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

May 21, 2026

State Board of Accountancy
May 21, 2026

BOARD MEMBERS:

Benjamin Holland, CPA, Chairperson
Arion R. Claggett, Acting Commissioner of Professional and Occupational Affairs
Chandra "Dolly" M. Lalvani, CPA, Vice Chairperson
W. Bradley Baturka, CPA
Monique M. Ericson, CPA, Office of Attorney General
Michael Gaizick, CPA
John J. Grater, CPA - Absent
Charles O'Brien, CPA
Michael D. Ocker, CPA
John Petchel, Public Member

BUREAU PERSONNEL:

Ronald K. Rouse, Esquire, Senior Counsel, Office of Chief Counsel, Acting Board Counsel
Marc J. Farrell, Esquire, Regulatory Counsel, Office of Chief Counsel
Ashley P. Murphy, Esquire, Board Prosecution Liaison
Miranda Murphy, Board Administrator
Timothy A. Fritsch, Esquire, Board Prosecutor
Angela L. Solomon, Esquire, Board Prosecution Liaison

ALSO PRESENT:

Mark Koscinski, CFO, Associate Professor, Director of Assessment and Accreditation, Co-Director Accounting Program, Moravian University
Peter Calcara, Vice President Government Relations, Pennsylvania Institute of CPAs
Emily Reese, Chief Program and Strategy Officer, Pennsylvania Institute of CPAs
Amanda Fiel, Manager, Pennsylvania Institute of CPAs
Tom Ostrowski, CPA, Ostrowski Beckley & Thorpe PC
Sheena
Jacob Hill, Sargent's Court Reporting Service, Inc.

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State Board of Accountancy

May 21, 2026

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

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[Ronald K. Rouse, Esquire, Senior Counsel, Office of Chief Counsel, Acting Board Counsel, informed everyone that the meeting of the State Board of Accountancy was being held in a hybrid format, both in-person and by livestream teleconference pursuant to Act 100 of 2021, which requires Boards to use a virtual platform to conduct business when a public meeting is held. The meeting was being recorded, and voluntary participation constituted consent to be recorded.

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

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The State Board of Accountancy Meeting was held on Thursday, May 21, 2026. Benjamin Holland, Chair, called the meeting to order at 10:33 a.m.

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Roll Call

[Benjamin Holland, Chair, requested a roll call of Board members. A quorum was present.]

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Approval of Minutes

CHAIR HOLLAND:

We'll move to Item No. 1 on the Agenda, the Approval of Minutes.

Is there a motion to adopt the April 23, 2026 State Board of Accountancy meeting Minutes at Item No. 1 on the Agenda?

ACTING COMMISSIONER CLAGGETT:

Claggett, so moved.

MS. LALVANI:

Lalvani, second.

CHAIR HOLLAND:

Is there any discussion? All right.

Hearing none, roll call, please.

Holland, aye; Claggett, aye; Lalvani, aye; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, abstain; Petchel, aye.

[The motion carried. Mr. Ocker abstained from voting on the motion.]

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Introduction of Attendees

[Miranda Murphy, Board Administrator, provided an introduction of attendees.]

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Report of Prosecutorial Division

[Ashley P. Murphy, Esquire, Board Prosecution Liaison, presented the Consent Agreement for Agenda Item No. 2, Case No. 26-55-005051.]

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MR. ROUSE:

Any questions? Then hearing none, regarding the Consent Agreement at Item No. 2 on the Agenda, Case No. 26-55-005051, after discussion in Executive Session, I believe the Chair would entertain a motion to adopt the Consent Agreement.

CHAIR HOLLAND:
Is there a motion to adopt the Consent Agreement at Item No. 2 on the Agenda, Case No. 26-55-005051?
ACTING COMMISSIONER CLAGGETT:
Claggett, so moved.
CHAIR HOLLAND:
Is there a second?
MS. LALVANI:
Lalvani, second.
CHAIR HOLLAND:
Any discussion? Roll call, please.

Holland, aye; Claggett, aye; Lalvani, aye; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, aye; Petchel, aye.
[The motion carried unanimously. The Respondent at Agenda Item No. 2, Case No. 26-55-005051, is Vadim Shapiro.]

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Report of Board Counsel
MR. ROUSE:
Starting with Item No. 3 on the Agenda, which is Matters for Possible

Delegation to Hearing Examiner for the <u>BPOA v. Robert Newton & Buckno Lisicky and Company, PC</u>, Case Nos. 24-55-003175 and 24-55-003176.

And regarding that matter, after discussion in Executive Session, I believe the Chair would entertain a motion to direct Board Counsel to schedule a formal hearing on this matter before the Board.

CHAIR HOLLAND:

In the matter of <u>BPOA v. Robert Newton & Buckno Lisicky and Company, PC</u>, Case Nos. 24-55-003175 and 24-55-003176 at Item No. 3 on the Agenda, is there a motion to direct Board Counsel to schedule a formal hearing on the matter before the Board?

ACTING COMMISSIONER CLAGGETT:

Claggett, so moved.

CHAIR HOLLAND:

Is there a second?

MS. LALVANI:

Lalvani, second.

CHAIR HOLLAND:

Any discussion? Roll call, please.

Holland, aye; Claggett, aye; Lalvani, aye; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, abstain; Petchel, aye.

[The motion carried unanimously.]

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Regulations - Regulation 16A-5517 Licensure by Endorsement

[Marc Farrell, Esquire, Regulatory Counsel, reported 16A-5517, Licensure by Endorsement or Act 41, was published in the *Pennsylvania Bulletin* in proposed form. He explained the regulation was now at the stage where it needed to proceed to the final rulemaking stage. In order to take that step, the Board needed to consider the comments received and make any needed amendments before submitting the regulation as a final rulemaking.

He noted 16A-5517 dates back seven years and hoped to get approval to move forward. Comments had been received from Pennsylvania Institute of CPAs (PICPA) and Independent Regulatory Review Commission (IRRC), which he provided prior to the previous meeting. He pointed out the biggest objection from

PICPA was the discrepancy between Act 27's abolishment of the practice of substantial equivalency, and the regulations for licensure by endorsement are based on a similarly worded standard. He noted IRRC's comments largely mirrored PICPA's comments. Because the Board has to abide by both Act 41 and Act 27, he stated there was not much discretion in what could be changed in the regulation. He added the statutes and regulations for both acts can peacefully coexist. He explained licensure by endorsement is an alternative pathway to licensure and does not have anything to do with automatic mobility. Any confusion was due to the similar wording of the standards. He added, when legislature passed Act 41, it was anticipated there may be some conflict with boards with existing similar provisions, so instructions were drafted on what to do.

Mr. Farrell reiterated Act 41 is to supplement or provide a pathway for someone who may not qualify otherwise under the existing licensure pathways. He added Act 41 has nothing to do with practicing without a license. He stated Regulatory Counsel prepared a proposed response that would be included with the final rulemaking and explains the difference in greater detail.

Chair Holland understood how the two acts could live in harmony, but given the confusion, he questioned how to make it clear there was no conflict.

Mr. Rouse noted the two concepts were different. He discussed the difference between the idea of practice by substantial equivalency, which no longer exists in Pennsylvania, and licensure by endorsement. Licensure by endorsement is a way that someone who is currently licensed in another state or foreign country can obtain a certificate and license in Pennsylvania. Licensure by endorsement covers all 29 boards of the BPOA, and all boards are required to promulgate regulations that provide the additional pathway to licensure. The purpose of Act 41 is to get people to be able to work as quickly as possible in Pennsylvania, who were already licensed in another state. He provided examples for the use of the licensure by endorsement pathway.

Mr. Rouse explained the first threshold question for licensure by endorsement is whether the person holds a current license, certificate, registration or permit from another state, territory, or country. The Board determines if that state, territory, or country's requirements are substantially equivalent to or exceed Pennsylvania requirements. Once it is determined the person meets the first threshold, licensure by endorsement confirms the matter of competency, meaning the person has to demonstrate they have practiced on their license for two of the last five years immediately preceding the date of the application.

After meeting the competency requirement, the next step is verifying the person has not committed any acts that could constitute grounds for refusal of a license, are in good standing, and have not been disciplined in the other jurisdiction.

Mr. Rouse noted there are other pathways to licensure in the Practice Act; however, licensure by endorsement is a pathway that applies to all 29 BPOA boards.

Mr. Farrell commented most people probably are not even aware of licensure by endorsement. Mr. Rouse confirmed the statement, which is why public meetings were important. He also noted if there is a situation where a person only meets a year and a half of the two-year requirement, licensure by endorsement provides an additional pathway for the issuance of a provisional license. The provisional license allows the person to practice in Pennsylvania and obtain the time needed for a full license.

Mr. Farrell thanked Mr. Rouse for his explanation. He recommended the Board move forward with the same Annex that was submitted as proposed. An additional explanation can be submitted at the same time. It was noted a motion was not needed. Mr. Farrell could move forward with preparing a final package for the Board to review, discuss, and approve at its next meeting.]

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Regulations - Regulation 16A-5519 General Revisions

[Marc Farrell, Esquire, Regulatory Counsel, noted the General Revisions regulation was in the same position as Licensure by Endorsement. Regarding the General Revisions regulation, the Board received comments from both PICPA and IRRC. He noted PICPA sent a second set of comments after the public comment period ended, but the comments would be considered. He explained, at this point, the Board needed to dig into the regulation. He had a worksheet which pairs up each provision from the rulemaking with the related comments. He stated the Board could work on the regulation at the meeting or he could provide the document to the Board for their review for its next meeting.

Mr. Rouse commented, when the proposed regulation was originally submitted, the CPA law was in flux. He noted there were new things added to the CPA law, which were not contemplated in the proposed. There were now items that needed to be lined up with the amended CPA law.

Mr. Farrell agreed with Mr. Rouse. He also noted the second set of PICPA comments addressed provisions that were not in the original rulemaking. He added the new subject matter PICPA commented on was good as the package might be the vehicle to align the regulations with Act 27. He explained, once a regulation is published as proposed, subject matter cannot be added, because the public would be deprived of commenting. A mechanism exists called an Advanced Notice of Final Rulemaking, which would notify the public of changes beyond the original scope of a regulation and would allow 30 days for public comment. The mechanism could be used to align the statute in the regs and address PICPA comments which go beyond the original scope, including ones that have nothing to do with Act 27.

Chair Holland agreed with making the changes now given the robust changes with Act 27. He predicted

CPA law being changed more frequently in the future. He questioned how the regulations can keep up with changes given how long regulations generally take.

Mr. Farrell acknowledged the challenges involved with keeping up with statute changes but also noted not every statutory change requires regulations. He commented Senate Bill 1240 is currently pending to correct items overlooked in Act 27.

Mr. Rouse commented there also comes a point in regulations, where in order to keep a package on track, a separate package may be required. He noted the current package was originally three different regulatory packages even prior to the CPA law being amended.

Peter Calcara, Vice President Government Relations, Pennsylvania Institute of CPAs, commented the discussion had been incredibly helpful, particularly the explanation on licensure by endorsement. He offered PICPA's help with the general revisions beyond the submitted comments. He noted Senate Bill 1240 was reported unanimously from the Senate Consumer Protection Professional Licensure Committee. PICPA anticipates a Senate vote in early June and has already communicated with the House Professional Licensure Committee.

Acting Commissioner Claggett noted PICPA could not sit down in a one-on-one session with Regulatory Counsel. Mr. Rouse agreed, noting all discussions had to take place in public session.

Mr. Farrell echoed his earlier comments regarding a worksheet he prepared matching the provisions and comments. He noted regulations are challenging in any circumstance but were particularly challenging when there were so many different movements. The document helps to merge everything in one place for a full discussion.

Ms. Lalvani asked if the package could incorporate anything from Senate Bill 1240 prior. Mr. Rouse replied the package could not address Senate Bill 1240, because it was not enacted. He also would have to review the specific regulations to see if the bill would affect the regulations. Mr. Farrell added, timing-wise, even if the regulations were affected, with the advanced notice of final rulemaking, the bill could be incorporated in the package if needed.

Acting Commissioner Claggett suggested the Board consider a regulatory session where the Board only discussed the regulation using the worksheet Mr. Farrell prepared. Mr. Farrell offered to prepare the final annex and preamble for Act 41 for discussion at the meeting. It was noted the meeting would be a public session in hybrid format. The Board agreed a regulatory session would be a good idea. After discussion, it was decided the meeting would be June 25, 2026, at 9:00 a.m. with no Executive Session. Mr. Farrell will forward the worksheet to Ms. Murphy to distribute prior to the meeting for the Board to review and digest.]

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Report of Board Chairman

[Benjamin Holland, CPA, Chairperson, noted starting in July 2026, there would be a formal Chair's report. He highlighted National Association of State Boards of Accountancy's (NASBA) exposure response to the Professional Ethics Executive Committee (PEEC) Exposure Draft, which was issued on April 21, 2026. He emailed the response to the Board just prior to the last meeting. He explained NASBA's comments surrounded the complexity, touched on the issue of control versus significant influence, insufficient framework, and the "and/or" dilemma. He stated the bottom line was NASBA recommended there be more time and more stakeholders involved in the process.

Ms. Lalvani mentioned NASBA also talked about a greater than five percent beneficial financial interest threshold to align with SEC (Securities and Exchange Commission) rules. She also reviewed items in the response, such as stronger treatment of common ownership, investor influence, and one independent standard for all assurance services. She noted it was for better protection for state board's ability to regulate CPA firms as a whole.

Chair Holland emphasized the bottom line was NASBA wanted additional time, effort and stakeholder involvement.

Chair Holland reported to be sitting in on the upcoming NASBA board of examiner update call.

Regarding House Bill 1697, Taxpayer Prevention Against Fraud Act, he explained the bill would create a state level false claims act modeled after the federal version. Unlike the federal law in most states, the proposal may allow lawsuits over state and local tax matters; expand enforcement to private individuals, not just state agencies; and create financial incentives to sue with people who file claims potentially receiving a portion of recovered funds. He noted, with the tax code, there are professional judgments often made in good faith, and the act would expand the risk for CPAs and firms. He encouraged everyone to review the legislation and address concerns to their legislators.

Chair Holland noted Item Nos. 8 and 9 on the Agenda regarding the Sunshine Act and the Gift Ban Policy for the Board's review.]

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Report of Acting Commissioner - No Report

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Report of Board Administrator - No Report

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Report of Committees - Off-Site Board Meeting

[Chandra "Dolly" M. Lalvani, CPA, Vice Chairperson, reported on her continued work with Susquehanna University to hold the September meeting off-site. She noted two universities were added to the list of potential off-site meetings, Lincoln University and Immaculata University. She encouraged all Board Members to reach out to schools not yet on the list. She added the list is designed to be an on-going list, and she felt the meeting selection should be moved around the state. She has been encouraging faculty and deans to attend the public Board meetings. She emphasized the importance of continuing to work with students with the understanding that, while the Board is the regulator, it is also interested in the CPA profession as a whole.

Acting Commissioner Claggett commented, for other Boards, deans do attend the meetings. He noted, for the Pharmacy Board, the Dean of Wilkes University attends every meeting, and the Board was able to hold an off-site meeting at Wilkes University.

Mark Koscinski, CFO, Associate Professor, Director of Assessment and Accreditation, Co-Director Accounting Program, Moravian University, noted Moravian would be interested in hosting a meeting. He noted Moravian is a part of the Lehigh Valley Association of Independent Colleges and would be host in conjunction with other area schools like Cedar Crest, Scranton, and DeSales. Mr. Rouse thanked Dr. Koscinski for attending the meetings. Dr. Koscinski replied it was a pleasure to attend the meetings, and he shared the information learned with his students.

Ms. Lalvani offered to reach out to Dr. Koscinski.]

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Report of Committees - Communications

[Chandra "Dolly" M. Lalvani, CPA, Vice Chairperson, reported the newsletter would be starting again, likely in September 2026.]

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Board Committees

[Benjamin Holland, CPA, Chairperson, explained his intentions with the committees, referencing a chart he prepared. He noted it was important for the public to know there is activity on a daily basis from the Board. Some of the committees were quite extensive, and he commended those who served on them. He noted the rationale was to have three members on working committees and four members on the governing/admin committees. He asked the Board members to review the committees and let him know if they wanted to be deleted from or added to a particular committee.

Ms. Lalvani asked when Mr. Ocker's term would expire and if they needed to consider that for the committees. Ms. Murphy noted Mr. Ocker's term would expire in October 2026, and he would have six months after that as well.

Chair Holland understood there was another nomination for the Board. Acting Commissioner Claggett confirmed there would be two nominations for the Board in June 2026. He questioned the need for so many committees, noting no other Board has as many as the Accountancy Board. He suggested the Board consider consolidating some of the committees. He also noted Ms. Murphy was listed on some of the committees, which may give the impression that she is a Board Member.

Chair Holland agreed consolidating the committees was a good idea. He agreed to prepare a new list for the next meeting.

Ms. Lalvani asked if the communications committee could be confirmed, so a virtual meeting could be held prior to the July 2026 meeting. She confirmed Mr. Gaizick, Mr. Ocker, and Mr. Baturka agreed to work on the committee with her. She explained the reason for the meeting was to discuss topics to include in the newsletter. It was noted Ms. Murphy would be included as she would be compiling the newsletter based on the committee's decisions.]

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Appointment - Regarding Updates in the Profession

[Peter Calcara, Vice President Government Relations, Pennsylvania Institute of CPAs, did not have anything further to add to his earlier comments.

Emily Reese, Chief Program and Strategy Officer, Pennsylvania Institute of CPAs, thanked the Board for the conversation during the meeting. She looked forward to the regulatory meeting in June, and added

Jennifer Cryder, CEO, PICPA, would also attend the meeting.]

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Review of Initial Application Files

MR. ROUSE:

Regarding the CPA application of Puneet Gupta, at Item No. 11 on the Agenda, I believe the Chair would entertain a motion to grant the application.

CHAIR HOLLAND:

In the matter of the CPA application of Puneet Gupta at Item No. 11 on the Agenda is there a motion to grant the application?

ACTING COMMISSIONER CLAGGETT:

Claggett, so moved.

CHAIR HOLLAND:

Is there a second?

MS. LALVANI:

Lalvani, second.

CHAIR HOLLAND:

Any discussion? Hearing none, roll call, please.

Holland, aye; Claggett, aye; Lalvani,

aye; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, aye; Petchel, aye.

[The motion carried unanimously.]

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Review of Requests

MR. ROUSE:

I believe the Chair would entertain a motion to ratify the waiver or extension of CPE requirements for Laura Brodner at Item No. 12 on the Agenda.

CHAIR HOLLAND:

Is there a motion to ratify the waiver or extension of CPE requirements for Laura Brodner at Item No. 12 on the Agenda?

ACTING COMMISSIONER CLAGGETT:

Claggett, so moved.

CHAIR HOLLAND:

Is there a second?

MS. LALVANI:

Lalvani, second.

CHAIR HOLLAND:

Any discussion? Roll call, please.

Holland, aye; Claggett, aye; Lalvani, aye; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, aye; Petchel, aye.

[The motion carried unanimously.]

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MR. ROUSE:

I believe the Chair would entertain a motion to ratify the denial of the request for a waiver or extension of CPE requirements for Gregory Bell at Item No. 13 on the Agenda.

CHAIR HOLLAND:

Is there a motion to ratify the denial of the request for a waiver or extension of CPE requirements for Gregory Bell at Item No. 13 on the Agenda?

ACTING COMMISSIONER CLAGGETT:

Claggett, so moved.

CHAIR HOLLAND:

Is there a second?

MS. LALVANI:

Lalvani, second.

CHAIR HOLLAND:

Any discussion? Roll call, please.

Holland, aye; Claggett, aye; Lalvani, aye; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, aye; Petchel, aye.

[The motion carried unanimously.]

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MR. ROUSE:

Next at Item No. 14, I believe the Chair would entertain a motion to ratify the extension of examination credits for Alexandra Herpen at Item No. 14 on the Agenda.

CHAIR HOLLAND:

Is there a motion to ratify the extension of examination credits for Alexandra Herpen at Item No. 14 on the Agenda?

ACTING COMMISSIONER CLAGGETT:

Claggett, so moved.

CHAIR HOLLAND:

Is there a second?

MS. LALVANI:

Lalvani, second.

CHAIR HOLLAND:
Any discussion? Hearing none, roll call.

Holland, aye; Claggett, aye; Lalvani, aye; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, aye; Petchel, aye.

[The motion carried unanimously.]

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MR. ROUSE:
Next at Item No. 15 on the Agenda, I believe the Chair would entertain a motion to ratify the denial of the request for extension of examination credits for Alex Macrino at Item No. 15 on the Agenda.

CHAIR HOLLAND:
Is there a motion to ratify the denial of the request for extension of examination credits for Alex Macrino at Item No. 15 on the Agenda?

ACTING COMMISSIONER CLAGGETT:
Claggett, so moved.

CHAIR HOLLAND:

Is there a second?

MS. LALVANI:

Lalvani, second.

CHAIR HOLLAND:

Any discussion? Roll call, please.

Holland, aye; Claggett, aye; Lalvani, aye; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, aye; Petchel, aye.

[The motion carried unanimously.]

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Correspondence - No Correspondence.

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Miscellaneous

MR. ROUSE:

I believe there is a motion to send Dolly Lalvani and Ben Holland to the NASBA annual meeting from October 25th through 28th of 2026 in Litchfield Park, Arizona.

CHAIR HOLLAND:

Is there a motion to send Benjamin Holland and Dolly Lalvani to the NASBA annual meeting from October 25th through 28th, 2026, in Litchfield Park, Arizona?

ACTING COMMISSIONER CLAGGETT:

Claggett, so moved.

CHAIR HOLLAND:

Is there a second?

MR. GAIZICK:

Gaizick, second.

CHAIR HOLLAND:

Any discussion? Roll call, please.

Holland, abstain; Claggett, aye; Lalvani, abstain; Baturka, aye; Ericson, aye; Gaizick, aye; O'Brien, aye; Ocker, aye; Petchel, aye.

[The motion carried. Chair Holland and Ms. Lalvani abstained from voting on the matter.]

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[[Benjamin Holland, CPA, Chairperson, noted the following Agenda Items: No. 17, NASBA Enforcement Report for Q1 2026; No. 18, NASBA Candidate Performance Report for Q1 2026; No. 19, NASBA Candidate Care Report for Q1 2026; and No. 20, NASBA Exam Fee Changes. Item No. 21, NASBA Response to PEEC's Exposure Draft on Alternative Practice

Structures, was mentioned during his Report of Board Chairman.

Ms. Lalvani noted NASBA had their PEEC Exposure Draft response on their website for the public.]

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Next Meeting Dates

[Benjamin Holland, CPA, Chairperson, noted the next meeting would be on June 26, 2026 for the regulatory meeting. The next regularly scheduled meetings are July 23, 2026; September 17, 2026 at Susquehanna University in Selinsgrove, Pennsylvania; and November 19, 2026. 2027 dates were provided on the Agenda.]

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Public Comment - None.

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Adjournment

CHAIR HOLLAND:

Is there a motion to adjourn?

ACTING COMMISSIONER CLAGGETT:

So moved.

MS. LALVANI:

Lalvani, second.

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[There being no further business, the State Board of Accountancy Meeting adjourned at 11:54 a.m.]

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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.

Jacob Hill

Jacob Hill,
Minute Clerk
Sargent’s Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX
May 21, 2026