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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: 9:00 A.M.

PENNSYLVANIA DEPARTMENT OF STATE  
Board Room C  
One Penn Center  
2601 North Third Street  
Harrisburg, PA 17110

January 21, 2020

State Board of Accountancy  
January 21, 2020

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BOARD MEMBERS:

Erik V. Scully, Esquire, CPA, Chairman  
Theodore Stauffer, Executive Secretary, on behalf of  
K. Kalonji Johnson, Acting Commissioner, Bureau  
of Professional and Occupational Affairs  
Keri A. Ellis, CPA, Vice Chair - Absent  
Barry M. Berkowitz, CPA  
Monique M. Ericson, CPA, Office of Attorney General  
Mary Jensik, CPA  
Paul J. Kelly III, CPA  
Michael D. Ocker, CPA - Absent  
Sheri L. Risler, CPA - Absent  
Michael P. Rollage, CPA  
David W. Stonesifer, CPA - Absent  
Alfred L. Whitcomb, PA - Absent

BUREAU PERSONNEL:

Ronald K. Rouse, Esquire, Board Counsel  
Angela B. Lucci, Esquire, Board Prosecution Liaison  
Ray Michalowski, Esquire, Senior Prosecutor  
Dean F. Picarella, Esquire, Senior Counsel  
Sara Fox, Board Administrator  
  
Cynthia Montgomery, Esquire, Regulatory Counsel

ALSO PRESENT:

Michael D. Colgan, CAE, CEO & Executive Director,  
Pennsylvania Institute of Certified Public  
Accountants

1 \*\*\*

2 State Board of Accountancy

3 January 21, 2020

4 \*\*\*

5 The regularly scheduled meeting of the State  
6 Board of Accountancy was held on Tuesday, January 21,  
7 2020. Erik V. Scully, Esquire, CPA, Chairman, called  
8 the meeting to order at 9:00 a.m.

9 \*\*\*

10 [Erik V. Scully, Esquire, CPA, Chairman, noted that  
11 this Board regulates the practice of public  
12 accountants and certified public accountants in the  
13 Commonwealth of Pennsylvania. Its function includes  
14 the regulations of licensure and registration of  
15 public accountants and licensure and certification of  
16 certified public accountants.

17 He further noted that this Board promulgates,  
18 amends, and enforces the requirements for continuing  
19 education and the Standards of Professional Conduct  
20 applicable to public accountants and CPAs, a function  
21 important to the Commonwealth and its citizens.

22 Chairman Scully finally noted that this Board  
23 adheres to ethical standards of independence,  
24 integrity, character and responsibility.]

25 \*\*\*

1 Presentation

2 [When Erik V. Scully, Esquire, CPA, Chair, was  
3 prepared to present Barry Berkowitz, CPA, with a  
4 proclamation from the Governor, Mr. Berkowitz  
5 presented Chair Scully with a similar proclamation  
6 recognizing their special working relationship since  
7 2011.]

8 \*\*\*

9 Roll Call/Introductions

10 [Board members and staff identified themselves for the  
11 record. A quorum was noted to be present.]

12 \*\*\*

13 Report of Prosecutorial Division

14 [Angela Lucci, Esquire, Board Prosecution Liaison,  
15 presented a Consent Agreement for File No. 17-55-  
16 08520.]

17 \*\*\*

18 [Ms. Lucci stated the Prosecution Division was working  
19 with the National Association of State Boards of  
20 Accountancy (NASBA), Center for Public Trust and  
21 Ethics Leadership Program to develop a remedial  
22 education program on ethics in the profession. She  
23 noted the program will focus on ethical cultural,  
24 ethical leadership, ethical strategies, and PA CPA law  
25 and regulations. A Certificate of Completion would be

1 provided at the conclusion of the program. Additional  
2 information on the program would be forthcoming.

3 The Board concurred with the need to develop this  
4 program in conjunction with NASBA. Data was requested  
5 by the Board related to the areas of deficiencies of  
6 its licensees.

7 Ms. Lucci informed the Board that Tiffany Raker,  
8 Esquire, Board Prosecutor, and herself underwent CLE  
9 training by the Pennsylvania Bar Institute entitled  
10 Finance for Lawyers. The training included topics  
11 such as foundations of modern accounting, financial  
12 statements, common methodologies and principles,  
13 financial reporting, and detecting financial fraud  
14 schemes. Ms. Lucci reported that the training was  
15 very informative as to the practice of accounting.  
16 She thanked the Board for sponsoring the training.]

17 \*\*\*

18 Report of Board Counsel

19 [Ronald Rouse, Esquire, Board Counsel, noted matters  
20 on the agenda for discussion in Executive Session.

21 Mr. Rouse explained Act 41, Licensure by  
22 Endorsement, addresses individuals seeking licensure  
23 in Pennsylvania who are currently licensed in another  
24 jurisdiction. He noted the matter was directed to the  
25 Regulatory Committee by the Board at its previous

1 meeting.

2           Mr. Rouse discussed defining substantial  
3 equivalency for individuals from other countries. Mr.  
4 Berkowitz noted that the Regulatory Committee had not  
5 met since the Board's November meeting. Mr. Rouse  
6 referred to NASBA International Services as a resource  
7 for the Board's determination of substantial  
8 equivalency of foreign countries. Mr. Berkowitz  
9 discussed utilizing the many services of NASBA  
10 included in the Board's membership in determining  
11 substantial equivalency.

12           Mr. Rouse next discussed defining competency to  
13 apply for licensure in Pennsylvania under Act 41.  
14 Chairman Scully clarified that the Board as regulators  
15 must promulgate a regulation to define substantial  
16 equivalency and competency under Act 41. He  
17 questioned the Board's ability to reference an outside  
18 agency on interpretation in order to simplify the  
19 regulatory process and regulate according to the  
20 developments in the profession.

21           Ms. Lucci noted references in the Board's current  
22 regulations to outside agencies in relation to setting  
23 standards. Chairman Scully stated the Regulatory  
24 Committee should meet and make a recommendation to the  
25 full Board. Mr. Rouse noted the Regulatory Committee

1 would assist him in drafting the Act 41 regulation.

2 Mr. Rouse next discussed the Continuous Testing  
3 Statement. He noted that NASBA, the American  
4 Institute of Certified Public Accountants (AICPA) and  
5 Prometric reached an agreement to move forward with  
6 continuous testing for the CPA exam beginning July 1,  
7 2020. Mr. Berkowitz stated three had not adopted  
8 continuous testing but still were allowing continuous  
9 testing.

10 Mr. Rouse will draft the statement for Continuous  
11 Testing to comply with the testing windows. He  
12 reviewed the current testing windows for the  
13 examination through Prometric.

14 Chairman Scully referred Ms. Lucci to Sections  
15 5.2, 5.3, and 5.4 of the Act, which refers to other  
16 regulatory bodies. Ms. Lucci also noted Pa. Code  
17 §11.84 related to Peer Review Standards, "A peer  
18 review shall be conducted in accordance with the  
19 AICPA's 'Standards for Performing and Reporting on  
20 Peer Reviews' including interpretations thereof." Mr.  
21 Rouse noted the language for the drafting of the  
22 proposed regulations. Mr. Berkowitz discussed  
23 assuring that future Boards are aware of the thoughts  
24 of the predecessor Boards.]

25

\*\*\*

1 Report of Board Chairman

2 [Erik v. Scully, Esquire, CPA, Chairman, noted the  
3 committee assignments. He encouraged the Regulatory  
4 Committee to meet before the next meeting in order to  
5 address the Act 41 and Continuous Testing issues.

6 Chairman Scully noted the written Gift Ban Policy  
7 and Pennsylvania Sunshine Act included in the agenda  
8 material.]

9 \*\*\*

10 [The Board recessed from 9:33 a.m. until 9:41 a.m.]

11 \*\*\*

12 Report of Regulatory Counsel

13 [Cynthia Montgomery, Esquire, Regulatory Counsel,  
14 provided a brief summary of her professional  
15 background.

16 Ms. Montgomery provided an overview of the eight  
17 basic steps to the regulatory process. She explained  
18 that it starts with the drafting of the regulations,  
19 pre-publication review, proposed regulation published  
20 for public comment, Legislative Committee and the  
21 Independent Regulatory Review Commission (IRRC)  
22 review, revision of the final rulemaking, post-  
23 publication review, Legislative Committee and IRRC  
24 review part 2, and then the final regulation  
25 publication.



1 Mr. Rollage questioned the length of time for a  
2 regulation to pass through the Legislative Committee  
3 and IRRC. Ms. Montgomery reviewed the efforts of the  
4 Regulatory Committee and Regulatory Counsel to swiftly  
5 move the regulations forward.

6 Ms. Montgomery stated the idea for drafting a  
7 regulation can come from legislature, the courts, the  
8 public, the bureau, the prosecution division, and the  
9 Board.

10 Ms. Montgomery stated Board Counsel generally  
11 will draft the annex, which is the text of the  
12 regulation or the amendment to the existing  
13 regulation. She commented that an exposure draft is  
14 then sent out, noting Executive Order 1996-1 from  
15 Governor Ridge's administration, that requires all  
16 regulations be drafted and promulgated with early and  
17 meaningful input from the public to stakeholders and  
18 interested parties who have an interest in the Board's  
19 regulatory agenda to announce that the Board is  
20 considering this regulation.

21 Ms. Montgomery stated the Board considers the  
22 comments received. Once the Board is satisfied with  
23 the text of the regulations, staff will draft a  
24 preamble. She noted the preamble to be an explanatory  
25 document of the regulation. She explained that the

1 Office of General Counsel (OGC) determines what goes  
2 into the preamble and includes an effective date,  
3 background and need for the regulation, a description  
4 of the proposed regulation, an analysis of fiscal  
5 impact and paperwork requirements, and then  
6 boilerplate details about the regulatory review  
7 process, and the information on submitting formal  
8 comments, suggestions or objections regarding the  
9 proposed regulation.

10 Ms. Montgomery stated counsel also will complete  
11 a document called the Regulatory Analysis Form  
12 required by the IRRC under the Regulatory Review Act,  
13 which contains what IRRC considers to be pertinent  
14 information for the Board to consider in determining  
15 whether the regulation is in the public interest.

16 Chairman Scully referenced the move for  
17 uniformity for the profession between states and  
18 professional organizations. Ms. Montgomery discussed  
19 the applicability of the Continuing Violation Doctrine  
20 and similar standards for consideration by the Board  
21 in promulgating a regulation. Chairman Scully and Mr.  
22 Berkowitz referred to the continuous testing trends  
23 and windows for testing in relation to following  
24 outside agency's guidelines in the Board's  
25 regulations.

1 Mr. Rollage questioned the length of time to go  
2 through the regulatory process in order to keep up  
3 with the current trends in the industry. Mr.  
4 Berkowitz stated the Board's regulations do not  
5 coincide with the AICPA Code of Professional Conduct  
6 as it is a non-governing body. He discussed  
7 referencing the amended Uniform Accountancy Act (UAA).  
8 Ms. Montgomery explained a regulation could possibly  
9 be published within a year. The normal promulgation  
10 of a regulation is at least two years. Mr. Rouse  
11 added the length of time between Board meetings  
12 contributes to the length of the regulatory process.

13 Ms. Montgomery outlined the pre-publication  
14 review process through the Office of Chief Counsel to  
15 confirm appropriate statutory authority, if the  
16 regulation is consistent with legislative intent, and  
17 if it conforms to the Legislative Reference Bureau of  
18 Style Manual.

19 Ms. Montgomery stated, after the internal review  
20 is finished, the regulation goes to the Office of  
21 General Counsel and Governor Wolf's Office of the  
22 Budget and Office of Policy and Planning. She  
23 explained the Office of the Budget prepares a fiscal  
24 note on every regulation and any agency publishing,  
25 and the Office of Policy and Planning reviews it to

1 confirm the regulation is in the public interest.

2 Ms. Montgomery explained a process called  
3 tolling, where OAG can stop the 30-day review period  
4 if there are any questions or objections, and the  
5 regulation will be sent back to the agency for a  
6 resolution.

7 Ms. Montgomery stated, once the Office of  
8 Attorney General approves the regulation, the  
9 regulation goes back to the agency for a process  
10 called delivery, which is under the Regulatory Review  
11 Act and the regulations of the Independent Regulatory  
12 Review Commission. She noted that the regulation is  
13 delivered personally by staff to the Legislative  
14 Committee, House, Senate, House Professional Licensure  
15 Committee, and the Senate Consumer Protection &  
16 Professional Licensure Committee, Independent  
17 Regulatory Review Commission, and the Legislative  
18 Reference Bureau on the same day.

19 Ms. Montgomery addressed a new electronic  
20 delivery process that will be moved out to other  
21 agencies if successful.

22 Ms. Montgomery explained the Commonwealth  
23 Documents Law that requires all agencies to publish  
24 and note its intention to promulgate, repeal, or amend  
25 a regulation in the Pennsylvania Bulletin.

1 Ms. Montgomery addressed a review by IRRC under  
2 the Regulatory Review Act, which was enacted in 1982  
3 to address a concern by the legislature that executive  
4 agencies were promulgating a law out of regulations.  
5 She also noted that the House and Senate Committees  
6 have an opportunity to review and convey their  
7 comments up until delivery of the final-form  
8 rulemaking.

9 Ms. Montgomery noted that the regulation is then  
10 reviewed by the Independent Regulatory Review  
11 Commission, where it is published approximately 10  
12 days later with a 30-day public comment period and 30  
13 days until IRRC's comments, which is a 70-day process  
14 once it is delivered. She stated the regulation will  
15 be deemed approved by IRRC if they do not comment.

16 Ms. Montgomery stated, after the final-form  
17 regulation is delivered, IRRC may not take action for  
18 at least 20 days to allow the committees to comment on  
19 the final-form rulemaking and has until its next  
20 scheduled public meeting, which is no less than 30  
21 days from the day it was delivered, to take action.

22 Ms. Montgomery noted that Board Counsel or  
23 Regulatory Counsel will present the rulemaking to the  
24 Commission, answer any questions, and convince IRRC  
25 that the regulation is in the public interest and get

1 an affirmative vote. She commented that it gets  
2 submitted to the Office of Attorney General for final  
3 review for form and legality once approved by IRRC.

4 Ms. Montgomery addressed the disapproval process,  
5 where IRRC issues a disapproval order and states their  
6 reasoning for disapproving the regulation, noting that  
7 the Board has 40 days upon receipt of that disapproval  
8 order to bring it back to IRRC. She noted that the  
9 Board can either withdraw the rulemaking, submit the  
10 regulation with revisions that respond to IRRC's  
11 disapproval order, or submit unchanged.

12 Ms. Montgomery stated, after the regulation is  
13 approved, it goes to the Attorney General for  
14 approval, the Legislative Reference Bureau again, and  
15 is published as final rulemaking in the Pennsylvania  
16 Bulletin.

17 Ms. Montgomery mentioned that the proposed  
18 rulemaking part can be omitted in some circumstances,  
19 where everybody subject to the rulemaking receives  
20 actual notice, but most of the circumstances do not  
21 pertain to the agency. She provided scenarios of  
22 regulations that were final omitted.

23 Ms. Montgomery discussed Sine Die, which is the  
24 final adjournment of a two-year legislative session,  
25 which will happen again in 2020. She stated the

1 proposed rulemaking can be delivered to IRRC for their  
2 comments and published for public comment but not  
3 delivered to the Standing Committees. She noted that  
4 counsel has to be cognizant of those time frames to  
5 ensure the regulation does not timeout during that  
6 two-year deadline.

7 Ms. Montgomery noted that final regulations  
8 cannot be delivered during Sine Die and must wait  
9 until the next session for delivery, where the  
10 Standing Committee shall have 20 days to review the  
11 regulation. If the session is stopped early, the  
12 committee gets no less than 10 days to complete their  
13 review of the final rulemaking.

14 Mr. Berkowitz commented on the more timely  
15 promulgation of regulations in other states. Ms.  
16 Montgomery noted a study conducted by a university of  
17 the regulatory processes of the various states and  
18 territories. Pennsylvania received a B+ due to being  
19 a robust process designed to develop regulations that  
20 make sense to the regulatory community and aligns with  
21 the administration's policy objectives.

22 Ms. Montgomery commented on the significant  
23 regulatory agenda for the 29 Professional and  
24 Occupational Boards in Pennsylvania. She also  
25 referred to regulations that quickly moved through the

1 regulatory process.

2 Chairman Scully thanked Ms. Montgomery for her  
3 very informative presentation.]

4 \*\*\*  
5 Report of Board Administrator

6 [Sara Fox, Board Administrator, noted the Board Member  
7 Cost Center Code - Travel Rental Care, Hotel Tax  
8 Exempt Certificate, and Travel Mileage Reimbursement  
9 Memo documentation in the agenda for the Board's  
10 review.]

11 \*\*\*  
12 [Pursuant to Section 708(a)(5) of the Sunshine Act, at  
13 10:32 a.m., the Board entered into Executive Session  
14 with Ronald Rouse, Esquire, Board Counsel, to have  
15 attorney-client consultations and for the purpose of  
16 conducting quasi-judicial deliberations regarding  
17 certain matters on the agenda. The Board returned to  
18 open session at 12:41 a.m.]

19 \*\*\*  
20 MR. ROUSE:

21 Pursuant to Section 708(a)(5) of the  
22 Sunshine Act, the Board entered into  
23 Executive Session with Board counsel to  
24 have attorney-client consultations and  
25 for the purpose of conducting



1 quasi-judicial deliberations regarding a  
2 number of matters.

3 \*\*\*

4 Approval of Minutes of the November 19, 2019 meeting

5 CHAIRMAN SCULLY:

6 Before we begin on motions, I would like  
7 to approve the minutes from our last  
8 meeting of November 19, 2019.

9 Has everybody had an opportunity to  
10 review the minutes as drafted?

11 Does anybody have any changes to  
12 the minutes?

13 Can I have a motion to approve the  
14 minutes dated November 19, 2019?

15 MR. KELLY:

16 So moved.

17 MS. BERKOWITZ:

18 Second.

19 CHAIRMAN SCULLY:

20 Roll call.

21  
22 Barry M. Berkowitz, aye; Monique M.  
23 Ericson, aye; Michael P. Rollage, aye;  
24 Paul J. Kelly III, aye; Mary Jensik,  
25 aye; Theodore Stauffer, aye; and Erik V.

1                   Scully, aye.

2 [The motion carried unanimously.]

3   \*\*\*

4 MOTIONS

5 MR. ROUSE:

6                                   Regarding the Consent Agreement at Item  
7                                   No. 2 of the agenda, File No. 17-55-  
8                                   08520, I believe the Board will  
9                                   entertain a motion to adopt the Consent  
10                                  Agreement.

11 CHAIRMAN SCULLY:

12                                   So moved.

13 MR. BERKOWITZ:

14                                   Second.

15 CHAIRMAN SCULLY:

16                                   Roll call.

17  
18                                   Barry M. Berkowitz, aye; Monique M.  
19                                   Ericson, aye; Michael P. Rollage, aye;  
20                                   Paul J. Kelly III, aye; Mary Jensik,  
21                                   aye; Theodore Stauffer, aye; and Erik V.  
22                                   Scully, aye.

23 [The motion carried unanimously. The name of the  
24 Respondent is Douglas Patrick Barton, CPA.]

25   \*\*\*

1 MR. ROUSE:

2 Moving along to No.3 on the agenda, I  
3 believe the Board would entertain a  
4 motion to provisionally deny the CPA  
5 Exam Application of Robin Lane.

6 CHAIRMAN SCULLY:

7 So moved.

8 MR. KELLY:

9 Second.

10 CHAIRMAN SCULLY:

11 Roll call.

12  
13 Barry M. Berkowitz, aye; Monique M.  
14 Ericson, aye; Michael P. Rollage, aye;  
15 Paul J. Kelly III, aye; Mary Jensik,  
16 aye; Theodore Stauffer, aye; and Erik V.  
17 Scully, aye.

18 [The motion carried unanimously.]

19 \*\*\*

20 MR. ROUSE:

21 Moving along to No. 3 on the agenda, I  
22 believe the Board would entertain a  
23 motion to provisionally deny the CPA  
24 Exam Application of Robin Lane.

25 CHAIRMAN SCULLY:

1                   So moved.

2 MR. KELLY:

3                   Second.

4 CHAIRMAN SCULLY:

5                   Roll call.

6

7                   Barry M. Berkowitz, aye; Monique M.  
8                   Ericson, aye; Michael P. Rollage, aye;  
9                   Paul J. Kelly III, aye; Mary Jensik,  
10                  aye; Theodore Stauffer, aye; and Erik V.  
11                  Scully, aye.

12 [The motion carried unanimously.]

13

\*\*\*

14 MR. ROUSE:

15                  I believe the Board would entertain a  
16                  motion at Item No. 4 on the agenda to  
17                  adopt the final Adjudication and Order  
18                  as presented by Board Counsel in the  
19                  case of James J. McCarthy &  
20                  Associates, P.C., File No. 15-55-  
21                  10441, and to direct Board Counsel to  
22                  prepare and send out the Board's final  
23                  Order.

24 CHAIRMAN SCULLY:

25                  So moved.

1 MR. BERKOWITZ:

2 Second.

3 CHAIRMAN SCULLY:

4 Roll call.

5

6 Barry M. Berkowitz, aye; Monique M.  
7 Ericson, aye; Michael P. Rollage, aye;  
8 Paul J. Kelly III, aye; Mary Jensik,  
9 aye; Theodore Stauffer, aye; and Erik V.  
10 Scully, aye.

11 [The motion carried unanimously.]

12 \*\*\*

13 MR. ROUSE:

14 Going to No. 7, Continuous Testing  
15 Statement, I believe the Board would  
16 entertain a motion to start the  
17 regulatory process regarding  
18 Continuous Testing, consistent with  
19 discussions in Executive Session.

20 MR. BERKOWITZ:

21 So moved.

22 MR. KELLY:

23 Second.

24 CHAIRMAN SCULLY:

25 Roll call.

1

2

Barry M. Berkowitz, aye; Monique M.

3

Ericson, aye; Michael P. Rollage, aye;

4

Paul J. Kelly III, aye; Mary Jensik,

5

aye; Theodore Stauffer, aye; and Erik V.

6

Scully, aye.

7

[The motion carried unanimously.]

8

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9

Review of Program Sponsor Applications

10 CHAIRMAN SCULLY:

11

I move to approve BookSmartCPE LLC,

12

Merrill Lynch, and Stevens & Lee.

13

Do I have a second?

14 MR. BERKOWITZ:

15

Second.

16 CHAIRMAN SCULLY:

17

Roll call.

18

19

Barry M. Berkowitz, aye; Monique M.

20

Ericson, aye; Michael P. Rollage, aye;

21

Paul J. Kelly III, aye; Mary Jensik,

22

aye; Theodore Stauffer, aye; and Erik V.

23

Scully, aye.

24

[The motion carried unanimously.]

25

\*\*\*

1 CPE Waiver

2 [Barry M. Berkowitz, CPA, explained the role and  
3 guidelines of the CPE Waiver Committee, consisting of  
4 Ms. Ericson and Mr. Berkowitz.]

5 MR. BERKOWITZ:

6 I would move to ratify the CPE Waivers  
7 for Items 18 through 34, except for  
8 Items 24 and 32, and ratify the  
9 extension for CPA requirements for Items  
10 35 through 45.

11 Do I have a second?

12 MR. KELLY:

13 Second.

14 CHAIRMAN SCULLY:

15 Roll call.

16  
17 Barry M. Berkowitz, aye; Monique M.  
18 Ericson, aye; Michael P. Rollage, aye;  
19 Paul J. Kelly III, aye; Mary Jensik,  
20 aye; Theodore Stauffer, aye; and Erik V.  
21 Scully, aye.

22 [The motion carried unanimously.]

23 \*\*\*

24 [It was noted Item No. 32 would be referred to the  
25 next meeting due to recusals and a lack of a quorum.]

1 \*\*\*

2 Extension of Peer Review

3 [Barry M. Berkowitz, CPA, explained the role and  
4 guidelines of the Peer Review Committee, consisting of  
5 Chairman Scully and Mr. Berkowitz.]

6 MR. BERKOWITZ:

7 I move to ratify provisional extensions  
8 to April 30, 2020, for Items No. 46  
9 through 81.

10 Do I have a second?

11 MR. KELLY:

12 Second.

13 CHAIRMAN SCULLY:

14 Roll call.

15  
16 Barry M. Berkowitz, aye; Monique M.  
17 Ericson, aye; Michael P. Rollage, aye;  
18 Paul J. Kelly III, aye; Mary Jensik,  
19 aye; Theodore Stauffer, aye; and Erik V.  
20 Scully, aye.

21 [The motion carried unanimously.]

22 \*\*\*

23 Extension of CPA Examination Credit

24 [Barry M. Berkowitz, CPA, explained the role and  
25 guidelines of the CPA Examination Credit Committee,



1 consisting of Ms. Ellis and Mr. Berkowitz.]

2 MR. BERKOWITZ:

3 I move to ratify the decisions of the  
4 committee for Items No. 82 through 86.

5 Do I have a second?

6 MR. KELLY:

7 Second.

8 CHAIRMAN SCULLY:

9 Roll call.

10

11 Barry M. Berkowitz, aye; Monique M.  
12 Ericson, aye; Michael P. Rollage, aye;  
13 Paul J. Kelly III, aye; Mary Jensik,  
14 aye; Theodore Stauffer, aye; and Erik V.  
15 Scully, aye.

16 [The motion carried unanimously.]

17

\*\*\*

18 Miscellaneous

19 [Chairman Scully noted that the Regulatory Committee  
20 will meet to discuss the regulations regarding Act 41  
21 Licensure by Endorsement, along with the Continuous  
22 Testing Statement. A Regulatory Committee report will  
23 be made available on or before the Board's next  
24 meeting.

25 Chairman Scully also noted the Board meeting

1 dates for 2020 and 2021. The Board's next meeting is  
2 April 21, 2020.]

3 \*\*\*

4 Adjournment

5 CHAIRMAN SCULLY:

6 Can I have a motion for adjournment?

7 MR. BERKOWITZ:

8 So moved.

9 MR. KELLY:

10 Second.

11 CHAIRMAN SCULLY:

12 Roll call.

13

14 Barry M. Berkowitz, aye; Monique M.  
15 Ericson, aye; Michael P. Rollage, aye;  
16 Paul J. Kelly III, aye; Mary Jensik,  
17 aye; Theodore Stauffer, aye; and Erik V.  
18 Scully, aye.

19 [The motion carried unanimously.]

20 \*\*\*

21 [There being no further business, the State Board of  
22 Accountancy Meeting adjourned at 12:52 p.m.]

23 \*\*\*

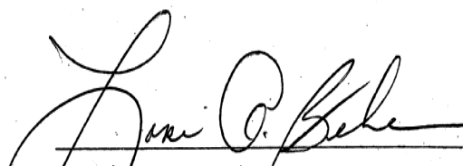
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CERTIFICATE

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.



Lori A. Behe,

Minute Clerk

Sargent's Court Reporting

Service, Inc.

STATE BOARD OF ACCOUNTANCY  
REFERENCE INDEX

January 21, 2020

	TIME	AGENDA
1		
2		
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5		
6		
7		
8	9:00	Official Call to Order
9		
10	9:04	Roll Call
11		
12	9:04	Report of Prosecutorial Division
13		
14	9:15	Report of Board Counsel
15		
16	9:32	Report of Board Chairman
17		
18	9:33	Recess
19	9:41	Return to Open Session
20		
21	9:41	Report of Regulatory Counsel
22		
23	10:31	Report of Board Administrator
24		
25	10:32	Executive Session
26	12:41	Return to Open Session
27		
28	12:41	Approval of Minutes
29		
30	12:42	Motions
31		
32	12:51	Miscellaneous
33		
34	12:52	Adjournment
35		
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