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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: 9:08 A.M.

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

April 19, 2018

1 State Board of Accountancy

2 April 19, 2018

3
4 BOARD MEMBERS:

5
6 Chandra "Dolly" M. Lalvani, CPA, Chair
7 Erik V. Scully, CPA, Vice Chair
8 Ian J. Harlow, Commissioner of Professional and
9 Occupational Affairs - Absent
10 Barry M. Berkowitz, CPA
11 Keri A. Ellis, CPA
12 Paul J. Kelly III, CPA
13 Michael D. Ocker, CPA
14 Douglas M. Ottenberg, CPA, Office of Attorney
15 General
16 Sheri L. Risler, CPA
17 Michael P. Rollage, CPA
18 David W. Stonesifer, CPA
19 Alfred L. Whitcomb, PA
20

21
22 BUREAU PERSONNEL:

23
24 Shana M. Walter, Esquire, Board Counsel
25 Robert B. Armour, Esquire, Board Prosecution Liaison
26 Jeannie Bronshtein, on behalf of Sara Fox, Board
27 Administrator
28

29
30 ALSO PRESENT:

31
32 Gerald L. Brenneman, CPA, Pennsylvania Society of Tax
33 & Accounting Professionals
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State Board of Accountancy

April 19, 2018

The regularly scheduled meeting of the State Board of Accountancy was held on Thursday, April 19, 2018. Chandra "Dolly" Lalvani, CPA, Chair, called the meeting to order at 9:08 a.m.

Approval of Minutes of the January 16, 2018 meeting

CHAIR LALVANI:

The first item on the agenda is the approval of the January 16, 2018 minutes. Does anyone have any comments?

[The Board discussed corrections to the Minutes.]

CHAIR LALVANI:

Any other changes or comments or discussion?

MR. BERKOWITZ:

I'll make a motion to approve the minutes.

CHAIR LALVANI:

We have a motion to approve the minutes.

MR. SCULLY:

Second.

1 CHAIR LALVANI:

2 Roll call.

3

4 Barry M. Berkowitz, aye; Keri A. Ellis,
5 abstain; Paul J. Kelly III, abstain;
6 Douglas M. Ottenberg, aye; Michael D.
7 Ocker, abstain; Sheri L. Risler, aye;
8 Michael P. Rollage, aye; Erik V. Scully,
9 aye; David W. Stonesifer, aye; Alfred L.
10 Whitcomb, aye; and Chandra "Dolly" M.
11 Lalvani, aye.

12 [The motion carried. Keri A. Ellis, Paul J. Kelly
13 III, and Michael D. Ocker, abstained from voting on
14 the motion.]

15 ***

16 Case Status Report

17 [Chair Lalvani noted the January 2018 through March
18 2018 Case Status Reports for the Board's information
19 and review. Shana M. Walter, Esquire, Board Counsel,
20 stated a more specific listing of cases will be
21 discussed at a later time.]

22 ***

23 Report of Prosecutorial Division

24 [Robert B. Armour, Esquire, Board Prosecution Liaison,
25 informed the Board that Ashley Goshert was no longer

1 with the Commonwealth. He noted that prosecuting
2 attorney, Kimberly Adams, will be handling its cases.

3 Mr. Armour reviewed the Case Status Reports and
4 Civil Penalties Imposed Report. Ms. Walter noted
5 specific cases for discussion during Executive
6 Session.

7 Mr. Berkowitz questioned the status of collecting
8 fines. Mr. Armour explained that uncollected fines
9 are turned over to the Attorney General's office. He
10 noted an accumulation of penalties in the Attorney
11 General's office that have not yet made the report.

12 Mr. Armour further discussed consent agreements,
13 payment, fines, penalties, due process, and post
14 penalties on A&Os. He then reiterated the processing
15 for collecting payments through the Attorney General's
16 Office under the Commonwealth Attorneys Act, who have
17 the authority to collect and determine cost
18 effectiveness. He agreed to obtain additional
19 information regarding a substantial balance for 2014.]

20 ***

21 [Mr. Armour presented the Consent Agreements for File
22 No. 14-55-13431 and File No. 14-55-14181.]

23 ***

24 Report of Board Counsel

25 [Shana Walter, Esquire, Board Counsel, noted a final

1 Adjudication and Order for discussion during Executive
2 Session.

3 Ms. Walter also noted the status of cases, for
4 which a final adjudication had not been issued yet, to
5 be discussed during Executive Session.

6 Ms. Walter stated penalties in several of the
7 cases for which Consent Agreements were approved at
8 the January meeting have been paid in full.]

9

10 Report of Regulatory Counsel

11 [Shana Walter, Esquire, Regulatory Counsel, noted the
12 discussion at the last meeting regarding a change to
13 its regulations, 49 Pa. Code §11.23a and 11.85(a) as
14 it relates to the CPE safe harbor for supervising
15 attest services. She noted an inquiry from the
16 Auditor General's Office regarding the inefficiency of
17 the tracking of the attest CE requirements.

18 Ms. Walter specifically discussed Section
19 11.23(a), where the "and" within the regulation states
20 that a licensee may not supervise attest services and
21 sign or authorize another to sign an accountant's
22 report. She noted that she replaced "and" with a
23 comma.

24 Ms. Walter explained that the next steps would be
25 an exposure draft, receipt of public comment, and then

1 a final proposal submission to the Independent
2 Regulatory Review Commission (IRRC).

3 Ms. Walter also discussed language changes to CPE
4 requirements in Section 11.23(a)(b)(i), removing
5 references of 24 months and replacing it with 12 hours
6 of CPE in the area of accounting, auditing, or attest
7 during the calendar year immediately preceding
8 issuance of the report, and 12 hours of CPE in the
9 area of accounting, auditing, or attest during the
10 calendar year in which the report is issued. She also
11 noted a grammatical error that was changed.

12 Ms. Walter also noted a misplaced period in
13 Section 11.85(a).]

14 ***

15 Report of Board Chairman

16 [Chair Lalvani noted the National Association of State
17 Boards of Accountancy (NASBA) Conference.]

18 CHAIR LALVANI:

19 Our first matter is the NASBA trip
20 approval, to have Mr. Scully and Mr.
21 Stonesifer approved. I make a motion to
22 get them approved to attend the east and
23 western regional NASBA Conference. Mr.
24 Stonesifer, as a new Board member
25 attending one occasion, and Mr. Scully

1 as Vice Chair?

2 MR. BERKOWITZ:

3 So moved.

4 CHAIR LALVANI:

5 Do I have a second?

6 MR. KELLY:

7 Second.

8 CHAIR LALVANI:

9 Roll call.

10

11 Barry M. Berkowitz, aye; Keri A. Ellis,

12 aye; Paul J. Kelly III, aye; Douglas M.

13 Ottenberg, aye; Michael D. Ocker, aye;

14 Sheri L. Risler, aye; Michael P.

15 Rollage, aye; Erik V. Scully, abstain;

16 David W. Stonesifer, abstain; Alfred L.

17 Whitcomb, aye; and Chandra "Dolly" M.

18 Lalvani, aye.

19 [The motion carried. Erik V. Scully and David W.

20 Stonesifer abstained from voting on the motion.]

21

22 MR. BERKOWITZ:

23 I make a motion that we send new Board

24 member, Mr. Ocker, to the NASBA East

25 Regional Orientation Meeting in Orlando.

1 MR. KELLY:

2 Second.

3 CHAIR LALVANI:

4 Roll call.

5

6 Barry M. Berkowitz, aye; Keri A. Ellis,
7 aye; Paul J. Kelly III, aye; Douglas M.
8 Ottenberg, aye; Michael D. Ocker,
9 abstain; Sheri L. Risler, aye; Michael
10 P. Rollage, aye; Erik V. Scully, aye;
11 David W. Stonesifer, aye; Alfred L.
12 Whitcomb, aye; and Chandra "Dolly" M.
13 Lalvani, aye.

14 [The motion carried. Michael D. Ocker abstained from
15 voting on the motion.]

16

17 Report of Board Chair (Continued)

18 [Chair Lalvani noted Board Committee Assignments. She
19 encouraged Mr. Ocker's participation in any of the
20 committees.

21 Mr. Rollage suggested drafting an email to the
22 Commissioner regarding extending the Gift Ban Policy
23 for three more years.

24 Chair Lalvani noted guidelines for discipline for
25 discussion in Executive Session.

1 Chair Lalvani noted the PA Sunshine Act for
2 reference.]

3 ***
4 Report of Commissioner - No Report

5 ***
6 Report of Board Administrator - No Report

7 ***
8 Report of Committees
9 [Paul J. Kelly, CPA, will discuss good moral character
10 during Executive Session.]

11 ***
12 Review of Program Sponsor Applications

13 MR. SCULLY:

14 I move to approve the following program
15 sponsor applications: Boenning &
16 Scattergood, NFP, and St. Ann School.

17 Do I have a second?

18 MR. KELLY:

19 Second.

20 CHAIR LALVANI:

21 Roll call.

22
23 Barry M. Berkowitz, aye; Keri A. Ellis,
24 aye; Paul J. Kelly III, aye; Douglas M.
25 Ottenberg, aye; Michael D. Ocker,

1 abstain; Sheri L. Risler, aye; Michael
2 P. Rollage, aye; Erik V. Scully, aye;
3 David W. Stonesifer, aye; Alfred L.
4 Whitcomb, aye; and Chandra "Dolly" M.
5 Lalvani, aye.

6 [The motion carried. Michael D. Ocker abstained from
7 voting on the motion.]

8 ***

9 Review of Program Sponsor Applications

10 MR. SCULLY:

11 Madam Chair, regarding review of the
12 program sponsor applications, I'd like
13 to defer the Training Resource Group,
14 Inc.

15 Do I have a second?

16 MR. WHITCOMB:

17 Second.

18 CHAIR LALVANI:

19 Roll call.

20
21 Barry M. Berkowitz, aye; Keri A. Ellis,
22 aye; Paul J. Kelly III, aye; Douglas M.
23 Ottenberg, aye; Michael D. Ocker,
24 abstain; Sheri L. Risler, aye; Michael
25 P. Rollage, aye; Erik V. Scully, aye;

1 David W. Stonesifer, aye; Alfred L.
2 Whitcomb, aye; and Chandra "Dolly" M.
3 Lalvani, aye.

4 [The motion carried. Michael D. Ocker abstained from
5 voting on the motion.]

6 ***
7 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
8 10:00 a.m. the Board entered into Executive Session
9 with Shana M. Walter, Esquire, Board Counsel, for the
10 purpose of conducting quasi-judicial deliberations and
11 to conduct attorney/client consultations. The Board
12 returned to Open Session at 11:26 a.m.]

13 ***
14 [Robert B. Armour, Esquire, Board Prosecution Liaison,
15 provided additional information regarding the Civil
16 Penalties Imposed Report noting a substantial balance
17 for 2014. He attributed the bulk of the balance to
18 two specific cases and provided the circumstances of
19 those cases.]

20 ***

21 MOTIONS:

22 MS. WALTER:

23 We had returned prior to the
24 presentation by Attorney Armour
25 regarding cause of penalties from

1 quasi-judicial deliberations in
2 Executive Session.

3 During the course of the
4 deliberations, the Board discussed File
5 No. 14-55-13431, Docket No. 2496-55-17,
6 the Consent Agreement in Commonwealth
7 vs. Joseph J. O'Polka, CPA, for delivery
8 of this matter, and I believe there may
9 be a motion to approve the Consent
10 Agreement.

11 Do I have a motion?

12 MR. SCULLY:

13 So moved.

14 MR. ROLLAGE:

15 Second.

16 CHAIR LALVANI:

17 Roll call.

18
19 Barry M. Berkowitz, aye; Keri A. Ellis,
20 aye; Paul J. Kelly III, aye; Douglas M.
21 Ottenberg, aye; Michael D. Ocker, aye;
22 Sheri L. Risler, aye; Michael P.
23 Rollage, aye; Erik V. Scully, aye; David
24 W. Stonesifer, aye; Alfred L. Whitcomb,
25 aye; and Chandra "Dolly" M. Lalvani,

1 aye.

2 [The motion carried unanimously.]

3 ***

4 MS. WALTER:

5 With regard to the Consent Agreement at
6 File No. 14-55-14181, Docket No. 0036-
7 55-18, in the matter of the Commonwealth
8 vs. Justas E. Bovell, CPA, I believe
9 there would be a motion to approve the
10 Consent Agreement in this matter.

11 Do I have a motion to approve?

12 MR. BERKOWITZ:

13 So moved.

14 MR. KELLY:

15 Second.

16 CHAIR LALVANI:

17 Roll call.

18
19 Barry M. Berkowitz, aye; Keri A. Ellis,
20 aye; Paul J. Kelly III, aye; Douglas M.
21 Ottenberg, aye; Michael D. Ocker, aye;
22 Sheri L. Risler, aye; Michael P.
23 Rollage, aye; Erik V. Scully, aye; David
24 W. Stonesifer, aye; Alfred L. Whitcomb,
25 aye; and Chandra "Dolly" M. Lalvani,

1 aye.

2 [The motion carried unanimously.]

3 ***

4 MS. WALTER:

5 In the matter of File No. 17-55-10448,
6 Docket No. 1972~~8~~-55-17, this is No. 8 on
7 the agenda. It is a final Adjudication
8 and Order in the matter of the
9 Application of John Klett, CPA, the
10 Adjudication and Order in that matter.

11 Is there a motion to approve the
12 final Adjudication and Order?

13 MR. KELLY:

14 So moved.

15 MR. ROLLAGE:

16 Second.

17 CHAIR LALVANI:

18 Roll call.

19
20 Barry M. Berkowitz, aye; Keri A. Ellis,
21 aye; Paul J. Kelly III, aye; Douglas M.
22 Ottenberg, aye; Michael D. Ocker, aye;
23 Sheri L. Risler, aye; Michael P.
24 Rollage, aye; Erik V. Scully, aye; David
25 W. Stonesifer, aye; Alfred L. Whitcomb,

1 aye; and Chandra "Dolly" M. Lalvani,
2 aye.

3 [The motion carried unanimously.]

4 ***

5 MS. WALTER:

6 No. 18 on the agenda, the Board
7 deliberated on the CPA Certification of
8 Justin A. Castagnacci.

9 Is there a motion to approve the
10 certification of Justin A. Castagnacci?

11 MR. KELLY:

12 So moved.

13 MR. ROLLAGE:

14 Second.

15 CHAIR LALVANI:

16 Roll call.

17
18 Barry M. Berkowitz, aye; Keri A. Ellis,
19 aye; Paul J. Kelly III, aye; Douglas M.
20 Ottenberg, aye; Michael D. Ocker, aye;
21 Sheri L. Risler, aye; Michael P.
22 Rollage, aye; Erik V. Scully, aye; David
23 W. Stonesifer, aye; Alfred L. Whitcomb,
24 aye; and Chandra "Dolly" M. Lalvani,
25 aye.

1 [The motion carried unanimously.]

2 ***

3 MS. WALTER:

4 No. 23 on the agenda is the Request for
5 a Waiver by Marian Fouad. The Board
6 deliberated on that matter, and the
7 request was denied.

8 Is there a motion to deny the
9 request?

10 MR. BERKOWITZ:

11 So moved.

12 MR. ROLLAGE:

13 Second.

14 CHAIR LALVANI:

15 Roll call.

16
17 Barry M. Berkowitz, aye; Keri A. Ellis,
18 aye; Paul J. Kelly III, aye; Douglas M.
19 Ottenberg, aye; Michael D. Ocker, aye;
20 Sheri L. Risler, aye; Michael P.
21 Rollage, aye; Erik V. Scully, aye; David
22 W. Stonesifer, aye; Alfred L. Whitcomb,
23 aye; and Chandra "Dolly" M. Lalvani,
24 aye.

25 [The motion carried unanimously.]

1 ***

2 MS. WALTER:

3 The next few dozen matters on the agenda
4 are regarding CPA Examination Credit
5 extensions. I am going to take them out
6 of order for the purposes of
7 characterizing them to different
8 sections.

9 First, I would like to address No.
10 53, which is the initial request of
11 Dylan A. Marberger that was deliberated
12 on today.

13 Is there a motion to approve
14 extension of BEC until September 30,
15 2018?

16 MR. OTTENBERG:

17 So moved.

18 MR. BERKOWITZ:

19 Second.

20 CHAIR LALVANI:

21 Roll call.

22

23 Barry M. Berkowitz, aye; Keri A. Ellis,
24 aye; Paul J. Kelly III, aye; Douglas M.
25 Ottenberg, aye; Michael D. Ocker, aye;

1 Sheri L. Risler, aye; Michael P.
2 Rollage, aye; Erik V. Scully, aye; David
3 W. Stonesifer, aye; Alfred L. Whitcomb,
4 aye; and Chandra "Dolly" M. Lalvani,
5 aye.

6 [The motion carried unanimously.]

7 ***

8 MS. WALTER:

9 Pursuant to a delegation to a committee
10 that was made at the January 2018
11 meeting, Chairperson Lalvani and Board
12 Member Berkowitz, reviewed a request for
13 CPA Examination Credit Extensions for
14 waiver.

15 At this time, the Board is going to
16 ratify the following requests that were
17 reviewed, extended until June 30, 2018,
18 for AUD: Anil K. Chandra, Sarah Chatha,
19 Caroline M. Coady, and Lauren
20 Constantine, is there a motion to ratify
21 the extension?

22 MR. BERKOWITZ:

23 So moved.

24 MS. ELLIS:

25 Second.

1 CHAIR LALVANI:

2 Roll call.

3

4 Barry M. Berkowitz, aye; Keri A. Ellis,

5 aye; Paul J. Kelly III, aye; Douglas M.

6 Ottenberg, aye; Michael D. Ocker, aye;

7 Sheri L. Risler, aye; Michael P.

8 Rollage, aye; Erik V. Scully, aye; David

9 W. Stonesifer, aye; Alfred L. Whitcomb,

10 aye; and Chandra "Dolly" M. Lalvani,

11 aye.

12 [The motion carried unanimously.]

13

14 MS. WALTER:

15 The extension of AUD and BEC until June

16 30, 2018, for Tom Baker, Lauren Berret,

17 Lisa Goldin, and David Payne, is there a

18 motion to ratify the extension?

19 MR. BERKOWITZ:

20 So moved.

21 MS. ELLIS:

22 Second.

23 CHAIR LALVANI:

24 Roll call.

25

1 Barry M. Berkowitz, aye; Keri A. Ellis,
2 aye; Paul J. Kelly III, aye; Douglas M.
3 Ottenberg, aye; Michael D. Ocker, aye;
4 Sheri L. Risler, aye; Michael P.
5 Rollage, aye; Erik V. Scully, aye; David
6 W. Stonesifer, aye; Alfred L. Whitcomb,
7 aye; and Chandra "Dolly" M. Lalvani,
8 aye.

9 [The motion carried unanimously.]

10 ***

11 MS. WALTER:

12 AUD and BEC for Tural Bayev until August
13 31, 2018, is there a motion to ratify
14 the extension?

15 CHAIR LALVANI:

16 Motion?

17 MR. BERKOWITZ:

18 So moved.

19 MS. ELLIS:

20 Second.

21 CHAIR LALVANI:

22 Roll call.

23

24 Barry M. Berkowitz, aye; Keri A. Ellis,
25 aye; Paul J. Kelly III, aye; Douglas M.

1 Ottenberg, aye; Michael D. Ocker, aye;
2 Sheri L. Risler, aye; Michael P.
3 Rollage, aye; Erik V. Scully, aye; David
4 W. Stonesifer, aye; Alfred L. Whitcomb,
5 aye; and Chandra "Dolly" M. Lalvani,
6 aye.

7 [The motion carried unanimously.]

8 ***

9 MS. WALTER:

10 Extension of time for Maria Musko for
11 AUD and BEC until September 30, 2018, is
12 there a motion to ratify the extension?

13 MR. BERKOWITZ:

14 So moved.

15 MS. ELLIS:

16 Second.

17 CHAIR LALVANI:

18 Roll call.

19
20 Barry M. Berkowitz, aye; Keri A. Ellis,
21 aye; Paul J. Kelly III, aye; Douglas M.
22 Ottenberg, aye; Michael D. Ocker, aye;
23 Sheri L. Risler, aye; Michael P.
24 Rollage, aye; Erik V. Scully, aye; David
25 W. Stonesifer, aye; Alfred L. Whitcomb,

1 aye; and Chandra "Dolly" M. Lalvani,
2 aye.

3 [The motion carried unanimously.]

4 ***

5 MS. WALTER:

6 Extensions of AUD and REG until June 30,
7 2018, for Brandy N. Flowers and Anna K.
8 Miller, is there a motion to ratify
9 these extensions?

10 MR. BERKOWITZ:

11 So moved.

12 MS. ELLIS:

13 Second.

14 CHAIR LALVANI:

15 Roll call.

16
17 Barry M. Berkowitz, aye; Keri A. Ellis,
18 aye; Paul J. Kelly III, aye; Douglas M.
19 Ottenberg, aye; Michael D. Ocker, aye;
20 Sheri L. Risler, aye; Michael P.
21 Rollage, aye; Erik V. Scully, aye; David
22 W. Stonesifer, aye; Alfred L. Whitcomb,
23 aye; and Chandra "Dolly" M. Lalvani,
24 aye.

25 [The motion carried unanimously.]

1 ***

2 MS. WALTER:

3 For extension of time until June 30,
4 2018, for AUD, BEC, and REG for Janay N.
5 Gamble, is there a motion to ratify the
6 extension?

7 MR. BERKOWITZ:

8 So moved.

9 MS. ELLIS:

10 Second.

11 CHAIR LALVANI:

12 Roll call.

13

14 Barry M. Berkowitz, aye; Keri A. Ellis,
15 aye; Paul J. Kelly III, aye; Douglas M.
16 Ottenberg, aye; Michael D. Ocker, aye;
17 Sheri L. Risler, aye; Michael P.
18 Rollage, aye; Erik V. Scully, aye; David
19 W. Stonesifer, aye; Alfred L. Whitcomb,
20 aye; and Chandra "Dolly" M. Lalvani,
21 aye.

22 [The motion carried unanimously.]

23

24 MS. WALTER:

25 For AUD and FAR extensions until June

1 30, 2018, for Romy Mehta, is there a
2 motion to ratify the extension?

3 MR. BERKOWITZ:

4 So moved.

5 MS. ELLIS:

6 Second.

7 CHAIR LALVANI:

8 Roll call.

9

10 Barry M. Berkowitz, aye; Keri A. Ellis,
11 aye; Paul J. Kelly III, aye; Douglas M.
12 Ottenberg, aye; Michael D. Ocker, aye;
13 Sheri L. Risler, aye; Michael P.
14 Rollage, aye; Erik V. Scully, aye; David
15 W. Stonesifer, aye; Alfred L. Whitcomb,
16 aye; and Chandra "Dolly" M. Lalvani,
17 aye.

18 [The motion carried unanimously.]

19

20 MS. WALTER:

21 For extension request for AUD and FAR
22 until June 30, 2018, for Brandon M.
23 Provenzano, is there a motion to ratify
24 the extension?

25 MR. BERKOWITZ:

1 So moved.

2 MS. ELLIS:

3 Second.

4 CHAIR LALVANI:

5 Roll call.

6

7 Barry M. Berkowitz, aye; Keri A. Ellis,
8 aye; Paul J. Kelly III, aye; Douglas M.
9 Ottenberg, aye; Michael D. Ocker, aye;
10 Sheri L. Risler, aye; Michael P.
11 Rollage, aye; Erik V. Scully, aye; David
12 W. Stonesifer, aye; Alfred L. Whitcomb,
13 aye; and Chandra "Dolly" M. Lalvani,
14 recuse.

15 [The motion carried unanimously. Chandra "Dolly"
16 Lalvani recused herself from deliberations and voting
17 on the motion.]

18

19 MS. WALTER:

20 BEC extended until June 30, 2018, for
21 Joseph N. Basile, Nora C. Cully, Ryan J.
22 Day, Ryan Donovan, Tianzi Liu, Grace
23 Ellen McManus Betz, Tyler Powell,
24 Elizabeth Rhodes, and Yindan Wang, is
25 there a motion to ratify their

1 extensions?

2 MR. BERKOWITZ:

3 So moved.

4 MS. ELLIS:

5 Second.

6 CHAIR LALVANI:

7 Roll call.

8

9 Barry M. Berkowitz, aye; Keri A. Ellis,

10 aye; Paul J. Kelly III, aye; Douglas M.

11 Ottenberg, aye; Michael D. Ocker, aye;

12 Sheri L. Risler, aye; Michael P.

13 Rollage, aye; Erik V. Scully, aye; David

14 W. Stonesifer, aye; Alfred L. Whitcomb,

15 aye; and Chandra "Dolly" M. Lalvani,

16 aye.

17 [The motion carried unanimously.]

18

19 MS. WALTER:

20 Extend FAR until June 30, 2018, for the

21 following: Brianna Defoe, Yusuf P.

22 Farrah II, Joseph Geller, Sarka

23 Hrubcova, Krishnan Krishnamurthy, Karan

24 Shah, and Muhammad Hamza Tariq, is there

25 a motion to ratify these extensions?

1 MR. BERKOWITZ:

2 So moved.

3 MS. ELLIS:

4 Second.

5 CHAIR LALVANI:

6 Roll call.

7

8 Barry M. Berkowitz, aye; Keri A. Ellis,
9 aye; Paul J. Kelly III, aye; Douglas M.
10 Ottenberg, aye; Michael D. Ocker, aye;
11 Sheri L. Risler, aye; Michael P.
12 Rollage, aye; Erik V. Scully, aye; David
13 W. Stonesifer, aye; Alfred L. Whitcomb,
14 aye; and Chandra "Dolly" M. Lalvani,
15 aye.

16 [The motion carried unanimously.]

17

18 MS. WALTER:

19 Extension of REG until June 30, 2018,
20 Sujin Kim and Cara J. Rosenfeld, is
21 there a motion to ratify the extension?

22 MR. BERKOWITZ:

23 So moved.

24 MS. ELLIS:

25 Second.

1 CHAIR LALVANI:

2 Roll call.

3

4 Barry M. Berkowitz, aye; Keri A. Ellis,
5 aye; Paul J. Kelly III, aye; Douglas M.
6 Ottenberg, aye; Michael D. Ocker, aye;
7 Sheri L. Risler, aye; Michael P.
8 Rollage, aye; Erik V. Scully, aye; David
9 W. Stonesifer, aye; Alfred L. Whitcomb,
10 aye; and Chandra "Dolly" M. Lalvani,
11 aye.

12 [The motion carried unanimously.]

13

14 MS. WALTER:

15 Extended REG until September 30, 2018,
16 for Stephen T. Crowe, is there a motion
17 to ratify the extension?

18 MR. BERKOWITZ:

19 So moved.

20 MS. ELLIS:

21 Second.

22 CHAIR LALVANI:

23 Roll call.

24

25 Barry M. Berkowitz, aye; Keri A. Ellis,

1 aye; Paul J. Kelly III, aye; Douglas M.
2 Ottenberg, aye; Michael D. Ocker, aye;
3 Sheri L. Risler, aye; Michael P.
4 Rollage, aye; Erik V. Scully, aye; David
5 W. Stonesifer, aye; Alfred L. Whitcomb,
6 aye; and Chandra "Dolly" M. Lalvani,
7 aye.

8 [The motion carried unanimously.]

9 ***

10 MS. WALTER:

11 Extend until June 30, 2018, BEC and REG,
12 is there a motion to ratify the
13 extension for the following individuals:
14 Francis J. Gallagher, Taylor Hayes, Hui
15 R. Hung, Bryan Patel, and Justin
16 Phillips?

17 MR. BERKOWITZ:

18 So moved.

19 MS. ELLIS:

20 Second.

21 CHAIR LALVANI:

22 Roll call.

23
24 Barry M. Berkowitz, aye; Keri A. Ellis,
25 aye; Paul J. Kelly III, aye; Douglas M.

1 Ottenberg, aye; Michael D. Ocker, aye;
2 Sheri L. Risler, aye; Michael P.
3 Rollage, aye; Erik V. Scully, aye; David
4 W. Stonesifer, aye; Alfred L. Whitcomb,
5 aye; and Chandra "Dolly" M. Lalvani,
6 aye.

7 [The motion carried unanimously.]

8 ***

9 MS. WALTER:

10 Extend until June 30, 2018, AUD, BEC,
11 and FAR for Amanda Lynch, is there a
12 motion to ratify the extension?

13 MR. BERKOWITZ:

14 So moved.

15 MS. ELLIS:

16 Second.

17 CHAIR LALVANI:

18 Roll call.

19
20 Barry M. Berkowitz, aye; Keri A. Ellis,
21 aye; Paul J. Kelly III, aye; Douglas M.
22 Ottenberg, aye; Michael D. Ocker, aye;
23 Sheri L. Risler, aye; Michael P.
24 Rollage, aye; Erik V. Scully, aye; David
25 W. Stonesifer, aye; Alfred L. Whitcomb,

1 aye; and Chandra "Dolly" M. Lalvani,
2 aye.

3 [The motion carried unanimously.]

4 ***

5 MS. WALTER:

6 Extend until June 30, 2018, AUD and FAR
7 for Courtney Heming, is there a motion
8 to ratify the extension?

9 MR. BERKOWITZ:

10 So moved.

11 MS. ELLIS:

12 Second.

13 CHAIR LALVANI:

14 Roll call.

15
16 Barry M. Berkowitz, aye; Keri A. Ellis,
17 aye; Paul J. Kelly III, aye; Douglas M.
18 Ottenberg, aye; Michael D. Ocker, aye;
19 Sheri L. Risler, aye; Michael P.
20 Rollage, aye; Erik V. Scully, aye; David
21 W. Stonesifer, aye; Alfred L. Whitcomb,
22 aye; and Chandra "Dolly" M. Lalvani,
23 aye.

24 [The motion carried unanimously.]

25 ***

1 MS. WALTER:

2 Extend until December 31, 2018, is there
3 a motion to ratify an extension for BEC
4 for Ambar Leonor Ibanez?

5 MR. BERKOWITZ:

6 So moved.

7 MS. ELLIS:

8 Second.

9 CHAIR LALVANI:

10 Roll call.

11

12 Barry M. Berkowitz, aye; Keri A. Ellis,
13 aye; Paul J. Kelly III, aye; Douglas M.
14 Ottenberg, aye; Michael D. Ocker, aye;
15 Sheri L. Risler, aye; Michael P.
16 Rollage, aye; Erik V. Scully, aye; David
17 W. Stonesifer, aye; Alfred L. Whitcomb,
18 aye; and Chandra "Dolly" M. Lalvani,
19 aye.

20 [The motion carried unanimously.]

21

22 MS. WALTER:

23 Extend until June 30, 2018, ratification
24 for Katelyn L. Kovacs for BEC and FAR,
25 is there a motion to ratify the

1 extension?

2 MR. BERKOWITZ:

3 So moved.

4 MS. ELLIS:

5 Second.

6 CHAIR LALVANI:

7 Roll call.

8

9 Barry M. Berkowitz, aye; Keri A. Ellis,
10 aye; Paul J. Kelly III, aye; Douglas M.
11 Ottenberg, aye; Michael D. Ocker, aye;
12 Sheri L. Risler, aye; Michael P.
13 Rollage, aye; Erik V. Scully, aye; David
14 W. Stonesifer, aye; Alfred L. Whitcomb,
15 aye; and Chandra "Dolly" M. Lalvani,
16 aye.

17 [The motion carried unanimously.]

18

19 Review of CPA Examination Files

20 MS. WALTER:

21 No. 68 on the agenda. The Board
22 deliberated an Application for
23 Certification of CPA of Rizwan Ahmed and
24 asked Counsel for the Board to
25 communicate with Mr. Ahmed regarding the

1 delay of a determination on
2 certification until we receive
3 information on his guilty plea to a
4 criminal charge, which leads us to
5 believe will be forthcoming in the next
6 couple of months.

7 ***

8 Miscellaneous - Appointments Before the Board

9 [Chair Lalvani noted information technology (IT)
10 security training.]

11 ***

12 Next Meeting Dates

13 [Chair Lalvani referred to the 2018 and 2019 Board
14 meeting dates, noting the possible change of the
15 September date to October 2.]

16 ***

17 American Institute of Certified Public Accountants

18 Peer Review Update

19 [Chair Lalvani noted a Peer Review Update for the
20 Board's review.]

21 Chair Lalvani also noted the March 15, 2018
22 Exposure Draft from the AICPA Professional Ethics
23 Division regarding systems design and integration.]

24 ***

25 National Association of State Boards of Accountancy

1 [Chair Lalvani noted the National Association of State
2 Boards of Accountancy (NASBA) candidate concerns
3 regarding the October through December time period and
4 hurricanes that affected many candidates.

5 Chair Lalvani mentioned exam fee increases due to
6 the addition of Microsoft Excel.

7 Chair Lalvani noted NASBA Legislative E-News
8 providing guidance on the practices of other states.]

9 ***

10 New Business

11 [Chair Lalvani provided a proclamation for Mr.
12 Ottenberg on behalf of the Board and thanked him for
13 his services.]

14 ***

15 Adjournment

16 CHAIR LALVANI:

17 Is there a motion to adjourn the
18 meeting?

19 MR. WHITCOMB:

20 I'll make a motion to adjourn meeting of
21 Board of Accounting.

22 CHAIR LALVANI:

23 Is there a second?

24 MR. BERKOWITZ:

25 Second.

1 CHAIR LALVANI:

2 Roll call.

3

4 Barry M. Berkowitz, aye; Keri A. Ellis,
5 abstained; Paul J. Kelly III, abstained;
6 Douglas M. Ottenberg, aye; Michael D.
7 Ocker, abstained; Sheri L. Risler, aye;
8 Michael P. Rollage, aye; Erik V. Scully,
9 aye; David W. Stonesifer, aye; Alfred L.
10 Whitcomb, aye; and Chandra "Dolly" M.
11 Lalvani, aye.

12 [The motion carried unanimously.]

13

14 [There being no further business, the State Board of
15 Accountancy Meeting adjourned at 11:55 a.m.]

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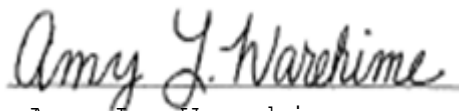
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CERTIFICATE

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.



Amy L. Warehime,

Minute Clerk

Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX
April 19, 2018

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7	9:08	Official Call to Order
8		
9	9:08	Approval of Minutes
10		
11	9:12	Report of Prosecutorial Division
12		
13	9:41	Report of Board Counsel
14		
15	9:42	Report of Regulatory Counsel
16		
17	9:52	Report of Board Chair
18		
19	9:58	Report of Committees
20		
21	9:58	Review of Program Sponsor Applications
22		
23	10:00	Executive Session
24	11:26	Return to Open Session
25		
26	11:26	Motions
27		
28	11:55	New Business
29		
30	11:55	Adjournment
31		
32		
33		
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