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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 B
One Penn Center
2601 North Third Street
Harrisburg, Pennsylvania 17110

May 17, 2017

State Board of Accountancy
May 17, 2017

BOARD MEMBERS:

- Barry M. Berkowitz, CPA, Chair
- Ian Harlow, Commissioner of Professional and Occupational Affairs - Absent
- Keri A. Ellis, CPA - Absent
- Paul J. Kelly III, CPA
- Dolly M. Lalvani, CPA, Vice Chair
- Douglas M. Ottenberg, CPA, Office of Attorney General
- Sheri L. Risler, CPA
- Michael P. Rollage, CPA
- Lynell M. Scaff, Public Member - Absent
- Erik V. Scully, CPA
- David Stonesifer, CPA
- Alfred L. Whitcomb, PA

BUREAU PERSONNEL:

- Juan Ruiz, Esquire, Board Counsel
- Ashley Goshert, Esquire, Board Prosecutor
- Sara Fox, Board Administrator

ALSO PRESENT:

- Gerald Brenneman, CPA, Pennsylvania Society of Tax & Accounting Professionals (PSTAP)
- Michael Colgan, CEO and Executive Director, Pennsylvania Institute of Certified Public Accountants (PICPA)

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1 ***

2 State Board of Accountancy

3 May 17, 2017

4 ***

5 The regularly scheduled meeting of the State
6 Board of Accountancy was held on Wednesday, May 17,
7 2017. Barry M. Berkowitz, CPA, Chair, called the
8 meeting to order at 9:00 a.m. Sheri L. Risler, CPA,
9 was not present at the commencement of the meeting.

10 ***

11 [Chair Berkowitz welcomed David Stonesifer, CPA, to
12 the Board. Mr. Stonesifer provided a brief summary of
13 his professional background.]

14 ***

15 [Sheri L. Risler, CPA, entered the meeting at 9:01
16 a.m.]

17 ***

18 Approval of Minutes of the April 20, 2017 meeting

19 CHAIR BERKOWITZ:

20 Does anyone have any comments, edits or
21 corrections?

22 [The Board discussed corrections to the minutes.]

23 CHAIR BERKOWITZ:

24 Any other corrections, changes, edits or
25 thoughts regarding the minutes of the prior

1 meeting? If not, I would entertain a
2 motion for approval.

3 MR. KELLY:

4 So moved.

5 MS. LALVANI:

6 Second.

7 CHAIR BERKOWITZ:

8 Roll call.

9

10 Sheri L. Risler, aye; Paul J. Kelly III,
11 aye; Dolly M. Lalvani, aye; Douglas M.
12 Ottenberg, aye; Alfred L. Whitcomb, aye;
13 Erik V. Scully, aye; Michael P. Rollage,
14 aye; David Stonesifer, abstain; and Barry
15 M. Berkowitz, Chair, aye.

16 [The motion carried. David Stonesifer abstained from
17 voting on the motion.]

18

19 Case Status Report

20 [Chair Berkowitz noted the April 2017 Case Status
21 Report for the Board's information and review.]

22

23 Report of Prosecutorial Division

24 [Ashley B. Goshert, Esquire, Board Prosecutor,
25 presented a Consent Agreement for File No.

1 13-55-02998.]

2 ***

3 Report of Board Counsel

4 [Juan Ruiz, Esquire, Board Counsel, stated the
5 regulations remain status quo.

6 Chair Berkowitz reminded Board members and
7 Counsel of the June 13, 2017 deadline concerning the
8 proposals.]

9 ***

10 Report of Regulatory Counsel

11 [Juan Ruiz, Esquire, Board Counsel, emphasized the
12 importance of the two-year deadline regarding the
13 proposals.]

14 ***

15 Report of Board Chair

16 [Chair Berkowitz noted Committee assignments. He
17 assigned David Stonesifer to the Professional
18 Associations and CPE Article Review Committees. He
19 referred members to the Gift Ban Memo, Guidelines for
20 Discipline and the Sunshine Act in the agenda for
21 further review.

22 Chair Berkowitz also discussed his recent decline
23 of a NASBA position offered by Ken Bishop, President
24 and CEO of NASBA.]

25 ***

1 Report of Commissioner - No Report

2 ***

3 Report of Board Administrator

4 [Sara Fox, Board Administrator, discussed Board Codes
5 for Travel Car Rental.]

6 ***

7 Miscellaneous

8 Appointments before the Board

9 Teleconference-Proposed Changes to UAA

10 [Sheldon Holzman, CPA/CFF, CFE, discussed the NASBA
11 and AICPA exposure draft language in the UAA. He
12 addressed eight points regarding the language.

13 Mr. Holzman noted Western and Eastern Regional
14 meetings scheduled for June 2017 and encouraged the PA
15 Board to take a position to either like the language,
16 not like the language, or modify the language. Mr.
17 Holzman answered questions from the Board. Further
18 discussion regarding a response to the language would
19 be held during Executive Session.]

20 ***

21 [Pursuant to Section 708(a)(5) of the Sunshine Act, at
22 9:22 a.m. the Board entered into Executive Session
23 with Juan Ruiz, Esquire, Board Counsel, for the
24 purpose of conducting quasi-judicial deliberations and
25 to conduct attorney/client consultations. The Board

1 returned to open session at 11:17 a.m.]

2 ***

3 MOTIONS:

4 MR. RUIZ:

5 The Board of Accountancy met in Executive
6 Session conducting quasi-judicial
7 deliberations on a number of matters
8 currently pending before the Board.

9 Is there a motion to approve the
10 Consent Agreement for File No. 13-55-02998?

11 MR. KELLY:

12 So moved.

13 MR. ROLLAGE:

14 Second.

15 CHAIR BERKOWITZ:

16 Roll call.

17
18 Sheri L. Risler, aye; Paul J. Kelly III,
19 aye; Dolly M. Lalvani, aye; Douglas M.
20 Ottenberg, aye; Alfred L. Whitcomb, aye;
21 Erik V. Scully, aye; Michael P. Rollage,
22 aye; David Stonesifer, aye; and Barry M.
23 Berkowitz, Chair, aye.

24 [The motion carried unanimously. The Respondent's
25 name is Fred A. Johnson, Jr.]

1 ***

2 MR. RUIZ:

3 Is there a motion to approve the Exam
4 Credit Extensions for Philip Bozievich and
5 Samuel Lopez?

6 MR. KELLY:

7 So moved.

8 MS. LALVANI:

9 Second.

10 CHAIR BERKOWITZ:

11 Roll call.

12

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

19 [The motion carried unanimously.]

20

21 MR. RUIZ:

22 Is there a motion to deny the Exam Credit
23 Extension request for Michael Rock?

24 MR. KELLY:

25 So moved.

1 MS. LALVANI:

2 Second.

3 CHAIR BERKOWITZ:

4 Roll call.

5

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

12 [The motion carried unanimously.]

13

14 MR. RUIZ:

15 Is there a motion to approve the Exam
16 Credit Extension request of Jenna Smith for
17 the BEC portion of the exam?

18 MR. KELLY:

19 So moved.

20 MS. LALVANI:

21 Second.

22 CHAIR BERKOWITZ:

23 Roll call.

24

25 Sheri L. Risler, aye; Paul J. Kelly III,

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

6 [The motion carried unanimously.]

7 ***

8 Review of Program Sponsor Applications

9 MR. SCULLY:

10 I have two motions. The first is to
11 approve the Program Sponsor Applications of
12 Ken Kaszak, Overlook Solutions, LLC, AD
13 Affiliated Distributors, and UMS Forum. Do
14 I have a second?

15 MR. WHITCOMB:

16 Second.

17 CHAIR BERKOWITZ:

18 Roll call.

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

1 [The motion carried unanimously.]

2 ***

3 MR. SCULLY:

4 I'd also like to defer the Program Sponsor
5 Application for Keybank NA. Do I have a
6 second?

7 MR. WHITCOMB:

8 Second.

9 CHAIR BERKOWITZ:

10 Roll call.

11

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

18 [The motion carried unanimously.]

19 ***

20 Correspondence

21 [Chair Berkowitz noted Sara Fox, Board Administrator,
22 will be in contact with regard to the CPE Course
23 Review.

24 The Board Administrator stated NASBA requested
25 that the Board provide input on the changes to the

1 Fields of Study for CPE credit. Mr. Scully requested
2 that the CPE Sponsor Subcommittee review the matter in
3 more detail. After further discussion the fields of
4 study for CPE credit were found acceptable, except
5 Office Management and Practice Building

6 The Board discussed correspondence concerning CPE
7 for Less Than an Hour Acceptance and NASBA 1st Quarter
8 2017 Candidate Performance.]

9 ***

10 Appointments before the Board

11 [Chair Berkowitz noted the Accountancy staff would be
12 introduced at the end of the meeting.]

13 ***

14 Next Meeting Dates

15 [Chair Berkowitz referred members to the Accountancy
16 Board's 2017 and 2018 Board meeting dates and changes.
17 The Board discussed changing the September 2018 Board
18 meeting to Thursday, September 27, 2018 pending
19 approval by Messiah College.]

20 ***

21 Introduction of Accountancy Staff

22 [Sara Fox, Board Administrator, introduced education
23 certification evaluators, Lisa Love and Miranda
24 Murphy.]

25 ***

1 Adjournment

2 CHAIR BERKOWITZ:

3 Is there any other business the Board would
4 like to conduct? I'll make a motion to
5 adjourn.

6 MR. SCULLY:

7 Motion seconded.

8 [The motion carried unanimously.]

9 ***

10 [The next meeting is Tuesday, July 18, 2017]

11 ***

12 [The meeting adjourned at 11:38 a.m.]

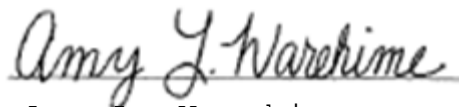
13 ***

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
May 17, 2017

	TIME	AGENDA
1		
2		
3		
4		
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6		
7	9:00	Official Call to Order
8		
9	9:00	Introduction of David Stonesifer, CPA
10		
11	9:01	Approval of Minutes
12		
13	9:02	Case Status Report
14		
15	9:03	Report of Prosecutorial Division
16		
17	9:03	Report of Board Counsel
18		
19	9:04	Report of Regulatory Counsel
20		
21	9:05	Report of Board Chair
22		
23	9:12	Report of Board Administrator
24		
25	9:13	Appointments before the Board -
26		Teleconference-Proposed Changes to UAA
27		
28	9:22	Executive Session
29	11:17	Return to Open Session
30		
31	11:20	Motions
32		
33	11:25	Review of Program Sponsor Applications
34		
35	11:26	Correspondence
36		
37	11:32	Miscellaneous/Discussion
38		
39	11:38	Adjournment
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