

**Agenda for the April 17, 2025  
Meeting of the State Board of Accountancy**

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**Bureau of Professional and Occupational Affairs  
Pennsylvania State Board of Accountancy**

**Agenda for April 17, 2025**

**Time**

Executive Session: 9:00 AM  
Public Session: 10:30 AM

**Location**

**In person**

Eaton Board Room  
2525 N. 7<sup>th</sup> Street  
Harrisburg, PA 17110

**Online via Microsoft Teams**

[Click here to join the Board of Accountancy meeting](#)

**Call In (audio only)**

1-267-332-8737  
Access code: 639 691 804#

**Board Members**

*Michael D. Ocker, CPA, Chair*  
*Arion Claggett, Acting Commissioner of*  
*Professional and Occupational Affairs*  
*Monique M. Ericson, CPA, Office of Attorney General*  
*Michael Gaizick, CPA*  
*John J. Grater, CPA*  
*Benjamin Holland, CPA, Vice-Chair*  
*Chandra "Dolly" M. Lalvani, CPA*  
*John Petchel, Public Member*

**Board Counsel**

*Ronald K. Rouse, Esquire*

**Board Prosecution Liaison**

*Ashley P. Murphy, Esquire*

**Board Administrator**

*Miranda Murphy*

**Vacancies**

*Public Member, vacant*  
*Public Member, vacant*  
*CPA Member, vacant*  
*CPA Member, vacant*  
*CPA Member, vacant*  
*PA Member, vacant*

***This Board meeting will be recorded for purposes of completing the required minutes. Your voluntary participation in the meeting constitutes consent to be recorded.***

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**MEETING CALL TO ORDER**, Michael D. Ocker, CPA, Chair

**APPROVAL OF MINUTES**

1. January 15, 2025 Board of Accountancy Draft Meeting Minutes \*

**CASE STATUS REPORT**

**REPORT OF PROSECUTORIAL DIVISION**

**Ashley P. Murphy, Esq.**

2. Case No. 22-55-017723 \*
3. Case No. 23-55-017779 \*
4. Case No. 24-55-000917 \*

**Timothy A. Fritsch, Esq.**

5. Case No. 22-55-012151 \*

**REPORT OF BOARD COUNSEL**, Ronald K. Rouse, Esq.

**Motion to Deem Facts Admitted and Enter Default**

6. BPOA v. Philip Keith Miller, Case No. 23-55-006594 \*
7. BPOA v. Joseph William Nocito, Case No. 23-55-000814 \*

**Final Adjudication and Order**

8. BPOA v. Michael R. Bull, Case No. 23-55-002633 \*
9. BPOA v. Howard Charles Lapensohn, Case Nos. 22-55-002511, 23-55-002189, 23-55-003899, 23-55-010637, 24-55-000538 \*
10. BPOA v. Emmanuel Moses, Case No. 22-55-014428 \*
11. In the Matter of the Petition for Reinstatement of the Certified Public Accountant License of John M. Swirsding, Case No. 23-55-015071 \*

**Citation Appeal**

12. In the Matter of the Citation of Daniel Christopher Ruggieri, Case No. 24-55-012805 \*

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**Regulations**

- 13. Regulatory Report
- 14. Regulation 16A-5517 Licensure by Endorsement
- 15. Regulation 16A-5519 General Revisions

**Matters for Discussion**

- 16. AICPA/NASBA Exposure Draft issued March 4, 2025 concerning proposed changes to the Uniform Accountancy Act (UAA)

**REPORT OF BOARD CHAIRMAN, Michael D. Ocker, CPA**

- 17. Sunshine Act
- 18. Gift Ban Policy

**REPORT OF ACTING COMMISSIONER, Arion Claggett**

**REPORT OF BOARD ADMINISTRATOR, Miranda Murphy**

**REPORT OF COMMITTEES**

**REVIEW OF PROGRAM SPONSOR APPLICATIONS**

- 19. The Dolgoff Plan Corporation \*
- 20. Sechler Law Firm \*
- 21. Erie Insurance \*

**REVIEW OF CPA EXAMINATION FILES**

**REVIEW OF REQUESTS**

**Requests for Waiver of CPE Requirements – for Discussion**

- 22. Ford \*
- 23. Beaver \*
- 24. Chen \*

**Requests for Waiver of CPE Requirements – Denied, for Ratification**

- 25. Heasley, Justin \*
- 26. Heasley, James \*

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**Requests for Waiver of CPE Requirements – Approved, for Ratification**

- 27. Duffy \*
- 28. Davis \*
- 29. McClelland \*
- 30. Dooley \*
- 31. Mitchell, C. \*
- 32. Harrington \*
- 33. Mitchell, J. \*
- 34. Gentekos \*
- 35. Liu \*

**Requests for Extension of Examination Credits – for Discussion**

- 36. Zelepukhina \*
- 37. Mukhtorov \*

**Requests for Extension of Examination Credits – Approved, for Ratification**

- 38. Dietz \*
- 39. Minnick \*
- 40. Morang \*
- 41. Rutkowski \*
- 42. Nigam \*
- 43. Mahajan \*
- 44. Hucks \*
- 45. Agarwal \*
- 46. Camic \*
- 47. Karpowich \*
- 48. McGinn \*
- 49. Kolowart \*

**CORRESPONDENCE**

- 50. Dr. Mark Koscinski, Moravian University – Off-Site Meeting Interest
- 51. William J. Park, CPA – Concern Regarding Proposed Pathway to Licensure

**MISCELLANEOUS**

- 52. NASBA Eastern Regional Meeting - Philadelphia, June 23-June 26, 2025
- 53. NASBA – Q4 2024 Enforcement Report
- 54. NASBA – Q4 2024 Candidate Care Report
- 55. NASBA – Q4 2024 Pennsylvania Report
- 56. NASBA – State Board Report
- 57. NASBA – Quarterly Communications
- 58. NASBA – CPA Exam Fees and Changes
- 59. NASBA – Review of the CBE and UAA Exposure Draft Process
- 60. NASBA – Proposal Supporting Additional Path to CPA License Open for Comment
- 61. NASBA – Committee Interest

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### **Appointments**

- 62. 11:00 am: Kent Absec, Vice President of State Board Relations, NASBA – NASBA updates
- 63. 11:15 am: Jennifer Cryder, CPA, CEO of PICPA – regarding updates in the profession

### **Board Committees**

- 64. Board Committees

### **Next Meeting Dates**

- 65. 2025 Board Meeting Dates
- 66. 2026 Board Meeting Dates

## **ADJOURNMENT**

\* Indicates Item was Discussed in Executive Session

**Next Meeting Date: May 21, 2025**

### **2025 Board Meeting Dates:**

May 21<sup>st</sup>  
July 23<sup>rd</sup>  
September 17<sup>th</sup>  
November 19<sup>th</sup>

Board Telephone Number:	1-833-DOS-BPOA
Department of State Website:	<a href="http://www.dos.pa.gov">www.dos.pa.gov</a>
Board Website:	<a href="http://www.dos.pa.gov/account">www.dos.pa.gov/account</a>