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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: 9:10 A.M.

PENNSYLVANIA DEPARTMENT OF STATE
University of Pittsburgh
Joseph M. Katz Graduate School of Business
Executive MBA Worldwide Pittsburgh
4227 Fifth Avenue
Fifth Floor, Alumni Hall
Pittsburgh, PA 15260

September 19, 2019

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State Board of Accountancy
September 19, 2019

BOARD MEMBERS:

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

BUREAU PERSONNEL:

- Shana M. Walter, Esquire, Board Counsel
- Robert B. Armour, Esquire, Board Prosecution Liaison
- Sara Fox, Board Administrator

ALSO PRESENT:

- Ken L. Bishop, President/CEO, National Association of State Boards of Accountancy
- Michael A. Decker, Vice President of Examinations, American Institute of Certified Public Accountants
- Sheldon P. Holzman, CPA, CFF/CFE, National Association of State Boards of Accountancy
- Sedrik Newbern, Director of Operations, National Association of State Boards of Accountancy's Center for the Public Trust

1 ***

2 State Board of Accountancy

3 September 19, 2019

4 ***

5 The regularly scheduled meeting of the State
6 Board of Accountancy was held on Thursday, September
7 19, 2019. Erik V. Scully, Esquire, CPA, Chairman,
8 called the meeting to order at 9:10 a.m. K. Kalonji
9 Johnson, Acting Commissioner, Bureau of Professional
10 and Occupational Affairs, was not present at the
11 commencement of the meeting.

12 ***

13 [Erik V. Scully, Esquire, CPA, Chairman, thanked the
14 University of Pittsburgh and the Katz School of
15 Business for the utilization of their facility. He
16 welcomed all students in attendance.

17 Chairman Scully explained that the State Board of
18 Accountancy regulates by licensure and registration
19 the practice of accountancy and certified public
20 accountants in the Commonwealth of Pennsylvania. The
21 Board promulgates, amends, and enforces requirements
22 for continuing education and standards of professional
23 conduct applicable to the public accountant and
24 certified public accountant. Information on becoming
25 an accountant or CPA can be obtained on the Board's

1 webpage. He wished the best to the students and
2 encouraged all to consider CPA and accountancy as a
3 profession.]

4 ***

5 Approval of minutes of the May 22, 2019 meeting

6 CHAIRMAN SCULLY:

7 The first item on the agenda is approval
8 of the last meeting, which was May 22 at
9 9:00 a.m.

10 Does anybody have any edits?

11 [The Board discussed corrections to the minutes.]

12 Does anybody else have any other
13 observations or corrections?

14 Do I have a motion to approve the
15 minutes?

16 MR. ROLLAGE:

17 So moved.

18 CHAIRMAN SCULLY:

19 Do I have a second?

20 MS. ELLIS:

21 Second.

22 CHAIRMAN SCULLY:

23 Roll call.

24

25 Barry M. Berkowitz, abstain; Keri A.

1 Ellis, aye; Monique M. Ericson, aye;
2 Michael D. Ocker, aye; Sheri L. Risler,
3 aye; Michael P. Rollage, aye; and Erik
4 V. Scully, aye.

5 [The motion carried. Barry M. Berkowitz abstained
6 from voting on the motion.]

7 ***

8 Case Status Report

9 [Robert B. Armour, Esquire, Board Prosecution Liaison,
10 stated the Case Status Reports cannot be generated
11 from the Pennsylvania Licensing System (PALS) at this
12 time. The reports will be provided to the Board once
13 the reports can be generated.

14 Mr. Armour stated the prosecutorial division has
15 been working diligently to bring the backlog of older
16 cases current by resolving those matters.

17 Chairman Scully questioned whether the case
18 status updates would be available for the next
19 meeting. Mr. Armour stated Acting Commissioner
20 Johnson would be able to address that question.

21 Shana Walter, Esquire, Board Counsel, explained
22 the status of cases as presented by the prosecutorial
23 division is a function of the case management system.
24 Reports are run to reflect the number of open and
25 closed cases and the various statuses of the cases in

1 the prosecution process. The Commissioner's Office is
2 currently working with PALS to be able to generate
3 those types of reports. As soon as that functionality
4 is enabled, reports will be presented by the
5 prosecutorial division to the Board.]

6 ***

7 Report of Prosecutorial Division

8 [Robert B. Armour, Esquire, Board Prosecution Liaison,
9 on behalf of Angela B. Lucci, Esquire, Board
10 Prosecutor, presented the Consent Agreements for File
11 No. 16-55-01062 and File No. 18-55-01670.

12 Mr. Armour also presented the Consent Agreement
13 for File No. 17-55-014161.]

14 ***

15 Report of Board Counsel

16 [Shana M. Walter, Esquire, Board Counsel, noted a
17 certified public accountant (CPA) application for the
18 Board's review during Executive Session as well as a
19 final Adjudication and Order and a proposed
20 Adjudication and Order.

21 Ms. Walter commended the prosecutorial division
22 for doing a fantastic job in moving cases along.]

23 ***

24 [K. Kalonji Johnson, Acting Commissioner, Bureau of
25 Professional and Occupational Affairs, entered the

1 meeting at 9:31 a.m.]

2

3 [Ms. Walter discussed Act 41, formerly House Bill
4 1172, signed into law by Governor Wolf in 2019. Act
5 41 was designed for individuals from other states,
6 territories, and countries to apply for licensure by
7 endorsement. Act 41 requires all Boards to issue a
8 license if the following conditions are met: The
9 individual must hold a current license in their home
10 state or country, and the licensure requirements in
11 another state or country must be substantially
12 equivalent to Pennsylvania. The applicant also has to
13 demonstrate their competency to the Board's
14 satisfaction through continuing education or
15 experience in the last two of the preceding five
16 years.

17 Ms. Walter stated the Board must determine what
18 is substantially equivalent to Pennsylvania as far as
19 education and testing in the profession.

20 Chairman Scully stated, now that Act 41 is a law,
21 the Board has a function to create a related
22 regulation.

23 Ms. Walter stated the Board will draft and
24 promulgate a regulation delineating what is
25 substantially equivalent for a CPA, as well as

1 determining competency. She noted Act 41 states that
2 competency could be shown through continuing education
3 or experience for two of the last five years. She
4 questioned whether there was anything else the Board
5 would deem appropriate for individuals for licensure
6 by endorsement to demonstrate their competency to
7 practice in the Commonwealth of Pennsylvania.

8 Chairman Scully suggested the Board form a
9 subcommittee to draft a proposed guidelines for a
10 regulation. Ms. Walter advised, since the Board
11 currently reviews applications for licensure by
12 endorsement, the Board should immediately make a
13 determination on the guidelines to execute Act 41 in
14 the review application process for licensure by
15 endorsement. She noted that the regulatory process
16 and legislative process are two different avenues.

17 Acting Commissioner Johnson emphasized that the
18 idea behind Act 41 was to make easier pathways for
19 professionals come to the Commonwealth to practice.
20 These are actively licensed professionals who are
21 already practicing in other states. This Board has
22 such a robust endorsement and reciprocity vehicle.
23 Act 41 did not supersede the existing Practice Act.
24 There needs to be a determination of substantially
25 equivalent, not exactly equivalent to the

1 Commonwealth. Some Boards have considered the typical
2 amount of time the person practiced, 30 hours a week
3 for 2 years and given that person the opportunity to
4 demonstrate that level of work in the last 5 years.
5 The general idea is to not create borders or
6 obstacles, whether it is for active military
7 individuals or those with transient lifestyle
8 circumstances.

9 Ms. Walter stated the Board will also consider
10 whether education in other countries is substantially
11 equivalent. The Board will need to determine the
12 parameters are for substantial equivalency and
13 competency before the regulatory process is completed.
14 It generally takes 18-24 months for the regulatory
15 process. For the review of an application for
16 endorsement in that time period, the Board's
17 determined parameters must be followed.

18 Mr. Berkowitz recommended starting the regulatory
19 process by forming a subcommittee to begin working on
20 language to present.

21 Ms. Walter reiterated the urgency with which the
22 Board must make a determination on the parameters for
23 substantial equivalency and competency. Chairman
24 Scully directed the Board to give guidance to Board
25 Counsel.

1 Ken L. Bishop, President/CEO, National
2 Association of State Boards of Accountancy, noted
3 being involved in the passage of the Pennsylvania
4 Accounting Act. He addressed education requirements
5 of a minimum of a bachelor's degree with the
6 concentration of 150 hours, which meets the (UAA)
7 Uniform Accountancy Act requirements nationally. He
8 stated substantial equivalency is aimed primarily at
9 mobility nationally and internationally.

10 Mr. Bishop addressed reciprocal licensure that is
11 not substantial equivalence for the purpose of
12 mobility but how Pennsylvania determines a person is
13 qualified. He noted that states have adopted the
14 Uniform Accountancy Act to get mobility to work, which
15 has a statute and rules part to provide states the
16 first consideration of the rules determined by members
17 on consistency and similar rules for mobility and
18 reciprocity across the United States.

19 Ms. Walter commented that substantially
20 equivalent does not mean equal, noting the importance
21 consider foreigners than individuals in the United
22 States.

23 Mr. Bishop discussed assisting states to be
24 equivalent across the country. There is an
25 organization made up of volunteers who typically have

1 international experience in larger firms. A member
2 will probably soon present to the Board. There is a
3 mutual recognition agreement (MRA) in South Africa
4 being drafted for last four years. He also noted an
5 agreement with England and Wales and much of the
6 United Kingdom.

7 Mr. Bishop discussed the differences in the
8 education in the United Kingdom and Europe from the
9 United States, as well as the requirements for their
10 CPA examinations. He also reviewed the application
11 process for these countries, as well as for Korean and
12 Middle Eastern candidates

13 Ms. Walter discussed utilizing and accepting
14 certification by third-party organizations.

15 Mr. Bishop reiterated the operation and
16 accessibility of the NASBA to the Board.

17 Ms. Walter questioned whether a candidate would
18 contact NASBA directly. Mr. Bishop suggested any
19 accountant wanting to apply for licensure in the
20 United States could contact NASBA's International
21 Evaluation Services (NIES) for assistance.

22 Mr. Bishop noted creating a catalog of basically
23 every university of every accounting program in the
24 world with copies of their curriculums and
25 transcripts. He noted an interpretation area to

1 convert to English when making a determination. He
2 discussed fraud and determining legitimacy to ensure
3 experience and education is completed by the
4 candidate.

5 Mr. Berkowitz questioned whether the service is
6 included in NASBA or whether there would be an
7 additional fee for the Pennsylvania State Board of
8 Accountancy. Mr. Bishop commented that nothing comes
9 from the Boards in that sense, but there is a
10 substantial cost. He stated dues cover a whole range
11 of things, noting that the total amount of dues
12 received in the United States from Boards is
13 approximately \$250,000 with an annual operating budget
14 of \$32 million.

15 Mr. Berkowitz noted prior discussions with the
16 previous commissioner regarding services performed for
17 free and clarified that the service is included with
18 the dues.

19 Acting Commissioner Johnson questioned the
20 duration of the certification process. Mr. Bishop
21 commented that most of the criteria are not dated,
22 except experience, which has a shelf life that may
23 need reassessed if an individual waits too long. He
24 stated candidates pay for the service and determined
25 to be qualified or not according to Board rules. The

1 candidate's qualifications would be sent to the Board
2 staff to determine the next steps.

3 Mr. Bishop noted encouraging individuals through
4 the process of giving recommendations and providing
5 excellent customer service to people who want
6 certification through NASBA International Evaluation
7 Services.

8 Sheldon P. Holzman, CPA, National Association of
9 State Boards of Accountancy, Great Lakes Regional
10 Director, addressed NASBA's International Evaluation
11 Services (NIES), which is more economical for
12 candidates to use. He commented that the fee is very
13 reasonable for what NASBA has to do to qualify and
14 check specialty education credentials.

15 Ms. Walter noted a concern that NASBA may be
16 requiring unnecessary additional classes and
17 individuals would be turned away, again referring to
18 substantially equivalent, not exactly the same.

19 Mr. Bishop cautioned not to create a situation
20 where Pennsylvania sets the bar higher for initial
21 application. He explained not creating a situation
22 where a person will go to another state, meet a bar
23 that is less than the bar Pennsylvania sets, and then
24 come to Pennsylvania to be eligible for license by
25 taking a short cut. He mentioned legal staff and

1 experts who are available for resources or questions.

2 Chairman Scully noted the importance of having
3 the regulations written within 18 months and creating
4 guidance for legal counsel.

5 Ms. Walter suggested taking each application
6 individually under Act 41 and deciding at the November
7 meeting whether to use NASBA service.]

8 ***

9 OFF-RECORD DISCUSSION

10 ***

11 [Ms. Walter suggested determining the elements for the
12 qualification program and discuss what NASBA has to
13 offer through their program regarding substantial
14 equivalency and competency elements at the November
15 meeting. She commented that applications under Act 41
16 will go to the application committee in the interim.

17 Chairman Scully thanked Ms. Risler for
18 volunteering on the application committee.]

19 ***

20 Ken L. Bishop, President/CEO, National Association of
21 State Boards of Accountancy Presentation

22 [Ken L. Bishop, President/CEO, National Association of
23 State Boards of Accountancy, addressed NASBA. He
24 stated everyone applies through the CPA Examination
25 Services (CPA ECS), which is part of NASBA. He noted

1 commented that the state Board system is huge with 55
2 United States jurisdictions, states and territories
3 with NASBA.

4 Mr. Bishop stated NASBA regulates something in
5 the area of 655,000 CPAs worldwide and 100,000 CPAs
6 internationally, which is the largest regulatory body
7 in the world. He noted that there is a tremendous
8 range of practices for CPAs. He mentioned a slight
9 dip in people sitting for the CPA exam because of so
10 much competition for college-educated people and other
11 vocations being competitive with accounting. He noted
12 NASBA's involvement across the United States, where
13 most of the states have adopted a new definition of
14 the test, which used to be primarily about numbers and
15 dollars.

16 Mr. Bishop noted that current CPAs testing
17 includes different types of values that really does
18 not have anything directly to do with money, which
19 provides for an opportunity for variability and a new
20 phase in a career that may have not have been
21 considered. CPAs are performing really important
22 endeavors in financial integrity of companies,
23 corporations, United States government, and state
24 government across the country.

25 Mr. Bishop addressed CPA mobility and practice

1 privileges in 54 United States jurisdictions. He
2 commended the state Boards on a great job around the
3 country making a smooth CPA reciprocal licensing
4 process. He stated there are agreements around the
5 world that allow individuals to work for a big company
6 and move to an international location through the
7 reciprocity process to get licensure in other
8 countries.

9 Mr. Bishop discussed the Mutual Recognition
10 Agreement (MRA), where people can come to the United
11 States from all over the world and be a coworker or
12 partner.

13 Mr. Bishop commented that one of the strongest
14 arguments for public protection in the United States
15 is having an adequate number of well-trained
16 accountants. He mentioned that a huge number of CPAs
17 are going to be rotating out of the profession needing
18 people to replace them.

19 Mr. Bishop thanked the audience for their
20 consideration in becoming a CPA.]

21

22 Sheldon P. Holzman, CPA, CFF/CFE, National Association
23 of State Boards of Accountancy Presentation
24 [Sheldon P. Holzman, CPA, CFF/CFE, National
25 Association of State Boards of Accountancy, Great

1 Lakes Regional Director, is responsible for being the
2 liaison for all of the Boards in the Great Lakes
3 Region. He noted audit and forensic work for major
4 companies as a CPA and encouraged others to consider
5 the profession.

6 Mr. Holzman explained that a CPA certificate is a
7 major credential to have on a resume, where many CEOs,
8 have a CPA background. He noted it to be a long-term
9 career that can be used in government, FBI, or Secret
10 Service. He provided materials for the Board's
11 review.]

12 ***

13 Michael A. Decker, Vice President of Examinations,
14 American Institute of Certified Public Accountants
15 Presentation

16 [Michael A. Decker, Vice President of Examinations,
17 American Institute of Certified Public Accountants,
18 stated he leads a team of 62 people who write test
19 questions and score the exam. He commented that being
20 a CPA is a badge of honor and badge of respect. He
21 noted CPAs to have an unemployment rate of about 2
22 percent, earning \$5,000 to \$10,000 more per year than
23 an accountant.

24 Mr. Decker addressed outsourcing and offshore
25 areas, noting that CPAs are not going to be replaced,

1 because they are taking what is coming out of offshore
2 areas and providing that higher decision-making that
3 the computer generated for the lower salary folks
4 abroad.

5 Mr. Decker stated major firms are looking to hire
6 more CPAs with technology skillsets, system
7 integration skillsets, and data analytics.

8 Mr. Decker addressed products and services,
9 marketing, and technology. He mentioned the System
10 and Organization Controls (SOC) report to ensure data
11 is secure and the audit is accurate if a company
12 outsources their payroll.

13 Mr. Decker mentioned that the starting salary is
14 around a \$60,000 range, whether an individual is a
15 chief financial officer (CFO), financial analyst, or
16 forensic accountant.

17 Mr. Decker noted working closely with each of the
18 individual state Boards as well as NASBA. He stated
19 the exam is updated regularly and is in the midst of a
20 scope of practice analysis to ensure the exam
21 represents the requirements for a two-year
22 professional.

23 Mr. Decker provided a website at AICPA.org for
24 reference regarding education, licensure, and being
25 granted eligibility to sit for the exam. He mentioned

1 a partner company called Prometric out of Baltimore to
2 find a local test center on their website. He stated
3 candidates can find requirements on NASBA's website,
4 AICPA's website, and the state Board's website.

5 Mr. Decker explained that there are four sections
6 of the exam that includes audit, regulatory with
7 regard to tax and regulatory environment, business
8 environment concepts, and financial accounting and
9 reporting. He mentioned that most of the major firms
10 will pay for the test prep material and exam fees and
11 maybe eligibility fees to become a CPA.

12 Mr. Decker noted the importance of the blueprint,
13 where everything that is on the exam is in the test
14 blueprint that is on the website, and a sample test
15 for each of the four sections of the exam. He
16 suggested focusing on one section at a time and
17 building a network.

18 Mr. Decker mentioned continuous testing that may
19 be offered in July 2020, where individuals will
20 receive their score in roughly 20 days and be able to
21 apply again within 5 days if they fail.

22 Acting Commissioner Johnson addressed the
23 importance of understanding and following the
24 requirements of the Board, stating that Ms. Fox knows
25 the requirements.

1 Acting Commissioner Johnson thanked service
2 members in the audience for their service. He
3 mentioned Act 135 of 2016 regarding veterans and
4 reservists starting a small business in the
5 Commonwealth being exempt from payment of the business
6 fee. He suggested visiting the Pennsylvania State
7 Board of Accountancy webpage to become familiar with
8 the regulations.

9 Ms. Fox suggested individuals read the law and
10 regulations before they apply, to watch the courses to
11 sign up for that encompasses that 150 semester
12 credits, and to make sure the core courses of those 36
13 required semester credits.]

14

15 Sedrik Newbern, Director of Operations, National
16 Association of State Boards of Accountancy's Center
17 for the Public Trust Presentation

18 [Sedrik Newbern, Director of Operations, National
19 Association of State Boards of Accountancy's Center
20 for the Public Trust, addressed public trust. He
21 stated the Center for Public Trust (CPT) is to
22 develop, empower, and promote methods in ethical
23 leadership. He noted student chapters on campuses
24 around the country.

25 Mr. Newbern stated CPT provides ethical

1 leadership certification as well as a Student
2 Leadership Conference and an Ethics in Action in Video
3 Competition. He suggested looking at a student CPA
4 chapter for resources for those who want to become a
5 CPA.

6 Mr. Newbern mentioned a certification program for
7 the professionals, which state Boards use if someone
8 needs reminded of their commitment to ethics. He
9 stated many college professors are using certification
10 as a supplement to their classroom activity and
11 education, where students work on case studies and
12 problem-solving together, not just ethical dilemmas
13 but also how to apply leadership skills.

14 Mr. Newbern mentioned the launch of Ethics in
15 Action Video Competition and encouraged everyone to
16 review the videos at studentcpt.org.

17 Mr. Newbern discussed a study done by Harvard
18 that considered young professionals up to the age of
19 30 who had 2 to 5 years of work experience. He noted
20 obvious presence of ethical dilemmas and issues for
21 many of these young professionals and great
22 justification for those. He discussed market forces,
23 noting that some people are afraid to lose profit by
24 identifying and addressing issues, which creates the
25 ethical issue. He noted the importance of

1 establishing relationships to help individuals
2 identify, understand, and avoid ethical issues they
3 might face professionally. He noted that CPT has been
4 a great tool for young professionals to address issues
5 in the workplace to recognize, analyze, identify,
6 select, and execute.

7 Mr. Newbern noted the benefits of having NASBA
8 student CPT on a resume, preparing for an interview,
9 and being involved in the national network of
10 leaders.]

11 ***
12 Report of Board Chairman - Board Committee Assignments
13 [Erik V. Scully, Esquire, CPA, Chairman, questioned
14 whether there are any changes to the committee
15 assignments. He noted discussion regarding experience
16 review and regulatory. He noted the possibility of
17 some activity in reports at the November meeting and
18 encouraged all Board members to attend to assure the
19 presence of a Board quorum.

20 Chairman Scully mentioned the Gift Ban Policy and
21 the Sunshine Act.]

22 ***
23 Report of Acting Commissioner
24 [K. Kalonji Johnson, Acting Commissioner, Bureau of
25 Professional and Occupational Affairs, thanked NASBA

1 for their educational presentation. He commented that
2 the bureau is currently looking into a widespread
3 vendor that would be able to provide a solution to
4 cover all of the Boards and commissions, accompanied
5 with some form of digital verification, like a barcode
6 that would be able to scan the status of a license
7 along with a smaller wallet license that could be
8 carried using a digital token.]

9

10 Report of Board Administrator

11 [Sara Fox, Board Administrator, noted cost center
12 codes regarding rental car travel.]

13

14 [Robert B. Armour, Esquire, Board Prosecution Liaison,
15 announced his retirement on October 4, noting this to
16 be his last appearance before the Board. He expressed
17 his appreciation to the Board for their cooperation
18 and work to protect the citizens of the Commonwealth.

19 Mr. Armour wished the Board luck in the future.
20 He also stated Angela Lucci will continue as Board
21 Prosecution Liaison.

22 Chairman Scully thanked Mr. Armour, commending
23 him for his great work over the years.]

24

25 Correspondence

1 [Erik V. Scully, Esquire, CPA, Chairman, noted
2 correspondence from NASBA 1st Quarter 2019 Exam
3 Performance Stats, NASBA 1st Quarter 2019 Exam
4 Performance in Pennsylvania, NASBA 1st Quarter 2019
5 Candidate Care, and NASBA 2nd Quarter 2019 Candidate
6 Care, NASBA-AICPA Guiding Principles for CPA
7 Evolution, NASBA-ARPL, and NASBA membership dues.]

8

9 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
10 11:42 a.m. the Board entered into Executive Session
11 with Shana M. Walter, Esquire, Board Counsel, for the
12 purpose of conducting quasi-judicial deliberations and
13 to receive advice from Counsel. The Board returned to
14 open session at 1:30 p.m.]

15

16 [Barry M. Berkowitz, CPA, exited the meeting following
17 the Executive Session.]

18

19 MOTIONS

20 MS. WALTER:

21

We are returning from Executive Session

22

where the Board entered in to

23

quasi-judicial deliberations regarding

24

matters 5, 6, and 7 on the agenda as

25

well as the report of the prosecutorial

1 division numbers 2 through 4.

2 CHAIRMAN SCULLY:

3 I am looking for a motion to accept the
4 Consent Agreement at File No. 16-55-
5 01062.

6 MR. ROLLAGE:

7 So moved.

8 MR. OCKER:

9 Second.

10 CHAIRMAN SCULLY:

11 Roll call.

12

13 Keri A. Ellis, aye; Monique M. Ericson,
14 aye; Michael D. Ocker, aye; Sheri L.
15 Risler, aye; Michael P. Rollage, aye;
16 and Erik V. Scully, aye.

17 [The motion carried unanimously. The name in Case No.
18 16-55-01062 is James Glenn Pirolli, CPA.]

19

20 CHAIRMAN SCULLY:

21 Do I have a motion to accept the Consent
22 Agreement at File No. 18-55-01670?

23 MR. JOHNSON:

24 So moved.

25 CHAIRMAN SCULLY:

1 Do I have a second?

2 MS. ELLIS:

3 Second.

4 CHAIRMAN SCULLY:

5 Roll call.

6

7 K. Kalonji Johnson, aye; Keri A. Ellis,
8 aye; Monique M. Ericson, aye; Michael D.
9 Ocker, aye; Sheri L. Risler, aye;
10 Michael P. Rollage, aye; and Erik V.
11 Scully, aye.

12 [The motion carried unanimously. The name in Case No.
13 18-55-01670 is Brian Jude Perpiglia, CPA.]

14

15 CHAIRMAN SCULLY:

16 Do I have a motion to accept the Consent
17 Agreement at File No. 17-55-014161?

18 MR. JOHNSON:

19 So moved.

20 CHAIRMAN SCULLY:

21 Do I have a second?

22 MS. ELLIS:

23 Second.

24 CHAIRMAN SCULLY:

25 Roll call.

1
2 K. Kalonji Johnson, aye; Keri A. Ellis,
3 aye; Monique M. Ericson, aye; Michael D.
4 Ocker, aye; Sheri L. Risler, aye;
5 Michael P. Rollage, aye; and Erik V.
6 Scully, aye.

7 [The motion carried unanimously. The name in Case No.
8 17-55-014161 is Brian Arthur McCormick.]

9 ***

10 CHAIRMAN SCULLY:

11 Regarding No. 5, the CPA exam
12 application, we are going to table that
13 until the November meeting.

14 ***

15 CHAIRMAN SCULLY:

16 The next matter is Case No. 14-55-04357.
17 Do I have a motion to approve the final
18 Adjudication and Order?

19 MR. JOHNSON:

20 So moved.

21 CHAIRMAN SCULLY:

22 Second?

23 MS. ELLIS:

24 Second.

25 CHAIRMAN SCULLY:

1 Roll call.

2

3 K. Kalonji Johnson, aye; Keri A. Ellis,
4 aye; Monique M. Ericson, aye; Michael D.
5 Ocker, aye; Sheri L. Risler, aye;
6 Michael P. Rollage, aye; and Erik V.
7 Scully, aye.

8 [The motion carried unanimously. The name in Case No.
9 14-55-04357 is Constantinos Pappas.]

10

11 CHAIRMAN SCULLY:

12 The next one is File No. 15-55-10441,
13 James J. McCarthy & Associates PC. We
14 are asking our counsel to apply a motion
15 to direct counsel to draft a final order
16 that will be reviewed at the November
17 meeting.

18 Do I have a motion?

19 MR. JOHNSON:

20 So moved.

21 MS. ELLIS:

22 Second.

23 CHAIRMAN SCULLY:

24 Roll call.

25

1 K. Kalonji Johnson, aye; Keri A. Ellis,
2 aye; Monique M. Ericson, aye; Michael D.
3 Ocker, aye; Sheri L. Risler, aye;
4 Michael P. Rollage, aye; Erik V. Scully,
5 aye.

6 [The motion carried unanimously.]

7 ***

8 CHAIRMAN SCULLY:

9 At this point, I would like to entertain
10 a motion for the review of program
11 sponsor applications.

12 MS. ELLIS:

13 I'd like to make a motion to approve the
14 following program sponsor applications:
15 Deval Senior Advisors, McCausland Keen &
16 Buckman, National Christian Foundation,
17 Thrive Financial Services, VQ Financial
18 LLC.

19 Do I have a second?

20 CHAIRMAN SCULLY:

21 Second. Roll call.

22
23 K. Kalonji Johnson, aye; Keri A. Ellis,
24 aye; Monique M. Ericson, aye; Michael D.
25 Ocker, aye; Sheri L. Risler, aye;

1 Michael P. Rollage, aye; Erik V. Scully,
2 aye.

3 [The motion carried unanimously.]

4 ***

5 CHAIRMAN SCULLY:

6 I need a motion to ratify the following
7 CPE waivers: CPE Waiver for 2018,
8 Christina Karabatsos-Smith; CPE Waiver
9 for 2018, Samuel Speaker; CPE Waiver for
10 2018, Lisa Jean Terry.

11 Do I have a motion?

12 MR. JOHNSON:

13 So moved.

14 MS. ELLIS:

15 Second.

16 CHAIRMAN SCULLY:

17 Roll call.

18
19 K. Kalonji Johnson, aye; Keri A. Ellis,
20 aye; Monique M. Ericson, aye; Michael D.
21 Ocker, aye; Sheri L. Risler, aye;
22 Michael P. Rollage, aye; Erik V. Scully,
23 aye.

24 [The motion carried unanimously.]

25 ***

1 CHAIRMAN SCULLY:

2 Do I have a motion to grant the
3 extension of peer review for Donna L.
4 McCoy?

5 MR. JOHNSON:

6 So moved.

7 MS. ELLIS:

8 Second.

9 CHAIRMAN SCULLY:

10 Roll call.

11

12 K. Kalonji Johnson, aye; Keri A. Ellis,
13 aye; Monique M. Ericson, aye; Michael D.
14 Ocker, aye; Sheri L. Risler, aye;
15 Michael P. Rollage, aye; Erik V. Scully,
16 aye.

17 [The motion carried unanimously.]

18

19 CHAIRMAN SCULLY:

20 Finally, the following CPA exam
21 extension requests have been approved,
22 so I am looking for a motion to ratify
23 the following extension of CPA
24 examination credits: Dawn I. Adams,
25 James Drury, Julia E. Martin, Allyse

1 Regan, Ali Abbas Shabbir, Nathan Witmer.
2 Do I have a motion?
3 MR. JOHNSON:
4 So moved.
5 MS. ELLIS:
6 Second.
7 CHAIRMAN SCULLY:
8 Roll call.
9
10 K. Kalonji Johnson, aye; Keri A. Ellis,
11 aye; Monique M. Ericson, aye; Michael D.
12 Ocker, aye; Sheri L. Risler, aye;
13 Michael P. Rollage, aye; Erik V. Scully,
14 aye.
15 [The motion carried unanimously.]
16 ***
17 Adjournment
18 CHAIRMAN SCULLY:
19 Do I have a motion to adjourn?
20 MR. JOHNSON:
21 So moved.
22 MS. ELLIS:
23 Second.
24 CHAIRMAN SCULLY:
25 Adjourned.

1 [The motion carried unanimously.]

2 ***

3 [There being no further business, the State Board of
4 Accountancy Meeting adjourned at 1:38 p.m.]

5 ***

6

7

CERTIFICATE

8

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

14

15

16



17

Amber Garbinski,

18

Minute Clerk

19

Sargent's Court Reporting

20

Service, Inc.

21

22

23

24

25

26

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

September 19, 2019

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:10	Official Call to Order
9		
10	9:14	Approval of Minutes
11		
12	9:18	Report of Prosecutorial Division
13		
14	9:29	Report of Board Counsel
15		
16	10:12	Recess
17	10:22	Return to Open Session
18		
19	10:24	Appointment - Ken L. Bishop
20		
21	10:36	Appointment - Sheldon P. Holzman
22		
23	10:41	Appointment - Michael A. Decker
24		
25	11:20	Appointment - Sedrik Newbern
26		
27	11:36	Report of Board Chair
28		
29	11:37	Report of Acting Commissioner
30		
31	11:39	Report of Board Administrator
32		
33	11:40	Correspondence
34		
35	11:42	Executive Session
36	1:30	Return to Open Session
37		
38	1:30	Motions
39		
40	1:38	Adjournment
41		
42		
43		
44		
45		
46		
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