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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 TELECONFERENCE**

TIME: 9:03 A.M.

PENNSYLVANIA DEPARTMENT OF STATE

November 16, 2020

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State Board of Accountancy
November 16, 2020

BOARD MEMBERS:

- Keri A. Ellis, CPA, Chair
- 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
- Sheri L. Risler, CPA
- Michael P. Rollage, CPA
- David W. Stonesifer, CPA, Vice Chair - Absent

BUREAU PERSONNEL:

- Ronald K. Rouse, Esquire, Board Counsel
- Angela B. Lucci, Esquire, Board Prosecution Liaison
- Ray Michalowski, Esquire, Senior Board Prosecutor
- Sara Fox, Board Administrator
- Theodore Stauffer, Executive Secretary, Bureau of Professional and Occupational Affairs
- Cynthia K. Montgomery, Esquire, Deputy Chief Counsel/Regulatory Counsel, Department of State

1 ***

2 State Board of Accountancy

3 November 16, 2020

4 ***

5 [Ronald K. Rouse, Esquire, Board Counsel, announced
6 the meeting of the State Board of Accountancy was
7 being held by teleconference pursuant to Governor
8 Wolf's March 16, 2020 waiver of the physical presence
9 requirement in Section 2.3(c) of the Certified Public
10 Accountant (CPA) Law. He noted the conference was
11 being recorded, and those continuing to participate in
12 the meeting were giving their consent to being
13 recorded.]

14 ***

15 The regularly scheduled meeting of the State
16 Board of Accountancy was held on Monday, November 16,
17 2020. Ronald K. Rouse, Esquire, Board Counsel, called
18 the meeting to order at 9:03 a.m.

19 Sheri L. Risler, CPA, was not present during
20 commencement of the meeting.

21 ***

22 [Roll Call]

23 ***

24 [A Formal Hearing was held from 9:05 a.m. until
25 10:15 a.m. in the matter of the Application to Sit for

1 CPA Examination of Robin L. Lane, Case No. 20-55-
2 001146.]

3 ***
4 [Sheri L. Risler, CPA, entered the meeting at
5 9:13 a.m.]

6 ***
7 Approval of minutes of the September 17, 2020 meeting

8 CHAIR ELLIS:

9 Has everyone had a chance to review the
10 minutes from the September 17, 2020
11 meeting, and did anyone have any
12 revisions?

13 [The Board discussed corrections to the minutes.]

14 CHAIR ELLIS:

15 Does anyone else have any revisions that
16 should be made? Hearing none.

17 Do I have a motion to approve with
18 revisions, the minutes from the
19 September 17, 2020 meeting?

20 MR. OCKER:

21 So moved.

22 MR. KELLY:

23 Second.

24 CHAIR ELLIS:

25 All those in favor, say aye. All those

1 opposed, say nay.

2 [The motion carried unanimously.]

3 ***

4 Report of Prosecutorial Division

5 [Angela B. Lucci, Esquire, Board Prosecution Liaison,
6 presented the Consent Agreements for Case No. 19-55-
7 000262, Case No. 19-55-015888, Case No. 19-55-015545,
8 Case No. 19-55-015886, Case Nos. 19-55-002530 & 19-55-
9 015884, and Case No. 19-55-005967.]

10 ***

11 Report of Board Counsel

12 [Ronald K. Rouse, Esquire, Board Counsel, noted one
13 hearing held at item 8 on the agenda. He also noted
14 items 9, 10, and 11 for discussion during Executive
15 Session. He noted the Commonwealth withdrew item 13
16 regarding a Motion to Enter Default and Deem Facts
17 Admitted at Case No. 19-55-015378. He noted item 14
18 at Case No. 19-55-003384 regarding a Motion to Enter
19 Default and Deem Facts Admitted for discussion during
20 Executive Session.

21 Mr. Rouse discussed his attendance at the
22 National Association of State Boards of Accountancy
23 (NASBA) Consideration of Remote Testing of the
24 Certified Public Accountant (CPA) Examination virtual
25 meeting. He noted testing sites for the Uniform CPA

1 Examination had been closed for a significant period
2 of time due to COVID-19. He mentioned discussions
3 between NASBA and Prometric, which is the CPA
4 Examination testing administrator, regarding
5 implementing CPA Examination remote testing.

6 Mr. Rouse stated NASBA and Prometric identified
7 three risk factors in attempting to implement remote
8 testing, including content security, system security,
9 and operational security. He noted Prometric has
10 technology called ProProctor, which is currently used
11 for remote proctoring of Financial Industry Regulatory
12 Authority (FINRA) Examinations and Oklahoma Insurance
13 Licensing Examinations.

14 Mr. Rouse addressed the proposal from Prometric
15 for implementing remote testing of the Uniform CPA
16 Examination. He stated the proctor agent has the
17 authority to request the security agent rewind and
18 review the video recording and allow the exam to go
19 forward, request information from the candidate, or
20 stop that candidate's examination.

21 Mr. Rouse announced Prometric is expected to
22 conduct a phase one pilot of remote testing of the CPA
23 Exam on live candidates in the 1st quarter of 2021,
24 expected to conduct a second pilot in the 2nd quarter
25 of 2021, and hoped to have remote testing available

1 for potential emergency use, as well as additional
2 features in ProProctor to benefit emergency use in the
3 3rd quarter of 2021.

4 Mr. Rouse commented that NASBA recommended state
5 boards allow remote testing in emergencies that would
6 close CPA Examination testing sites for at least a
7 month.

8 Mr. Rouse addressed discussion with the
9 Department of Justice regarding Americans with
10 Disabilities Act considerations regarding implementing
11 remote testing.

12 Mr. Rouse noted state boards want NASBA to
13 distinguish in their reporting which candidates took
14 the exam in a testing center versus which candidates
15 took the exam remotely. He stated NASBA would be
16 willing to provide more information to individual
17 state boards if requested and participate virtually to
18 provide additional information.

19 Chair Ellis noted also attending the NASBA
20 discussion on remote testing and the NASBA Annual
21 Meeting. She emphasized that NASBA is proposing
22 remote testing for emergency use only, however that
23 ends up being defined. She noted Colleen Conrad from
24 NASBA is willing to speak with the Board and suggested
25 having her attend the January meeting.

1 Mr. Kelly expressed his concerns regarding remote
2 testing and suggested solving the issue by extending
3 credit. He mentioned serving on a committee of the
4 American Institute of Certified Public Accountants
5 (AICPA) that vets questions for the auditing section
6 of the exam, noting a significant pecuniary interest
7 from AICPA.

8 Ms. Risler suggested having a presentation from
9 individuals responsible for writing the exam and those
10 involved with CPA Evolution and how it is impacting
11 the exam.

12 Chair Ellis suggesting having presentations on
13 different topics and to have NASBA or AICPA provide
14 background to help the Board be better informed at the
15 next several meetings. She mentioned the importance
16 of being prepared prior to the implementation of CPA
17 Evolution in 2024.]

18

19 Report of Board Chair

20 [Keri A. Ellis, CPA, Chair, stated there had been no
21 revisions to Board committee assignments. She also
22 noted no report of any committees at this time.

23 Chair Ellis encouraged Board members to read the
24 Pennsylvania Sunshine Act and Gift Ban Policy.]

25

1 Review of Requests

2 [Keri A. Ellis, CPA, Chair, noted items 19 through 45
3 for discussion during Executive Session.]

4 ***

5 Correspondence

6 [Keri A. Ellis, CPA, Chair, noted items 46 and 47 for
7 discussion during Executive Session.]

8 ***

9 Miscellaneous

10 [Keri A. Ellis, CPA, Chair, noted 2021 Board meeting
11 dates.]

12 ***

13 National Association of State Boards of Accountancy

14 [Keri A. Ellis, CPA, Chair, noted items 51 through 53.
15 She stated she would like to hear from Board members
16 who attended the National Association of State Boards
17 of Accountancy Annual Meeting. She noted discussion
18 concerning the proposed revisions to the Uniform
19 Accountancy Act (UAA) Model Rules. She mentioned that
20 all NASBA meetings are virtual, so everyone on the
21 Board could attend.

22 Ms. Risler questioned whether there was anything
23 the Board should be concerned about between
24 Pennsylvania laws and UAA Model Rules.

25 Mr. Rouse offered to take another look at UAA

1 Model Rules and provide a report for the Board's next
2 meeting. He explained that most of this year's focus
3 was COVID-19 waivers and remote testing.

4 Chair Ellis addressed the 2020 3rd Quarter
5 Candidate Performance Report, where Pennsylvania
6 ranked number 7 with candidates taking the exam,
7 number 8 with the number of sections, and number 31
8 with respect to pass rate and average score.

9 Chair Ellis addressed the 2020 3rd Quarter
10 Candidate Care Report, noting 1,043 concerns and 11
11 retests awarded.]

12 ***

13 American Institute of Certified Public Accountants
14 [Keri A. Ellis, CPA, Chair, noted the AICPA-NASBA
15 Expand United States CPA Examination Testing to Nepal
16 article for the Board's review.]

17 ***

18 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
19 10:53 a.m. the Board entered into Executive Session
20 with Ronald K. Rouse, Esquire, Board Counsel, to have
21 attorney-client consultations and for the purpose of
22 conducting quasi-judicial deliberations. The Board
23 returned to open session at 12:01 p.m.]

24 ***

25 Appointment - Act 53 of 2020 Presentation

1 [K. Kalonji Johnson, Commissioner, Bureau of
2 Professional and Occupational Affairs, addressed Act
3 53 publication of offenses for promulgation to
4 regulations. He noted Act 53 was passed in June 2020
5 to modernize the way criminal history information is
6 utilized in determinations concerning applicants for
7 licensure.

8 Commissioner Johnson stated Act 53 made the
9 process more transparent for applicants, current
10 licensees, and members of the public by clarifying the
11 way criminal history is utilized. He noted his
12 responsibility to oversee the publication of the list
13 of convictions that directly implicate one's ability
14 to receive or maintain a license.

15 Commissioner Johnson presented to the Board to
16 discuss those lists of convictions for publication and
17 to provide a forum and opportunity for stakeholders
18 and members of the public to comment on the lists
19 prepared by Board Counsel, Deputy Chief Counsel
20 Montgomery in conjunction with prosecution, and the
21 assistance of the Board Administrator.

22 Commissioner Johnson requested the Board accept
23 the list after their review and considering the
24 comments from stakeholders.

25 Cynthia K. Montgomery, Esquire, Deputy Chief

1 Counsel/Regulatory Counsel, Department of State,
2 referred to § 3117 of Act 53, where Commissioner
3 Johnson has the duty to publish a schedule of criminal
4 convictions that may constitute grounds to refuse to
5 issue; suspend; or revoke a license, certificate,
6 registration, or permit for all 29 boards.

7 Ms. Montgomery stated Commissioner Johnson has
8 the responsibility of publishing a notice of the
9 availability of the list of crimes and completion of
10 the schedule to be published in the *Pennsylvania*
11 *Bulletin* by December 27, 2020.

12 Ms. Montgomery commented that Act 53 will provide
13 more transparency to individuals who wish to enter the
14 accountancy field regarding the types of crimes the
15 Board considers to be an impediment to licensure and
16 deemed directly related to the profession. She
17 provided a definition of "directly relates."

18 Ms. Montgomery referred to § 3113(e) regarding
19 acts of violence, where an individual may receive a
20 license if it has been at least 3 years from
21 incarceration or 3 years from imposition of the
22 sentence, the individual has remained conviction-free,
23 and demonstrates significant rehabilitation.

24 Ms. Montgomery stated the Board must also find
25 licensure of the individual would not pose a

1 substantial risk to the health and safety of the
2 individual's clients or public or a substantial risk
3 of further criminal conviction after performing an
4 individualized assessment. She noted that violent
5 crimes are set forth in Act 53 and apply to all
6 boards. She stated the remaining crimes are those
7 identified by counsel working with prosecuting
8 attorneys as those directly related to the accountancy
9 profession.

10 Ms. Montgomery noted the statute provides the
11 list be used in preparing preliminary determinations
12 under § 3115, where an individual would have their
13 criminal history reviewed in advance and a preliminary
14 determination made as to whether a crime may be an
15 impediment to licensure. She emphasized that just
16 because a crime is on the list did not mean an
17 individual could never obtain a license.

18 Ms. Montgomery addressed rebuttable presumption,
19 where individuals convicted of one of the crimes would
20 pose a significant risk to the patients or public or a
21 risk of further criminal violations. She stated the
22 burden shifts to the applicant to demonstrate they do
23 not pose such a risk. She mentioned a two-stage
24 process to look at criminal conviction, where the
25 Board would determine if it is on the list of crimes

1 the Board deemed to be directly related to the
2 profession.

3 Ms. Montgomery noted there is a rebuttable
4 presumption if a crime is on the list. She also noted
5 a crime not being on the list did not mean the Board
6 would never consider such a crime. The matter would
7 fall upon the commonwealth to approve and the Board to
8 find that based on the conduct that the individual
9 posed a risk. She stated the list would be used for
10 preliminary determinations, license denial, and
11 whether to discipline a current licensee under § 3117.

12 Ms. Montgomery noted receiving written comments
13 from the Pennsylvania Institute of Certified Public
14 Accountants (PICPA) after the list was sent to
15 interested parties and stakeholders.

16 Ms. Montgomery requested the Board review the
17 list and determine whether the crimes on the list were
18 directly related to the accountancy profession and
19 whether any misconduct needed to be removed or added.
20 She offered to answer any general questions but
21 deferred to Mr. Rouse with any specific questions
22 concerning the crimes on the list.

23 Mr. Rollage questioned whether prosecution
24 reviewed the list bringing charges against licensees
25 and determining fines.

1 Ms. Montgomery explained that the statute
2 provides the list to be used in determining criminal
3 convictions that may result in discipline of a
4 licensee, specifically where crimes on this list would
5 be directly related to the profession.

6 Mr. Michalowski explained the way the list and
7 statute were devised was that any crime on this list
8 and/or its equivalent analogues, either in the federal
9 system or another state's jurisdiction, would also
10 count. He noted the way to view the list would be
11 that crimes similarly labeled or analogous in another
12 state or jurisdiction would create a presumption that
13 the crime related to the practice and worthy of
14 prosecution.

15 Mr. Michalowski mentioned rebuttable presumption,
16 where there was a chance for the other side to present
17 evidence as well. He stated a listed crime puts the
18 burden on the applicant to show there would not be a
19 direct connection or there was enough mitigating
20 evidence that the licensee should not be found guilty
21 in a disciplinary matter or not be denied a license in
22 a licensure matter.

23 Ms. Risler questioned whether the list previously
24 existed in some fashion and just formally put together
25 under this rule. Ms. Montgomery was not aware of a

1 formal list. She stated the purpose of Act 53 is to
2 put it down on paper and level the playing field, so
3 applicants and licensees know what the Board considers
4 in evaluating a criminal history.

5 Ms. Montgomery addressed the best practices
6 guide, where the lists would be incorporated as
7 appendices. Individuals interested in entering a
8 profession would know in advance what crimes are
9 directly related to that profession and able to
10 provide information regarding the process.

11 Mr. Michalowski commented that disciplinary
12 matters are always taken to the practice act and
13 referred to three sections that guide prosecution as
14 in the past. He referred to § 9.9a(a)(5) regarding
15 pleading guilty or entering a plea or finding of guilt
16 to a felony. He referred to § 9.9a(a)(6) regarding
17 pleading guilty to any crime, an element of which is
18 dishonesty or fraud. He noted those sections to
19 strongly guide the choice of which laws and crimes are
20 in the list.

21 Mr. Michalowski also referred to § 9.9a(a)(6.1)
22 regarding violating any federal or state revenue law
23 and the portion that clearly relates to the practice
24 of the profession and heavily represented in the list
25 that would already be related to the profession.

1 Chair Ellis questioned whether the list would be
2 updated periodically as new offenses come into law.

3 Ms. Montgomery referred to § 3117, where
4 Commissioner Johnson has an ongoing duty to update the
5 list. She explained that a notice of completion of
6 the list would be published after the Board's
7 approval. She stated the law would go into effect on
8 December 27, 2020, with 180 days to promulgate it as
9 proposed rulemaking, a public comment period, and then
10 the statute requires Commissioner Johnson to
11 promulgate it as final rulemaking within 2 years.

12 Ms. Montgomery noted the list would be published
13 on the applicable Board's website, as well as become
14 part of the application process under the statute and
15 part of the best practices guide, which would then be
16 available on the department's website.

17 Commissioner Johnson noted PICPA's correspondence
18 to the Board regarding federal analogues and specific
19 offenses on the list as Mr. Michalowski previously
20 discussed.

21 Mr. Rouse referred to PICPA's letter requesting
22 the addition of § 909 regarding manufacture,
23 distribution, or possession of master keys for motor
24 vehicles and § 910 regarding manufacture,
25 distribution, use, or possession of devices or theft

1 of telecommunications services under inchoate crimes.

2 Commissioner Johnson commented that those
3 particular sections not being included on the list did
4 not mean the Board could not consider those. He
5 stated not including those on the list would mean that
6 the burden would shift to the prosecution to show the
7 relationship between those convictions and the direct
8 safety implication to the public through the
9 profession.

10 Mr. Rouse explained that a crime should not be on
11 the list of directly related if the Board cannot
12 articulate a plausible reason for consideration as a
13 crime related to the profession.

14 Commissioner Johnson noted that it would have
15 been beneficial to hear from PICPA directly regarding
16 the recommendation, but the Board still has to make
17 the decision of whether to include the crime on the
18 list. He stated PICPA's opinion may have changed
19 after hearing the discussion regarding the burden of
20 presumption.

21 Mr. Rouse informed the Board that he personally
22 informed PICPA that there would be a discussion at
23 this meeting the letter was sent.

24 Commissioner Johnson did not believe having PICPA
25 in the room would enable or empower the Board to have

1 a discussion concerning § 3935.1 regarding theft of
2 secondary metal and did not understand how secondary
3 metal directly related to the profession.

4 Ms. Montgomery noted that the violent crimes
5 PICPA suggested be added were not called out in §
6 3113(e). She mentioned those as violent crimes that
7 are not provided for in the statute, so it would not
8 be appropriate to include those unless the Board
9 considered the crime directly related to accountancy.

10 Commissioner Johnson emphasized that counsel
11 conducted an analysis and added crimes directly
12 related to the profession. He commented that the list
13 would still go through the formal regulatory process,
14 and there would be ample opportunity for updates or
15 amendments.]

16 ***

17 MR. ROUSE:

18 Is there a motion to accept the list of
19 criminal offenses?

20 CHAIR ELLIS:

21 So moved.

22 MR. ROUSE:

23 Is there a second?

24 MR. KELLY:

25 Second.

1 MR. ROUSE:

2 Any other discussion? All those in
3 favor, say aye. All those opposed, say
4 nay.

5 [The motion carried unanimously.]

6 ***

7 [Commissioner Johnson thanked Board members, counsel,
8 and Ms. Fox for their hard work in drafting this list.
9 He also thanked the Board in advance for all of the
10 work that will be undertaken moving this forward as it
11 is published and moves to the formal promulgation of a
12 regulatory package.]

13 ***

14 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
15 1:00 p.m. the Board entered into Executive Session
16 with Ronald K. Rouse, Esquire, Board Counsel, to have
17 attorney-client consultations and for the purpose of
18 conducting quasi-judicial deliberations. The Board
19 returned to open session at 2:08 p.m.]

20 ***

21 [Mary Jensik, CPA, exited the meeting at 2:04 p.m.]

22 ***

23 MOTIONS

24 MR. ROUSE:

25 Pursuant to Section 708(a)(5) of the

1 Sunshine Act, the Board entered into
2 Executive Session with Board Counsel to
3 have attorney-client consultations and
4 for the purpose of conducting quasi-
5 judicial deliberations.

6 Regarding the Consent Agreement at
7 Item No. 2 of the agenda, Case No. 19-
8 55-00262, I believe the Board would
9 entertain a motion to adopt the Consent
10 Agreement.

11 Is there such a motion?

12 MR. ROLLAGE:

13 So moved.

14 CHAIR ELLIS:

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. This Respondent's
20 name is Barry E. Horrow, Case No. 19-55-000262.]

21 ***

22 MR. ROUSE:

23 Item No. 3 on the agenda regarding the
24 Consent Agreement at Case No. 19-55-
25 015888, I believe the Board would

1 entertain a motion to reject the Consent
2 Agreement.

3 Is there such a motion?

4 MR. OCKER:

5 So moved.

6 MS. RISLER:

7 Second.

8 MR. ROUSE:

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

11 [The motion carried unanimously.]

12 ***

13 MR. ROUSE:

14 Regarding the Consent Agreement at Item
15 No. 4 on the agenda at Case No. 19-55-
16 015545, I believe the Board would
17 entertain a motion to adopt the Consent
18 Agreement.

19 Is there such a motion?

20 MR. ROLLAGE:

21 So moved.

22 CHAIR ELLIS:

23 Second.

24 MR. ROUSE:

25 Any discussion? All those in favor, say

1 aye. All those opposed, say nay.
2 [The motion carried unanimously. The Respondent's
3 name is Frazier, Sandzimier, & Company CPAS &
4 Consultants, Case No. 19-55-015545.]

5 ***

6 MR. ROUSE:

7 Regarding the Consent Agreement at Item
8 No. 5 on the agenda at Case No. 19-55-
9 015886, I believe the Board would
10 entertain a motion to adopt the Consent
11 Agreement.

12 Is there such a motion?

13 MR. OCKER:

14 So moved.

15 MR. ROUSE:

16 Is there a second?

17 CHAIR ELLIS:

18 Second.

19 MR. ROUSE:

20 Any discussion? All those in favor, say
21 aye. All those opposed, say nay.

22 [The motion carried unanimously. Charles O'Brien
23 recused himself from deliberations and voting on the
24 motion. Sheri Risler abstained from voting on the
25 motion. The Respondent's name is Kevyn N. Rakowski,

1 Case No. 19-55-015886.]

2 ***

3 MR. ROUSE:

4 Regarding the Consent Agreement at Item
5 No. 6 on the agenda at Case No. 19-55-
6 002530 & 19-55-015884, I believe the
7 Board would entertain a motion to adopt
8 the Consent Agreement.

9 Is there such a motion?

10 MR. ROLLAGE:

11 So moved.

12 MR. OCKER:

13 Second.

14 MR. ROUSE:

15 Any discussion? All those in favor, say
16 aye. All those opposed, say nay.

17 [The motion carried. Paul Kelly recused himself from
18 deliberations and voting on the motion. The
19 Respondent's name is Richard Huff, CPA, Case No. 19-
20 55-002530 & 19-55-015884.]

21 ***

22 MR. ROUSE:

23 Regarding the Consent Agreement at Item
24 No. 7 on the agenda at Case No. 19-55-
25 005967, I believe the Board would

1 entertain a motion to adopt the Consent
2 Agreement.

3 Is there such a motion?

4 CHAIR ELLIS:

5 So moved.

6 MR. OCKER:

7 Second.

8 MR. ROUSE:

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

11 [The motion carried. Paul Kelly recused himself and
12 Sheri Risler, CPA recused herself from deliberations
13 and voting on the motion. The Respondent's name is
14 Wayne Jordan, Kaplan CPA, Case No. 19-55-005967.]

15 ***

16 MR. ROUSE:

17 Item No. 8 is the matter of the
18 Application to Sit for the CPA Exam of
19 Robin L. Lane, Case No. 20-55-001146.

20 Is there a motion to direct Board
21 Counsel to draft an Adjudication and
22 Order consistent with the discussion in
23 Executive Session?

24 Is there such a motion?

25 MR. KELLY:

1 So moved.

2 MR. OCKER:

3 Second.

4 MR. ROUSE:

5 Any discussion? All those in favor, say
6 aye. All those opposed, say nay.

7 [The motion carried unanimously.]

8 ***

9 MR. ROUSE:

10 Item No. 9 is the matter of BPOA v. Neal
11 Prence, CPA, Case No. 13-55-08142.

12 I believe the Board would entertain
13 a motion to adopt the Adjudication and
14 Order as presented by Board Counsel and
15 to direct Board Counsel to prepare the
16 Board's final order.

17 Is there such a motion?

18 MR. KELLY:

19 So moved.

20 MS. RISLER:

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 MR. ROUSE:

3 Regarding the matter of BPOA v. Metz &
4 McCaw, LLC, CPAs, Case No. 19-55-010348,
5 I believe the Board would entertain a
6 motion to adopt the Adjudication and
7 Order as presented by Board Counsel and
8 to direct Board Counsel to prepare the
9 Board's final order.

10 Is there such a motion?

11 MR. KELLY:

12 So moved.

13 MR. ROLLAGE:

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 Regarding the matter of BPOA v. Adam
22 Kamor, Case No. 19-55-009203 at Item No.
23 11 on the agenda, I believe the Board
24 would entertain a motion to grant the
25 Motion to Deem Facts Admitted and to

1 direct Board Counsel to prepare the
2 Adjudication and Order in accordance
3 with the discussion in Executive
4 Session.

5 Is there such a motion?

6 MR. ROLLAGE:

7 So moved.

8 CHAIR ELLIS:

9 Second.

10 MR. ROUSE:

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

13 [The motion carried unanimously.]

14 ***

15 MR. ROUSE:

16 Regarding the matter of BPOA v. Edward
17 Richardson Jr., Case No. 19-55-003384 at
18 Item No. 14 on the agenda, I believe the
19 Board would entertain a motion to grant
20 the Motion to Deem Facts Admitted and to
21 direct Board Counsel to prepare the
22 Adjudication and Order in accordance
23 with discussion in Executive Session.

24 Is there such a motion?

25 MR. KELLY:

1 So moved.

2 MR. OCKER:

3 Second.

4 MR. ROUSE:

5 Any discussion? All those in favor, say
6 aye. All those opposed, say nay.

7 [The motion carried unanimously.]

8 ***

9 MR. ROUSE:

10 Regarding the Extension of Peer Review
11 at Item No. 19 on the agenda, I believe
12 the Board would entertain a Motion to
13 Ratify the Extension of Peer Review for
14 Lorrie Greiner, CPA, Inc. aka Dolores
15 Greiner.

16 Is there such a motion?

17 MR. O'BRIEN:

18 So moved.

19 MR. KELLY:

20 Second.

21 MR. ROUSE:

22 Any discussion? All those in favor, say
23 aye. All those opposed, say nay.

24 [The motion carried unanimously.]

25 ***

1 MR. ROUSE:

2 I believe the Board would entertain a
3 Motion to Ratify the Extension of CPA
4 Examination Credits for Nos. 20 through
5 40 and 42 through 45.

6 Is there such a motion?

7 CHAIR ELLIS:

8 So moved.

9 MS. RISLER:

10 Second.

11 MR. ROUSE:

12 Any discussion? All those in favor, say
13 aye. All those opposed, say nay.

14 [The motion carried unanimously.]

15 ***

16 MR. ROUSE:

17 I believe the Board would entertain a
18 Motion to Ratify the Extension of CPA
19 Examination Credits for Item No. 41.

20 Is there such a motion?

21 MR. OCKER:

22 So moved.

23 MR. ROUSE:

24 Is there a second?

25 CHAIR ELLIS:

1 Second.

2 MR. ROUSE:

3 Any discussion? All those in favor, say
4 aye. All those opposed, say nay.

5 [The motion carried. Paul Kelly and Sheri Risler
6 recused themselves from deliberations and voting on
7 the motion.-]

8 ***

9 Adjournment

10 CHAIR ELLIS:

11 I'd like to make a motion to adjourn the
12 meeting. Do I have a second?

13 MS. RISLER:

14 Second.

15 CHAIR ELLIS:

16 All those in favor, say aye. All those
17 opposed?

18 [The motion carried unanimously.]

19 ***

20 [There being no further business, the State Board of
21 Accountancy Meeting adjourned at 2:22 p.m.]

22 ***

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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.



Evan Bingaman,

Minute Clerk

Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

November 16, 2020

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:03	Official Call to Order
9		
10	9:04	Roll Call
11		
12	9:05	Formal Hearing - Robin L. Lane
13	10:13	
14		
15	10:13	Approval of Minutes
16		
17	10:15	Report of Prosecutorial Division
18		
19	10:26	Report of Board Counsel
20		
21	10:44	Report of Board Chair
22		
23	10:45	Review of Requests
24		
25	10:46	Correspondence
26		
27	10:46	Miscellaneous
28		
29	10:47	National Association of State Boards of Accountancy
30		
31		
32	10:52	American Institute of Certified Public Accountants
33		
34		
35	10:53	Executive Session
36	12:01	Return to Open Session
37		
38	12:02	Appointment - Act 53 of 2020 Presentation
39		
40		
41	1:00	Executive Session
42	2:08	Return to Open Session
43		
44	2:08	Motions
45		
46	2:22	Adjournment
47		
48		
49		
50		