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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

April 23, 2026

1 State Board of Accountancy
2 April 23, 2026

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4
5 BOARD MEMBERS:

6
7 Benjamin Holland, CPA, Chairperson
8 Arion R. Claggett, Acting Commissioner of
9 Professional and Occupational Affairs
10 Chandra "Dolly" M. Lalvani, CPA, Vice Chairperson
11 W. Bradley Baturka, CPA
12 Monique M. Ericson, CPA, Office of Attorney General
13 Michael Gaizick, CPA
14 John J. Grater, CPA
15 Charles O'Brien, CPA
16 Michael D. Ocker, CPA - Absent
17 John Petchel, Public Member
18
19

20 BUREAU PERSONNEL:

21
22 Dean F. Picarella, Esquire, Board Counsel
23 Marc J. Farrell, Esquire, Regulatory Counsel,
24 Office of Chief Counsel
25 Ashley P. Murphy, Esquire, Board Prosecution Liaison
26 Miranda Murphy, Board Administrator
27 Timothy A. Fritsch, Esquire, Board Prosecutor
28 Ronald K. Rouse, Esquire, Senior Counsel, Office of
29 Chief Counsel
30 Andrew LaFratte, MPA, Deputy Policy Director, Office
31 of Policy
32 Shana M. Walter, Esquire, Deputy Chief Counsel,
33 Prosecution Division
34 Ray J. Michalowski, Esquire, Senior Board Prosecutor
35 Danie Bendesky, Special Assistant for Strategic
36 Initiatives
37 Jessica Zukoski, Senior Legal Analyst
38 Taylor Koch, Fiscal Chief, Bureau of Finance and
39 Procurement
40 Tamie Laudenslager, Fiscal Management Specialist,
41 Bureau of Finance and Procurement
42
43

44 ALSO PRESENT:

45
46 Nicholas Mancini, CPA, Health Mark Group
47 Jonathan S. Ziss, Partner, Goldberg Segalla 25
48 Jennifer Cryder, CEO, Pennsylvania Institute of
49 Certified Public Accountants
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State Board of Accountancy
April 23, 2026

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ALSO PRESENT (cont'd.)

Mark Koscinski, CFO, Moravian University
Call In - 14129019327
Allison Walker, Sargent's Court Reporting Service,
Inc.

1 ***

2 State Board of Accountancy

3 April 23, 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 January 22, 2026 State Board of
3 Accountancy meeting minutes as amended
4 at Item No. 1 on the Agenda?

5 COMMISSIONER CLAGGETT:

6 So moved.

7 MS. LALVANI:

8 Second.

9 CHAIR HOLLAND:

10 Any further discussion?

11 Roll call, please.

12

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

17 [The motion carried unanimously.]

18

19 Report of Prosecutorial Division

20 [Ashley Murphy, Esquire, Board Prosecution Liaison,
21 presented the Consent Agreement for Agenda Item No.
22 2, Case No. 25-55-002683.]

23 MR. PICARELLA:

24 Any questions based upon that
25 presentation? Any member of the Board

1 wish to go back into Executive Session?

2 Seeing no response regarding the
3 Consent Agreement at Item No. 2 on the
4 Agenda, Case No. 25-55-002683, after
5 discussion in the Executive Session, I
6 believe the Chair would entertain a
7 motion to adopt the Consent Agreement.

8 CHAIR HOLLAND:

9 Is there a motion to adopt a Consent
10 Agreement at Item No. 2 on the Agenda,
11 Case No. 25-55-002683?

12 ACTING COMMISSIONER CLAGGETT:

13 So moved.

14 CHAIR HOLLAND:

15 Is there a second?

16 MS. LALVANI:

17 Second.

18 CHAIR HOLLAND:

19 Any discussion?

20 None. Roll call, please.

21

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

1 [The motion carried unanimously. Of note: Ms.
2 Ericson, attending virtually, was initially unable to
3 vote due to microphone not working, but voted 'aye'
4 on this motion when her microphone was fixed. The
5 caption of Case No. 25-55-002683 is BPOA vs. White,
6 Rudy, LLC.]

7 ***

8 Report of Board Counsel

9 MR. PICARELLA:

10 A Petition for Reinstatement for the
11 Certified Public Accountant license of
12 Lorraine Ann Palka, Case No. 25-55-
13 018978 at Item No. 3 on the Agenda, I
14 believe the Chair would entertain a
15 motion to delegate this matter to a
16 hearing officer for the preparation of
17 a proposed Adjudication and Order. And
18 I will note that a Board member will
19 sit in on the hearing.

20 CHAIR HOLLAND:

21 In the matter of the Petition for
22 Reinstatement of the Certified Public
23 Accountant License, Lorraine Ann Palka,
24 Case No. 25-55-018978 at Item No. 3 on
25 the Agenda, is there a motion to

1 delegate this matter to a hearing
2 officer for the preparation of a
3 proposed Adjudication and Order in
4 accordance with the discussion in
5 Executive Session with Board
6 representation?

7 ACTING COMMISSIONER CLAGGETT:

8 So moved.

9 CHAIR HOLLAND:

10 Is there a second?

11 MS. LALVANI:

12 Second.

13 CHAIR HOLLAND:

14 Any discussion?

15 Hearing none, roll call,
16 please.

17

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

22 [The motion carried unanimously.]

23

24 Report of Board Counsel - Regulations

25 [Dean Picarella, Esquire, discussed Item No. 7 on the

1 Agenda, Senate Bill 1240, and the legislation that
2 was recently introduced. He noted this legislation
3 would amend the CPA law to include an additional 12
4 semester credits in accounting and auditing subjects
5 or tax subjects of content satisfactory to the Board,
6 not necessarily included as part of an individual's
7 undergraduate or graduate work. The legislation was
8 originally affixed to Act 27 of 2025, but
9 inadvertently left out of current law. The proposed
10 Amendment can be found affixed to the Act at Section
11 4.2 (b) (3) (ii) and 4.2 (b) (3) (iii).]

12 ***

13 Regulatory Status Report

14 [Mark Farrell, Esquire, Regulatory Counsel, reported
15 on the status of the Board's current regulations.

16 Mr. Farrell discussed 16A-5517, Licensure by
17 Endorsement or Act 41 Regulation, and 16A-5519, the
18 General Revisions package. Both packages had
19 completed the proposed rulemaking stage and surpassed
20 the Independent Regulatory Review Commission (IRRC),
21 the House and Senate Professional Licensure
22 Committees, and the Legislative Reference Bureau.
23 Both were published in the *Pennsylvania Bulletin*,
24 which triggered the 30-day comment period. Comments
25 on both regulation packages were received.

1 Mr. Farrell noted both packages were in the final
2 rulemaking phase and needed the Board's approval.
3 The Board could still make changes to the package(s)
4 in response to the comments from IRRC and the
5 Pennsylvania Institute of CPAs (PICPA) provided to
6 the Board prior to the meeting.

7 He suggested the Board block some time off for
8 discussion on those comments at its next meeting on
9 May 21, 2026.

10 Mr. Farrell advised, with regard to the General
11 Revisions package, the Board needed to bring some
12 provisions in alignment with the statutory changes
13 from Act 27. He noted the main concern on the
14 Licensure by Endorsement package was the fact that
15 the provisions were based on a standard of
16 substantial equivalency that seemingly ran counter to
17 the changes in Act 27. He stated both packages
18 needed to be brought into alignment with Act 27.

19 Mr. Farrell suggested Act 41 was an alternative
20 pathway to the Licensure by Endorsement provisions.

21 Chair Holland declared that discussion about
22 these packages should be taken up at the Board's next
23 meeting. He requested Miranda Murphy, Board
24 Administrator, comment on the CPA licensure
25 statistics since the amended CPA law went into

1 effect. Ms. Murphy replied that, of the 791 licenses
2 issued since June 30th, 340 had applied under the new
3 licensure pathway and 28 did not have the 36
4 credits.]

5

6 Report of Board Chairman

7 [Chair Holland directed the Board's attention to Item
8 Nos. 8 and 9 on the Agenda regarding the Sunshine Act
9 and the Gift Ban Policy.

10 He stated he would be reviewing the Board
11 committee roster and would provide an update at the
12 May 21, 2026 Board meeting.]

13

14 Report of Acting Commissioner - No Report

15

16 Report of Board Administrator - No Report

17

18 Report of Committees - Off-Site Board Meeting

19 [Dolly Lalvani, Vice Chairperson, presented on the
20 status of the off-site Board meeting for 2026. She
21 noted the Board's last off-site meeting was at
22 Albright College in Reading, PA, in November 2025.
23 She commenced discussion on where the Board would
24 have its next off-site Board meeting.

25

Mr. Gaizick suggested Susquehanna University

1 should have the first right of refusal for location
2 as they were the back-up location for their off-site
3 meeting last year. He stated anytime between
4 September to November would be a good time for the
5 meeting.

6 Chair Holland thanked Ms. Lalvani, Mr. Gaizick,
7 and the committee for resurrecting the off-site
8 meetings. He appreciated that the precedent had been
9 established again for visiting colleges and
10 universities. He requested a recommendation for a
11 definitive location by the May 21, 2026 meeting, so
12 the Board could take a vote on it. He advised the
13 Board to focus on a particular university and
14 location up to a year in advance for their off-site
15 meetings.

16 Ms. Lalvani requested a vote be taken to make
17 Susquehanna University their location and September
18 17, 2026, the date of their next off-site meeting.

19 MR. PICARELLA:

20 Based upon discussions in open session,
21 I believe the Chair would entertain a
22 motion to approve the September 17,
23 2026 meeting of the State Board of
24 Accountancy to be held at Susquehanna
25 University in Selinsgrove,

1 Pennsylvania.

2 CHAIR HOLLAND:

3 Is there a motion to approve the
4 September 17, 2026 meeting of the State
5 Board of Accountancy to be held at
6 Susquehanna University in Selinsgrove,
7 Pennsylvania?

8 ACTING COMMISSIONER CLAGGETT:

9 So moved.

10 CHAIR HOLLAND:

11 Is there a second?

12 MS. LALVANI:

13 Second.

14 CHAIR HOLLAND:

15 Any discussion?

16 Roll call, please.

17 [The roll call was then deferred as Mr. Baturka
18 proposed that the Board consider colleges and
19 universities with a high number of accounting
20 students to prioritize a location of the 2027 off-
21 site visit.

22 Commissioner Claggett suggested that the location
23 of the meetings not be perceived as determining who
24 was worthy of hosting the Board.

25 Ms. Lalvani stated other colleges and

1 universities were approached for the off-site
2 meetings. She encouraged any and all members that
3 had a relationship with anyone at the Pennsylvania
4 colleges and/or universities to continue that
5 connection as it could possibly be a potential
6 location for future off-site meetings.]

7 CHAIR HOLLAND:

8 Any other discussion?

9 Roll call, please.

10

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

15 [The motion carried unanimously.]

16

17 Appointment - Annual Budget Presentation

18 [Tamie Laudenslager, Fiscal Management Specialist,
19 Bureau of Finance and Procurement (BFP), discussed
20 the Board's annual financial report.

21 Ms. Laudenslager provided a visual screen showing
22 a six-year review of the Board's licensee counts.
23 For the first average biennial period (FY 22 - 24),
24 there were 28,714 licensees. For the current
25 biennial period (FY 24 - 26), there were 28,326

1 licensees, a slight decrease of 388 licenses and the
2 majority of the licensees being in the CPA class.

3 Ms. Laudenslager next addressed renewal fees,
4 noting the current December 2025 fees had no change
5 in any of their licensed classes. The Board's last
6 approved fee increase was in 2009.

7 Ms. Laudenslager noted the revenue by source
8 definitions for the Board's review. She referred to
9 the biennial revenue by source table for discussion.
10 She pointed out renewals and applications bring in
11 94.9% of the Board's revenue. She noted the total
12 revenue for the prior biennium and the projected
13 revenue for the current biennium, staying about the
14 same.

15 Ms. Laudenslager noted the cost category
16 definitions for the Board's review. She referred to
17 the expenditure by cost category table for
18 discussion. Expenses include timesheet-based
19 expenses, direct charges, and the licensed population
20 expense, which every board within the Department of
21 State or in Pennsylvania takes a portion of based on
22 the number of its licensees.

23 Ms. Laudenslager noted the prior biennial period
24 estimated costs. The increase in the current
25 biennial period of expenses was noted. She clarified

1 that a part of the expense increase was due to the
2 ongoing modernization project.

3 Mr. O'Brien requested confirmation from Ms.
4 Laudenslager that the Board had no role in
5 determining what those expenses should be and this
6 information was solely for the Board. Ms.
7 Laudenslager confirmed that both of Mr. O'Brien's
8 statements were correct.

9 Board member Baturka asked who had responsibility
10 over their budget. He commented that somebody had to
11 build the budget, monitor it, and be held accountable
12 for performance against the budget. He noted this
13 was not a responsibility that had been delegated to
14 the Board. He asked who set their budget for the
15 Board.

16 Mr. Koch replied that first, his department would
17 do the projections, the Board's budget and the
18 modification thereof. It was based on what his
19 department was seeing and a collaborative effort
20 across the DOS in terms of setting the budget for the
21 Board. He further explained that his department
22 considered their year-to-date expenses times 12
23 months, thereby getting a sense of what the trend in
24 expenses would be for the Board for the remaining
25 months of the year. The Board administration expense

1 had increased, much of it from the licensing
2 modernization projects.

3 Mr. Koch explained the licensing modernization
4 project was a one-time cost, and that spike in
5 expenses should level off after 2025. However, the
6 Board would continue to be impacted by the ongoing
7 maintenance costs of same. Mr. Koch reiterated that
8 no one individual oversaw the Board's budget. It was
9 a collaborative effort by the DOS to develop a budget
10 for the Board. It was based off of projections and
11 trends for the Board.

12 Chair Holland asked if the '23 to '24 increase of
13 20% in expenses was part of this ongoing technology.
14 Mr. Koch suggested the expenses were most likely an
15 ongoing combination of costs with legal costs being
16 the main expense.

17 Mr. Picarella stated the legal cost increase may
18 have been due to the expansion in the legal staff in
19 order to clear up a backlog of regulations that
20 needed to be processed.

21 Ms. Ericson asked if there was a projection to
22 June 30th for 2025 actual expenses and what the
23 estimate of actual expenses might be through the end
24 of the fiscal year. Mr. Koch replied that his
25 department was still comfortable with the projected

1 amount for expenses through the end of the fiscal
2 year. He added the timesheet distributions were
3 probably the main driver in terms of the overall
4 arching costs in each cost category.

5 Ms. Laudenslager informed the Board that most of
6 the costs for the licensure modernization project had
7 not yet hit but would be hitting in the last couple
8 of months of the fiscal year.

9 Chair Holland noted the Board was largely cost
10 allocated and did not have many real-time
11 expenditures.

12 Ms. Laudenslager then presented a visual of the
13 Board's revenue versus their expenses. She stated,
14 because the expenses outweighed the revenue, another
15 fee package was being proposed. She reminded the
16 Board that a fee package increase was recommended
17 last year, but the Board voted against it. She
18 advised the state law declared that any state board
19 facing expenses that outweigh their revenue must
20 consider a fee increase package. She stated the BFP
21 would re-visit the Board in the Spring of 2027 with a
22 fee package increase that would prepare the Board for
23 their December of 2029 renewal period.

24 Mr. O'Brien requested a history of the fund
25 balance associated with the Board, because there was

1 a positive fund balance, which is where the operating
2 deficit was being drawn. He stated the order of
3 magnitude of that fund balance would be very helpful
4 to the overall analysis.

5 Mr. Picarella advised, even if the Board had a
6 fund balance, the state law still rendered them
7 obligated to consider a fee increase package.

8 Mr. Baturka questioned if the difference between
9 the '22-'23 and '26-'27 was a 30% increase. He
10 suggested a new fee structure not be based on a 30%
11 fee increase cost in a standstill environment without
12 the one-time project and without understanding what
13 drove a 30% increase in two years.

14 Mr. Picarella advised this would be tracked when
15 coming up with the numbers of the fee increase.
16 Expenses will continue to increase.

17 Commissioner Claggett noted the next steps would
18 be another presentation from Ms. Laudenslager and Mr.
19 Koch in the Spring of 2027.]

20

21 Appointment - Regarding Updates in the Profession
22 [Jennifer Cryder, CPA, CEO of PICPA, updated the
23 Board on the national landscape of the accountancy
24 profession. She first addressed the discussion at
25 the National Association of State Boards of

1 Accountancy (NASBA conference. Topics of the
2 discussion included the change in law across the
3 country for the bachelor's degree pathway, how state
4 boards were implementing mobility as it related to
5 the definition of "principal place of business", and
6 how the rules around continuing professional
7 education might change in the future.

8 Ms. Cryder stated the complex ownership
9 structures, such as technology companies, family
10 offices, etc., were emerging among accounting firms.
11 She noted many places were establishing capital going
12 into their profession other than that of the
13 traditional model of partners, funding, growth,
14 transformation, talent, and technology.

15 Ms. Cryder announced the accounting enrollments
16 were up for three years in a row, and more students
17 in a business curriculum were choosing accounting as
18 their major. She emphasized that more unique
19 candidates were sitting for the CPA exam than in the
20 last decade. Fewer candidates were dropping out from
21 the accounting curriculum, and exam passers of same
22 were at the highest rate in a decade.

23 She commented that, now that everyone has changed
24 their statute for licensure, the American Institute
25 of CPAs (AICPA) and NASBA were considering changes in

1 the Uniform Accountancy Act. Some states would need
2 to build in Employee Stock Ownership Plans (ESOP) as
3 a permitted ownership structure that related to the
4 sections in the law where natural persons needed to
5 own an accounting firm and the use of a CPA title.
6 This would apply to both the individual CPA level as
7 well as the firm level.

8 She discussed the question of how a CPA would
9 represent themselves professionally. She stated the
10 Uniform Accountancy Act task force is going to
11 develop in the future proofed, suggested template
12 language for same.

13 Ms. Cryder noted Pennsylvania should expect to
14 see more frequent changes to their statute and
15 regulations in order to keep pace with other states.
16 She discussed the AICPA and NASBA's work to design a
17 future-ready framework for continuing professional
18 education.

19 Ms. Cryder referred to Senate Bill 1240 as a
20 technical correction bill to the recent CPA law
21 amendment. She commended the progress of the bill,
22 which will soon go to the House and Senate.

23 Chair Holland commented that NASBA opined on the
24 fact that two seaport boards did not have
25 jurisdiction over non-CPA firms. He stated that was

1 a concern for the profession as it was not regulated.
2 He noted reviewing many exposure drafts that
3 requested comments. He posed the question as to
4 whether the right questions were being asked.

5 Ms. Cryder responded the Professional Ethics
6 Executive Committee of AICPA had out for comment an
7 exposure draft specifically on how the independent
8 standards might change related to alternate practice
9 structures with private equity investment. She
10 encouraged the Board to give that consideration.

11 Mr. O'Brien noted current students, entering
12 college with accounting as a major and under the 150
13 model, would end up adjusting their graduation date
14 under the 120 model. He asked if this might mean an
15 incremental wave of incoming licensed candidates for
16 a single year or two. He suggested this would have a
17 bearing on the budgeted amount of revenue from
18 licensure that the finance team had just presented.
19 He wanted to know Ms. Cryder's thoughts on whether
20 students were making that adjustment.

21 Ms. Cryder responded, with regard to the
22 immediate short-term impact from the licensure
23 change, Pennsylvania was the first state to begin
24 licensing on the basis of a bachelor's degree. She
25 referred to Ms. Murphy's fact statement that 340

1 candidates had been licensed on the new pathway,
2 which was a leading indicator in the profession.
3 Most other states had not begun licensing yet. She
4 also acknowledged, though it was possible to note an
5 incremental uptick now with new licensees, much of
6 the profession was retiring as well and the number of
7 licensees would decrease.]

8 ***

9 Review of Program Sponsor Applications - Harrisburg
10 University of Science and Technology

11 MR. PICARELLA:

12 I believe the Chair would entertain a
13 motion to approve the Program Sponsor
14 Application of the Harrisburg
15 University of Science and Technology at
16 Item No. 11 on the Agenda.

17 CHAIR HOLLAND:

18 Is there a motion to approve the
19 Program Sponsor Application of the
20 Harrisburg University of Science and
21 Technology at Item No. 11 on the
22 Agenda?

23 ACTING COMMISSIONER CLAGGETT:

24 So moved.

25 CHAIR HOLLAND:

1 Is there a second?

2 MR. GAIZICK:

3 Second.

4 CHAIR HOLLAND:

5 Any discussion?

6 Roll call, please.

7

8 Holland, aye; Claggett, aye; Lalvani,
9 recused; Baturka, aye; Ericson, aye;
10 Gaizick, aye; Grater, aye; O'Brien, aye;
11 Petchel, aye.

12 [The motion carried. Vice Chair Lalvani recused
13 herself from deliberations and voting on the motion.]

14 ***

15 Review of Initial Application Files

16 MR. PICARELLA:

17 Review of initial applications at Item
18 No. 12 on the Agenda, I believe the
19 Chair would entertain a motion to
20 provisionally deny the foreign
21 education continuing education
22 requirements of Irene Myunghee Han at
23 Item No. 12 on the Agenda.

24 CHAIR HOLLAND:

25 Is there a motion to provisionally deny

1 the foreign education continuing
2 education requirements of Irene
3 Myunghee Han at Item No. 12 on the
4 Agenda?

5 ACTING COMMISSIONER CLAGGETT:

6 So moved.

7 CHAIR HOLLAND:

8 Is there a second?

9 MS. LALVANI:

10 Second.

11 CHAIR HOLLAND:

12 Any discussion?

13 Hearing none, roll call, please.

14

15 Holland, aye; Claggett, aye; Lalvani,

16 aye; Baturka, aye; Ericson, aye;

17 Gaizick, aye; Grater, aye; O'Brien,

18 aye; Petchel, aye.

19 [The motion carried unanimously.]

20

21 MR. PICARELLA:

22 At Item No. 13 on the Agenda, I believe

23 the Chair would entertain a motion to

24 approve the Pennsylvania initial firm

25 license application of Cherry Bekaert,

1 LLP, at Item No. 13 on the Agenda.

2 CHAIR HOLLAND:

3 Is there a motion to approve the
4 Pennsylvania initial firm license
5 application of Cherry Bekaert, LLP, at
6 Item No. 13 on the Agenda?

7 ACTING COMMISSIONER CLAGGETT:

8 So moved.

9 CHAIR HOLLAND:

10 Is there a second?

11 MS. LALVANI:

12 Second.

13 CHAIR HOLLAND:

14 Any discussion?

15 Hearing none, roll call, please.

16

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

21 [The motion carried unanimously.]

22

23 Review of Requests - Waiver or Extension to CPE
24 Requirements - Approved for Ratification

25 MR. PICARELLA:

1 I believe the Chair would entertain a
2 motion to ratify the approval of the
3 requests for waiver or extension to CPE
4 requirements for Item Nos. 14 through
5 23 on the Agenda.

6 CHAIR HOLLAND:

7 Is there a motion to ratify the
8 approval of the requests for waiver or
9 extension to CPE requirements for Item
10 Nos. 14 through 23 on the Agenda?

11 ACTING COMMISSIONER CLAGGETT:

12 So moved.

13 CHAIR HOLLAND:

14 Is there a second?

15 MS. LALVANI:

16 Second.

17 CHAIR HOLLAND:

18 Any discussion?

19 Hearing none, roll call, please.

20
21 Holland, aye; Claggett, aye; Lalvani,
22 aye; Baturka, aye; Ericson, aye;
23 Gaizick, aye; Grater, aye; O'Brien,
24 aye; Petchel, aye.

25 [The motion carried unanimously. The following

1 Requests for Waiver or Extension of CPE Requirements
2 - Approved for Ratification were noted: Item No. 14,
3 Steven Krasnow; Item No. 15, Donna Urian; Item No.
4 16, Mark Barberio; Item No. 17, Ronald Reagan; Item
5 No. 18, Christopher Kienzle; Item No. 19, Lindsey
6 Dicke; Item No. 20, Josh Ohlinger; Item No. 21,
7 Kelsey Griffith; Item No. 22, Cristi Lanke; and Item
8 No. 23, Katherine Zippel.]

9

10 Requests for Waiver or Extension of CPE Requirements
11 - Denied for Ratification

12 MR. PICARELLA:

13 I believe the Chair would entertain a
14 motion to ratify the denial of the
15 request for a waiver or extension of
16 the CPE requirements for Item No. 24 on
17 the Agenda.

18 CHAIR HOLLAND:

19 Is there a motion to ratify the denial
20 of the request for a waiver or
21 extension of the CPE requirements for
22 Item No. 24 on the Agenda?

23 ACTING COMMISSIONER CLAGGETT:

24 So moved.

25 CHAIR HOLLAND:

1 Is there a second?

2 MS. LALVANI:

3 Second.

4 CHAIR HOLLAND:

5 Any discussion?

6 Hearing none, roll call, please.

7

8 Holland, aye; Claggett, aye; Lalvani,

9 nay; Baturka, aye; Ericson, aye;

10 Gaizick, aye; Grater, aye; O'Brien,

11 aye; Petchel, aye.

12 [The motion carried. Ms. Lalvani opposed the

13 motion. Item No. 24 is Charlotte Wills.]

14

15 MR. PICARELLA:

16 I believe the Chair would entertain a

17 motion to ratify the denial of the

18 request for a waiver or extension of

19 the CPE requirements for Item No. 25 on

20 the Agenda, sir.

21 CHAIR HOLLAND:

22 Is there a motion to ratify the denial

23 of the request for a waiver or

24 extension of the CPE requirements for

25 Item No. 25 on the Agenda?

1 ACTING COMMISSIONER CLAGGETT:

2 So moved.

3 CHAIR HOLLAND:

4 Is there a second?

5 MS. LALVANI:

6 Second.

7 CHAIR HOLLAND:

8 Any discussion? Hearing none, roll call
9 please.

10

11 Holland, aye; Claggett, aye; Lalvani,
12 nay; Baturka, aye; Ericson, aye;
13 Gaizick, aye; Grater, aye; O'Brien,
14 aye; Petchel, aye.

15 [The motion carried unanimously. Item No. 25 is Seth
16 Pitkow.]

17

18 Request for Extension of Examination Credits - For
19 Discussion

20 MR. PICARELLA:

21 I believe the Chair would entertain a
22 motion to approve the request for
23 extension of examination credits for
24 Item No. 26 on the Agenda?

25 CHAIR HOLLAND:

1 Is there a motion to approve the
2 request for extension of examination
3 credits for Item No. 26 on the Agenda.

4 ACTING COMMISSIONER CLAGGETT:

5 So moved.

6 CHAIR HOLLAND:

7 Is there a second?

8 MS. LALVANI:

9 Second.

10 CHAIR HOLLAND:

11 Any discussion?

12 Hearing none, roll call, please.

13

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

18 [The motion carried unanimously. Item No. 26 is
19 Brandon Camic.]

20

21 Request for Extension of Examination Credits -
22 Approved for Ratification

23 MR. PICARELLA:

24 I believe the Chair would entertain a
25 motion to ratify the approval of the

1 request for extension of examination
2 credits for Item Nos. 27 through 30 on
3 the Agenda.

4 CHAIR HOLLAND:

5 Is there a motion to ratify the
6 approval of the requests for extension
7 of examination credits for Item Nos. 27
8 through 30 on the Agenda?

9 ACTING COMMISSIONER CLAGGETT:

10 So moved.

11 CHAIR HOLLAND:

12 Is there a second?

13 MS. LALVANI:

14 Second.

15 CHAIR HOLLAND:

16 Any discussion?

17 Hearing none, roll call, please.

18

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

23 [The motion carried unanimously. Item No. 27 is Rhea
24 Morang. Item No. 28 is Mahmoud Shwika. Item No. 29
25 is Mohammad El Hallak. Item No. 30 is Syed Hussain.]

1 ***

2 Request for Extension of Examination Credits - Denied
3 for Ratification

4 MR. PICARELLA:

5 I believe the Chair would entertain a
6 motion to ratify the denial of the
7 request for extension of examination
8 credits for Item Nos. 31 and 32 on the
9 Agenda.

10 CHAIR HOLLAND:

11 Is there a motion to ratify the denial
12 of the request for extension of
13 examination credits for Item Nos. 31
14 and 32 on the Agenda?

15 ACTING COMMISSIONER CLAGGETT:

16 So moved.

17 CHAIR HOLLAND:

18 Is there a second?

19 MS. LALVANI:

20 Second.

21 CHAIR HOLLAND:

22 Any discussion? Hearing none, roll call
23 please.

24

25 Holland, aye; Claggett, aye; Lalvani,

1 aye; Baturka, aye; Ericson, aye;
2 Gaizick, aye; Grater, aye; O'Brien,
3 aye; Petchel, aye.

4 [The motion carried unanimously. Item No. 31 is
5 Brett Mastrome. Item No. 32 is Rihab Chidiac.]

6 ***

7 Correspondence

8 [Mr. Picarella discussed receiving a letter from
9 Newell Linford, CPA, enclosing a letter entitled "The
10 Common Commoditization of Trust: How the Assurance
11 Industry is Selling Out." This was an open letter
12 being published on the firm's blog to the board. The
13 letter details several areas where the board should
14 give regulatory attention to and should exert
15 increased oversight. Mr. Picarella noted the letter
16 for the Board's consideration and discussion.]

17 ***

18 Miscellaneous

19 [Topics discussed included the NASBA Annual
20 Conference for State Board Executive Directors and
21 Legal Counsel that was held on March 24 to March 28,
22 2026, in Austin, TX. There is the NASBA Eastern
23 Regional Meeting, June 9th through the 11th, 2026, in
24 Puerto Rico, and the NASBA Western Regional Meeting,
25 June 23rd through 25th in Park City, Utah.

1 report from NASBA for 2025 Q4; Item No. 39 on the
2 Agenda, NASBA, 2026 Exam Fees; Item No. 40, NASBA
3 Quarterly Communication; Item No. 41, NASBA State
4 Board report; Item No. 42, NASBA's comment letter on
5 removal of professional status for accounting degrees
6 - this relates to the Federal Department of
7 Education; Item No. 43, NASBA committee interest on
8 May 1, 2026.

9 Item No. 44 on the Agenda, which would have
10 required a vote on the response to the AICPA exposure
11 draft, was tabled.]

12

13 Item No. 47, Board Committees, was noted. Chair
14 Holland advised that he would be reviewing the roster
15 for those various committees. He stated this would
16 give him an opportunity to call the Board members and
17 discuss their interests. He noted all members needed
18 to be willing to serve on multiple committees.]

19

20 [Chair Holland announced the following meetings for
21 the balance of the 2026 year: May 21st, July 23rd,
22 September 17th, and November 19th. Vice Chair
23 Lalvani questioned whether there would be a June
24 meeting. Commissioner Claggett advised that
25 tentative meetings were no longer scheduled, because

1 the boardroom was shared with 28 other boards. There
2 was no Board meeting listed for June of 2026.

3 The Meeting dates for 2027 include the following:
4 January 18th, April 22nd, May 24th, July 19th,
5 September 20th, and November 15th.]

6 MR. PICARELLA:

7 Is there motion to approve the Board
8 meeting dates for 2027 at Item No. 49
9 on the Agenda?

10 CHAIR HOLLAND:

11 Is there motion to approve 2027 Board
12 meeting dates listed at Item No. 49 on
13 the Agenda.

14 COMMISSIONER CLAGGETT:

15 So moved.

16 VICE CHAIR LALVANI:

17 Second.

18 MR. PICARELLA:

19 Roll call, please.

20
21 Holland, aye; Claggett, aye; Lalvani,
22 aye; Baturka, aye; Ericson, aye;
23 Gaizick, aye; Grater, aye; O'Brien,
24 aye; Petchel, aye.

25 [The motion carried unanimously.]

1 ***

2 [Chair Holland asked if anyone from the public had
3 any comments or suggestions they would like to share.
4 Hearing none, the meeting was adjourned.]

5 ***

6 Adjournment

7 CHAIR HOLLAND:

8 Is there a motion to adjourn?

9 COMMISSIONER CLAGGETT:

10 So moved.

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

13 ***

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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.



Allison Walker,

Minute Clerk

Sargent's Court Reporting
Service, Inc.

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STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX
April 23, 2026

TIME

AGENDA

9:00	Executive Session
10:37	Return to Open Session
10:37	Official Call to Order
10:38	Roll Call/Introduction of Attendees
10:39	Approval of Minutes
10:42	Report of Prosecution
10:45	Report of Board Counsel
10:57	Report of Board Chair
10:58	Report of Committees
11:07	Appointments - Annual Budget Presentation / Updates in the Profession
12:05	Review of Program Sponsor Applications
12:16	Correspondence
12:18	Miscellaneous
12:23	Board Committees
12:24	Next Meeting Dates
12:28	Adjournment