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COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

F I N A L M I N U T E S

MEETING OF:

STATE BOARD OF ACCOUNTANCY

TIME: 9:01 A.M.

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

January 16, 2018

1 ***

2 State Board of Accountancy

3 January 16, 2018

4 ***

5 The regularly scheduled meeting of the State
6 Board of Accountancy was held on Tuesday, January 16,
7 2018. Dolly M. Lalvani, CPA, Chair, called the
8 meeting to order at 9:01 a.m. Paul J. Kelly, III,
9 CPA, was in attendance but left prior to the
10 commencement of the meeting due to a family emergency.

11 ***

12 Approval of Minutes

13 Approval of Minutes of the November 14, 2017 meeting

14 CHAIR LALVANI:

15 Does anybody have any comments on the Draft
16 Minutes?

17 [The Board discussed corrections to the Minutes.]

18 CHAIR LALVANI:

19 Do I have a motion?

20 MR. BERKOWITZ:

21 So moved.

22 CHAIR LALVANI:

23 Do we have a second?

24 MR. SCULLY:

25 Second.

1 CHAIR LALVANI:

2 Roll call.

3

4 Barry M. Berkowitz, aye; Sheri L. Risler,
5 aye; Douglas M. Ottenberg, aye; Alfred L.
6 Whitcomb, abstain; David Stonesifer, aye;
7 Erik V. Scully, aye; Michael P. Rollage,
8 abstain; Dolly M. Lalvani, aye.

9 [The motion carried. Alfred L. Whitcomb and Michael
10 P. Rollage abstained from voting on the motion.]

11 ***

12 Miscellaneous

13 Appointments before the Board

14 Budget Presentation by Finance and Operations

15 [Kimberly A. Mattis, Director, Bureau of Finance and
16 Operations, referred Board members to the budget
17 packet. She discussed the renewable licensee counts,
18 which indicated a drop in the program sponsorship for
19 fiscal year 2017-2018. Sources of revenue, expenses,
20 as well as Board member expenses, were also
21 discussed.]

22 ***

23 Case Status Report

24 [Chair Lalvani noted the November 2017 and December
25 2017 Case Status Reports for the Board's information

1 and review.]

2 ***

3 Report of Prosecutorial Division

4 [Ashley Goshert, Esquire, Board Prosecutor, on behalf
5 of Bridget K. Guilfoyle, Esquire, Board Prosecutor,
6 presented a Consent Agreement for File No. 17-55-
7 04965.]

8 ***

9 (Robert Armour, Esquire, Board Prosecutor, presented
10 Consent Agreements for File No. 14-55-02060, File No.
11 14-55-02684, and File No. 14-55-06210.)

12 ***

13 Report of Board Counsel

14 Matters for Deliberation

15 [Shana Walter, Esquire, Board Counsel, introduced
16 herself and provided a summary of her professional
17 background. She noted two Final Adjudication and
18 Order cases for discussion during Executive Session.]

19 ***

20 Report of Regulatory Counsel

21 [Thomas Blackburn, Esquire, Regulatory Counsel, noted
22 the Regulatory Status Report. He stated the
23 rulemaking to implement Act 73 and Act 15 and the Act
24 48 schedule was finally promulgated at the end of
25 September 2017.]

1 Mr. Blackburn discussed the confusion with the
2 test requirements for licensees.

3 Michael Colgan, CEO and Executive Director,
4 PICPA, requested clarification regarding the Board's
5 intention with respect to the 24-hour requirement of
6 accounting and auditing.

7 Mr. Blackburn noted for the record that it was
8 not the intent for a tax professional involved in a
9 small segment of the audit to have a 24-hour
10 requirement. He stated that firms should make their
11 own decision regarding CPEs. There was discussion
12 regarding definition changes for clarity purposes as
13 well as the government auditing standards.

14 Mr. Blackburn and Ms. Walter will revise the
15 language and circulate the revisions to the committee
16 for further review before bringing it back to the
17 Board.]

18 ***

19 [The Board recessed from 10:51 a.m. until 11:01 a.m.]

20 ***

21 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
22 11:01 a.m. the Board entered into Executive Session
23 with Shana Walter, Esquire, Board Counsel, and Thomas
24 Blackburn, Esquire, Regulatory Counsel, for the
25 purpose of conducting quasi-judicial deliberations and

1 to conduct attorney/client consultations. The Board
2 returned to open session at 1:07 p.m.]

3 ***

4 [The Board recessed from 1:07 p.m. until 1:11 p.m.]

5 ***

6 MOTIONS:

7 MS. WALTER:

8 We are returning from Executive Session
9 where we engaged in quasi-judicial
10 proceedings. During those proceedings, the
11 Board deliberated and accepted the Consent
12 Agreements at File No. 17-55-04965, File
13 No. 14-55-02060, and File No. 14-55-02684.
14 The Board deliberated and rejected the
15 Consent Agreement at File No. 14-55-06210.

16 The Board deliberated File No. 17-55-
17 10448 and directed Counsel to prepare an
18 Adjudication and Order.

19 The Final Adjudication and Order for
20 File No. 15-55-01759, the matter of
21 Commonwealth of Pennsylvania, Bureau of
22 Professional and Occupational Affairs vs.
23 David C. Coughlin, CPA, has been
24 deliberated by the Board and File No. 13-
25 55-09181, which is Commonwealth of

1 Pennsylvania, Bureau of Professional and
2 Occupational Affairs, vs. Howard Charles
3 Lapensohn, CPA, was deliberated as well.

4 The Board deliberated the CPE waiver
5 by Frederick Dylewski, D-Y-L-E-W-S-K-I, and
6 extension of CPA Examination credits for
7 multiple individuals that the Chairwoman
8 will go through.

9 CHAIR LALVANI:

10 Is there a motion to approve the Consent
11 Orders for File No. 17-55-04965, File No.
12 14-55-02060, and File No. 14-55-02684?

13 MR. BERKOWITZ:

14 So moved.

15 MR. WHITCOMB:

16 Second.

17 CHAIR LALVANI:

18 Roll call.

19
20 Barry M. Berkowitz, aye; Sheri L. Risler,
21 aye; Douglas M. Ottenberg, aye; Alfred L.
22 Whitcomb, aye; David Stonesifer, aye; Erik
23 V. Scully, aye; Michael P. Rollage, aye;
24 Dolly M. Lalvani, aye.

25 [The motion carried unanimously. The Respondent's

1 name for File No. 17-55-04965 is Joel Robert Epstein,
2 CPA. The Respondent's name for File No. 14-55-02060
3 is Constantine J. Panagulias, CPA. The Respondent's
4 name for File No. 14-55-02684 is Roy Brito, CPA.]

5 ***

6 CHAIR LALVANI:

7 Is there a motion to reject the Consent
8 Order under File No. 14-55-06210?

9 MR. BERKOWITZ:

10 So moved.

11 MR. WHITCOMB:

12 Second.

13 CHAIR LALVANI:

14 Roll call.

15
16 Barry M. Berkowitz, aye; Sheri L. Risler,
17 aye; Douglas M. Ottenberg, aye; Alfred L.
18 Whitcomb, aye; David Stonesifer, aye; Erik
19 V. Scully, aye; Michael P. Rollage, aye;
20 Dolly M. Lalvani, aye.

21 [The motion carried unanimously.]

22 ***

23 CHAIR LALVANI:

24 I guess we'll have the Review of Program
25 Sponsor Applications. Do I have a motion?

1 MR. SCULLY:

2 Thank you, Chair Lalvani. I'd like to make
3 a motion to approve Opst and Associates,
4 LLC; Pritchard Bieler Gruver and Wilson,
5 P.C.; and Univest Bank and Trust Co.

6 MR. WHITCOMB:

7 Second.

8 CHAIR LALVANI:

9 Roll call.

10

11 Barry M. Berkowitz, aye; Sheri L. Risler,
12 aye; Douglas M. Ottenberg, aye; Alfred L.
13 Whitcomb, aye; David Stonesifer, aye; Erik
14 V. Scully, aye; Michael P. Rollage, aye;
15 Dolly M. Lalvani, aye.

16 [The motion carried unanimously.]

17

18 CHAIR LALVANI:

19 In the CPE Waiver of 20 hours for Frederick
20 Dylewski, do I have a motion to approve the
21 CPE Waiver?

22 MR. BERKOWITZ:

23 Motion.

24 CHAIR LALVANI:

25 Second?

1 MR. WHITCOMB:

2 Second.

3 CHAIR LALVANI:

4 Roll call.

5

6 Barry M. Berkowitz, aye; Sheri L. Risler,
7 aye; Douglas M. Ottenberg, aye; Alfred L.
8 Whitcomb, aye; David Stonesifer, aye; Erik
9 V. Scully, aye; Michael P. Rollage, aye;
10 Dolly M. Lalvani, aye.

11 [The motion carried unanimously.]

12 ***

13 CHAIR LALVANI:

14 We can talk about the Extension of CPA
15 Examination Credit.

16 Is there a motion to approve the
17 request for extension of AUD Examination
18 for Bee, Chandra, and Messina to June 30,
19 '18?

20 MR. BERKOWITZ:

21 So moved.

22 MR. WHITCOMB:

23 Second.

24 CHAIR LALVANI:

25 Roll call.

1

2

Barry M. Berkowitz, aye; Sheri L. Risler,

3

aye; Douglas M. Ottenberg, aye; Alfred L.

4

Whitcomb, aye; David Stonesifer, aye; Erik

5

V. Scully, aye; Michael P. Rollage, aye;

6

Dolly M. Lalvani, aye.

7

[The motion carried unanimously.]

8

9

CHAIR LALVANI:

10

Is there a motion to approve the Request

11

for extension for FAR Examination for Duffy

12

and Goss to June 30, '18?

13

MR. BERKOWITZ:

14

So moved.

15

MR. WHITCOMB:

16

Second.

17

CHAIR LALVANI:

18

Roll call.

19

20

Barry M. Berkowitz, aye; Sheri L. Risler,

21

aye; Douglas M. Ottenberg, aye; Alfred L.

22

Whitcomb, aye; David Stonesifer, aye; Erik

23

V. Scully, aye; Michael P. Rollage, aye;

24

Dolly M. Lalvani, aye.

25

[The motion carried unanimously.]

1 ***

2 CHAIR LALVANI:

3 Is there a motion to extend the FAR and AUD
4 Examination Request for Hartman and Konopko
5 to June 30, '18?

6 MR. BERKOWITZ:

7 So moved.

8 MR. WHITCOMB:

9 Second.

10 CHAIR LALVANI:

11 Roll call.

12

13 Barry M. Berkowitz, aye; Sheri L. Risler,
14 aye; Douglas M. Ottenberg, aye; Alfred L.
15 Whitcomb, aye; David Stonesifer, aye; Erik
16 V. Scully, aye; Michael P. Rollage, aye;
17 Dolly M. Lalvani, aye.

18 [The motion carried unanimously.]

19

20 CHAIR LALVANI:

21 For Roletter, to approve BEC to June 30,
22 '18?

23 MR. BERKOWITZ:

24 So moved.

25 MR. WHITCOMB:

1 Second.

2 CHAIR LALVANI:

3 Roll call.

4

5 Barry M. Berkowitz, aye; Sheri L. Risler,
6 aye; Douglas M. Ottenberg, aye; Alfred L.
7 Whitcomb, aye; David Stonesifer, aye; Erik
8 V. Scully, aye; Michael P. Rollage, aye;
9 Dolly M. Lalvani, aye.

10 [The motion carried unanimously.]

11 ***

12 CHAIR LALVANI:

13 For Smith, to approve the BEC and AUD to
14 June 30, '18.

15 MR. BERKOWITZ:

16 So moved.

17 MR. WHITCOMB:

18 Second.

19 CHAIR LALVANI:

20 Roll call.

21

22 Barry M. Berkowitz, aye; Sheri L. Risler,
23 aye; Douglas M. Ottenberg, aye; Alfred L.
24 Whitcomb, aye; David Stonesifer, aye; Erik
25 V. Scully, aye; Michael P. Rollage, aye;

1 Dolly M. Lalvani, aye.

2 [The motion carried unanimously.]

3 ***

4 CHAIR LALVANI:

5 For Song, the REG section and the BEC
6 section to June 30, '18?

7 MR. BERKOWITZ:

8 So moved.

9 MR. WHITCOMB:

10 Second.

11 CHAIR LALVANI:

12 Roll call.

13

14 Barry M. Berkowitz, aye; Sheri L. Risler,
15 aye; Douglas M. Ottenberg, aye; Alfred L.
16 Whitcomb, aye; David Stonesifer, aye; Erik
17 V. Scully, aye; Michael P. Rollage, aye;
18 Dolly M. Lalvani, aye.

19 [The motion carried unanimously.]

20 ***

21 MS. WALTER:

22 The Board discussed Snyder during Executive
23 Session and will take no further action at
24 this time.

25 ***

1 Report of Board Administrator

2 [Sara Fox, Board Administrator, referred Board members
3 to the yearly Financial Interest Forms and the Code of
4 Conduct Forms as well as the Board Member Cost Center
5 Codes for review.]

6 ***

7 Review of CPA Examination Files

8 Waiver of Experience Time Frame

9 [The Board Administrator was directed to respond to
10 Kelly Armillotti, Applicant, with regard to the Waiver
11 of Experience Time Frame.]

12 ***

13 CHAIR LALVANI:

14 Going back to the Extension of the
15 Examination Credit, we did deliberate
16 during Executive Session.

17 Is there a motion to delegate to a
18 two-person committee the Board's authority
19 to extend the 18-month rule, because we are
20 reconsidering the request that we had
21 received due to the fourth quarter exam
22 results being released later.

23 Is there a motion?

24 MR. SCULLY:

25 I so move.

1 MR. WHITCOMB:

2 Second.

3 CHAIR LALVANI:

4 Roll call.

5

6 Barry M. Berkowitz, aye; Sheri L. Risler,
7 aye; Douglas M. Ottenberg, aye; Alfred L.
8 Whitcomb, aye; David Stonesifer, aye; Erik
9 V. Scully, aye; Michael P. Rollage, aye;
10 Dolly M. Lalvani, aye.

11 [The motion carried unanimously.]

12

13 CHAIR LALVANI:

14 I think the intention of that motion was
15 also for upcoming requests to be sent to
16 that committee as well until the next Board
17 meeting in April.

18 MR. SCULLY:

19 So Chair, if a motion is required, I'd so
20 move that be done.

21 MR. WHITCOMB:

22 Second.

23 CHAIR LALVANI:

24 Roll call.

25

1 Barry M. Berkowitz, aye; Sheri L. Risler,
2 aye; Douglas M. Ottenberg, aye; Alfred L.
3 Whitcomb, aye; David Stonesifer, aye; Erik
4 V. Scully, aye; Michael P. Rollage, aye;
5 Dolly M. Lalvani, aye.

6 [The motion carried unanimously.]

7 ***

8 Correspondence

9 [It was noted that the Board would be corresponding
10 with Melvin Cherry, P.A. with regard to his request
11 that the Board consider converting individuals
12 possessing a current Pennsylvania Public Accountant
13 License into a Certified Public Account License.]

14 ***

15 PICPA - Letters to the Board

16 [Sara Fox, Board Administrator, discussed PICPA
17 correspondence which related to the Board's transition
18 from the old licensing system to the new PALS system
19 and matters associated with the transition. Ms. Fox
20 commented the matters are reviewed case by case and
21 remedied as quickly as possible.

22 She noted also that a determination had been made
23 to delete the question regarding convictions on the
24 application for all licensure Boards and that an
25 additional requirement be added for applicants seeking

1 licensure to obtain a criminal history record check.
2 Ms. Fox stated the change had been made with NASBA
3 with regard to candidates applying to take the CPA
4 exam.]

5 ***

6 Next Meeting Dates

7 [Board members referred to the Board meeting dates for
8 2018 and 2019 for further discussion. Members agreed
9 to change the May 14, 2019 meeting date to May 23,
10 2019, and the November 14, 2019 to November 19, 2019.
11 There was discussion concerning holding a meeting in
12 Pittsburgh in 2019.]

13 ***

14 NASBA Candidate Concerns - 2nd and 3rd Quarter 2017

15 NASBA - 4th Quarter 207 Jurisdiction Reports

16 [Board members discussed candidate concerns.]

17 ***

18 Other

19 Castagnacci-CPA Certification Application

20 [An informal conference will be scheduled with regard
21 to Justin A. Castagnacci.]

22 ***

23 Gallagher-CPA Certification Foreign Reciprocity

24 CHAIR LALVANI:

25 For Sinead Gallagher, is there a motion to

1 approve CPA licensure under Foreign
2 Reciprocity?

3 Do I have a motion?

4 MR. BERKOWITZ:

5 So moved.

6 MR. WHITCOMB:

7 Second.

8 CHAIR LALVANI:

9 Roll call.

10

11 Barry M. Berkowitz, aye; Sheri L. Risler,
12 aye; Douglas M. Ottenberg, aye; Alfred L.
13 Whitcomb, aye; David Stonesifer, aye; Erik
14 V. Scully, aye; Michael P. Rollage, aye;
15 Dolly M. Lalvani, aye.

16 [The motion carried unanimously.]

17 ***

18 Adjournment

19 [There being no further business, the State Board of
20 Accountancy meeting adjourned at 1:37 p.m.]

21 ***

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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.



Corey Elizabeth Fake,
Minute Clerk
Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX
January 16, 2018

	TIME	AGENDA
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7	9:01	Official Call to Order
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9	9:01	Approval of Minutes
10		
11	9:06	Appointment - Budget Presentation
12		
13	9:26	Case Status Report
14		
15	9:28	Report of Prosecutorial Division
16		
17	9:54	Report of Board Counsel
18		
19	9:58	Report of Regulatory Counsel
20		
21	10:51	Recess
22	11:01	Return to Open Session
23		
24	11:01	Executive Session
25	1:07	Return to Open Session
26		
27	1:07	Recess
28	1:11	Return to Open Session
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30	1:11	Motions
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32	1:19	Report of Board Administrator
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34	1:19	Review of CPA Examination Files
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36	1:23	Correspondence
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38	1:27	Next Meeting Dates
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40	1:33	NASBA
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42	1:37	Other
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44	1:38	Adjournment
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