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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: 9:01 A.M.

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

May 16, 2018

State Board of Accountancy  
May 16, 2018

BOARD MEMBERS:

Chandra "Dolly" M. Lalvani, CPA, Chair  
Erik V. Scully, CPA, Vice Chair  
Ian J. Harlow, Commissioner of Professional and  
Occupational Affairs - Absent  
Barry M. Berkowitz, CPA  
Keri A. Ellis, CPA - Absent  
Monique M. Ericson, CPA, Office of Attorney General  
Paul J. Kelly III, CPA  
Michael D. Ocker, CPA  
Sheri L. Risler, CPA - Absent  
Michael P. Rollage, CPA - Absent  
David W. Stonesifer, CPA  
Alfred L. Whitcomb, PA

BUREAU PERSONNEL:

Shana M. Walter, Esquire, Board Counsel  
Robert B. Armour, Esquire, Board Prosecution Liaison  
Kimberly A. Adams, Esquire, Board Prosecutor  
Sara Fox, Board Administrator

ALSO PRESENT:

Michael Colgan, PICPA  
Jennifer Cryder, PICPA  
Gerald L. Brenneman, CPA, Pennsylvania Society of Tax  
& Accounting Professionals

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2 State Board of Accountancy

3 May 16, 2018

4 \*\*\*

5 The regularly scheduled meeting of the State  
6 Board of Accountancy was held on Wednesday, May 16,  
7 2018. Chandra "Dolly" Lalvani, CPA, Chair, called the  
8 meeting to order at 9:01 a.m.

9 \*\*\*

10 Approval of Minutes of the April 19, 2018 meeting

11 CHAIR LALVANI:

12 The first item on the agenda is the  
13 approval of the April 19, 2018  
14 minutes. Does anyone have any  
15 comments?

16 Hearing none, can I have a  
17 motion to approve the minutes?

18 MR. BERKOWITZ:

19 So moved.

20 MR. KELLY:

21 Second.

22 CHAIR LALVANI:

23 Roll call.

24  
25 Barry M. Berkowitz, aye; Paul J. Kelly

1 III, aye; Alfred L. Whitcomb, aye;  
2 David W. Stonesifer, aye; Eric V.  
3 Scully, aye; Michael D. Ocker, aye;  
4 and Chandra "Dolly" M. Lalvani, aye.  
5 [The motion carried. Monique Ericson abstained from  
6 voting on the motion.]

7 \*\*\*

8 Case Status Report

9 [Board members were referred to the April 2018 Case  
10 Status Report for review. Robert B. Armour, Board  
11 Prosecutor Liaison, answered questions regarding the  
12 report.]

13 \*\*\*

14 Report of Prosecutorial Division

15 [Robert B. Armour, Esquire, Board Prosecution Liaison,  
16 introduced Kimberly A. Adams, new prosecuting  
17 attorney, who presented two Consent Agreements for  
18 File No. 16-55-05356 and File No. 16-55-11219.]

19 \*\*\*

20 Report of Board Counsel

21 Status of Cases-May 2018

22 [Shana Walter, Esquire, Board Counsel, referred Board  
23 members to the list of pending matters for Board  
24 Counsel as of May 4, 2018 for review and discussion.]

25 \*\*\*

1 Report of Regulatory Counsel - No Report

2 \*\*\*

3 Report of Board Chair

4 [Chandra "Dolly" Lalvani, Board Chair, noted the  
5 upcoming NASBA meetings. Mr. Scully, Mr. Stonesifer,  
6 Mr. Ocker, and Mr. Berkowitz will be representing the  
7 Board at those meetings.]

8 \*\*\*

9 Report of Commissioner - No Report

10 \*\*\*

11 Report of Board Chair (Continued)

12 [Chandra "Dolly" Lalvani, Board Chair, discussed the  
13 Board Committee Assignments.

14 Members were referred to the recent Gift Ban  
15 Policy signed by Governor Wolf and the PA Sunshine  
16 Act.

17 There was discussion regarding an invitation to  
18 hold the Board's travel meeting at the University of  
19 Pittsburgh in September of 2019. The Board will need  
20 to request approval by the Commissioner following the  
21 lifting of the Governor's travel ban.]

22 CHAIR LALVANI:

23 Can I have a motion?

24 MR. KELLY:

25 So moved.

1 MR. BERKOWITZ:

2 Second.

3 CHAIR LALVANI:

4 Roll call.

5

6 Barry M. Berkowitz, aye; Monique  
7 Ericson, aye; Paul J. Kelly III, aye;  
8 Alfred L. Whitcomb, aye; David W.  
9 Stonesifer, aye; Eric V. Scully, aye;  
10 Michael D. Ocker, aye; and Chandra  
11 "Dolly" M. Lalvani, aye.

12 [The motion carried unanimously.]

13

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14 Report of Board Administrator

15 Board Member Cost Center Codes-Travel Rental Car

16 [Members were referred to the SAP Coding Information  
17 for further review.]

18

\*\*\*

19 Report of Committees - No Report

20 Review of Program Sponsor Applications

21 CHAIR LALVANI:

22 Do we have a motion for Item Nos. 11,  
23 12 and 13?

24 MR. SCULLY:

25 I move that the following program

1 sponsor applications be approved:  
2 Beacon Hill Financial Educators, Inc.;  
3 the Law Offices of Michael Cherewka;  
4 and the Training Resource Group, Inc.

5 Can I have a second?

6 MR. WHITCOMB:

7 Second.

8 CHAIR LALVANI:

9 Roll call.

10

11 Barry M. Berkowitz, aye; Monique  
12 Ericson, aye; Paul J. Kelly III, aye;  
13 Alfred L. Whitcomb, aye; David W.  
14 Stonesifer, aye; Eric V. Scully, aye;  
15 Michael D. Ocker, aye; and Chandra  
16 "Dolly" M. Lalvani, aye.

17 [The motion carried unanimously.]

18 \*\*\*

19 Review of Experience Qualifications for CPA

20 Certification - None

21 \*\*\*

22 Review of Requests

23 CPE Waiver

24 CHAIR LALVANI:

25 Do I have a motion to ratify the

1 Request for Exemption for the 40-Hour,  
2 Self-Study?

3 Barry, if you want to provide a  
4 little bit of background on this  
5 motion.

6 [Mr. Berkowitz provided an explanation of the Request  
7 for Exemption.]

8 MR. BERKOWITZ:

9 I make a motion to approve the Waiver  
10 of the 40 hours of Self Study CPE  
11 courses for Marissa P Bernier-  
12 Wheatley.

13 MR. KELLY:

14 Second.

15 CHAIR LALVANI:

16 Roll call.

17  
18 Barry M. Berkowitz, aye; Monique  
19 Ericson, aye; Paul J. Kelly III, aye;  
20 Alfred L. Whitcomb, aye; David W.  
21 Stonesifer, aye; Eric V. Scully, aye;  
22 Michael D. Ocker, aye; and Chandra  
23 "Dolly" M. Lalvani, aye.

24 [The motion carried unanimously.]

25 \*\*\*



1 Extension of CPA Examination Credit

2 CHAIR LALVANI:

3 Item Nos. 15 through 20.

4 [There was discussion regarding those agenda items.]

5 CHAIR LALVANI:

6 The first extension request of Bradley  
7 Dengler we're extending it to October  
8 of 2018.

9 Do I have a motion to ratify the  
10 extension of the CPA examination  
11 credit?

12 MR. BERKOWITZ:

13 So moved.

14 MR. KELLY:

15 Second.

16 CHAIR LALVANI:

17 Roll call.

18  
19 Barry M. Berkowitz, aye; Monique  
20 Ericson, aye; Paul J. Kelly III, aye;  
21 Alfred L. Whitcomb, aye; David W.  
22 Stonesifer, aye; Eric V. Scully, aye;  
23 Michael D. Ocker, aye; and Chandra  
24 "Dolly" M. Lalvani, aye.

25 [The motion carried unanimously.]

1 \*\*\*

2 CHAIR LALVANI:

3 To extend BEC and FAR to December of  
4 2018 for Jason Kromer.

5 Do I have a motion to ratify the  
6 extension?

7 MR. BERKOWITZ:

8 So moved.

9 MR. KELLY:

10 Second.

11 CHAIR LALVANI:

12 Roll call.

13

14 Barry M. Berkowitz, aye; Monique  
15 Ericson, aye; Paul J. Kelly III, aye;  
16 Alfred L. Whitcomb, aye; David W.  
17 Stonesifer, aye; Eric V. Scully, aye;  
18 Michael D. Ocker, aye; and Chandra  
19 "Dolly" M. Lalvani, aye.

20 [The motion carried unanimously.]

21

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22 CHAIR LALVANI:

23 To extend BEC to January of 2019 for  
24 Giang Nguyen.

25 MR. BERKOWITZ:

1 So moved.

2 MR. KELLY:

3 Second.

4 CHAIR LALVANI:

5 Roll call.

6

7 Barry M. Berkowitz, aye; Monique  
8 Ericson, aye; Paul J. Kelly III, aye;  
9 Alfred L. Whitcomb, aye; David W.  
10 Stonesifer, aye; Eric V. Scully, aye;  
11 Michael D. Ocker, aye; and Chandra  
12 "Dolly" M. Lalvani, aye.

13 [The motion carried unanimously.]

14

\*\*\*

15 CHAIR LALVANI:

16 For Alina Polinsky?

17 [There was discussion regarding this agenda item.]

18 MR. BERKOWITZ:

19 I will make the motion to approve this  
20 extension until March 31, 2018 for the  
21 AUD and REG sections of the exam.

22 MR. KELLY:

23 Second.

24 CHAIR LALVANI:

25 Roll call.

1

2

Barry M. Berkowitz, aye; Monique

3

Ericson, aye; Paul J. Kelly III, aye;

4

Alfred L. Whitcomb, aye; David W.

5

Stonesifer, aye; Eric V. Scully, aye;

6

Michael D. Ocker, aye; and Chandra

7

"Dolly" M. Lalvani, aye.

8

[The motion carried unanimously.]

9

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10 CHAIR LALVANI:

11

To extend FAR until December of 2018

12

for Omar Sheikh.

13

[There was discussion regarding this agenda item.]

14 MR. BERKOWITZ:

15

I would make a motion to approve this

16

extension for FAR.

17 MR. KELLY:

18

Second.

19 CHAIR LALVANI:

20

Roll call.

21

22

Barry M. Berkowitz, aye; Monique

23

Ericson, aye; Paul J. Kelly III, aye;

24

Alfred L. Whitcomb, aye; David W.

25

Stonesifer, aye; Eric V. Scully, aye;

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

3 [The motion carried unanimously.]

4 \*\*\*

5 CHAIR LALVANI:

6 Extending AUD until June of 2018 for  
7 Kaley Walker.

8 [There was discussion regarding this agenda item.]

9 MR. BERKOWITZ:

10 I would make a motion to approve this  
11 extension for AUD until June 30, 2018.

12 Do I have a second?

13 MR. KELLY:

14 Second.

15 CHAIR LALVANI:

16 Roll call.

17  
18 Barry M. Berkowitz, aye; Monique  
19 Ericson, aye; Paul J. Kelly III, aye;  
20 Alfred L. Whitcomb, aye; David W.  
21 Stonesifer, aye; Eric V. Scully, aye;  
22 Michael D. Ocker, aye; and Chandra  
23 "Dolly" M. Lalvani, aye.

24 [The motion carried unanimously.]

25 \*\*\*

1 Review of CPA Examination Files

2 CHAIR LALVANI:

3 Item No. 21 on the agenda. We'll  
4 defer that item, because we do not  
5 have any other information since our  
6 last discussion.

7 Can I have a motion to defer until  
8 a future meeting?

9 MR. KELLY:

10 So moved.

11 CHAIR LALVANI:

12 Do I have a second?

13 MR. SCULLY:

14 Second.

15 CHAIR LALVANI:

16 Roll call.

17

18 Barry M. Berkowitz, aye; Monique  
19 Ericson, aye; Paul J. Kelly III, aye;  
20 Alfred L. Whitcomb, aye; David W.  
21 Stonesifer, aye; Eric V. Scully, aye;  
22 Michael D. Ocker, aye; and Chandra  
23 "Dolly" M. Lalvani, aye.

24 [The motion carried unanimously.]

25

\*\*\*

1 Miscellaneous

2 Board Meeting Dates 2018

3 [Chair Lalvani noted that the Board meeting scheduled  
4 for September of 2018 has been changed to October 2nd,  
5 2018.]

6

\*\*\*

7 [Pursuant to Section 708(a)(5) of the Sunshine Act, at  
8 9:43 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 10:49 a.m.]

13

\*\*\*

14 MOTIONS:

15 MS. WALTER:

16 We have returned from Executive Session  
17 where the Board entered into quasi-  
18 judicial deliberations and consulted  
19 with Counsel for legal advice.

20 During the course of the  
21 deliberations, the Board discussed  
22 File No. 16-55-05356. Do I have a  
23 motion to accept File No. 16-55-05356  
24 in the matter of Mark R. Kephart, CPA?

25 MR. BERKOWITZ:

1 So moved.

2 MS. WALTER:

3 Do I have a second?

4 MR. OCKER:

5 Second.

6 CHAIR LALVANI:

7 Roll call.

8

9 Barry M. Berkowitz, aye; Monique  
10 Ericson, aye; Paul J. Kelly III, aye;  
11 Alfred L. Whitcomb, aye; David W.  
12 Stonesifer, aye; Eric V. Scully, aye;  
13 Michael D. Ocker, aye; and Chandra  
14 "Dolly" M. Lalvani, aye.

15 [The motion carried unanimously.]

16

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17 MS. WALTER:

18 The Board deliberated Item No. 4 on  
19 the agenda, File No. 16-55-11219,  
20 Docket No. 0647-55-18.

21 Do I have a motion for the Consent  
22 Agreement at File No. 16-55-11219 for  
23 Brian David Somerman, CPA?

24 MR. BERKOWITZ:

25 So moved.



1 MR. KELLY:

2 Second.

3 CHAIR LALVANI:

4 Roll call.

5

6 Barry M. Berkowitz, aye; Monique  
7 Ericson, aye; Paul J. Kelly III, aye;  
8 Alfred L. Whitcomb, aye; David W.  
9 Stonesifer, aye; Eric V. Scully, aye;  
10 Michael D. Ocker, aye; and Chandra  
11 "Dolly" M. Lalvani, aye.

12 [The motion carried unanimously.]

13

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14 Adjournment

15 CHAIR LALVANI:

16 With no other matters to discuss,  
17 we'll adjourn the meeting at 10:52.

18 Do I have a motion to adjourn the  
19 meeting?

20 MR. BERKOWITZ:

21 So moved.

22 CHAIR LALVANI:

23 Is there a second?

24 MR. KELLY:

25 Second.

1 CHAIR LALVANI:

2 Roll call.

3

4 Barry M. Berkowitz, aye; Monique  
5 Ericson, aye; Paul J. Kelly III, aye;  
6 Alfred L. Whitcomb, aye; David W.  
7 Stonesifer, aye; Eric V. Scully, aye;  
8 Michael D. Ocker, aye; and Chandra  
9 "Dolly" M. Lalvani, aye.

10 [The motion carried unanimously.]

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12 [There being no further business, the State Board of  
13 Accountancy Meeting adjourned at 10:52 a.m.]

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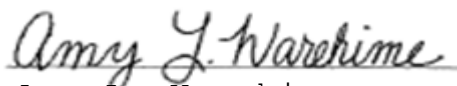
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CERTIFICATE

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  
May 16, 2018

|    | TIME  | AGENDA                                 |
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| 1  |       |  |
| 2  |       |  |
| 3  |       |  |
| 4  |       |  |
| 5  |       |  |
| 6  |       |  |
| 7  | 9:01  | Official Call to Order                 |
| 8  |       |  |
| 9  | 9:01  | Approval of Minutes                    |
| 10 |       |  |
| 11 | 9:02  | Case Status Report                     |
| 12 |       |  |
| 13 | 9:07  | Report of Prosecutorial Division       |
| 14 |       |  |
| 15 | 9:16  | Report of Board Counsel                |
| 16 |       |  |
| 17 | 9:18  | Report of Board Chair                  |
| 18 |       |  |
| 19 | 9:30  | Report of Board Administrator          |
| 20 |       |  |
| 21 | 9:30  | Report of Committees                   |
| 22 |       |  |
| 23 | 9:31  | Review of Program Sponsor Applications |
| 24 |       |  |
| 25 | 9:32  | Review of Requests                     |
| 26 |       |  |
| 27 | 9:42  | Review of CPA Examination Files        |
| 28 |       |  |
| 29 | 9:43  | Miscellaneous                          |
| 30 |       |  |
| 31 | 9:43  | Executive Session                      |
| 32 | 10:49 | Return to Open Session                 |
| 33 |       |  |
| 34 | 10:51 | Motions                                |
| 35 |       |  |
| 36 | 10:52 | Adjournment                            |
| 37 |       |  |
| 38 |       |  |
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