  
12                   20-55-005827, I believe the Board would  
13                   entertain motion to adopt the Consent  
14                   Agreement.

15                   Is there such a motion?

16 CHAIR ELLIS:

17                   So moved.

18 MR. KELLY:

19                   Second.

20 MR. ROUSE:

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

23 [The motion carried. Ms. Risler and Mr. O'Brien  
24 recused themselves from deliberations and voting on  
25 the motion. Item 2 is BPOA v. Ernst & Young, LLP,

1 Case Nos. 19-55-002162 & 20-55-005827.]

2

\*\*\*

3 [Sheri L. Risler, CPA, Vice Chair, and Charles A.  
4 O'Brien, CPA, reentered the meeting at 1:33 p.m.]

5

\*\*\*

6 [Angela B. Lucci Solomon, Esquire, Board Prosecution  
7 Liaison, announced Tiffany Raker is no longer with the  
8 department and that Timothy Smith will be replacing  
9 her as a new prosecutor for the Board.

10 Timothy Smith, Esquire, Board Prosecutor,  
11 provided a brief summary of his professional  
12 background.]

13

\*\*\*

14 [Pursuant to Section 708(a)(5) of the Sunshine Act, at  
15 1:33 p.m. the Board entered into Executive Session  
16 with Ronald K. Rouse, Esquire, Board Counsel, to have  
17 attorney-client consultations and for the purpose of  
18 conducting quasi-judicial deliberations. The Board  
19 returned to open session at 3:09 p.m.]

20

\*\*\*

21 Report of Board Counsel - (cont.)

22 MR. ROUSE:

23

Pursuant to Section 708(a)(5) of the

24

Sunshine Act, the Board entered into

25

Executive Session with Board Counsel to

1 have attorney-client consultations and  
2 for the purpose of conducting quasi-  
3 judicial deliberations.

4 Regarding item 3 on the agenda, I  
5 believe there is a motion to get the  
6 transcript in this matter.

7 Is there such a motion?

8 CHAIR ELLIS:

9 So moved.

10 MR. OCKER:

11 Second.

12 MR. ROUSE:

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

15 [The motion carried unanimously.]

16 \*\*\*

17 MR. ROUSE:

18 Regarding item 4, Steven Ganley, I  
19 believe there is a motion to direct  
20 Board Counsel to prepare the Board's  
21 Final Order in this matter.

22 Is there such a motion?

23 MR. KELLY:

24 So moved.

25 MR. ROUSE:

1 Is there a second?

2 CHAIR ELLIS:

3 Second.

4 MR. ROUSE:

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

7 [The motion carried unanimously.]

8 \*\*\*

9 Approval of minutes of the May 18, 2021 meeting

10 MR. ROUSE:

11 Item 1 on the agenda are the minutes  
12 from our last meeting, which was May 18,  
13 2021.

14 Are there any amendments or  
15 corrections to the minutes?

16 Is there a motion to accept the  
17 minutes as they are?

18 CHAIR ELLIS:

19 So moved.

20 MR. ROUSE:

21 Is there a second?

22 MS. RISLER:

23 Second.

24 MR. ROUSE:

25 Any discussion? All those in favor, say



1                   aye. All those opposed, say nay.

2 [The motion carried unanimously.]

3   \*\*\*

4 Report of Board Counsel - Final Adjudication and Order

5 MR. ROUSE:

6                   Regarding the matter of the Petition for  
7                   Reinstatement for Certified Public  
8                   Accountant of Michael Robert Green, Case  
9                   No. 20-55-003646 at item 6 on the  
10                  agenda, I believe the Board would  
11                  entertain a motion to direct Board  
12                  Counsel to prepare a Final Adjudication  
13                  and Order and to issue the Final  
14                  Adjudication to the petitioner.

15                                        Is there such a motion?

16 CHAIR ELLIS:

17                                        So moved.

18 MR. ROUSE:

19                                        Is there a second?

20 MS. ERICSON:

21                                        Second.

22 MR. ROUSE:

23                   All those in favor, say aye. All those  
24                   opposed, say nay.

25 [The motion carried unanimously.]

1 \*\*\*

2 Report of Board Chair

3 [Ronald K. Rouse, Esquire, Board Counsel, referred to  
4 the continuing professional education (CPE) accounting  
5 and auditing (A&A) requirements, noting it was just a  
6 discussion regarding the 24 hours of attest and audit,  
7 where anyone who signs an attestation within a  
8 biennial renewal period is required to take the 24  
9 hours of CPE.]

10 \*\*\*

11 Report of Committees

12 [Ronald K. Rouse, Esquire, Board Counsel, addressed  
13 calculation of CPE hours, noting those to be  
14 requirements under § 11.641 of Board regulations,  
15 where a participant will receive 1 CPE hour for each  
16 50 minutes of participation in a CPE-sponsored  
17 program.]

18 \*\*

19 Review of Program Sponsor Applications

20 MR. ROUSE:

21 I believe the Board would entertain a  
22 motion to ratify the Program Sponsor  
23 Applications at items 9 and 10 on the  
24 agenda, which are Howmet Aerospace and  
25 Worth & Company, Inc.

1                   Is there such a motion?

2 MR. O'BRIEN:

3                   So moved.

4 CHAIR ELLIS:

5                   Second.

6 MR. ROUSE:

7                   Any discussion? All those in favor, say  
8                   aye. All those opposed, say nay.

9 [The motion carried unanimously.]

10   \*\*\*

11 MR. ROUSE:

12                   Regarding item 11 on the agenda, I  
13                   believe the Board would entertain a  
14                   motion to defer a vote for the Program  
15                   Sponsor Application of J. Martin and  
16                   Associates LLC.

17                   Is there such a motion?

18 MR. OCKER:

19                   So moved.

20 MR. KELLY:

21                   Second.

22 MR. ROUSE:

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

25 [The motion carried unanimously.]

1 \*\*\*

2 Review of Requests - CPE Waivers

3 MR. ROUSE:

4                   Regarding CPE waivers, items 12 through  
5                   15 on the agenda, I believe the Board  
6                   would entertain a motion to ratify the  
7                   CPE waivers at items 12 and 15.

8                   Is there such a motion?

9 MR. Kelly:

10                   So moved.

11 MR. ROUSE:

12                   Is there a second?

13 MR. OCKER:

14                   Second.

15 MR. ROUSE:

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

18 [The motion carried unanimously.]

19 \*\*\*

20 Review of Requests - Extension of Peer Review

21 MR. ROUSE:

22                   Regarding the Extension of Peer Review,  
23                   I believe the Board would entertain a  
24                   motion to ratify the Extension of Peer  
25                   Review for items 16 through 17 on the

1 agenda.

2 Is there such a motion?

3 CHAIR ELLIS:

4 So moved.

5 MS. RISLER:

6 Second.

7 MR. ROUSE:

8 Any discussion? All those in favor, say  
9 aye. All those opposed, say nay.

10 [The motion carried unanimously.]

11 \*\*\*

12 Review of CPA Examination Files

13 MR. ROUSE:

14 Regarding the Review of Certification  
15 Application in the matter of Prather, I  
16 believe the Board would entertain a  
17 motion to have Mr. Robert Prather come  
18 before the Moral Character Committee.

19 Is there such a motion?

20 MR. OCKER:

21 So moved.

22 MR. ROUSE:

23 Is there a second?

24 MR. KELLY:

25 Second.

1 MR. ROUSE:

2 All those in favor, say aye. All those  
3 opposed, say nay.

4 [The motion carried unanimously.]

5 \*\*\*

6 Miscellaneous - Next Meeting Dates

7 [Keri A. Ellis, CPA, Chair, referred to 2021 and 2022  
8 Board meeting dates, noting no changes from those  
9 approved at the last meeting.]

10 \*\*\*

11 Miscellaneous - National Association of State Boards  
12 of Accountancy (NASBA)

13 [Keri A. Ellis, CPA, Chair, noted the NASBA 2021 Q1  
14 Quarterly Candidate Care Report for the Board's  
15 review.]

16 Chair Ellis referred to the AICPA-NASBA Reply to  
17 the Institute of Management Accountants (IMA) Letter  
18 for the Board's review.

19 Chair Ellis noted her attendance at the 2021  
20 NASBA Regional Meeting virtually and the Great Lakes  
21 Region breakout session. She reported many good  
22 topics were discussed at the regional meeting  
23 regarding testing and CPA Evolution and encouraged  
24 everyone to attend NASBA meetings.

25 Chair Ellis announced that the 2021 NASBA Annual

1 Meeting will be held October 31 through November 3 in  
2 San Diego, CA, both live and virtually.

3 Chair Ellis referred to NASBA's CPA Examination  
4 Transition Policy and reported a lot of discussion  
5 during the regional meeting, also noting there will be  
6 discussion at the national meeting. She reported it  
7 to be a well-thought-out approach, keeping it as  
8 simple as possible for the candidates to be able to  
9 transition to the new CPA Exam.

10 Chair Ellis noted the United States CPA Exam has  
11 been expanded to Canada for convenience of Canadian  
12 candidates with respect to COVID.

13 Chair Ellis referred to NASBA's 2021 Annual  
14 Meeting Travel Survey requesting attendance  
15 information. She mentioned that only vaccinated  
16 individuals are permitted to attend the meeting, and  
17 the Board must provide attendance information by the  
18 end of July. She encouraged Board members to attend  
19 virtually.

20 Ms. Fox requested Board members also contact her  
21 so she could obtain approval and forward it through  
22 the process. She addressed the scholarships process  
23 when attending meetings, explaining that historically  
24 scholarships were able to be used in the past but  
25 allowed only two individuals to attend regardless of

1 whether one is on a scholarship and the other is not.

2 Ms. Fox noted also being required to submit  
3 documentation to their contract attorney to determine  
4 whether or not the scholarship could be used. She  
5 mentioned that the scholarship cannot be over and  
6 above what is paid in yearly membership dues.

7 Ms. Risler questioned whether the Board is  
8 permitted to travel in Pennsylvania.

9 Ms. Fox commented that she was unaware of whether  
10 travel is allowed, but she must undergo the  
11 preapproval process before any documentation is  
12 started.

13 Chair Ellis stated that the Board needs to know  
14 whether they are able to travel before responding to  
15 the survey. She requested those who want to attend,  
16 either virtually and/or live, contact her and then the  
17 Board will go from there.]

18 \*\*\*

19 Adjournment

20 CHAIR ELLIS:

21 Motion to adjourn the meeting.

22 MR. OCKER:

23 So moved.

24 MS. RISLER:

25 Second.



1 CHAIR ELLIS:

2 All those in favor, say aye. Opposed?

3 [The motion carried unanimously.]

4 \*\*\*

5 [There being no further business, the State Board of  
6 Accountancy Meeting adjourned at 3:26 p.m.]

7 \*\*\*

8

9 CERTIFICATE

10

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

16

17

18



19

Evan Bingaman,

20

Minute Clerk

21

Sargent's Court Reporting

22

Service, Inc.

23

24

25

26

STATE BOARD OF ACCOUNTANCY  
REFERENCE INDEX

July 20, 2021

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:01	Official Call to Order
9		
10	9:02	Roll Call
11		
12	9:05	Formal Hearing - Howard Drossner
13	10:31	
14		
15	10:32	Recess
16	10:52	Return to Open Session
17		
18	11:00	Formal Hearing - Steven Ganley
19	1:07	
20		
21	1:10	Report of Board Counsel
22		
23	1:26	Report of Prosecutorial Division
24		
25	1:33	Executive Session
26	3:09	Return to Open Session
27		
28	3:09	Report of Board Counsel (Continued)
29		
30	3:11	Approval of Minutes
31		
32	3:12	Report of Board Counsel (Continued)
33		
34	3:18	Report of Board Chair
35		
36	3:18	Report of Committees
37		
38	3:19	Review of Program Sponsor Applications
39		
40	3:21	Review of Requests
41		
42	3:22	Review of CPA Examination Files
43		
44	3:22	Miscellaneous
45		
46	3:26	Adjournment
47		
48		
49		
50		