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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: 10:30 A.M.

Held at

EATON BOARD ROOM

2525 N. 7th St.

Harrisburg, PA 17110

as well as

VIA MICROSOFT TEAMS

January 22, 2026

State Board of Accountancy
January 22, 2026

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ALSO PRESENT (cont'd.)

Mark Koscinski, Associate Professor of Practice in
Accounting
Thomas Ostrowski, CPA, Pennsylvania Society of Tax
Accounting Professionals
Danielle Turner, Principal Compliance Expert, LCvista
Laurie Elliott, Sargent's Court Reporting Service,
Inc.

1 ***

2 State Board of Accountancy

3 January 22, 2026

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 Dean F. Picarella, Esquire, Board Counsel, to
8 have attorney-client consultations and for the
9 purpose of conducting quasi-judicial deliberations.
10 The Board returned to open session at 10:30 a.m.]

11 ***

12 [Dean Picarella, Esquire, Board Counsel, informed
13 everyone that the meeting of the State Board of
14 Accountancy was being held in a hybrid format, both
15 in-person and by livestream teleconference pursuant
16 to Act 100 of 2021, which requires Boards to use a
17 virtual platform to conduct business when a public
18 meeting is held. The meeting was being recorded, and
19 voluntary participation constituted consent to be
20 recorded.

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

25 ***

1 Is there a motion to adopt the
2 November 19, 2025 Accountancy Board
3 meeting minutes as corrected, Item No.
4 1 on the Agenda?

5 COMMISSIONER CLAGGETT:

6 So moved.

7 MS. LALVANI:

8 Second.

9 CHAIR OCKER:

10 Roll call, please.

11

12 Ocker, aye; Claggett, aye; Baturka, aye;
13 Ericson, aye; Gaizick, aye; Grater, aye;
14 Holland, aye; Lalvani, aye; O'Brien,
15 abstain; Petchel, aye.

16 [The motion carried. Mr. O'Brien abstained from
17 voting on the motion.]

18

19 Report of Prosecutorial Division

20 [Timothy Fritsch, Esquire, Board Prosecutor,
21 presented the Consent Agreement for Agenda Item No.
22 2, Case No. 25-55-006805.]

23 MR. PICARELLA:

24 Based upon our presentation, do any
25 members of the Board need to go back

1 into Executive Session.

2 Regarding the Consent Agreement,
3 Item No. 2 on the Agenda, Case No. 25-
4 55-006805, after discussion in the
5 Executive Session, I believe the Board
6 Chair would entertain a motion to adopt
7 the Consent Agreement.

8 CHAIR OCKER:

9 Is there a motion to adopt the Consent
10 Agreement at Item No. 2 on the Agenda,
11 Case No. 25-55-006805?

12 ACTING COMMISSIONER CLAGGETT:

13 So moved.

14 CHAIR OCKER:

15 Is there a second?

16 MS. LALVANI:

17 Second.

18 CHAIR OCKER:

19 Any discussion? Hearing none, roll
20 call, please.

21

22 Ocker, aye; Claggett, aye; Baturka,
23 aye; Ericson, aye; Gaizick, aye;
24 Grater, aye; Holland, aye; Lalvani,
25 aye; O'Brien, aye; Petchel, aye.

1 [The motion carried unanimously. The caption for
2 that matter is BPOA vs. DeSisto Schneeberger &
3 Associates, P.C.]

4

5 Report of Board Counsel - Matters for Possible
6 Delegation

7 MR. PICARELLA:

8 Regarding the matter on the Agenda in
9 the matter of the Petition for
10 Reinstatement of the Certified Public
11 Accounting License of Lorraine Ann
12 Palka, Case No. 25-55-018978, at Item
13 No. 3 on the Agenda, I believe the
14 Chair would entertain a motion to deny
15 the Petition for Reinstatement under
16 the Act at Section 9.2, subsection 2(b)
17 as the Applicant's license has been
18 suspended for over five years requiring
19 her to take the examination again
20 before reinstatement.

21 CHAIR OCKER:

22 In the matter of Petition for
23 Reinstatement of the Certified Public
24 Accounting License of Lorraine Ann
25 Palka, Case No. 25-55-018978, at Item

1 No. 3 on the Agenda, is there a motion
2 to deny the Petition for Reinstatement
3 under the Act at Section 9.2, subsection
4 2(b) as Applicant's license has been
5 suspended for over five years?

6 ACTING COMMISSIONER CLAGGETT:

7 So moved.

8 CHAIR OCKER:

9 Is there a second?

10 MS. LALVANI:

11 Second.

12 CHAIR OCKER:

13 Any discussion? Roll call, please.

14

15 Ocker, aye; Claggett, aye; Baturka,

16 aye; Ericson, aye; Gaizick, aye;

17 Grater, aye; Holland, aye; Lalvani,

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

19 [The motion carried unanimously.]

20

21 Report of Board Counsel - Regulations

22 [Mark Farrell, Esquire, Regulatory Counsel, updated
23 the Board's on the current status of its regulations.

24 Mr. Farrell stated the Board's Licensure by

25 Endorsement or Act 41 Regulation, 16A-5517, was

1 formally moved to the Independent Regulatory Review
2 Commission (IRRC) on November 24th. It was then
3 published in its proposed form in the *Pennsylvania*
4 *Bulletin* on December 20, 2026. That was followed by
5 a 30-day comment period. IRRC then has its own 30-
6 day comment period, which ends on February 20, 2026.
7 Once the comment period ends, the package can move
8 into its final rulemaking stage.

9 Mr. Farrell reported on the General Revisions
10 package, 16A-5519. He commented this regulation was
11 a priority for 2026 to be completed by the end of the
12 year. The drafts of the regulations for the Board's
13 review and approval will be presented at its April
14 23, 2026 meeting.]

15 ***

16 Report of Board Counsel - Miscellaneous

17 [Dean Picarella, Esquire, presented on The Sunshine
18 Act and Recusal process. He stated a review of The
19 Sunshine Act and the associated recusal training are
20 required to be given to the Board at least once a
21 year. The Sunshine Act is the right of the public to
22 be present at all agency meetings to witness policy
23 formulations and decision making. This ensures the
24 transparency and functioning of the democratic
25 process for the public to witness.

1 He explained the Act requires a public notice of
2 the meeting must be posted for the public to attend
3 if they so desired anytime an agency holds a meeting
4 where deliberation or official action takes place. An
5 official action at an agency meeting is a
6 recommendation made pursuant to statute, ordinance or
7 executive order. The public notice of that meeting
8 must be posted for the first regular meeting of each
9 calendar year and not less than three days prior to
10 the meeting. Agencies must also give calendar dates
11 for the remainder of their regular yearly meetings.
12 Meeting notices are posted in the *Pennsylvania*
13 *Bulletin* and newspapers. Agencies must give notice
14 of any special meeting taking place at least 24-hours
15 ahead of time. Public notice of an agency meeting
16 would include the date, time, and place of the
17 meeting and posted in the newspaper for general
18 circulation. Notices of meetings should also be
19 clearly posted at the principal offices of the agency
20 and the building location where the meeting is taking
21 place.

22 Agendas for the meetings are to be posted for a
23 12-week publicly accessible. It will be posted on
24 the Board's website. Changes to the agenda must be
25 made within 24-hours in advance of the meeting.

1 Mr. Picarella advised the Board, when voting on
2 any agency deliberation or action, the vote of the
3 Board member must be publicly cast and recorded.
4 Written minutes shall be kept of every meeting,
5 including, but not limited to, the date, time and
6 place of the meeting, etc. The only exception to the
7 Sunshine Act requirement for public access to agency
8 meetings is meeting conferences and executive
9 sessions. Executive sessions can be held before,
10 during or after an agency meeting, and generally
11 involve confidential consultation with an attorney,
12 information regarding litigation and initiation or
13 commencement of investigations, etc. Anything that
14 is considered privileged or confidential is
15 considered an exception to the Act and not subject to
16 open meeting requirements.

17 Mr. Picarella stated, if an alleged violation of
18 the Sunshine Act occurs during an agency meeting, the
19 meeting can be legally challenged, provided the
20 filing of the alleged violation is submitted within
21 30 days of an open meeting or within 30 days of the
22 violation occurring at a non-open meeting. There are
23 penalties for violations of the Act. There could be
24 criminal sanctions. Violation of the Sunshine Act is
25 a summary offense, and if the alleged violation is

1 found to be proven, the board meeting at which the
2 violation took place and all of the official action
3 taken within that meeting would be declared invalid.

4 Mr. Picarella discussed Board recusals. Recusals
5 can be mandatory if a board member has some sort of
6 prosecutorial role or direct personal financial
7 interest in a matter. Mr. Picarella suggested that
8 any board member with a personal affection for
9 someone directly involved in a specific matter should
10 recuse themselves from voting. If any board member has
11 knowledge of a pending matter that might bias their
12 voting for or against that matter, the board member
13 should recuse themselves from the voting process. Any
14 board member, who is uncertain about a whether or not
15 to recuse themselves from the voting process, should
16 consult with Board Counsel on the matter.

17 Mr. Picarello explained the distinction between
18 abstention and recusal. He stated abstention occurs
19 when a board member withholds their vote, whereas
20 recusal means a board member cannot legally vote at
21 all.

22 He stated a professional board member of any
23 professional and licensing board cannot, at the same
24 time, be an officer or agent of any statewide
25 association organization representing a profession or

1 occupation subject to the board's action. A public
2 board member, designated as representing the public
3 at large, shall be a private citizen and shall not be
4 a member of any professional occupation that is
5 regulated or licensed by the board, commission or
6 Bureau of Professional Occupation Affairs. The board
7 member cannot be related to a family member of a
8 professional occupation that is licensed and
9 regulated by that particular board or commission.
10 Moreover, no board member may be affiliated with
11 profession or occupations or license or regulated
12 appointive elective public office or position with
13 the Commonwealth or another state or the United
14 States government from the point of term for which
15 they serve.]

16 ***

17 Report of Board Chairman

18 [Chair Ocker noted the Sunshine Act and Gift Ban
19 policy information were in the meeting materials.]

20 ***

21 Report of the Commissioner - No Report

22 ***

23 Report of the Board Administrator - No Report

24 ***

25 Report of the Committees

1 [Chandra Lalvani, CPA, Board member, reported on
2 offsite coordinating events. Ms. Lalvani stated
3 Drexel University agreed to host a Board meeting. At
4 some point, the Board needs to decide where it would
5 hold offsite meetings in 2026.

6 Acting Commissioner Claggett was asked as to how
7 much time in advance would the Board would need to
8 start that discussion. He responded that the Board
9 would need to set a date and location at least two
10 months in advance of the meeting. Chair Ocker stated
11 the matter should be listed on the Board's next
12 agenda for discussion.]

13

14 Appointment - Annual Prosecution Report

15 [Shana Walter, Esquire, Deputy Chief Counsel,
16 presented a Power Point presentation to provide an
17 overview of the prosecution process.

18 Ms. Walter stated The Bureau of Professional and
19 Occupational Affairs provides administrative and
20 legal support for the provision of public health and
21 safety as well as ensuring the integrity of the
22 profession. She explained the Office of Chief
23 Counsel Prosecution Division works in conjunction
24 with its Investigative and Compliance Arms, who
25 receive complaints, investigate, and enforce

1 compliance with acts and regulations. She noted the
2 Prosecution Division is made up of five senior
3 prosecuting attorneys and 34 prosecuting attorneys.

4 Ms. Walter stated the prosecution process begins
5 with their office receiving a complaint. Next, an
6 investigation occurs to determine whether or not the
7 Board has jurisdiction over the complaint. The
8 Bureau of Enforcement and Investigation (BEI) is the
9 branch of the prosecution that investigates and
10 obtains evidence for alleged violations. BEI then
11 prepares and sends a report to the prosecution
12 division, who will determine the next steps to be
13 taken. If a respondent is found to be guilty of a
14 violation, the first step in resolving the matter
15 would be an immediate temporary suspension, a consent
16 agreement, automatic suspension in order for a
17 physical and mental evaluation, and/or a petition for
18 appropriate relief once the respondent receives due
19 process. If a hearing results from the evidence
20 collected, a BEI investigator will testify at the
21 hearing.

22 Discipline for a violation may include
23 revocation, suspension, probation, or other types of
24 correction can and are enforced by the prosecution.

25 Ms. Walter noted, for this Board, there were 173

1 cases opened in 2025, and 239 cases closed. She
2 commented, where discipline was imposed for these
3 cases, it generally comprised of one or more of the
4 following penalties: Monetary penalty, suspension,
5 probation and/or warning letters.]

6

7 Appointment - Updates in the Profession

8 [Jennifer Cryder, CPA, CEO of PICPA, reported on
9 updates for the accounting profession. She discussed
10 possible implications inherent in the licensure law
11 change, effective June 30, 2025, that allows for
12 licensure in the profession based on the new
13 bachelor's degree pathway that had become available.

14 Ms. Cryder stated Pennsylvania was the first
15 state to make the change effective. Other states are
16 now passing this law. She encouraged this Board to
17 consider handling the mobility issues, both inbound
18 and outbound, as states are changing their laws at
19 different paces.

20 Ms. Cryder discussed the inability of most states
21 to track in their systems by which pathway licenses
22 are approved. She stated this information may be
23 very important with regard to the practical
24 application of the new law and the fact this Board
25 would be dealing with mobility determinations in the

1 future. The Board discussed ways of monitoring the
2 pathway of licensure.

3 Ms. Cryder advised the Board of emerging events
4 in the profession. She commented on the white paper
5 by the National Association of State Boards of
6 Accountancy (NASBA) alternate practice structures in
7 a private equity environment. She stated the
8 Pennsylvania Institute of CPAs (PICPA) will be
9 commenting on this. She noted the Professional
10 Ethics Executive Committee has an exposure draft out
11 with a due date of April 30, 2026. She requested
12 this Board review this information, as she suspected
13 it was probably on their radar as well.

14 She discussed attending a summit meeting with the
15 leaders of AICPA and NASBA to discuss some of the
16 issues, such as holding out use of CPA title and when
17 firms make the choice to allow or not allow their
18 professional staff to use their credentials.

19 Ms. Cryder stated there would be discussion on
20 the definition of a test and making certain that the
21 language is written in a way that protects the attest
22 function for CPAs. She also noted discussion on the
23 fact that firm ownership structures were becoming
24 more complicated. She clarified that there might be
25 potential for someone other than an actual live human

1 being that could own an accounting firm.

2 Ms. Cryder had concerns about the deregulation
3 efforts that appeared to be taking place around the
4 country. She mentioned continuing professional
5 education requirements in terms of what might make
6 more sense.

7 Mr. Holland commented that there would be no
8 public good that could come from prohibiting somebody
9 from using the CPA designation. This action would be
10 a backdoor entry to deregulation. His concern was
11 that the state boards on accountancy were being
12 blamed for this. He asserted that this was an issue
13 that everyone would agree on.

14 Ms. Cryder, in response, suggested that the
15 public is not getting clear information when people
16 are not using their CPA designation. She stated work
17 needed to be done that involved reviewing the statute
18 and regulations in each licensing jurisdictions, or
19 modifying the language as it is written. She
20 commented that another option would be to modify the
21 interpretation of the statute and regulations to make
22 sure that it was very clear as to when one can or
23 cannot use the CPA designation. She reiterated that
24 there was more work to be considered with regards to
25 changing problematic language.

1 Nos. 10 through 49 on the Agenda, note
2 the recusal on Item No. 36?

3 ACTING COMMISSIONER CLAGGETT:

4 So moved.

5 CHAIR OCKER:

6 Second?

7 MS. LALVANI:

8 Second.

9 CHAIR OCKER:

10 Any discussion? Roll call.

11

12 Ocker, aye; Claggett, aye; Baturka,
13 aye; Ericson, aye; Gaizick, aye;
14 Grater, aye; Holland, aye; Lalvani,
15 aye; O'Brien, aye, except as to Item
16 No. 36 for which I recuse; Petchel,
17 aye.

18 [The motion carried unanimously. The following
19 Requests for Waiver or Extension of CPE Requirements
20 - Approved, For Ratification were noted: Item No.
21 10, Richelle Means; Item No. 11, Mona Kieti; Item No.
22 12, Marissa Cardenas; Item No. 13, Kelly Palumbo;
23 Item No. 14, Gregory Bell; Item No. 15, Dena
24 Markowitz; Item No. 16, Damon Jackson; Item No. 17,
25 Michelle Moyer; Item No. 18, Kai Li; Item No. 19,

1 Bernadette Degnan; Item No. 20, David Schuler; Item
2 No. 21, Barry Avrach; Item No. 22, Tracy Pflum; Item
3 No. 23, Danelle Wagner; Item No. 24, Mercy Starke;
4 Item No. 25, Swatee Chachra; Item No. 26, Nicole
5 Hartman; Item No. 27, Kathleen Steele; Item No. 28,
6 Zongping Yu; Item No. 29, Karen Kirkpatrick; Item No.
7 30, Anthony Reale; Item No. 31, Taylor Desy; Item No.
8 32, John Verbanac; Item No. 33, Sean Fitzpatrick;
9 Item No. 34, Bianca Ortiz; Item No. 35, Amy Fergus;
10 Item No. 36, Leif Hill; Item No. 37, Shayne Cerino;
11 Item No. 38, Jason Bailey; Item No. 39, A Ihnatsiuk;
12 Item No. 40, Jeremy Ferguson; Item No. 41, Alyssia
13 Beattie; Item No. 42, Chad Gamble; Item No. 43, Megan
14 Napolitan; Item No. 44, Brian Black; Item No. 45,
15 Renee Stepnick; Item No. 46, Jess Montler; Item No.
16 47, Gabrielle Wasmuth, Item No. 48, Beth Mascetta,
17 and Item No. 49, Joseph McLaughlin.]

18

19 MR. PICARELLA:

20

I believe the Chair would entertain a

21

motion to ratify the denial of the

22

request for waiver or extension of CPE

23

requirements for Item Nos. 50, 51, 53,

24

54, 55 and 56 on the Agenda.

25 CHAIR OCKER:

1 Is there a motion to ratify the denial
2 of the requests to waive or extend the
3 CPE requirements for Item Nos. 50, 51,
4 53, 54, 55 and 56?

5 ACTING COMMISSIONER CLAGGETT:

6 So moved.

7 CHAIR OCKER:

8 Second?

9 MS. LALVANI:

10 Second.

11 CHAIR OCKER:

12 Any further discussion? Hearing none
13 roll call.

14

15 Ocker, aye; Claggett, aye; Baturka,
16 aye; Ericson, aye; Gaizick, aye;
17 Grater, aye; Holland, aye; Lalvani,
18 aye; O'Brien, aye; Petchel, aye.

19 [The motion carried unanimously. The following
20 Requests for Waiver or Extension of CPE Requirements
21 - Denied, For Ratification were noted: Item No. 50,
22 Gabrielle Azzari; Item No. 51, Adam Simmens; Item No.
23 53, Emilio Rana; Item No. 54, Dandridge Worthington;
24 Item No. 55, Anthony Beccone; and Item No. 56, John
25 Iannarelli.]

1 ***

2 MR. PICARELLA:

3 I believe the Chair will entertain a
4 motion to deny the ratification of the
5 denial and grant the request for waiver
6 extension of CP requirement for
7 identifying Item No. 52 on the Agenda.

8 CHAIR OCKER:

9 Is there a motion to deny the
10 ratification and grant the request for
11 CP requirement for Item No. 52 on the
12 Agenda?

13 ACTING COMMISSIONER CLAGGETT:

14 So moved.

15 CHAIR OCKER:

16 Second?

17 MS. LALVANI:

18 Second.

19 CHAIR OCKER:

20 Any further discussion? Roll call
21 please.

22

23 Ocker, aye; Claggett, aye; Baturka,
24 abstain; Ericson, nay; Gaizick, aye;
25 Grater, nay; Holland, aye; Lalvani,

1 So moved.

2 CHAIR OCKER:

3 Second?

4 MS. LALVANI:

5 Second.

6 CHAIR OCKER:

7 Any discussion? Roll call.

8

9 Ocker, aye; Claggett, aye; Baturka,

10 aye; Ericson, aye; Gaizick, aye;

11 Grater, aye; Holland, aye; Lalvani,

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

13 [The motion carried unanimously. The following

14 Request for Waiver or Extension of CPE Requirements -

15 For Discussion/Dismissed as moot were noted: Item

16 No. 57, Johnbull Okpara.]

17

18 MR. PICARELLA:

19 I believe the Chair will entertain a

20 motion to approve the request for

21 extension of examination credits for

22 Item No. 58 on the Agenda.

23 CHAIR OCKER:

24 Is there a motion to approve the

25 request for extension of examination

1 credits for Item No. 58 on the Agenda?

2 ACTING COMMISSIONER CLAGGETT:

3 So moved.

4 CHAIR OCKER:

5 Is there a second?

6 MS. LALVANI:

7 Second.

8 CHAIR OCKER:

9 Any discussion? Roll call.

10

11 Ocker, aye; Claggett, aye; Baturka,

12 aye; Ericson, aye; Gaizick, aye;

13 Grater, aye; Holland, aye; Lalvani,

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

15 [The motion carried unanimously. The following

16 Requests for Extension of Examination Credits - For

17 Discussion/Approved were noted: Item No. 58,

18 Abdulrahman Alzayed.]

19

20 MR. PICARELLA:

21 I believe the Chair will entertain a

22 motion to deny the request for

23 extension of examination credits for

24 Item No. 59.

25 CHAIR OCKER:

1 Is there a motion to deny the request
2 for extension of examination credits
3 for Item No. 59 on the Agenda?

4 ACTING COMMISSIONER CLAGGETT:

5 So moved.

6 CHAIR OCKER:

7 Is there a second?

8 MS. LALVANI:

9 Second.

10 CHAIR OCKER:

11 Any discussion? Roll call.

12

13 Ocker, aye; Claggett, aye; Baturka,
14 aye; Ericson, aye; Gaizick, aye;
15 Grater, aye; Holland, aye; Lalvani,
16 aye; O'Brien, aye; Petchel, aye.

17 [The motion carried unanimously. The following
18 Requests for Extension of Examination Credits - For
19 Discussion/Denied were noted: Item No. 59, Alex
20 Macrino.]

21

22 MR. PICARELLA:

23 I believe the Chair will entertain a
24 motion to ratify the approval of
25 request for extension of examination

1 credits for Item Nos. 60 through 63.

2 CHAIR OCKER:

3 Is there a motion to ratify the
4 approval of request for extension of
5 examination credits for Item Nos. 60
6 through 63?

7 ACTING COMMISSIONER CLAGGETT:

8 So moved.

9 CHAIR OCKER:

10 Is there a second?

11 MS. LALVANI:

12 Second.

13 CHAIR OCKER:

14 Any discussion? Roll call.

15

16 Ocker, aye; Claggett, aye; Baturka,
17 aye; Ericson, aye; Gaizick, aye;
18 Grater, aye; Holland, aye; Lalvani,
19 aye; O'Brien, aye; Petchel, aye.

20 [The motion carried unanimously. The following
21 Requests for Extension of Examination Credits -
22 Approved for Ratification were noted: Item No. 60,
23 William Oswald; Item No. 61, Joshua Smith; Item No.
24 62, Ryan Klauder; and Item No. 63, Hannah Short.]

25

1 MR. PICARELLA:

2 I believe the Chair will entertain a
3 motion to ratify the approval of
4 request for exemption from peer review
5 requirements for Item No. 65 on the
6 Agenda.

7 CHAIR OCKER:

8 Is there a motion to ratify the
9 approval of request for exemption from
10 peer review requirements for Item No.
11 65 on the Agenda?

12 ACTING COMMISSIONER CLAGGETT:

13 So moved.

14 CHAIR OCKER:

15 Is there a second?

16 MS. LALVANI:

17 Second.

18 CHAIR OCKER:

19 Any discussion? Roll call.

20

21 Ocker, aye; Claggett, aye; Baturka,
22 aye; Ericson, aye; Gaizick, aye;
23 Grater, aye; Holland, aye; Lalvani,
24 aye; O'Brien, aye; Petchel, aye.

25 [The motion carried unanimously. The following

1 Requests for Exemption from Peer Review Requirements
2 - Approved, For Ratification were noted: Item No.
3 65, BRI Accounting Services PC.]

4 ***

5 Correspondence - No Report

6 ***

7 Miscellaneous - Election of Board Chairperson and
8 Vice-Chairperson

9 CHAIRMAN OCKER:

10 I open the floor for nominations for
11 Chairperson of the State Board of
12 Accountancy.

13 Are there any nominations?

14 MR. GRATER:

15 I nominate Ben Holland for Board
16 Chairperson.

17 MR. GAIZICK:

18 Second.

19 CHAIRMAN OCKER:

20 Any other nominations? Nominations are
21 now closed. If elected, will you agree
22 to serve as Chairperson of the State
23 Board of Accountancy?

24 MR. HOLLAND:

25 I do.

1 CHAIRMAN OCKER:

2 Any discussion? Roll call.

3

4 Ocker, aye; Claggett, aye; Baturka,
5 aye; Ericson, aye; Gaizick, aye;
6 Grater, aye; Holland, abstain; Lalvani,
7 aye; O'Brien, aye; Petchel, aye.

8 [The motion carried. Mr. Holland abstained from
9 voting on the motion.]

10 ***

11 CHAIRMAN OCKER:

12 I open the floor for nominations for
13 Board Vice Chairperson of the State
14 Board of Accountancy.

15 Are there any nominations?

16 MR. GRATER:

17 I'd like to nominate Dolly Lalvani for
18 Board Vice Chairperson.

19 COMMISSIONER CLAGGETT:

20 Second.

21 CHAIRMAN OCKER:

22 Any other nominations? Hearing none,
23 nominations are now closed.

24 If elected, will you agree to
25 serve as Vice Chairperson of the State

1 Board of Accountancy?

2 MS. LALVANI:

3 Thank you.

4 CHAIRMAN OCKER:

5 Any discussion? Roll call.

6

7 Ocker, aye; Claggett, aye; Baturka,

8 aye; Ericson, aye; Gaizick, aye;

9 Grater, aye; Holland, aye; Lalvani,

10 abstain; O'Brien, aye; Petchel, aye.

11 [The motion carried. Ms. Lalvani abstained from

12 voting on the motion.]

13

14 Miscellaneous - NASBA Annual Conference

15 [Chair Ocker announced that the upcoming NASBA

16 Conference for State Board Executive Directors and

17 Legal Counsel is March 24 through 26, 2026 in Austin,

18 Texas.]

19 MR. PICARELLA:

20 I believe the Chair will accept a

21 motion to approve and pay for and send

22 the Board Executive Director to the

23 NASBA Annual Conference for State Board

24 Executive Directors and Legal Counsel

25 from March 24th through March 26, 2026,

1 in Austin, Texas.

2 CHAIR OCKER:

3 Is there a motion to approve and pay
4 for and send the Board Executive
5 Director to the NASBA Annual Conference
6 for State Board Executive Directors and
7 Legal Counsel from March 24th through
8 March 26, 2026, in Austin, Texas?

9 ACTING COMMISSIONER CLAGGETT:

10 So moved.

11 CHAIR OCKER:

12 Second?

13 MS. LALVANI:

14 Second.

15 CHAIR OCKER:

16 Any discussion? Roll call.

17

18 Ocker, aye; Claggett, aye; Baturka,
19 aye; Ericson, aye; Gaizick, aye;
20 Grater, aye; Holland, aye; Lalvani,
21 aye; O'Brien, aye; Petchel, aye.

22 [The motion carried unanimously.]

23

24 Miscellaneous - NASBA Eastern Regional Meeting

25 [Chair Ocker announced that the upcoming NASBA

1 Eastern Regional Meeting is June 9th through June
2 11th, 2026, in Rio Grande, Puerto Rico.]

3 MR. PICARELLA:

4 I believe the Chair will accept a
5 motion to approve and pay for to send
6 three board members and legal counsel
7 to the NASBA Eastern Regional Meeting
8 July 9th through the 11th, 2026 in Rio
9 Grande, Puerto Rico.

10 CHAIR OCKER:

11 Is there a motion to approve and pay to
12 send three board members and legal
13 counsel to the NASBA Eastern Regional
14 Meeting July 9th through the 11th, 2026
15 in Rio Grande, Puerto Rico?

16 ACTING COMMISSIONER CLAGGETT:

17 So moved.

18 CHAIR OCKER:

19 Second?

20 MS. LALVANI:

21 Second.

22 [The Board discussed the provisions for airfare and
23 hotel, as well as expense reimbursements.]

24 CHAIR OCKER:

25 Any other discussion? Roll call.

1

2

Ocker, aye; Claggett, aye; Baturka,

3

aye; Ericson, aye; Gaizick, aye;

4

Grater, aye; Holland, aye; Lalvani,

5

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

6

[The motion carried unanimously.]

7

8

Miscellaneous - Response to NASBA PE Task Force White

9

Paper

10 MR. PICARELLA:

11

I believe the Chair will accept a

12

motion to approve the Board's response

13

to the NASBA PE Task Force white paper

14

as presented at Item No. 69 on the

15

Agenda.

16 CHAIR OCKER:

17

Is there a motion to approve the

18

Board's response to the NASBA Task

19

Force white paper at Item No. 69 on the

20

Agenda?

21 ACTING COMMISSIONER CLAGGETT:

22

So moved.

23 CHAIR OCKER:

24

Second?

25 MS. LALVANI:

1 Second.

2 CHAIR OCKER:

3 Any discussion?

4 MR. O'BRIEN:

5 Based on how members may plan to vote,
6 is it permissible now for a member to
7 describe the basis for their planned
8 vote?

9 CHAIR OCKER:

10 Yeah.

11 MR. O'BRIEN:

12 I just would like for the record to
13 explain that I plan to vote no or nay.
14 But that relates to the specificity of
15 language that is in the proposed
16 response that would come from the
17 Board. I think the professional
18 matters that are identified in the
19 Board's proposed response are
20 appropriate. My vote reflects my point
21 of view as it relates to the language
22 specifically that is included. Thank
23 you.

24 MR. BATURKA:

25 I'll add the same explanation for my

1 nay vote.

2 CHAIR OCKER:

3 Roll call please.

4

5 Ocker, aye; Claggett, aye; Baturka,

6 nay; Ericson, aye; Gaizick, aye;

7 Grater, aye; Holland, aye; Lalvani,

8 aye; O'Brien, nay; Petchel, aye.

9 [The motion carried. Mr. Baturka and Mr. O'Brien
10 voted nay on the motion.]

11 ***

12 [Chair Ocker announced that Item Nos. 70 through 73
13 were in the Agenda packet, and the meeting dates are
14 listed on the Agenda.]

15 ***

16 Adjournment

17 CHAIR OCKER:

18 Do I have a motion for adjournment?

19 MR. PICARELLA:

20 We still have a couple more things.

21 Are there any other comments on

22 the rest of the agenda before we

23 adjourn or any public input?

24 CHAIR OCKER:

25 Do I have a motion for adjournment?

1 COMMISSIONER CLAGGETT:

2 So moved.

3 MS. LALVANI:

4 Second.

5 CHAIR OCKER:

6 Stand adjourned.

7 [There being no further business, the State Board of
8 Accountancy Meeting adjourned at 12:01 p.m.]

9 ***

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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.



Laurie Elliott,
Minute Clerk
Sargent's Court Reporting
Service, Inc.

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STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX
January 22, 2026

TIME	AGENDA
9:00	Executive Session
10:35	Return to Open Session
10:40	Official Call to Order
10:42	Roll Call/Introduction of Attendees
10:44	Approval of Minutes
10:46	Report of Prosecutorial Division
10:49	Report of Board Counsel
10:52	Report of Regulatory Counsel
11:13	Report of Board Chair
11:15	Appointment - Shana Walter, Esq.
11:21	Appointment - Jennifer Cryder
11:30	Review of Requests
11:53	Miscellaneous/Discussion
12:01	Adjournment