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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: 10:37 A.M.

Held at

PENNSYLVANIA DEPARTMENT OF STATE

2525 North 7th Street

CoPA HUB, Eaton Conference Room

Harrisburg, Pennsylvania 17110

as well as

VIA MICROSOFT TEAMS

January 19, 2024

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State Board of Accountancy
January 19, 2024

BOARD MEMBERS:

Sheri L. Risler, CPA, Chair
Arion Claggett, Acting Commissioner, Bureau of
Professional and Occupational Affairs
Keri A. Ellis, CPA
Monique M. Ericson, CPA, Office of Attorney General
John J. Grater, CPA
Benjamin Holland, CPA
Mary Jensik, CPA - Absent
Charles A. O'Brien, CPA
Michael D. Ocker, CPA, Vice Chair
John Petchel, Public Member

BUREAU PERSONNEL:

Ronald K. Rouse, Esquire, Board Counsel
Ray Michalowski, Esquire, Senior Board Prosecutor
Ashley P. Murphy, Esquire, Board Prosecution Liaison
Angela L. Solomon, Esquire, Board Prosecutor
Timothy A. Fritsch, Esquire, Board Prosecutor
Miranda Murphy, Board Administrator
Marc Farrell, Esquire, Regulatory Counsel,
Office of Chief Counsel, Department of State
Carlton Smith, Deputy Chief Counsel, Prosecution
Division
Deena Parmelee, Legal Office Administrator 1,
Department of State
Benjamin McFadden, Extern, Department of State

ALSO PRESENT:

Jennifer Cryder, CPA, MBA, Chief Executive Officer,
Pennsylvania Institute of Certified Public
Accountants
Robert Septak
James Davis Gazonas, CPA
Mark Kuczinski, CPA
Mary Kay Jurovcik
Call-In 8765

1 ***

2 State Board of Accountancy

3 January 19, 2024

4 ***

5 [Pursuant to Section 708(a)(5) of the Sunshine Act,
6 at 9:00 a.m. the Board entered into Executive Session
7 with Ronald K. Rouse, Esquire, Board Counsel, to have
8 attorney-client consultations and for the purpose of
9 conducting quasi-judicial deliberations. The Board
10 returned to open session at 10:30 a.m.]

11 ***

12 [Ronald K. Rouse, Esquire, Board Counsel, informed
13 everyone the meeting of the State Board of
14 Accountancy was being held in a hybrid format by in-
15 person and livestream teleconference pursuant to Act
16 100 of 2021, which requires boards to use a virtual
17 platform to conduct business when a public meeting is
18 held.

19 Mr. Rouse also noted the Board entered into
20 Executive Session with Board Counsel to have
21 attorney-client consultations and for the purpose of
22 conducting quasi-judicial deliberations.]

23 ***

24 The State Board of Accountancy Meeting was held
25 on Friday, January 19, 2024. Sheri L. Risler, CPA,

1 Chair, called the meeting to order at 10:37 a.m.

2 ***

3 Roll Call

4 [Sheri L. Risler, CPA, Chair, requested a roll call
5 of Board members. There was a quorum.]

6 ***

7 Introduction of Attendees

8 [Sheri L. Risler, CPA, Chair, also requested an
9 introduction of attendees.]

10 ***

11 Approval of Minutes

12 CHAIR RISLER:

13 Is there a motion to adopt the November 15,
14 2023 Accountancy Board Meeting Minutes?

15 MR. OCKER:

16 So moved.

17 MS. ELLIS:

18 Second.

19 CHAIR RISLER:

20 Any discussion? Roll call, please.

21

22 Risler, aye; Claggett, aye; Ellis, aye;

23 Ericson, aye; Grater, aye; Holland, aye;

24 O'Brien, aye; Ocker, aye; Petchel, aye.

25 [The motion carried unanimously.]

Miscellaneous - Appointment - Annual Prosecution

Division Presentation

[Carlton Smith, Esquire, Deputy Chief Counsel, Prosecution Division, informed Board members that he assumed his role in March 2023 when Carolyn DeLaurentis was promoted to the Executive Deputy Chief Counsel position and provided a brief summary of his professional background.

Mr. Smith reported a decrease in the number of Bureau of Professional and Occupational Affairs (BPOA) complaints for all boards and commissions from roughly 22,000 in 2022 to about 19,000 in 2023.

Mr. Smith presented the 2023 Prosecution Division's Annual Report for the State Board of Accountancy. He reported a little over 29,000 active licensees with 214 opened cases in 2023. He also reported 214 open cases in 2023 and 221 cases closed. He stated the average number of days to close a case from the time the complaint is received until disposition was 388 days in 2023. He mentioned their standard is to be able to dispose of a case within a year.

Mr. Smith referred to closed cases, noting there is a breakdown that explains the different types of

1 disciplines imposed in 2023. He reported fines to be
2 the most common type of discipline for the Board at
3 12 in 2023 and around 8 in 2022. He noted the
4 largest category of cases closed without discipline
5 was "prosecution not warranted".

6 Mr. Smith addressed warning letters, noting they
7 are the most appropriate course of action when cases
8 are fairly mundane, where the person does not have an
9 extensive discipline history, or the evidence may not
10 be strong.

11 Chair Risler thanked Mr. Smith for the
12 presentation.]

13 ***

14 Report of Prosecutorial Division

15 [Ray J. Michalowski, Esquire, Senior Board
16 Prosecutor, noted adding Attorney Fritch to their
17 complement last year was successful. He also
18 mentioned working with both the professional
19 associations and experts to revamp investigation
20 guidelines for cases regarding peer review and the
21 Department of Labor.]

22 ***

23 Report of Board Counsel - Final Adjudications and
24 Orders

25 MR. ROUSE:

1 Item 2 on the agenda is a Final
2 Adjudication and Order in the Matter of the
3 Petition for Reinstatement of the Certified
4 Public Accountant License of Evan Ross
5 Kita, Case No. 23-55-003181.

6 After discussion in Executive Session,
7 I believe the Chair would entertain a
8 motion to adopt the Adjudication and Order
9 as presented by Board Counsel and to direct
10 Board Counsel to prepare the Board's Final
11 Order.

12 CHAIR RISLER:

13 In the Matter of the Petition for
14 Reinstatement of the Certified Public
15 Accountant License of Evan Ross Kita, Case
16 No. 23-55-003181, at item 2 on the agenda,
17 is there a motion to adopt the Adjudication
18 and Order as presented by Board Counsel and
19 to direct Board Counsel to prepare the
20 Board's Final Order?

21 MR. OCKER:

22 So moved.

23 MS. ELLIS:

24 Second.

25 CHAIR RISLER:

1 Any discussion? Roll call, please.

2

3 Risler, aye; Claggett, aye; Ellis, aye;
4 Ericson, aye; Grater, aye; Holland, aye;
5 O'Brien, aye; Ocker, aye; Petchel, aye.

6 [The motion carried unanimously.]

7

8 MR. ROUSE:

9 Item 3 on the agenda is the Matter of BPOA
10 v. James Davis Gazonas, Case No. 22-55-
11 005924.

12 After discussion in Executive Session,
13 I believe the Chair would entertain a
14 motion to adopt the Adjudication and Order
15 as presented by Board Counsel and to direct
16 Board Counsel to prepare the Board's Final
17 Order.

18 CHAIR RISLER:

19 In the Matter of BPOA v. James Davis
20 Gazonas, Case No. 22-55-005924, at item 3
21 on the agenda, is there a motion to adopt
22 the Adjudication and Order as presented by
23 Board Counsel and to direct Board Counsel
24 to prepare the Board's Final Order?

25 MR. OCKER:

1 So moved.

2 MS. ELLIS:

3 Second.

4 CHAIR RISLER:

5 Any discussion? Roll call, please.

6

7 Risler, aye; Claggett, aye; Ellis, aye;

8 Ericson, aye; Grater, aye; Holland, aye;

9 O'Brien, aye; Ocker, aye; Petchel, aye.

10 [The motion carried unanimously.]

11

12 [Sheri L. Risler, CPA, Chair, exited the meeting at

13 10:55 a.m. for recusal purposes.]

14

15 VICE CHAIR OCKER ASSUMED THE CHAIR

16

17 Report of Board Counsel - Proposed Adjudications and

18 Orders

19 MR. ROUSE:

20 Item 4 on the agenda, regarding the

21 Proposed Adjudication and Order in the

22 Matter of BPOA v. Michael Krassenstein,

23 CPA, Case No. 22-55-012448, I believe the

24 Chair would entertain a motion to adopt the

25 Hearing Examiner's Adjudication and to

1 direct Board Counsel to prepare the Board's
2 Final Order.

3 VICE CHAIR OCKER:

4 Regarding the Proposed A&O in the Matter of
5 BPOA v. Michael Krassenstein, CPA, Case No.
6 22-55-012448, at item 4 on the agenda, is
7 there a motion to adopt the Hearing
8 Examiner's Adjudication and to direct Board
9 Counsel to prepare the Board's Final Order?

10 MS. ELLIS:

11 So moved.

12 VICE CHAIR OCKER:

13 Second?

14 MR. GRATER:

15 Second.

16 VICE CHAIR OCKER:

17 Any discussion? Roll call.

18

19 Claggett, aye; Ellis, aye; Ericson, aye;
20 Grater, aye; Holland, aye; O'Brien, aye;
21 Ocker, aye; Petchel, aye.

22 [The motion carried. Sheri Risler recused herself
23 from deliberations and voting on the motion.]

24

25 MR. ROUSE:

1 Item 5 on the agenda is Krassenstein &
2 Unger, LLC, Case No. 22-55-012782.

3 I believe the Chair would entertain a
4 motion to adopt the Hearing Examiner's
5 Adjudication and to direct Board Counsel to
6 prepare the Board's Final Order.

7 VICE CHAIR OCKER:

8 Regarding the Proposed A&O in the Matter of
9 BPOA v. Michael Krassenstein & Unger, LLC,
10 Case No. 22-55-012782, at item 5 on the
11 agenda, is there a motion to adopt the
12 Hearing Examiner's Adjudication and to
13 direct Board Counsel to prepare the Board's
14 Final Order?

15 MS. ELLIS:

16 So moved.

17 VICE CHAIR OCKER:

18 Second?

19 MR. GRATER:

20 Second.

21 VICE CHAIR OCKER:

22 Any discussion? Roll call.

23

24 Claggett, aye; Ellis, aye; Ericson, aye;

25 Grater, aye; Holland, aye; O'Brien, aye;

1 Ocker, aye; Petchel, aye.

2 [The motion carried. Sheri Risler recused herself
3 from deliberations and voting on the motion.]

4 ***

5 [Sheri L. Risler, CPA, Chair, reentered the meeting
6 at 10:59 a.m.]

7 ***

8 CHAIR RISLER RESUMED THE CHAIR

9 ***

10 Report of Board Counsel - Motion to Deem Facts
11 Admitted and Enter Default (MDFA)

12 MR. ROUSE:

13 This is an MDFA in the Matter of BPOA v.
14 Kimberly Kennedy Graffin, Case No. 22-55-
15 014628.

16 This is a matter that was discussed in
17 Executive Session, and I believe the Chair
18 would entertain a motion to grant the
19 Motion to Deem Facts Admitted and to direct
20 Board Counsel to prepare the Adjudication
21 and Order in accordance with the discussion
22 in Executive Session.

23 CHAIR RISLER:

24 In the Matter of BPOA v. Kimberly Kennedy
25 Graffin, Case No. 22-55-014628, at item 6

1 on the agenda, is there a motion to grant
2 the Motion to Deem Facts Admitted and to
3 direct Board Counsel to prepare the
4 Adjudication and Order in accordance with
5 the discussion in Executive Session?

6 MR. OCKER:

7 So moved.

8 MS. ELLIS:

9 Second.

10 CHAIR RISLER:

11 Discussion? Roll call, please.

12

13 Risler, aye; Claggett, aye; Ellis, aye;
14 Ericson, aye; Grater, aye; Holland, aye;
15 O'Brien, aye; Ocker, aye; Petchel, aye.

16 [The motion carried unanimously.]

17

18 Miscellaneous - Appointment - Petition for

19 Reinstatement of the Certified Public

20 Accountant (CPA)

21 License of Lorraine Ann

22 Palka

23 [Ronald K. Rouse, Esquire, Board Counsel, noted the
24 Petition for Reinstatement of the CPA License of
25 Lorraine Ann Palka, Case No. 23-55-011260, would be

1 pushed back because Ms. Palka was not present.]

2 ***

3 Report of Board Counsel - Regulations

4 [Ronald K. Rouse, Esquire, Board Counsel, provided a

5 Regulatory Report for the Board's review. He noted

6 licensure by endorsement is under internal review.

7 He also noted a legal assistant is helping him

8 complete general revisions at 16A-7026.]

9 ***

10 Report of Board Chair

11 [Sheri L. Risler, CPA, Chair, informed everyone that

12 Mr. Rouse would be providing a Sunshine Act

13 presentation later during the meeting.

14 Chair Risler reminded everyone to refresh

15 themselves on the Commonwealth's Gift Ban Policy to

16 ensure they are in compliance.]

17 ***

18 Report of Acting Commissioner - No Report

19 ***

20 Report of Board Administrator - No Report

21 ***

22 Report of Committees - Communications Committee -

23 Newsletter

24 [Sheri L. Risler, CPA, Chair, informed everyone that

25 the State Board of Accountancy Newsletter was

1 distributed in December but reported some people did
2 not receive it and requested Ms. Murphy look into the
3 delivery statistics of their newsletter.

4 Ms. Murphy noted the newsletter was sent through
5 the National Association of State Boards of
6 Accountancy (NASBA).

7 Chair Risler mentioned that some of the
8 information concerning renewal in the newsletter
9 would not be appropriate to send now but other
10 content that would be appropriate. She mentioned
11 that the Communications Committee may want to revisit
12 this and send out another newsletter. She noted she
13 would reconvene the committee once Ms. Murphy figures
14 out how to address that.

15 Mr. Holland mentioned that he has enjoyed being
16 on the Experience Review Committee, noting there
17 seems to be a lot of good experience in the industry
18 and government.]

19

20 Review of Program Sponsor Applications

21 MR. ROUSE:

22 I believe the Chair would entertain a
23 motion to grant the Program Sponsor
24 Application of Horsey, Buckner & Heffler.

25 CHAIR RISLER:

1 Is there a motion to grant the Program
2 Sponsor Application of Horsey, Buckner &
3 Heffler at item 10 on the agenda?

4 MR. OCKER:

5 So moved.

6 MS. ELLIS:

7 Second.

8 CHAIR RISLER:

9 Discussion? Roll call, please.

10

11 Risler, aye; Claggett, aye; Ellis, aye;
12 Ericson, aye; Grater, aye; Holland, aye;
13 O'Brien, aye; Ocker, aye; Petchel, aye.

14 [The motion carried unanimously.]

15

16 Review of CPA Examination Files

17 MR. ROUSE:

18 Item 11 on the agenda, Robert Septak. I
19 believe the Chair would entertain a motion
20 to provisionally deny the Licensure
21 Application of Robert Septak at item 11 on
22 the agenda.

23 CHAIR RISLER:

24 Is there a motion to provisionally deny the
25 CPA Application of Robert Septak at item 11

1 on the agenda?

2 MR. OCKER:

3 So moved.

4 MS. ELLIS:

5 Second.

6 CHAIR RISLER:

7 Any discussion?

8 [Mr. Holland commented for the record that he will be
9 voting in the affirmative because it appears that
10 this candidate has a path forward. He noted someone
11 does not have to have experience in public
12 accounting; the experience can be in industry, in
13 government, or in academia. He mentioned that the
14 applicant specifically stated in his letter that
15 there are three partners in his current organization
16 that are certified public accountants.]

17 CHAIR RISLER:

18 Roll call, please.

19

20 Risler, aye; Claggett, aye; Ellis, aye;

21 Ericson, aye; Grater, aye; Holland, aye;

22 O'Brien, aye; Ocker, aye; Petchel, aye.

23 [The motion carried unanimously.]

24

25 Review of Requests - Extension of CPA Examination

1 Credits

2 MR. ROUSE:

3 After discussion in Executive Session, I
4 believe the Chair would entertain a motion
5 to grant the Extension of CPA Examination
6 Credits for items 12 through 20 on the
7 agenda.

8 CHAIR RISLER:

9 Is there a motion to grant the Extension of
10 CPA Examination Credit for items 12 through
11 20 on the agenda?

12 MR. OCKER:

13 So moved.

14 MS. ELLIS:

15 Second.

16 CHAIR RISLER:

17 Any discussion? Roll call.

18

19 Risler, aye; Claggett, aye; Ellis, aye;
20 Ericson, aye; Grater, aye; Holland, aye;
21 O'Brien, aye; Ocker, aye; Petchel, aye.

22 [The motion carried unanimously. These are the
23 matters of item 12, Shoup; item 13, Mukhtorov; item
24 14, Natale; item 15, Adams; item 16, Day; item 17,
25 Harris; item 18, Krishnamurthy; item 19, Pataki; and

1 item 20, Hutnik.]

2

3 Review of Requests - Extension of CPA Examination
4 Credit- Approved; for Ratification

5 MR. ROUSE:

6 I believe the Chair would entertain a
7 motion to Ratify the Extension of CPA
8 Examination Credits for item 21 on the
9 agenda.

10 CHAIR RISLER:

11 Is there a motion to Ratify the Extension
12 of CPA Examination Credits for item 21 on
13 the agenda?

14 MR. OCKER:

15 So moved.

16 MS. ELLIS:

17 Second.

18 CHAIR RISLER:

19 Any discussion? Roll call, please.

20

21 Risler, aye; Claggett, aye; Ellis, aye;
22 Ericson, aye; Grater, aye; Holland, aye;
23 O'Brien, aye; Ocker, aye; Petchel, aye.

24 [The motion carried unanimously. This is the matter
25 of item 21, Gaughan.]

1 ***

2 Review of Requests - Extension of CPA Examination
3 Credits - Denied; for Ratification

4 MR. ROUSE:

5 I believe the Chair would entertain a
6 motion to Ratify the Denial of the Request
7 for an Extension of CPA Examination Credits
8 for items 22 and 23 on the agenda.

9 CHAIR RISLER:

10 Is there a motion to Ratify the Denial of
11 the Request for an Extension of CPA
12 Examination Credits for items 22 and 23 on
13 the agenda?

14 MR. OCKER:

15 So moved.

16 MS. ELLIS:

17 Second.

18 CHAIR RISLER:

19 Any discussion? Roll call, please.

20
21 Risler, aye; Claggett, aye; Ellis, aye;
22 Ericson, aye; Grater, aye; Holland, aye;
23 O'Brien, aye; Ocker, aye; Petchel, aye.

24 [The motion carried unanimously. These are the
25 matters of Masannat at item 22 and Evans at item 23.]

1 ***

2 Review of Requests - Waiver of CPE 20-per-year
3 Requests - Approved; for Ratification

4 MR. ROUSE:

5 I believe the Chair would entertain a
6 motion to Ratify the Waiver of the
7 Requirement of a Minimum of 20 CPE Credits
8 per year for items 24 through 54 on the
9 agenda.

10 CHAIR RISLER:

11 Is there a motion to Ratify the Waiver of
12 the Requirement of a Minimum of 20 CPE
13 Credits per year for items 24 through 54 on
14 the agenda?

15 MR. OCKER:

16 So moved.

17 MS. ELLIS:

18 Second.

19 CHAIR RISLER:

20 Any discussion? Roll call.

21
22 Risler, aye; Claggett, aye; Ellis, aye;
23 Ericson, aye; Grater, aye; Holland, aye;
24 O'Brien, aye; Ocker, aye; Petchel, aye.

25 [The motion carried unanimously. These are the

1 matters of item 24, Miles; item 25, Grandovic; item
2 26, Jones; item 27, Loungo; item 28, Smith; item 29,
3 Wenger; item 30, Grant; item 31, Killian; item 32,
4 McGoldrick; item 33, Krisher; item 34, Silverman;
5 item 35, Pearson; item 36, Schwartz; item 37, Takacs;
6 item 38, Burke; item 39, Crawford; item 40,
7 Jefferson; item 41, Seifried; item 42, Riggins; item
8 43, Satira; item 44, Coup; item 45, Qin; item 46,
9 Mancino; item 47, McCardell; item 48, Roberts; item
10 49, Hartman; item 50, Bowen; item 51, Bonner; item
11 52, Dixon; item 53, Aupperle; and item 54,
12 Fitzpatrick.]

13 ***

14 Review of Requests - Waiver of CPE 20-per-year
15 Requests - Denied; for Ratification

16 MR. ROUSE:

17 I believe the Chair would entertain a
18 motion to Ratify the Denial of the Request
19 to Waive the Requirement of a Minimum of 20
20 CPE Credits per year for items 55 through
21 61 on the agenda.

22 CHAIR RISLER:

23 Is there a motion to Ratify the Denial of
24 the Request to Waive the Requirement of a
25 Minimum of 20 CPE Credits per year for

1 items 55 through 61 on the agenda?

2 MR. OCKER:

3 So moved.

4 MS. ELLIS:

5 Second.

6 CHAIR RISLER:

7 Any discussion? Roll call.

8

9 Risler, aye; Claggett, aye; Ellis, aye;
10 Ericson, aye; Grater, aye; Holland, aye;
11 O'Brien, aye; Ocker, aye; Petchel, aye.

12 [The motion carried unanimously. These are the
13 matters of item 55, Lin; item 56, Suleimenova; item
14 57, Ondrejca; item 58, Williamson; item 59, Golden;
15 item 60, Colonias; and item 61, Clarke.]

16

17 Review of Requests - Waiver of CPE Self-Study

18 Limitation - Denied; for Ratification

19 MR. ROUSE:

20 I believe the Chair would entertain a
21 motion to Ratify the Denial of the Request
22 for a Waiver of the CPE Self-Study
23 Limitation for items 62 through 66 and 68
24 through 73 on the agenda.

25 CHAIR RISLER:

1 Is there a motion to Ratify the Denial of
2 the Request for a Waiver of the CPE Self-
3 Study Limitation for items 62 through 66
4 and 68 through 73 on the agenda?

5 MR. OCKER:

6 So moved.

7 MS. ELLIS:

8 Second.

9 CHAIR RISLER:

10 Any discussion? Roll call.

11

12 Risler, aye; Claggett, aye; Ellis, aye;
13 Ericson, aye; Grater, aye; Holland, aye;
14 O'Brien, aye; Ocker, aye; Petchel, aye.

15 [The motion carried unanimously. These are the
16 matters of item 62, Taylor; item 63, Coup; item 64,
17 Hare; item 65, Kline; item 66, Hartman; item 68,
18 Jaindl; item 69, Aupperle; item 70, Cianci; item 71,
19 Chiappini; item 72, Weaver; and item 73, Cromley.]

20

21 [Charles A. O'Brien, CPA, exited the meeting at
22 11:22 a.m. for recusal purposes.]

23

24 MR. ROUSE:

25 I believe the Chair would entertain a

1 motion to Ratify the Denial of the Request
2 for a Waiver of the CPE Self-Study
3 Limitation for item 67 on the agenda.

4 CHAIR RISLER:

5 Is there a motion to Ratify the Denial of
6 the Request for a Waiver of the CPE Self-
7 Study Limitation for item 67 on the agenda?

8 MR. OCKER:

9 So moved.

10 MS. ELLIS:

11 Second.

12 CHAIR RISLER:

13 Discussion? Roll call.

14

15 Risler, aye; Claggett, aye; Ellis, aye;
16 Ericson, aye; Grater, aye; Holland, aye;
17 Ocker, aye; Petchel, aye.

18 [The motion carried. Charles O'Brien recused himself
19 from deliberations and voting on the motion. This is
20 the matter of item 67, Westlake.]

21

22 Review of Requests - Extension of Time to Complete
23 CPE - Approved; for Ratification

24 MR. ROUSE:

25 Item 83, Westlake. I believe the Chair

1 would entertain a motion to Ratify the
2 Extension of Time to Complete CPE for item
3 83 on the agenda.

4 CHAIR RISLER:

5 Is there a motion to Ratify the Extension
6 of Time to Complete CPE for item 83 on the
7 agenda?

8 MR. OCKER:

9 So moved.

10 MS. ELLIS:

11 Second.

12 CHAIR RISLER:

13 Discussion? Roll call.

14

15 Risler, aye; Claggett, aye; Ellis, aye;
16 Ericson, aye; Grater, aye; Holland, aye;
17 Ocker, aye; Petchel, aye.

18 [The motion carried. Charles O'Brien recused himself
19 from deliberations and voting on the motion. This is
20 the matter of item 83, Westlake.]

21

22 [Charles A. O'Brien, CPA, reentered the meeting at
23 11:25 a.m.]

24

25 MR. ROUSE:

1 I believe the Chair would entertain a
2 motion to Ratify the Extension of Time to
3 Complete CPE for items 74 through 82 and 84
4 through 90.

5 CHAIR RISLER:

6 Is there a motion to Ratify the Extension
7 of Time to Complete CPE for items 74
8 through 82 and 84 through 90 on the agenda?

9 MR. OCKER:

10 So moved.

11 MS. ELLIS:

12 Second.

13 CHAIR RISLER:

14 Any Discussion? Roll call, please.

15

16 Risler, aye; Claggett, aye; Ellis, aye;
17 Ericson, aye; Grater, aye; Holland, aye;
18 O'Brien, aye; Ocker, aye; Petchel, aye.

19 [The motion carried unanimously. These are the
20 matters of item 74, Taylor; item 75, Woodward; item
21 76, Hare; item 77, Cammisa; item 78, Kline; item 79,
22 Clarke; item 80, Zbur; item 81, Madgey; item 82,
23 Hartman; item 84, Jaindl; item 85, Aupperle; item 86,
24 Chiappini; item 87, Weaver; item 88, England; item
25 89, Cromley; and item 90, Chawdhry.]

1 ***

2 Review of Requests - Extension of Peer Review -
3 Approved; for Ratification

4 MR. ROUSE:

5 I believe the Chair would entertain a
6 motion to Ratify the Extension of Peer
7 Review for item 91 on the agenda.

8 CHAIR RISLER:

9 Is there a motion to Ratify the Extension
10 of Peer Review for item 91 on the agenda?

11 MR. OCKER:

12 So moved.

13 MS. ELLIS:

14 Second.

15 CHAIR RISLER:

16 Any Discussion? Roll call.

17
18 Risler, aye; Claggett, aye; Ellis, aye;
19 Ericson, aye; Grater, aye; Holland, aye;
20 O'Brien, aye; Ocker, aye; Petchel, aye.

21 [The motion carried unanimously. This is the matter
22 of item 91, Marcum LLP.]

23 ***

24 Review of Requests - Exemption from Peer Review
25 Requirement - Approved; for Ratification

1 MR. ROUSE:

2 I believe the Chair would entertain a
3 motion to Ratify the Extension of Peer
4 Review for items 92 and 93 on the agenda.

5 CHAIR RISLER:

6 Is there a motion to Ratify the Extension
7 of Peer Review for items 92 and 93 on the
8 agenda?

9 MR. OCKER:

10 So moved.

11 MS. ELLIS:

12 Second.

13 CHAIR RISLER:

14 Discussion? Roll call, please.

15

16 Risler, aye; Claggett, aye; Ellis, aye;
17 Ericson, aye; Grater, aye; Holland, aye;
18 O'Brien, aye; Ocker, aye; Petchel, aye.

19 [The motion carried unanimously. These are the
20 matters of item 92, Craig J. Firestone, CPA, PC, and
21 item 93, James E. Rowen, CPA, LLC.]

22

23 Correspondence

24 [Sheri L. Risler, CPA, Chair, noted Mr. Rouse would
25 be addressing the information received from the

1 Accountancy Board of Ohio regarding alternative paths
2 to licensure.]

3 ***

4 Miscellaneous - Appointment - Petition for
5 Reinstatement of the CPA License of Lorraine Ann
6 Palka

7 [Ronald K. Rouse, Esquire, Board Counsel, asked
8 whether Lorraine Ann Palka, Case No. 23-55-011260,
9 was present, and Ms. Solomon noted her to not be
10 present 30 minutes after her scheduled appointment.]

11 MR. ROUSE:

12 At this point, would the Chair entertain a
13 motion to deny the petition without
14 prejudice.

15 CHAIR RISLER:

16 Yes, I would. I am making a motion to deny
17 this the Petition for Reinstatement of the
18 CPA License for Lorraine Ann Palka, Case
19 No. 23-55-011260, without prejudice.

20 MR. OCKER:

21 So moved.

22 MS. ELLIS:

23 Second.

24 CHAIR RISLER:

25 Discussion? Roll call, please.

1

2

Risler, aye; Claggett, aye; Ellis, aye;

3

Ericson, aye; Grater, aye; Holland, aye;

4

O'Brien, aye; Ocker, aye; Petchel, aye.

5

[The motion carried unanimously.]

6

7

Report of Board Counsel - Miscellaneous

8

[Ronald K. Rouse, Esquire, Board Counsel, provided a

9

Sunshine Act PowerPoint presentation. He explained

10

that the purpose of the Sunshine Act is the right of

11

the public to be present at all meetings of agencies

12

and to witness the deliberations, policy formulation,

13

and decision-making because it is vital to the

14

enhancement and proper functioning of the democratic

15

process.

16

Mr. Rouse stated meetings must be open to the

17

public when deliberations or official action takes

18

place. He addressed deliberation and official

19

action. He discussed public notice, including the

20

place, date, and time of the meeting, noting it is

21

not required in a case of an emergency meeting or

22

conference.

23

Mr. Rouse discussed Act 65 of 2021 additions to

24

the Sunshine Act. He noted the recording of votes

25

and requirement of written minutes for all open

1 meetings. He mentioned that the only applicable
2 exceptions to open meeting requirements are Executive
3 Sessions and conferences. He addressed the purpose
4 of Executive Session.

5 Mr. Rouse explained that legal challenges to the
6 Sunshine Act have to be filed within 30 days of the
7 date of the meeting or discovery of any action in
8 which the Sunshine Act was violated and discussed
9 penalties for violating the Sunshine Act.

10 Mr. Rouse stated all Board business,
11 deliberations, and official actions should be
12 conducted in an open meeting; and Board members
13 should not discuss agency business, especially
14 Executive Session matters, outside of an official
15 Board meeting.

16 Mr. Rouse noted committee meetings discussing
17 regulations and policies should take place in an open
18 meeting with appropriate public notice. He mentioned
19 that committees performing administrative functions,
20 reviewing applications, or performing prosecutorial
21 functions are not subject to open meeting
22 requirements.

23 Mr. Rouse addressed mandatory recusals, where a
24 Board member may have a prosecutorial role or direct
25 personal or financial interest in the outcome of the

1 matter. He addressed strongly suggested recusals,
2 where there is a personal affection for a person
3 involved in the matter or outside knowledge
4 concerning the case which affects a Board member's
5 ability to make a fair and unbiased determination.

6 Mr. Rouse noted that discretionary recusals are
7 when a Board member cannot hear and dispose of the
8 case or participate in a decision on a subject fairly
9 and without prejudice. He encouraged Board members
10 who are uncertain whether to recuse themselves to
11 discuss the matter with Board Counsel privately.

12 Mr. Rouse addressed abstention versus recusal,
13 noting abstention means someone is withholding their
14 vote, but it would not affect quorum requirements.
15 He noted the Board member is unable to vote at all
16 with recusal and it can affect the quorum
17 requirement.

18 Mr. Rouse addressed conflicts of interest, where
19 no member of any professional examining and licensing
20 board shall at the same time be an officer or agent
21 of any statewide association or organization
22 representing the profession or occupation subject to
23 the board's actions.

24 Mr. Rouse noted public members of a licensing
25 board or commission, designated as a representative

1 of the public at large, shall be a private citizen
2 and not be a member of any profession or occupation
3 which is regulated or licensed by the board,
4 commission, BPOA, or be related to or have as part of
5 their immediate family someone who is a member of the
6 profession or occupation to be licensed or regulated
7 by a particular board or commission.

8 Mr. Rouse mentioned that public members may not
9 be affiliated in any way with the profession or
10 occupation to be licensed or regulated or hold any
11 appointed or elected public office or position within
12 the Commonwealth or another state or United States
13 government during their term.]

14 ***

15 Miscellaneous

16 [Sheri L. Risler, CPA, Chair, asked Ms. Murphy if she
17 would be able to attend and support the Board at
18 NASBA's 42nd Annual Conference for Executive
19 Directors and Board Staff March 25-27, 2024, in
20 Nashville, TN.

21 Chair Risler encouraged Board members to attend
22 NASBA's Eastern Regional Meeting, June 4-6 in
23 Louisville, KY.

24 Chair Risler addressed information from NASBA
25 regarding CPA Exam performance and statistics. She

1 reported the number of candidates that sat for
2 Business Environment and Concepts (BEC) at the end of
3 2023 was way up compared to other parts with 19,948
4 candidates as opposed to Regulations (REG) at 8,900.
5 She also reported Financial Accounting and Reporting
6 (FAR) and Auditing and Attestation (AUD) were over
7 12,000. She mentioned that BEC is no longer offered
8 because of their adoption of CPA Evolution and the
9 new CPA Exam.]

10 MR. ROUSE:

11 Would the Chair entertain a motion to send
12 Miranda Murphy to the NASBA 42nd Annual
13 Conference for Executive Directors and
14 Board Staff in Nashville, TN, March 25-27,
15 2024?

16 CHAIR RISLER:

17 Yes. Is there a motion to approve the
18 attendance of Miranda Murphy at the NASBA
19 42nd Annual Conference for Executive
20 Directors and Board Staff in Nashville, TN,
21 March 25-27, 2024?

22 MR. OCKER:

23 So moved.

24 MS. ELLIS:

25 Second.

1 CHAIR RISLER:

2 Discussion? Roll call, please.

3

4 Risler, aye; Claggett, aye; Ellis, aye;
5 Ericson, aye; Grater, aye; Holland, aye;
6 O'Brien, aye; Ocker, aye; Petchel, aye.

7 [The motion carried unanimously.]

8

9 CHAIR RISLER:

10 Is there a motion to approve sending two
11 Board members to the NASBA Eastern Regional
12 Meeting in Louisville, KY, June 4-6, 2024?

13 MR. OCKER:

14 So moved.

15 MS. ELLIS:

16 Second.

17 CHAIR RISLER:

18 Discussion? Roll call, please.

19

20 Risler, aye; Claggett, aye; Ellis, aye;
21 Ericson, aye; Grater, aye; Holland, aye;
22 O'Brien, aye; Ocker, aye; Petchel, aye.

23 [The motion carried unanimously.]

24

25 Miscellaneous - NASBA - Equivalent Licensure Model

1 [Sheri L. Risler, CPA, Chair, stated NASBA created a
2 Professional Licensure Task Force that was given the
3 charge to consider new concepts for CPA licensure
4 that may be included in the Uniform Accountancy Act
5 (UAA) to update the licensure model.

6 Chair Risler explained that NASBA is looking at
7 identifying a structured, experiential learning
8 program that would provide for education, documented
9 experience, and other elements that would provide an
10 equivalent path to licensure without the need of
11 having a fifth year to complete 150 hours of
12 education programs that would appear on an accredited
13 transcript.

14 Chair Risler noted a strong need for CPAs with
15 the decline in the number of CPAs and number of
16 candidates studying accounting in colleges and
17 universities and the retirement of CPAs. She
18 mentioned that the task force is trying to address
19 that and come up with recommendations.

20 Chair Risler stated they are asking feedback
21 from individuals and boards by March 31 as to whether
22 they believe the Professional Licensure Task force
23 should continue to focus its discussions on an
24 equivalent path to licensure that defines a
25 structured professional program that would qualify an

1 individual for licensure as a CPA, where it would not
2 have to be college credits and could be structured
3 experience.

4 Jennifer Cryder, CPA, MBA, Chief Executive
5 Officer, Pennsylvania Institute of Certified Public
6 Accountants, noted prior discussion regarding the
7 concept of experiential learning and apprenticeship
8 "work and learn" and how they are emerging as a big
9 force in the profession.

10 Ms. Cryder stated NASBA is taking a leadership
11 role in solving some of the problems at hand and
12 wanted to know whether the Board is in favor of the
13 concept or not and input on what to include or not if
14 it moves forward. She noted NASBA also wanted to
15 make sure it works with the regulations and the
16 statute in Pennsylvania.

17 Ms. Cryder stated the model that currently
18 exists for licensure includes education, examination,
19 and experience. She mentioned that the exam and
20 experience requirements are not changing. She
21 explained that education can be obtained in a lot of
22 ways under the current statute and regulations by a
23 bachelor's and a master's degree or by the 30 credits
24 being earned in many other ways.

25 Ms. Cryder encouraged Board members to think

1 about their comfort level with structured
2 professional programs, which is essentially
3 experiential learning, being developed based more on
4 competencies that would not be on a transcript. She
5 explained that the structured professional program is
6 intended to fill the gap between 120 and 150 but not
7 intended that it would have to confer credits.

8 Ms. Cryder informed Board members that there are
9 currently no answers on who would develop that set of
10 competencies, administer it, manage it, or how it
11 would be evaluated. She noted NASBA is just asking
12 whether they like this concept of adding in
13 experiential learning as another path and whether
14 they are okay with it not being on a transcript.

15 Ms. Cryder stated NASBA is trying to build a
16 path where it is accessible to more people, more
17 flexible, and more cost effective.

18 Mr. Rouse noted understanding the concept of
19 trying to make getting the 150 to be less onerous
20 than basically doing another year and getting
21 information on the transcript. He referred to the
22 Board's statute, which talks about 150 credits from
23 postsecondary education and believed there needs to
24 be some discussion on how that would work because it
25 sounds like there would need to be a legislative

1 change and maybe that would just be part of the
2 response.

3 Mr. Rouse commented that trying to make that 150
4 less onerous has always been part of the Board's
5 discussion and someone may be able to come up with
6 something creative in another state.

7 Ms. Cryder commented that thoughts around how it
8 could work with their statute and regulations at this
9 stage of the game would be very valuable to NASBA.
10 She noted the staff on the task force who developed
11 this model have conducted legal diligence around the
12 concept and think it would fit within the Uniform
13 Accountancy Act.

14 Ms. Cryder noted the task force's intention is
15 that it does not require statutory or regulatory
16 changes across the country but may in a very limited
17 number of cases. She mentioned that they may have
18 not gone real far in that legal diligence and is why
19 it is the time to uncover questions or concerns.

20 Mr. O'Brien commented that it is a broad
21 category and would require lots of study and
22 research. He questioned how NASBA would consider
23 mobility and transitional issues if a legislative
24 change is required in various states.

25 Mr. O'Brien referred to the slide, noting an

1 interpretation of that may have been those are
2 all/or, so it is either master's or 150 or
3 experiential. He noted it would also be helpful to
4 understand whether there will be some interplay
5 transition-wise if people have some credits as they
6 move to the new model and how that is considered when
7 making those assessments.

8 Mr. O'Brien also addressed the importance of it
9 also being built out to work for firms of all sizes.

10 Ms. Cryder referred to Mr. O'Brien's comment and
11 believed it is NASBA's intention that this model is
12 absolutely an "or" model, where a candidate is free
13 to choose whichever path most fits their situation.
14 She also believed NASBA's intention is that the model
15 does not break mobility and by simply changing the
16 UAA that it would roll through the states. She also
17 mentioned the importance of figuring out how it fits
18 the entire profession, where it could be a longer
19 pathway depending on how the competencies are
20 developed.

21 Chair Risler mentioned that NASBA was very
22 focused on mobility at their webinar and had no
23 expectation or even evaluation of changing the CPA
24 Exam.

25 Mr. Rouse asked whether Board members wanted

1 Board Counsel to draft a response to NASBA's
2 Professional Licensure Task Force consistent with the
3 discussion to support further discussions of the
4 NASBA equivalent licensure model.

5 Chair Risler noted being in support of further
6 discussion but would also like some of the issues
7 discussed in Executive Session and open session
8 regarding statutory concerns, how it impacts
9 mobility, and how it impacts large and small firms
10 conveyed to NASBA.

11 Mr. O'Brien mentioned being more comfortable
12 with the Board endorsing the continuation of NASBA's
13 focus in this area. He liked having a response
14 letter with topics the state Board discussed but also
15 suggested leaving it open for further items the Board
16 may want to add later.

17 Chair Risler mentioned that Pennsylvania
18 requiring transcribed credits should also go in the
19 Board's response to NASBA.

20 Mr. Rouse noted that NASBA did acknowledge that
21 some states would require statutory amendments. He
22 noted NASBA does not have much but did not see a
23 problem with revisiting this issue.

24 Ms. Cryder commented that NASBA's intention is
25 to cause as little disruption to mobility as possible

1 when they look at the statutory implications of this
2 change and are putting the solution forward because
3 they think it would not break mobility in the case of
4 Pennsylvania in the determination of substantial
5 equivalency. She noted Pennsylvania is 1 of about 20
6 or 25 states that defers to NASBA to determine what
7 is substantially equivalent and believed NASBA may
8 feel Pennsylvania would be okay if they were to make
9 this change.

10 Ms. Cryder also referred to an excellent point
11 by Mr. Rouse that Pennsylvania's statute also calls
12 for postsecondary education and was not sure whether
13 NASBA has dug deep enough in Pennsylvania's case to
14 fully reconcile.

15 Mr. Rouse noted the value of making a comment is
16 because NASBA may not understand exactly what is in
17 their statute or how they interpret their statute.]

18 CHAIR RISLER:

19 I'd like to make a motion to direct Counsel
20 to draft a response to the concept exposure
21 consistent with our discussions at today's
22 meeting.

23 MR. OCKER:

24 So moved.

25 MS. ELLIS:

1 Second.

2 CHAIR RISLER:

3 Any more discussion? Roll call, please.

4

5 Risler, aye; Claggett, aye; Ellis, aye;

6 Ericson, aye; Grater, aye; Holland, aye;

7 O'Brien, aye; Ocker, aye; Petchel, aye.

8 [The motion carried unanimously. Chair Risler
9 requested she and Vice Chair Ocker see the draft for
10 review before it is sent out. She also asked Board
11 to inform Mr. Rouse if they would like to see the
12 draft.]

13

14 Miscellaneous - Next Meeting Dates

15 [Sheri L. Risler, CPA, Chair, noted the next
16 scheduled Board meeting is April 19.]

17

18 Miscellaneous - Board Committees

19 [Sheri L. Risler, CPA, Chair, requested Board members
20 inform her of any committee member changes as far as
21 more members or wanting to be taken off of a
22 committee.]

23

24 Correspondence

25 [Ronald K. Rouse, Esquire, Board Counsel, addressed

1 Oregon Board of Accountancy's alternate paths to
2 licensure. He noted they are planning to introduce
3 legislation in 2025 that has alternative paths to
4 licensure, including the 120 plus 2 path, noting
5 their existing path is a 150 plus 1. He stated the
6 Oregon Board of Accountancy wanted to inform all
7 state boards of accountancy that they will listen to
8 information that the NASBA Professional Licensure
9 Task Force has regarding their concept.

10 Mr. Rouse noted the Oregon State Board of
11 Accountancy would be flexible with changes and it
12 depended on their discussions and what NASBA ends up
13 doing as well. He mentioned the Oregon Board
14 informing NASBA that they are trying to take a
15 leadership role in moving forward but did not want
16 the same situation with Minnesota, where Minnesota
17 just said they were not following the 150.

18 Ms. Cryder commented that what Oregon supports
19 is a continuing trend where the risks of states
20 making moves to change their laws and breaking
21 mobility continues to increase. She stated boards
22 are making their positions clear to NASBA in terms of
23 the scale and the pace of change.

24 Mr. Ocker addressed the Accountancy Board of
25 Ohio's alternate paths to licensure correspondence.

1 He noted the information was regarding how they
2 qualify a 670 score on their Graduate Management
3 Admission Test (GMAT) as acceptance and pointed out
4 that as reciprocal availability to other states.

5 Mr. Rouse agreed with Ms. Cryder in terms of
6 boards coming out saying changes need to happen,
7 hopefully with the blessing of NASBA or NASBA
8 offerings.

9 Chair Risler commented that it was very clearly
10 stated on the webinar that NASBA does not plan on
11 reducing the education requirement to 120 credit
12 hours, and they are supported by the American
13 Institute of Certified Public Accountants (AICPA)
14 because it is focused on keeping the 150 and
15 developing alternative ways of achieving that through
16 work experience and education.

17 Ms. Cryder stated Oregon would not be deemed
18 substantially equivalent if they went to 120 plus 2.
19 She noted that Ohio has had alternate pathways to
20 licensure in their law for 40 years and has had 120
21 paths for many years, which is why the discussion is
22 so difficult.

23 Mr. Ocker noted Ohio has had 21 licensees since
24 2019 under the GMAT rule.

25 Ms. Cryder explained that Ohio has a pathway

1 where someone could become licensed with a bachelor's
2 degree and a GMAT score of a certain number.

3 Chair Risler noted that to be completely
4 opposite of what this concept statement is about,
5 because that is just taking a test and is not work or
6 experience. She mentioned this is at the early
7 stages and thanked Ms. Cryder for making sure the
8 Board has up-to-date information.]

9

10 Miscellaneous - Next Meeting Dates

11 [Sheri L. Risler, CPA, Chair, noted the next
12 scheduled Board meeting is April 19, 2024. She also
13 noted the upcoming meetings are May 24, July 18,
14 September 19 and November 19.]

15

16 Miscellaneous - NASBA 42nd Annual Conference for
17 Executive Directors and Board Staff

18 [Monique M. Ericson, CPA, Office of Attorney General,
19 informed Board members that NASBA's 42nd Annual
20 Conference for Executive Directors and Board Staff is
21 also open to Board Counsel.

22 Chair Risler thanked Mr. Rouse for all of his
23 time given to their Board and would like him to
24 attend the conference if able to do so.]

25 CHAIR RISLER:

1 Is there a motion to approve sending our
2 Board Counsel, Ron Rouse, to the Annual
3 Conference for Executive Directors and
4 Board Staff in Nashville, TN, March 25-27,
5 2024?

6 MR. OCKER:

7 So moved.

8 MS. ELLIS:

9 Second.

10 CHAIR RISLER:

11 Any discussion? Roll call.

12

13 Risler, aye; Claggett, aye; Ellis, aye;
14 Ericson, aye; Grater, aye; Holland, aye;
15 O'Brien, aye; Ocker, aye; Petchel, aye.

16 [The motion carried unanimously.]

17

18 Adjournment

19 CHAIR RISLER:

20 Is there a motion to adjourn?

21 MR. OCKER:

22 So moved.

23 MS. ELLIS:

24 Second.

25 CHAIR RISLER:

1 Have a wonderful day. Thank you for
2 all your time today.

3 ***

4 [There being no further business, the State Board of
5 Accountancy Meeting adjourned at 12:39 p.m.]

6 ***

7

8 CERTIFICATE

9

10 I hereby certify that the foregoing summary
11 minutes of the State Board of Accountancy meeting,
12 was reduced to writing by me or under my supervision,
13 and that the minutes accurately summarize the
14 substance of the State Board of Accountancy meeting.

15

16

17



18

Sophia Mahoney,

19

Minute Clerk

20

Sargent's Court Reporting

21

Service, Inc.

22

23

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STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

January 19, 2024

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:00	Executive Session
9	10:30	Return to Open Session
10		
11	10:37	Official Call to Order
12		
13	10:37	Roll Call/Introduction of Attendees
14		
15	10:38	Approval of Minutes
16		
17	10:40	Miscellaneous - Appointment - Carlton
18		Smith, Deputy Chief Counsel, Annual
19		Prosecution Division Report
20		
21	10:50	Report of Prosecutorial Division
22		
23	10:51	Report of Board Counsel
24		
25	11:00	Miscellaneous - Appointment - Petition
26		for Reinstatement of CPA License of
27		Lorraine Ann Palka - No Show
28		
29	11:03	Report of Board Counsel (cont.)
30		
31	11:04	Report of Board Chair
32		
33	11:04	Report of Committees
34		
35	11:08	Review of Program Sponsor Applications
36		
37	11:09	Review of CPA Examination Files
38		
39	11:11	Review of Requests
40		
41	11:30	Miscellaneous (cont.)
42		
43	12:29	Correspondence
44		
45	12:36	Miscellaneous (cont.)
46		
47	12:39	Adjournment
48		
49		
50		