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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: 9:03 A.M.

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

November 13, 2018

1 State Board of Accountancy
2 November 13, 2018
3
4

5 BOARD MEMBERS:
6

7 Chandra "Dolly" M. Lalvani, CPA, Chair
8 Erik V. Scully, Esquire, CPA, Vice Chair
9 Katelin Lambert, Deputy Commissioner, Bureau of
10 Professional and Occupational Affairs, on behalf of
11 Ian J. Harlow, Commissioner of Professional and
12 Occupational Affairs
13 Barry M. Berkowitz, CPA
14 Keri A. Ellis, CPA
15 Monique M. Ericson, CPA, Office of Attorney General
16 Paul J. Kelly III, CPA
17 Michael D. Ocker, CPA
18 Sheri L. Risler, CPA
19 Michael P. Rollage, CPA
20 David W. Stonesifer, CPA
21 Alfred L. Whitcomb, PA - Absent
22
23

24 BUREAU PERSONNEL:
25

26 Shana M. Walter, Esquire, Board Counsel
27 Robert B. Armour, Esquire, Board Prosecution Liaison
28 Kimberly A. Adams, Esquire, Board Prosecutor
29 Sara Fox, Board Administrator
30
31

32 ALSO PRESENT:
33

34 Michael D. Colgan, CAE, CEO & Executive Director,
35 Pennsylvania Institute of Certified Public
36 Accountants
37 Randy L. Brandt, CPA, Pennsylvania Society of Tax
38 & Accounting Professionals
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1 ***

2 State Board of Accountancy

3 November 13, 2018

4 ***

5 The regularly scheduled meeting of the State
6 Board of Accountancy was held on Tuesday, November 13,
7 2018. Chandra "Dolly" Lalvani, CPA, Chair, called the
8 meeting to order at 9:03 a.m.

9 ***

10 [Barry M. Berkowitz, CPA, thanked Chandra "Dolly"
11 Lalvani, CPA, Chair, for her service and read a
12 proclamation into the record from Governor Tom Wolf.]

13 ***

14 Approval of Minutes of the October 2, 2018 meeting

15 CHAIR LALVANI:

16 The first item on the agenda is the
17 October 2 Board meeting draft minutes.
18 Does anyone have any comments?

19 [The Board discussed corrections to the minutes.]

20 Do we have any other items, or do
21 we want to vote? Do I have a motion?

22 MR. BERKOWITZ:

23 I'll make the motion to approve the
24 minutes from the October 2 meeting.

25 CHAIR LALVANI:

1 Do I have a second?

2 MS. ELLIS:

3 Second.

4 CHAIR LALVANI:

5 Roll call.

6

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

14 [The motion carried. Monique M. Ericson, Sheri L.
15 Risler, and Michael P. Rollage abstained from voting
16 on the motion.]

17 ***

18 Report of Prosecutorial Division

19 [Kimberly A. Adams, Esquire, Board Prosecutor,
20 presented the Consent Agreements for File No. 15-55-
21 03663.]

22 ***

23 Report of Board Counsel

24 [Shana M. Walter, Esquire, Board Counsel, noted the
25 Status of Cases for November 2018.]

1 ***

2 Report of Regulatory Counsel

3 [Shana M. Walter, Esquire, Regulatory Counsel, noted
4 the Regulatory Status Report. She stated the Preamble
5 and Annex approved at the October meeting was provided
6 to Senior Counsel. She also noted two Motions to
7 Enter Default and Deem Facts Admitted.]

8 ***

9 Report of Board Chair - Board Committee Assignments

10 [Chandra "Dolly" Lalvani, CPA, Chair, noted the
11 addition of Mr. Ocker to the Moral Character
12 Committee. The Board discussed committee assignments
13 and the function of each committees, which included
14 the addition of Mr. Stonesifer to the Moral Character
15 Committee, Ms. Risler to the Communications Committee
16 as its Chair and be added to the Regulatory Committee,
17 and Ms. Ellis to the Regulatory Committee.]

18 ***

19 Report of Board Chair - Gift Ban Policy/Pennsylvania
20 Sunshine Act

21 [Chandra "Dolly" Lalvani, CPA, Chair, noted the Gift
22 Ban Policy and Pennsylvania Sunshine Act.]

23 ***

24 Report of Board Chair - Election of Officers

25 CHAIR LALVANI:

1 Do I have a motion to have Mr. Scully as
2 the Chair and Ms. Ellis as the Vice
3 Chair?

4 MR. BERKOWITZ:

5 So moved.

6 CHAIR LALVANI:

7 Second?

8 MR. ROLLAGE:

9 Second.

10 CHAIR LALVANI:

11 Roll call.

12

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

20 [The motion carried. Keri A. Ellis and Erik V. Scully
21 abstained from voting on the motion.]

22

23 Report of Board Chair - September 19, 2019 Board
24 Meeting at the University of Pittsburgh

25 [Chandra "Dolly" Lalvani, CPA, Chair, announced the

1 approval by the Commissioner's office for the
2 September 19, 2019 Board Meeting at the University of
3 Pittsburgh.]

4 ***
5 Report of Deputy Commissioner
6 [Katelin Lambert, Deputy Commissioner, on behalf of
7 Ian J. Harlow, Commissioner of Professional and
8 Occupational Affairs, provided an update on the
9 Pennsylvania Licensing System (PALS). Ms. Lambert
10 addressed the stabilization of the system with the
11 addition of enhancements and functionality. She noted
12 the addition of two new employees to handle customer
13 service and stakeholder engagement issues.

14 Ms. Lambert noted the staff to answer Board calls
15 and the help desk for assistance with technical
16 issues. She stated customer service issues were being
17 monitored to improve the licensing process. She
18 commented on a special adviser to the Governor, who is
19 working on stakeholder engagement and helping to
20 disseminate information regarding the system.]

21 ***
22 Report of Board Administrator
23 [Sara Fox, Board Administrator, noted the Board member
24 cost center codes regarding a rental car.]

25 ***

1 Review of Requests - Extension of CPA Examination
2 Credit

3 [Chandra "Dolly" Lalvani, CPA, Chair, noted CPA
4 Examination credit requests of Stephen T. Crow,
5 Anthony J. Lembo, Hiren Mistry, John Quinn, Hu Su, and
6 Guanquoi Theodore Zawolo.]

7 MR. BERKOWITZ:

8 I'd like to make a motion to ratify the
9 six extension requests that Dolly and I
10 already reviewed.

11 Do I have a second?

12 MR. KELLY:

13 Second?

14 CHAIR LALVANI:

15 Roll call.

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

24 [The motion carried unanimously.]

25 ***

1 Review of CPA Examination Files

2 [Chandra "Dolly" Lalvani, CPA, Chair, noted review of
3 the CPA Examination file of Natalie L. Kostiuik.]

4 ***

5 Miscellaneous

6 [Chandra "Dolly" Lalvani, CPA, Chair, noted 2019 Board
7 meeting dates.]

8 ***

9 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
10 9:28 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 10:05 a.m.]

15 ***

16 MOTIONS

17 MS. WALTER:

18 We are returning from Executive Session
19 where I, as Board Counsel, had
20 discussions with the Board regarding
21 legal matters including numbers 2, 5,
22 and 6 on the agenda as well as number
23 23, and the Board entered into
24 quasi-judicial deliberations to discuss
25 these matters.

1 CHAIR LALVANI:

2 For File No. 15-55-03663, do I have a
3 motion to approve the Consent Agreement?

4 MR. BERKOWITZ:

5 So moved.

6 MR. KELLY:

7 Second.

8 CHAIR LALVANI:

9 Roll call.

10

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

18 [The motion carried unanimously. The Respondent's
19 name is Herbert G. Schectman, CPA.]

20

21 CHAIR LALVANI:

22 Do I have a Motion to Enter Default and
23 Deem Facts Admitted for File No. 14-55-
24 07006, which is agenda Item No. 5, and
25 direct Counsel to draft an Adjudication

1 and Order consistent with Board
2 discussions during Executive Session?

3 MR. KELLY:

4 So moved.

5 MS. ELLIS:

6 Second.

7 CHAIR LALVANI:

8 Roll call.

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

17 [The motion carried unanimously. The Respondent's
18 name is Dale Arnold Holtz, CPA.]

19 ***

20 CHAIR LALVANI:

21 For agenda Item No. 6, which is File No.
22 15-55-03663, do I have a motion to Deny
23 as Mute?

24 MR. KELLY:

25 So moved.

1 MS. ELLIS:

2 Second.

3 CHAIR LALVANI:

4 Roll call.

5

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

13 [The motion carried unanimously.]

14

15 CHAIR LALVANI:

16 For agenda Item No. 23, Paul Kelly was
17 recused from any discussions that we
18 had.

19 Do I have a motion to grant the
20 applicant to sit for the exam?

21 MR. BERKOWITZ:

22 So moved.

23 CHAIR LALVANI:

24 Second?

25 MS. ELLIS:

1 Second.

2 CHAIR LALVANI:

3 Roll Call.

4

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

12 [The motion carried. Paul J. Kelly recused from
13 deliberations and voting on the motion.]

14

15 Review of the Program Sponsor Applications

16 CHAIR LALVANI:

17 Next, we are going to go back to items
18 14, 15, and 16, which were the review of
19 the program sponsor applications.

20 Do I have a motion to approve or
21 deny?

22 MS. ELLIS:

23 I'd like to make a motion to approve the
24 following program sponsors: Erie
25 Insurance, Lancaster/Lebanon

1 Intermediate Unit 13, University of
2 Pittsburgh.

3 MR. SCULLY:

4 Second.

5 CHAIR LALVANI:

6 Roll Call.

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

15 [The motion carried unanimously.]

16 ***

17 National Association of State Boards of Accountancy
18 [Chandra "Dolly" Lalvani, CPA, Chair, noted the NASBA
19 Continuous Testing Survey. The Board discussed
20 supporting the goal of moving to continuous testing
21 with a uniform CPA Examination and state statutes
22 containing language that defines the testing window.]

23 ***

24 CHAIR LALVANI:

25 The next item is No. 27, which is the

1 NASBA Wall Certificate Program.
2 [The Board discussed Item 27 regarding the Wall
3 Certificate Program.]

4 MR. BERKOWITZ:

5 I'd like to make a motion to refer our
6 licensees to NASBA to have their wall
7 certificates printed by NASBA beginning
8 in January 2019.

9 Do I have a second?

10 MS. ELLIS:

11 Second.

12 CHAIR LALVANI:

13 Roll Call.

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

22 [The motion carried unanimously.]

23 ***

24 NASBA 2018 Quarterly Reports

25 [Chandra "Dolly" Lalvani, CPA, Chair, stated the Board

1 will be receiving the NASBA 2018 Quarterly Reports on
2 a regular basis.]

3

4 NASBA - PA Board - New CPE Audit Service and Sneak
5 Peek 2018

6 [Chandra "Dolly" Lalvani, CPA, Chair, discussed the
7 new CPE Audit Service and Sneak Peek 2018.

8 Ms. Lambert stated NASBA was a great service for
9 licensees and the Board and works with BPOA to
10 determine the necessary information needed between
11 Counsel and prosecution. She noted reporting services
12 available between NASBA and the Board and
13 understanding what information prosecution, Counsel,
14 and the Board needed for integration with PALS.

15 Ms. Walter noted concerns with the NASBA
16 electronic reporting system regarding the Board being
17 able to retrieve copies of licensee information or the
18 exporting of information for prosecution's use.

19 Ms. Lambert commented that there was no
20 integration between NASBA's system and PALS, and she
21 was examining the information to be imported into
22 PALS.]

23

24 NASBA - 2018 3rd Quarter Candidate Care Report

25 Chandra "Dolly" Lalvani, CPA, Chair, noted that NASBA

1 offered paper and pencils to the candidates due to
2 concerns of multiple restarts and the computers
3 crashing.

4 Chair Lalvani noted Act 6 regarding expungement
5 rules, which will be discussed in more detail at the
6 January meeting.]

7 ***

8 Adjournment

9 CHAIR LALVANI:

10 Do I have a motion to adjourn?

11 MR. BERKOWITZ:

12 So moved.

13 CHAIR LALVANI:

14 Do I have a second?

15 MS. ELLIS:

16 Second.

17 CHAIR LALVANI:

18 Roll call.

19

20 Barry M. Berkowitz, aye; Monique M.
21 Ericson, aye; Keri A. Ellis, aye; Sheri
22 L. Risler, aye; David W. Stonesifer,
23 aye; Erik V. Scully, aye; Michael D.
24 Ocker, aye; Paul J. Kelly III, aye;
25 Michael P. Rollage, aye; and Chandra

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"Dolly" M. Lalvani, aye.

[The motion carried unanimously.]

[There being no further business, the State Board of Accountancy Meeting adjourned at 10:38 a.m.]

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

November 13, 2018

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:03	Official Call to Order
9		
10	9:05	Approval of Minutes
11		
12	9:07	Report of Prosecutorial Division
13		
14	9:12	Report of Board Counsel
15		
16	9:12	Report of Regulatory Counsel
17		
18	9:13	Report of Board Chair
19		
20	9:21	Report of Deputy Commissioner
21		
22	9:23	Report of Board Administrator
23		
24	9:27	Miscellaneous
25		
26	9:28	Executive Session
27	10:05	Return to Open Session
28		
29	10:05	Motions
30		
31	10:10	National Association of State Boards
32		of Accountancy
33		
34	10:38	Adjournment
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