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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 18, 2017

1 ***

2 State Board of Accountancy

3 July 18, 2017

4 ***

5 The regularly scheduled meeting of the State
6 Board of Accountancy was held on Tuesday, July 18,
7 2017. Barry M. Berkowitz, CPA, Chair, called the
8 meeting to order at 9:00 a.m. Chair Berkowitz thanked
9 Lynell M. Scaff, Public Member, for her service to the
10 Board and read a proclamation into the record from the
11 Commissioner and Secretary of State.

12 Kathryn Waters, Deputy Commissioner of
13 Professional and Occupational Affairs, and Sheri L.
14 Risler, CPA, were not present at the commencement of
15 the meeting.

16 ***

17 [Sheri L. Risler, CPA, entered the meeting at 9:03
18 a.m.]

19 ***

20 Approval of Minutes of the May 17, 2017 meeting

21 CHAIR BERKOWITZ:

22 Does anybody have any comments on the
23 Minutes from the last Board meeting on May
24 17?

25 [The Board discussed corrections to the minutes.]

1 MS. LALVANI:

2 I will make a motion.

3 CHAIR BERKOWITZ:

4 So if there are no other comments on the
5 Minutes, I'll ask to approve the Minutes.
6 Anybody want to make the motion?

7 MS. LALVANI:

8 So moved.

9 CHAIR BERKOWITZ:

10 Do we have a second?

11 MR. KELLY:

12 Second.

13 CHAIR BERKOWITZ:

14 Roll call.

15

16 Keri A. Ellis, aye; Paul J. Kelly III, aye;
17 Dolly M. Lalvani, aye; Michael P. Rollage,
18 aye; Alfred L. Whitcomb, aye; David
19 Stonesifer, aye; Erik V. Scully, aye;
20 Lynell M. Scaff, abstain; Sheri L. Risler,
21 aye; Barry M. Berkowitz, Chair, aye. Thank
22 you.

23 [The motion carried. Lynell M. Scaff abstained from
24 voting on the motion.]

25

1 Case Status Report

2 [Chair Berkowitz noted the May 2017 and June 2017 Case
3 Status Reports for the Board's information and
4 review.]

5 ***

6 Report of Prosecutorial Division

7 [Ray Michalowski, Esquire, Board Prosecution Liaison,
8 announced that Bridget Guilfoyle, Esquire, will be the
9 liaison for the Board, as well as continue to be an
10 active prosecutor.]

11 Ms. Guilfoyle offered her commitment to address
12 the concerns of the Board. She further stated she
13 also serves on the Medical and Osteopathic Medical
14 Boards.]

15 ***

16 Report of Board Counsel

17 Matters for Deliberation

18 [Juan Ruiz, Esquire, Board Counsel, noted one proposed
19 Adjudication and Order for discussion during Executive
20 Session.]

21 ***

22 Report of Regulatory Counsel

23 [Thomas Blackburn, Esquire, informed Board members
24 that on June 30, 2017, two outstanding rulemaking
25 packages were delivered to the (IRRC) Independent

1 Regulatory Review Commission and the legislative
2 standing committees. Those include 16A-5513 for the
3 Act 73 and Act 15 Amendments and the companion
4 16A-5514, the Act 48 Schedule of Civil Penalties.]

5 ***

6 [Kathryn Waters, Deputy Commissioner, entered the
7 meeting at 9:17 a.m. and exited the meeting at 9:18
8 a.m.]

9 ***

10 [Mr. Blackburn stated that if IRRC approves the
11 rulemaking, the package will be delivered to the
12 Attorney General on August 24, 2017. The Attorney
13 General's office will then have 30 days to approve or
14 disapprove the rulemaking. Board members are welcome
15 to attend the logistics meeting scheduled for 10:00
16 a.m. on August 24, 2017.]

17 ***

18 [Kathryn Waters, Deputy Commissioner, entered the
19 meeting at 9:22 a.m.]

20 ***

21 Appointment Before the Board

22 [Brian LaForme, Executive Deputy Secretary,
23 Pennsylvania Department of Banking and Securities, the
24 state's top financial regulator, explained his
25 department oversees and regulates about 200

1 state-chartered financial banks and credit unions,
2 20,000 other financial services, and approximately
3 200,000 investment professionals. Investor education
4 and outreach in addition to consumer protection is
5 also provided.

6 Mr. LaForme addressed elder financial abuse,
7 (EIFFE) Elder Investment Fraud and Financial
8 Exploitation. He next introduced his colleague,
9 Christina Kotsalos, Director of Investor Education and
10 Outreach Protection Program.

11 Mr. LaForme commented that previously the
12 Department of Aging classified financial exploitation
13 as number four, but stated that this year it jumped up
14 as the number one complaint received. He noted the
15 goal of his department is to raise awareness. Board
16 members viewed a PowerPoint presentation.

17 Ms. Kotsalos noted continuing legal education
18 credits concerning this matter are being offered to
19 the Pennsylvania Bar Association.

20 All information discussed during the appointment
21 will be sent to the Board Administrator. Copies of a
22 publication with regard to elder exploitation are
23 available free of charge.]

24 ***

25 Report of Board Chair

1 [Chair Berkowitz noted no changes to Committee
2 assignments. He referred to a memo relating to
3 Governor Wolf's Gift Ban and discussed the Guidelines
4 for Discipline and the Sunshine Act.

5 Chair Berkowitz reported on attending the Board
6 of Examiners meeting on June 1-2, 2017, in
7 Philadelphia. He noted a delay in score releases for
8 the 2nd quarter of 2018 due to a change in the user
9 interface. He further noted the 1st, 3rd, and 4th
10 quarters are expected to be released timely.

11 Chair Berkowitz noted his attendance at the AICPA
12 office in Ewing in mid-June. He was one of nine
13 people nationwide invited to judge and decide a
14 definite pass, a borderline pass, a borderline fail or
15 a definite fail for 100 candidates, who sat for the
16 CPA examination.

17 A meeting in San Diego on August 3-4, 2017, will
18 be attended by the Board of Examiners and
19 recommendations will be made with regard to the
20 passing grade.

21 Chair Berkowitz and Ms. Lalvani attended the
22 recent NASBA Western Regional Meeting in Coeur
23 d'Alene. He and Ms. Risler attended the Eastern
24 Regional Meeting. Chair Berkowitz suggested that Mr.
25 Stonesifer attend an orientation next year.]

1 ***

2 Report of Commissioner - No Report

3 ***

4 Report of Board Administrator

5 [Sara Fox, Board Administrator, reviewed new
6 information on cashless tolls for travelers. She also
7 discussed Board codes for travel and car rentals.]

8 ***

9 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
10 9:56 a.m. the Board entered into Executive Session
11 with Juan Ruiz, Esquire, Board Counsel, for the
12 purpose of conducting quasi-judicial deliberations and
13 to conduct attorney/client consultations. The Board
14 returned to open session at 11:22 a.m.]

15 ***

16 [Kathryn Waters, Deputy Commissioner, exited the
17 meeting during Executive Session.]

18 ***

19 MOTIONS:

20 MR. RUIZ:

21 The Board was just in Executive Session
22 conducting quasi-judicial deliberations on
23 a number of matters currently pending
24 before the Board.

25 Is there a motion to direct Counsel to

1 issue a Final Adjudication and Order in the
2 matter of Commonwealth of Pennsylvania,
3 Bureau of Professional and Occupational
4 Affairs vs. David C. Coughlin, File No. 15-
5 55-01759, Docket No. 2100-55-15, consistent
6 with our discussion in Executive Session?

7 MS. LALVANI:

8 So moved.

9 MR. KELLY:

10 Second.

11 CHAIR BERKOWITZ:

12 Roll call.

13

14 Keri A. Ellis, aye; Paul J. Kelly III, aye;
15 Dolly M. Lalvani, aye; Michael P. Rollage,
16 aye; Alfred L. Whitcomb, aye; David
17 Stonesifer, aye; Erik V. Scully, aye;
18 Lynell M. Scaff, aye; Sheri L. Risler, aye;
19 Barry M. Berkowitz, Chair, aye.

20 [The motion carried unanimously.]

21

22 MR. RUIZ:

23 Is there a motion to provisionally deny the
24 Application of John Klett?

25 CHAIR BERKOWITZ:

1 Do I have a motion?

2 MR. ROLLAGE:

3 So moved.

4 MS. LALVANI:

5 Second.

6 CHAIR BERKOWITZ:

7 Roll call.

8

9 Keri A. Ellis, aye; Paul J. Kelly III, aye;

10 Dolly M. Lalvani, aye; Michael P. Rollage,

11 aye; Alfred L. Whitcomb, aye; David

12 Stonesifer, aye; Erik V. Scully, aye;

13 Lynell M. Scaff, aye; Sheri L. Risler, aye;

14 Barry M. Berkowitz, Chair, aye.

15 [The motion carried unanimously.]

16

17 MR. RUIZ:

18 Is there a motion to deny the Application
19 of Dina Clark?

20 MR. KELLY:

21 So moved.

22 MS. LALVANI:

23 Second.

24 CHAIR BERKOWITZ:

25 Roll call.

1

2

Keri A. Ellis, aye; Paul J. Kelly III, aye;

3

Dolly M. Lalvani, aye; Michael P. Rollage,

4

aye; Alfred L. Whitcomb, aye; David

5

Stonesifer, aye; Erik V. Scully, aye;

6

Lynell M. Scaff, aye; Sheri L. Risler, aye;

7

Barry M. Berkowitz, Chair, aye.

8

[The motion carried unanimously.]

9

10 MS. ELLIS:

11

Is there a motion to approve the following

12

Program Sponsor Applications: Apollo Trust

13

Company; Arkema, Inc.; Heritage Elder Law &

14

Estate Planning, LLC; KeyBank NA; and

15

Murray, Devine & Company, Inc.?

16

MR. WHITCOMB:

17

Second.

18

CHAIR BERKOWITZ:

19

Roll call.

20

21

Keri A. Ellis, aye; Paul J. Kelly III, aye;

22

Dolly M. Lalvani, aye; Michael P. Rollage,

23

aye; Alfred L. Whitcomb, aye; David

24

Stonesifer, aye; Erik V. Scully, aye;

25

Lynell M. Scaff, aye; Sheri L. Risler, aye;

1 Barry M. Berkowitz, Chair, aye. Thank you.
2 [The motion carried unanimously.]

3 ***

4 MR. RUIZ:

5 Is there a motion to deny the 20-Hour
6 Waiver Request for David Donahue?

7 MR. KELLY:

8 So moved.

9 MS. LALVANI:

10 Second.

11 CHAIR BERKOWITZ:

12 Roll call.

13

14 Keri A. Ellis, aye; Paul J. Kelly III, aye;
15 Dolly M. Lalvani, aye; Michael P. Rollage,
16 aye; Alfred L. Whitcomb, aye; David
17 Stonesifer, aye; Erik V. Scully, aye;
18 Lynell M. Scaff, aye; Sheri L. Risler, aye;
19 Barry M. Berkowitz, Chair, aye.

20 [The motion carried unanimously.]

21 ***

22 MR. RUIZ:

23 Is there a motion to approve the 20-Hour
24 Waiver Requests for Mariam Imran, Robert
25 Kadelski, Karen Teisher, Jeanette

1 Volterman, and William McCurry?

2 MR. KELLY:

3 So moved.

4 MS. LALVANI:

5 Second.

6 CHAIR BERKOWITZ:

7 Roll call.

8

9 Keri A. Ellis, aye; Paul J. Kelly III, aye;

10 Dolly M. Lalvani, aye; Michael P. Rollage,

11 aye; Alfred L. Whitcomb, aye; David

12 Stonesifer, aye; Erik V. Scully, aye;

13 Lynell M. Scaff, aye; Sheri L. Risler, aye;

14 Barry M. Berkowitz, Chair, aye.

15 [The motion carried unanimously.]

16

17 MR. RUIZ:

18 Is there a motion to deny the CPE Credit

19 Request for Non-Approved Program Sponsor

20 for Jordan Birnbaum, noting that Board

21 Member Risler is recused from all voting

22 and deliberations on this vote?

23 MR. KELLY:

24 So moved.

25 MS. LALVANI:

1 Second.

2 CHAIR BERKOWITZ:

3 Roll call.

4

5 Keri A. Ellis, aye; Paul J. Kelly III, aye;

6 Dolly M. Lalvani, aye; Michael P. Rollage,

7 aye; Alfred L. Whitcomb, aye; David

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

9 Lynell M. Scaff, aye; Barry M. Berkowitz,

10 Chair, aye.

11 [The motion carried. Sheri L. Risler recused from
12 deliberations and voting on the motion.]

13

14 MR. RUIZ:

15 Is there a motion to deny the Request for a

16 Peer Review Exemption for Leopold Galliera?

17 MR. KELLY:

18 So moved.

19 MS. LALVANI:

20 Second.

21 CHAIR BERKOWITZ:

22 Roll call.

23

24 Keri A. Ellis, aye; Paul J. Kelly III, aye;

25 Dolly M. Lalvani, aye; Michael P. Rollage,

1 aye; Alfred L. Whitcomb, aye; David
2 Stonesifer, aye; Erik V. Scully, aye;
3 Lynell M. Scaff, aye; Sheri L. Risler, aye;
4 Barry M. Berkowitz, Chair, aye.

5 [The motion carried unanimously.]

6 ***

7 MR. RUIZ:

8 Is there a motion to approve the Exam
9 Extension Request for the following
10 individuals: Lucas Guo, Andrea Hermany,
11 Grace McManus, Fran Ostrowski, Justin
12 Peterman, Cara Rosenfeld, Jon Stewart,
13 Michael Taylor, Samantha Vais, Michael
14 Venafra and Anna Miler?

15 MS. LALVANI:

16 So moved.

17 MR. KELLY:

18 Second.

19 CHAIR BERKOWITZ:

20 I note that the extension will be until
21 December 31, 2017.

22 Roll call.

23

24 Keri A. Ellis, aye; Paul J. Kelly III, aye;
25 Dolly M. Lalvani, aye; Michael P. Rollage,

1 aye; Alfred L. Whitcomb, aye; David
2 Stonesifer, aye; Erik V. Scully, aye;
3 Lynell M. Scaff, aye; Sheri L. Risler, aye;
4 Barry M. Berkowitz, Chair, aye.

5 [The motion carried unanimously.]

6 ***

7 MR. RUIZ:

8 Is there a motion to deny the Exam Credit
9 Extension for Cameron Ingram?

10 MR. KELLY:

11 So moved.

12 MS. LALVANI:

13 Second.

14 CHAIR BERKOWITZ:

15 Roll call.

16
17 Keri A. Ellis, aye; Paul J. Kelly III, aye;
18 Dolly M. Lalvani, aye; Michael P. Rollage,
19 aye; Alfred L. Whitcomb, aye; David
20 Stonesifer, aye; Erik V. Scully, aye;
21 Lynell M. Scaff, aye; Sheri L. Risler, aye;
22 Barry M. Berkowitz, Chair, aye.

23 [The motion carried unanimously.]

24 ***

25 Miscellaneous

1 Next Meeting Dates

2 [Chair Berkowitz stated the Accountancy Board meeting
3 scheduled to be held on Thursday, September 27, 2018,
4 at Messiah College in Mechanicsburg has been
5 confirmed.]

6

7 National Association of State Boards of
8 Accountancy (NASBA)

9 [Chair Berkowitz referred to agenda Item No. 42 on the
10 revised agenda regarding oversight of peer review. He
11 noted some states are reducing their role regarding
12 peer review, and that the (PICPA) Pennsylvania
13 Institute of Certified Public Accountants is
14 increasing its role in other states.

15 Chair Berkowitz updated the Board members on the
16 2017 1st Quarter results of the CPA exam by noting
17 that Pennsylvania ranks seventh in the number of
18 candidates who sat for the exam and ninth in the
19 number of sections.

20 Chair Berkowitz also addressed NASBA's request
21 for a Board opinion on misleading and confusing CPA
22 titles.

23 Chair Berkowitz reviewed candidate concerns
24 during the 1st Quarter CPA exam.]

25

1 Adjournment

2 CHAIR BERKOWITZ:

3 I will move for a motion to adjourn. Do I
4 have a second?

5 MS. LALVANI:

6 Second.

7 CHAIR BERKOWITZ:

8 I assume everybody's in favor, aye? Thank
9 you.

10 [The motion carried unanimously.]

11 ***

12 [The meeting adjourned at 11:43 a.m.]

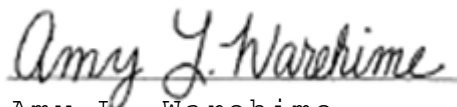
13 ***

14 CERTIFICATE

15 I hereby certify that the foregoing summary
16 minutes of the State Board of Accountancy meeting, was
17 reduced to writing by me or under my supervision, and
18 that the minutes accurately summarize the substance of
19 the State Board of Accountancy meeting.

20

21



22

Amy L. Warehime,

23

Minute Clerk

24

Sargent's Court Reporting

25

Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX
July 18, 2017

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7	9:00	Official Call to Order
8		
9	9:01	Approval of Minutes
10		
11	9:02	Case Status Report
12		
13	9:03	Report of Prosecutorial Division
14		
15	9:06	Report of Board Counsel
16		
17	9:06	Report of Regulatory Counsel
18		
19	9:13	Appointment - Brian LaForme and Christina Kotsalos
20		
21		
22	9:48	Report of Board Chair
23		
24	9:55	Report of Board Administrator
25		
26	9:56	Executive Session
27	11:22	Return to Open Session
28		
29	11:28	Motions
30		
31	11:34	Miscellaneous
32		
33	11:43	Adjournment
34		
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