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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: 10:30 A.M.

PENNSYLVANIA DEPARTMENT OF STATE

May 18, 2021

State Board of Accountancy
May 18, 2021

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BOARD MEMBERS:

Keri A. Ellis, CPA, Chair
Theodore Stauffer, Executive Secretary, Bureau of
Professional and Occupational Affairs, on behalf of
K. Kalonji Johnson, Commissioner, Bureau of
Professional and Occupational Affairs
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 - Absent
Sheri L. Risler, CPA, Vice Chair
Michael P. Rollage, CPA
David W. Stonesifer, CPA - Absent

BUREAU PERSONNEL:

Ronald K. Rouse, Esquire, Board Counsel
Tiffany A. Raker, Esquire, Board Prosecutor
Sara Fox, Board Administrator
Andrew LaFratte, MPA, Executive Policy Specialist,
Department of State

1 ***

2 State Board of Accountancy

3 May 18, 2021

4 ***

5 [Theodore Stauffer, Executive Secretary, Bureau of
6 Professional and Occupational Affairs, noted the
7 meeting was being recorded, and those who remained on
8 the line were giving their consent to be recorded.]

9 ***

10 [Ronald K. Rouse, Esquire, Board Counsel, stated the
11 meeting of the State Board of Accountancy was being
12 held by teleconference pursuant to Governor Wolf's
13 March 16, 2020 waiver of the physical presence
14 requirement in Section 2.3(c) of the Certified Public
15 Accountant (CPA) Law.]

16 ***

17 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
18 9:00 a.m. the Board entered into Executive Session
19 with Ronald K. Rouse, Esquire, Board Counsel, to have
20 attorney-client consultations and for the purpose of
21 conducting quasi-judicial deliberations. The Board
22 returned to open session at 10:30 p.m.]

23 ***

24 The regularly scheduled meeting of the State
25 Board of Accountancy was held on Tuesday, May 18,

1 2021. Keri A. Ellis, CPA, Chair, called the meeting
2 to order at 10:30 a.m.

3 ***

4 Roll Call

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

6 ***

7 Approval of minutes of the April 20, 2021 meeting

8 CHAIR ELLIS:

9 The first item on our agenda is approval
10 of the April 20, 2021 meeting minutes.

11 Did anyone have any changes to
12 those minutes, comments, revisions?

13 Hearing none.

14 I would like to ask for a motion to
15 approve the April 20, 2021 minutes?

16 MR. O'BRIEN:

17 So moved.

18 MS. RISLER:

19 Second.

20 CHAIR ELLIS:

21 All those in favor, say aye. Anyone
22 opposed, say nay.

23 [The motion carried. Paul Kelly and Michael Rollage
24 abstained from voting on the motion.]

25 ***

1 Report of Prosecutorial Division
2 [Tiffany A. Raker, Esquire, Board Prosecution Liaison,
3 on behalf of Angela B. Lucci, announced she was
4 leaving the Bureau of Professional and Occupational
5 Affairs (BPOA) and thanked everyone for the
6 opportunity to work with the Board and learn about
7 their profession.

8 Mr. Rouse reported item 2 on the agenda at
9 Case Nos. 19-55-002162 & 20-55-005827 would be placed
10 on the agenda again for the next Board meeting due to
11 two Board members abstaining from voting resulting in
12 not having sufficient affirmative votes.]

13 ***

14 Report of Board Counsel - Miscellaneous

15 MR. ROUSE:

16 Regarding item 3 on the agenda, that is
17 the Citation Appeal of Yasser H. Atiyyeh
18 at Case No. 19-55-015030. This was a
19 matter that was discussed in Executive
20 Session, and I believe the Board would
21 entertain a motion to direct Board
22 Counsel to prepare the Board's Final
23 Order in accordance with the discussion
24 in Executive Session.

25 Is there such a motion?

1 CHAIR ELLIS:

2 So moved.

3 MR. ROUSE:

4 Is there a second?

5 MR. KELLY:

6 Second.

7 MR. ROUSE:

8 Is there any discussion? All those in
9 favor, say aye. All those opposed, say
10 nay.

11 [The motion carried unanimously.]

12 ***

13 Report of Board Counsel - Final Adjudications and
14 Orders

15 MR. ROUSE:

16 Moving on to item 4 on the agenda, which
17 is the Final Adjudication and Order
18 regarding that matter of BPOA v. Edward
19 Richardson Jr. at Case No. 19-55-003384.

20 This was a matter that was
21 discussed in Executive Session, and I
22 believe the Board would entertain a
23 motion to adopt the Adjudication and
24 Order as presented by Board Counsel and
25 to direct Board Counsel to prepare the

1 Board's Final Order.

2 Is there such a motion?

3 CHAIR ELLIS:

4 So moved.

5 MR. ROUSE:

6 Is there a second?

7 MS. RISLER:

8 Second.

9 MR. ROUSE:

10 Any discussion? All those in favor, say
11 aye. All those opposed, say nay.

12 [The motion carried unanimously.]

13 ***

14 MR. ROUSE:

15 Moving on to item 6, which is also a
16 Final Adjudication in the matter of BPOA
17 v. Adam Kamor at Case No. 19-55-009203.

18 This was a matter that was discussed in
19 Executive Session.

20 This was a matter that was
21 discussed in Executive Session, and I
22 believe the Board would entertain a
23 motion to adopt the Adjudication and
24 Order as presented by Board Counsel and
25 to direct Board Counsel to prepare the

1 Board's Final Order.

2 Is there such a motion?

3 CHAIR ELLIS:

4 So moved.

5 MR. ROUSE:

6 Is there a second?

7 MR. ROLLAGE:

8 Second.

9 MR. ROUSE:

10 Any discussion? All those in favor, say
11 aye. All those opposed, say nay.

12 [The motion carried unanimously.]

13 ***

14 Report of Board Counsel - Other

15 MR. ROUSE:

16 Going back to item 5, which is a review
17 of the Delegation Order. The Board
18 members had a copy of the Delegation
19 Order, which they were able to review.
20 This was a review of the existing Order
21 of April 22, 2014, which identifies the
22 matters which are automatically
23 delegated to the hearing examiners as
24 well as the matters that are retained by
25 the Board.

1 Under the current Order, the
2 matters that are delegated to the
3 hearing examiner are matters for the
4 grounds for discipline are under
5 Sections 9.1(a)(3), (4), (5), (6.1),
6 (7), (9), (10), (12), (13), (15), and
7 (17).

8 Under the existing Order, the
9 following matters that are retained by
10 the Board for a hearing are cases
11 involving applications under Section 4.2
12 would be the applications to sit for the
13 CPA Exam.

14 Cases involving applications under
15 Section 9.2 of the CPA Law would be
16 petitions for reinstatement. Also
17 grounds for discipline under Section
18 9.1(a)(1), (2), (6), (14), and (16) and
19 any cases that have multiple grounds for
20 discipline but one of those grounds is a
21 ground that is retained by the Board.

22 The Board is aware that cases that
23 the Board has retained can be brought
24 before the Board on a case-by-case basis
25 to discuss whether or not those cases

1 could be delegated to a hearing
2 examiner.

3 I believe there is a motion to
4 adopt the existing Delegation Order of
5 April 22, 2014, for matters delegated to
6 the hearing examiners and matters
7 retained by the Board.

8 Is there such a motion?

9 CHAIR ELLIS:

10 So moved.

11 MR. ROUSE:

12 Is there a second?

13 MS. ERICSON:

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 MR. ROUSE:

21 I believe there was also a motion
22 directing Board Counsel to draft a memo
23 to the Board as discussed in Executive
24 Session.

25 Is there such a motion?

1 CHAIR ELLIS:

2 So moved.

3 MR. ROUSE:

4 Is there a second?

5 MR. O'BRIEN:

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 Report of Board Chair

13 [Keri A. Ellis, CPA, Chair, reported no changes to the
14 Board committee assignments on the agenda for the
15 Board's review.

16 Chair Ellis also reported no changes to the Gift
17 Ban Policy as well.

18 Chair Ellis referred to House Bill 1328 proposed
19 by Representative Greiner to adopt some proposed
20 changes to the Certified Public Accountant (CPA) Law,
21 including adoption of the American Institute of
22 Certified Public Accountants (AICPA) Code of Ethics;
23 Peer Review changes that would be modernization based
24 upon the Uniform Accountancy Act; and some classes to
25 earn an accounting degree, including economics and

1 technology.

2 Mr. Rouse noted House Bill 128 was introduced
3 into the State House on May 6, 2021, and referred to
4 the Professional Licensure Committee.

5 Chair Ellis also reported no changes to the
6 Pennsylvania Sunshine Act.]

7 ***

8 Report of Committees - No Report

9 ***

10 Review of Program Sponsor Applications

11 MR. ROUSE:

12 As to item 11, J. Martin and Associates
13 LLC, I believe there is a motion to
14 defer a vote.

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 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 Waiver

3 MR. ROUSE:

4 I believe the next matters are the CPE
5 Waiver reviews at items 12 through 14.

6 I believe the Board would entertain a
7 motion to ratify the CPE Waivers for
8 items 12 through 14.

9 Is there such a motion?

10 CHAIR ELLIS:

11 So moved.

12 MR. ROUSE:

13 Is there a second?

14 MS. RISLER:

15 Second.

16 MR. ROUSE:

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

19 [The motion carried unanimously.]

20 ***

21 Review of Requests - Extension of Peer Review

22 MR. ROUSE:

23 I believe the Board would entertain a
24 motion to ratify the Extension of Peer
25 Review for items 15 through 18 on the

1 agenda.

2 Is there such a motion?

3 CHAIR ELLIS:

4 So moved.

5 MR. ROLLAGE:

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 Miscellaneous

13 CHAIR ELLIS:

14 The next item on our agenda is the next
15 Board meeting dates at items 19 and 20.
16 There have been some revisions to both
17 the 2021 and 2022 dates.

18 I would like to see if there is a
19 motion to approve the revised dates that
20 are listed at agenda items 19 and 20?

21 MR. O'BRIEN:

22 So moved.

23 MS. RISLER:

24 Second.

25 MR. ROUSE:

1 All those in favor, say aye. Anyone
2 opposed, say nay.

3 [The motion carried unanimously.]

4 ***

5 Miscellaneous - National Association of State Boards
6 of Accountancy (NASBA)

7 [Keri A. Ellis, CPA, Chair, referred to the NASBA Q1
8 2021 Reports for Pennsylvania for the Board's review.
9 She reported Pennsylvania ranked 7th with respect to
10 candidates, 7th with respect to sections, 42nd on the
11 pass rate, and 41st on an average score.

12 Chair Ellis encouraged the Board to attend the
13 NASBA Regional Meeting at the end of June.

14 Chair Ellis addressed the Veterans' Licensure
15 Report concerning veterans and their spouses obtaining
16 occupational licensure in Pennsylvania. She reported
17 10 accounting professionals were included in the
18 survey. She mentioned prior discussion during
19 Executive Session to have someone present to the Board
20 regarding the Veterans' Licensure Report.

21 Andrew LaFratte, MPA, Executive Policy
22 Specialist, Department of State, noted being the
23 author of the Veterans' Licensure Report and offered
24 to coordinate with Mr. Rouse for the July meeting to
25 present a PowerPoint for the Board.

1 Ms. Risler addressed CPA Evolution, noting it
2 would change the form of the CPA Exam effective July
3 1, 2024. She emphasized the importance of the Board
4 being familiar with the changes should regulations
5 need modified. She mentioned Board Counsel agreed to
6 review and start that process.

7 Ms. Risler noted a webinar by the American
8 Institute of Certified Public Accountants (AICPA) and
9 the American Accounting Association on June 15 to
10 address the changes. She mentioned a new curriculum
11 model would be shared with educators to start the
12 process of tweaking the existing education to prepare
13 the students. She encouraged everyone to familiarize
14 themselves with CPA Evolution.]

15 ***

16 Adjournment

17 CHAIR ELLIS:

18 I would like to ask for a motion to
19 adjourn the meeting?

20 MS. RISLER:

21 Motion to adjourn.

22 CHAIR ELLIS:

23 Do I have a second?

24 MR. KELLY:

25 Second.

1 CHAIR ELLIS:

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

4 [The motion carried unanimously.]

5 ***

6 [There being no further business, the State Board of
7 Accountancy Meeting adjourned at 10:53 a.m.]

8 ***

9

10 CERTIFICATE

11

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

17

18

19



20

Evan Bingaman,

21

Minute Clerk

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Sargent's Court Reporting

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Service, Inc.

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STATE BOARD OF ACCOUNTANCY
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TIME	AGENDA
9:00	Executive Session
10:30	Return to Open Session
10:30	Official Call to Order
10:30	Roll Call
10:32	Approval of Minutes
10:34	Report of Prosecutorial Division
10:36	Report of Board Counsel
10:42	Report of Board Chair
10:44	Program Sponsor Applications
10:45	Review of Requests
10:47	Miscellaneous
10:53	Adjournment