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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: 9:00 A.M.

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

July 17, 2018

1 ***

2 State Board of Accountancy

3 July 17, 2018

4 ***

5 The regularly scheduled meeting of the State
6 Board of Accountancy was held on Wednesday, July 17,
7 2018. Chandra "Dolly" Lalvani, CPA, Chair, called the
8 meeting to order at 9:00 a.m.

9 ***

10 Approval of Minutes of the May 16, 2018 meeting

11 CHAIR LALVANI:

12 The first item on the agenda is the
13 approval of the May 16, 2018 minutes.
14 Does anyone have any comments or
15 changes with the draft minutes?

16 Hearing none, can I have a
17 motion to approve the minutes?

18 MR. BERKOWITZ:

19 So moved.

20 MR. OCKER:

21 Second.

22 CHAIR LALVANI:

23 Roll call.

24
25 Barry M. Berkowitz, aye; Keri A.

1 Ellis, abstain; Monique M. Erickson,
2 aye; Paul J. Kelly III, aye; David W.
3 Stonesifer, aye; Eric V. Scully, aye;
4 Michael P. Rollage, abstain; Sheri L.
5 Risler, abstain; Michael D. Ocker,
6 aye; and Chandra "Dolly" M. Lalvani,
7 aye.

8 [The motion carried. Ms. Ellis, Ms. Risler, and Mr.
9 Rollage abstained from voting on the motion.]

10 ***

11 Case Status Report

12 [Board members were referred to the May 2018 Case
13 Status Report for review. Robert B. Armour, Board
14 Prosecutor Liaison, discussed the inability to follow
15 daily the reports as closely with the PALS system,
16 which should soon be remedied.]

17 ***

18 Report of Prosecutorial Division

19 [Robert B. Armour, Esquire, Board Prosecution Liaison,
20 presented the following Consent Agreements for File
21 No. 13-55-02365, File No. 12-55-00486, File No. 14-55-
22 02962, and File No. 14-55-03005.]

23 ***

24 Report of Board Counsel

25 Status of Cases-July 2018

1 [Shana Walter, Esquire, Board Counsel, referred Board
2 members to the list of pending matters for Board
3 Counsel as of July 9, 2018, for review and discussion.
4 Chair Lalvani discussed the need to quickly resolve
5 the old cases.]

6 ***

7 Report of Regulatory Counsel

8 [Shana Walter, Esquire, Regulatory Counsel, referred
9 to Board discussion at previous meetings regarding
10 changes to the Board's regulations. She will present
11 the Preamble to the Board at its October meeting.]

12 ***

13 Report of Board Chair

14 [Chandra "Dolly" Lalvani, Board Chair, stated a
15 committee will meet regarding the newsletter. She
16 noted Mr. Ocker and Mr. Stonesifer's committee
17 assignments.]

18 Chair Lalvani referred to the Gift Ban Policy for
19 the Board's review, as well as the PA Sunshine Act.
20 She noted a letter from the Pennsylvania Institute of
21 Certified Public Accountants (PICPA) for Board
22 discussion in Executive Session.

23 Chair Lalvani discussed her attendance at the
24 National Association of State Boards of Accountancy
25 (NASBA) meeting.]

1 ***

2 Report of Commissioner

3 [Katelin Lambert, Deputy Commissioner, on behalf of
4 Ian J. Harlow, Commissioner of the Bureau of
5 Professional and Occupational Affairs, updated the
6 Board on the PALS system. She noted the PALS Support
7 Desk for assistance with the system. Ms. Lambert
8 discussed the progress to make the legal reports more
9 readily available.]

10 ***

11 Report of Board Administrator

12 [Sara Fox, Board Administrator, updated the Board on
13 the travel policy. She discussed utilizing the EZ
14 pass for turnpike travel and ALC card, as well as
15 retaining a copy of the travel documents to avoid
16 problems at the hotel. Ms. Fox noted the preferred
17 hotel listing for reference.]

18 ***

19 Report of Committees

20 [Erik V. Scully, CPA, Vice Chair, reported on his
21 attendance at the NASBA meeting. He discussed a
22 reference at the NASBA meeting to a verification
23 system for applicants. Mr. Scully suggested the Board
24 form a sub-committee to address an audit review of its
25 program sponsor applicants or possibly adopt NASBA's

1 verification process.]

2 CHAIR LALVANI:

3 Can we have a motion for approval?

4 MR. SCULLY:

5 I'd like to make a motion for the
6 Program Sponsor Sub-Committee to
7 explore the possibility of
8 streamlining the system for the
9 quality of audit review.

10 MR. KELLY:

11 Second.

12 CHAIR LALVANI:

13 Roll call.

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

22 [The motion carried unanimously. It was noted the
23 Program Sponsor Committee members included Mr. Scully,
24 Ms. Ellis, and Mr. Whitcomb.]

25

1 [The Board recessed from 9:48 a.m. until 9:53 a.m.]

2 ***

3 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
4 9:53 a.m. the Board entered into Executive Session
5 with Shana M. Walter, Esquire, Board Counsel, for the
6 purpose of conducting quasi-judicial deliberations and
7 to receive advice from counsel. The Board returned to
8 Open Session at 11:48 a.m.]

9 ***

10 [The Board recessed from 11:48 a.m. until 11:53 a.m.]

11 ***

12 MOTIONS:

13 MS. WALTER:

14 During the Executive Session, the
15 Board consulted with Board Counsel and
16 deliberated on the four Consent
17 Agreements that are on the agenda at
18 numbers three through six, the draft
19 letter to PICPA, the Program Sponsor
20 Applications, the Extension of CPA
21 Examination Credit, and correspondence
22 received at agenda items number 26,
23 27, and 28.

24 And I'll hand it over to the Chair
25 regarding the Consent Agreements.

1 CHAIR LALVANI:

2 Thank you.

3 Do I have a motion to accept File
4 No. 12-55-00486, File No. 14-55-02962,
5 and File No. 14-55-03005? That's
6 items four, five and six.

7 Do I have a motion to accept the
8 Consent Agreements?

9 MR. BERKOWITZ:

10 So moved for all three items.

11 MR. KELLY:

12 Second on all three.

13 CHAIR LALVANI:

14 Roll call.

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

23 [The motion carried unanimously. The Respondent's
24 name for File No. 12-55-00486 is Thomas Charles
25 Pfeifer, CPA. The Respondent's name for File No. 14-

1 55-02962 is R. Jeffrey Matt, CPA. The Respondent's
2 name for File No. 14-55-03005 is Charles Joseph Henry,
3 CPA.]

4 ***

5 CHAIR LALVANI:

6 Do I have a motion to reject the
7 Consent Agreement at File No. 13-55-
8 02365?

9 MR. KELLY:

10 So moved.

11 CHAIR LALVANI:

12 Second?

13 MR. BERKOWITZ:

14 Second.

15 CHAIR LALVANI:

16 Roll call.

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

25 [The motion carried unanimously.]

1 ***

2 CHAIR LALVANI:

3 Then agenda item number 12, do you
4 want to have a motion to approve the
5 response to the PICPA Letter dated
6 July 2018?

7 MR. KELLY:

8 So moved.

9 MR. BERKOWITZ:

10 Second.

11 CHAIR LALVANI:

12 Roll call.

13

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

21 [The motion carried unanimously.]

22

23 Review of Program Sponsor Applications

24 CHAIR LALVANI:

25 For the Review of the Program Sponsor

1 Applications, which are at agenda item
2 number 15, 16, and 17, Mr. Scully and
3 Ms. Ellis, do I have motions for those
4 three items?

5 MR. SCULLY:

6 Thank you, General Chair.

7 We reviewed the program sponsor
8 applications. We have two motions.

9 The first is to accept the
10 following program sponsor
11 applications: Buchanan Ingersoll &
12 Rooney and the DAK Group.

13 CHAIR LALVANI:

14 Do we have a second?

15 MS. ELLIS:

16 Second.

17 CHAIR LALVANI:

18 Roll call.

19
20 Barry M. Berkowitz, aye; Keri A.
21 Ellis, aye; Monique M. Erickson, aye;
22 Paul J. Kelly III, aye; David W.
23 Stonesifer, aye; Eric V. Scully, aye;
24 Michael P. Rollage, aye; Sheri L.
25 Risler, aye; Michael D. Ocker, aye;

1 and Chandra "Dolly" M. Lalvani, aye.

2 [The motion carried unanimously.]

3 ***

4 MR. SCULLY:

5 General Chair, we reviewed the program
6 sponsor application for Pearl S. Buck
7 International - Welcome Workplace.

8 We would like to defer that to the
9 next meeting. Do I have a second?

10 MS. ELLIS:

11 Second.

12 CHAIR LALVANI:

13 Roll call.

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

22 [The motion carried unanimously.]

23 ***

24 Review of Experience Qualifications for CPA

25 Certification - None

1 ***

2 Review of Requests

3 Extension of CPA Examination Credit

4 CHAIR LALVANI:

5 Next, moving on the Extension of CPA
6 Examination Credits, agenda items
7 numbers 18, 19, 20, 21, 22, 23, and
8 25. We're going to make that as one
9 motion to ratify the Extension of CPA
10 Examination Credits, and we'll do item
11 number 24 separately.

12 Do I have a motion?

13 MR. BERKOWITZ:

14 So moved.

15 MS. ELLIS:

16 Second.

17 CHAIR LALVANI:

18 Roll call.

19
20 Barry M. Berkowitz, aye; Keri A.
21 Ellis, aye; Monique M. Erickson, aye;
22 Paul J. Kelly III, aye; David W.
23 Stonesifer, aye; Eric V. Scully, aye;
24 Michael P. Rollage, aye; Sheri L.
25 Risler, aye; Michael D. Ocker, aye;

1 and Chandra "Dolly" M. Lalvani, aye.
2 [The motion carried unanimously. The requests were
3 ratified for the following: Tianzi Liu, Maria Musko,
4 Justin Phillips, Justin Powell, Omar Sheikh, Yindan
5 Wang, and Brandon Williams.]

6 ***

7 CHAIR LALVANI:

8 Item number 24, which is the CPA
9 Examination Extension request for
10 Natalie (Jingyi) Xiao?

11 MR. OCKER:

12 So moved.

13 MR. KELLY:

14 Second.

15 CHAIR LALVANI:

16 Roll call.

17

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

25 [The motion carried. Mr. Berkowitz recused from

1 deliberations and voting on the motion.]

2 ***

3 Review of CPA Examination Files - None

4 ***

5 Correspondence

6 [Chair Lalvani noted the Board discussed the items
7 listed under Correspondence in Executive Session.]

8 ***

9 Miscellaneous

10 Board Meeting Dates 2018

11 [Chair Lalvani noted the remaining 2018 and 2019 Board
12 meeting dates for review. She reminded the Board that
13 the October 2, 2018 meeting will be held at Messiah
14 College in Mechanicsburg, Pennsylvania. The September
15 2019 meeting may be held at the University of
16 Pittsburgh, Pittsburgh, Pennsylvania.]

17 ***

18 Adjournment

19 CHAIR LALVANI:

20 So do I have a motion to adjourn?

21 MR. BERKOWITZ:

22 So moved.

23 CHAIR LALVANI:

24 Do I have a second?

25 MS. ELLIS:

1 Second.

2 CHAIR LALVANI:

3 Roll call.

4

5 Barry M. Berkowitz, aye; Keri A.

6 Ellis, aye; Monique M. Erickson, aye;

7 Paul J. Kelly III, aye; David W.

8 Stonesifer, aye; Eric V. Scully, aye;

9 Michael P. Rollage, aye; Sheri L.

10 Risler, aye; Michael D. Ocker, aye;

11 and Chandra "Dolly" M. Lalvani, aye.

12 [The motion carried unanimously.]

13

14 [There being no further business, the State Board of

15 Accountancy Meeting adjourned at 11:58 a.m.]

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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.

Amy L. Warehime

Amy L. Warehime,
Minute Clerk
Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX
July 17, 2018

| | TIME | AGENDA |
|----|-------|--|
| 1 | | |
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| 4 | | |
| 5 | | |
| 6 | | |
| 7 | 9:00 | Official Call to Order |
| 8 | | |
| 9 | 9:00 | Approval of Minutes |
| 10 | | |
| 11 | 9:01 | Case Status Report |
| 12 | | |
| 13 | 9:02 | Report of Prosecutorial Division |
| 14 | | |
| 15 | 9:32 | Report of Board Counsel |
| 16 | | |
| 17 | 9:35 | Report of Regulatory Counsel |
| 18 | | |
| 19 | 9:35 | Report of Board Chair |
| 20 | | |
| 21 | 9:37 | Report of Commissioner |
| 22 | | |
| 23 | 9:40 | Report of Board Administrator |
| 24 | | |
| 25 | 9:42 | Report of Committees |
| 26 | | |
| 27 | 9:31 | Review of Program Sponsor Applications |
| 28 | | |
| 29 | 9:32 | Review of Requests |
| 30 | | |
| 31 | 9:42 | Review of CPA Examination Files |
| 32 | | |
| 33 | 9:48 | Recess |
| 34 | 9:53 | Return to Open Session |
| 35 | | |
| 36 | 9:53 | Executive Session |
| 37 | 11:48 | Return to Open Session |
| 38 | | |
| 39 | 11:48 | Recess |
| 40 | 11:53 | Return to Open Session |
| 41 | | |
| 42 | 11:53 | Motions |
| 43 | | |
| 44 | 11:58 | Correspondence/Miscellaneous |
| 45 | | |
| 46 | 11:59 | Adjournment |
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