

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

July 23, 2026

State Board of Accountancy
July 23, 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
Charles O'Brien, CPA - Absent
Michael D. Ocker, CPA
John Petchel, Public Member
Anthony Searles, CPA
Amy Swartzfager, CPA

BUREAU PERSONNEL:

Dean Picarella, Esquire, 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
Ronald Rouse, Esquire, Senior Counsel, Office of
General Counsel
Thomas Leech II, Business Licensing Division Chief
Ray J. Michalowski, Esquire, Senior Board Prosecutor
and Prosecution Liaison
Alexa Davies, Legal Intern
Jesse Goldman, Legal Intern

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
Tom Ostrowski, CPA, Ostrowski Beckley & Thorpe PC
Jennifer Cryder, CPA, Chief Executive Officer,
Pennsylvania Institute of CPAs

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ALSO PRESENT (cont.):

Mara Brough, Advocacy Manager, Pennsylvania Institute
of CPAs
Brandi Manna, CPA, Owner, B. Mae Accounting
Kent Absec, Vice President, State Board Relations,
National Association of State Boards of Accountancy
Kathy Barry
Erin Badstuebner, Sargent's Court Reporting Service,
Inc.

1 ***

2 State Board of Accountancy

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

11 ***

12 The State Board of Accountancy Meeting was held
13 on Thursday, July 23, 2026. Benjamin Holland, Chair,
14 called the meeting to order at 10:32 a.m.

15 ***

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

25 Mr. Picarella also noted the Board entered into

1 Executive Session with himself as Board Counsel to
2 have attorney-client consultations and for the
3 purpose of conducting quasi-judicial deliberations.]

4 ***

5 Roll Call

6 [Benjamin Holland, CPA, Chairperson, requested a roll
7 call of Board members. A quorum was present.]

8 ***

9 Introduction of Attendees

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

12 ***

13 Approval of Minutes

14 CHAIR HOLLAND:

15 Is there a motion to adopt the May 21,
16 2026 State Board of Accountancy meeting
17 minutes at Item No. 1 on the Agenda?

18 [The Board discussed corrections to the minutes.]

19 CHAIR HOLLAND:

20 Is there a motion to adopt the May 21,
21 2026 State Board of Accountancy meeting
22 minutes as amended at Item No. 1 on the
23 Agenda?

24 ACTING COMMISSIONER CLAGGETT:

25 Claggett, so moved.

1 MS. LALVANI:

2 Lalvani, second.

3 CHAIR HOLLAND:

4 Any further discussion? Roll call,
5 please.

6

7 Holland, aye; Claggett, aye; Lalvani,
8 aye; Baturka, aye; Ericson, aye;
9 Gaizick, aye; Grater, abstain; Ocker,
10 aye; Petchel, aye; Searles, abstain;
11 Swartzfager, abstain.

12 [The motion carried. Mr. Grater, Mr. Searles, and
13 Ms. Swartzfager abstained from voting on the motion.]

14 ***

15 Report of Prosecutorial Division

16 [Ashley P. Murphy, Esquire, Board Prosecution
17 Liaison, presented the Consent Agreement for Agenda
18 Item No. 2, Case No. 25-55-019546.]

19 ***

20 MR. PICARELLA:

21 Regarding the Consent Agreement at Item
22 No. 2 on the Agenda, Case No. 25-55-
23 019546, after discussion in Executive
24 Session, I believe the Chair would
25 entertain a motion to adopt the Consent

1 Agreement.

2 CHAIR HOLLAND:

3 Is there a motion to adopt the Consent
4 Agreement at Item No. 2 on the Agenda,
5 Case No. 25-55-019546?

6 ACTING COMMISSIONER CLAGGETT:

7 Claggett, so moved.

8 CHAIR HOLLAND:

9 Is there a second?

10 MS. LALVANI:

11 Lalvani, second.

12 CHAIR HOLLAND:

13 Any further discussion? Roll call,
14 please.

15

16 Holland, aye; Claggett, aye; Lalvani,
17 aye; Baturka, aye; Ericson, aye;
18 Gaizick, aye; Grater, aye; Ocker, aye;
19 Petchel, aye; Searles, aye; Swartzfager,
20 aye.

21 [The motion carried unanimously. The Respondent at
22 Agenda Item No. 2, Case No. 25-55-019546, is Schiemer
23 & Company LLC.]

24 ***

25 Report of Board Counsel

1 MR. PICARELLA:

2 Regarding the matter of the citation
3 issued to AcTech Cloud LLC, Case No.
4 24-55-009915 at Item No. 3 on the
5 Agenda, I believe the Chair would
6 entertain a motion to uphold the
7 citation and direct Counsel to draft an
8 Order in accordance with discussions in
9 Executive Session.

10 CHAIR HOLLAND:

11 In the matter of the citation issued to
12 AcTech Cloud LLC, Case No. 24-55-009915
13 at Item No. 3 on the Agenda, is there a
14 motion to uphold the citation and
15 direct Counsel to draft an Order in
16 accordance with the discussions in
17 Executive Session?

18 ACTING COMMISSIONER CLAGGETT:

19 Claggett, so moved.

20 CHAIR HOLLAND:

21 Is there a second?

22 MS. LALVANI:

23 Lalvani, second.

24 CHAIR HOLLAND:

25 Any discussion? Hearing none, roll

1 call, please.

2

3 Holland, aye; Claggett, aye; Lalvani,
4 aye; Baturka, aye; Ericson, aye;
5 Gaizick, aye; Grater, aye; Ocker, aye;
6 Petchel, aye; Searles, aye; Swartzfager,
7 aye.

8 [The motion carried unanimously.]

9

10 Regulations

11 [Marc Farrell, Esquire, Regulatory Counsel, reported
12 the final rulemaking for 16A-5517, Licensure by
13 Endorsement or Act 41, was on its way to the
14 Governor's Office after which it would be delivered
15 to Independent Regulatory Review Commission (IRRC).
16 He also noted Regulatory Counsel was in the process
17 of revising the final rulemaking documents for 16A-
18 5519, General Revisions. He added the final
19 documents would be presented at the September meeting
20 for the Board's consideration.]

21

22 Report of Board Chairman

23 [Benjamin Holland, CPA, Chairperson, called attention
24 to Item Nos. 7 and 8 on the Agenda regarding the
25 Sunshine Act and the Gift Ban Policy for the Board's

1 review.

2 Chair Holland prepared a brief PowerPoint
3 presentation as a formal Chair report highlighting
4 national topics, particularly in the UAA (Uniform
5 Accounting Act) and various committees between the
6 AICPA (American Institute of CPAs) and NASBA
7 (National Association of State Boards of
8 Accountancy).

9 Chair Holland noted alternative practice
10 structures remain a top priority of NASBA as well as
11 state boards. He stated NASBA's Private Equity (PE)
12 task force is finalizing a recommendation memorandum
13 offering various policy option for state boards. The
14 memorandum would build on the task force's spring
15 white paper. Regarding the PEEC (Professional Ethics
16 Executive Committee) exposure draft, 81 comments were
17 received including 31 from state boards. He
18 emphasized the importance of making an effort to
19 comment on drafts. PEEC meets August 4, 2026, to
20 decide if they will proceed as-is or make revisions.
21 He noted NASBA recommended significant changes. Ms.
22 Lalvani pointed out several of the Board Members,
23 including herself, commented on the PEEC exposure.
24 Chair Holland commented on pathways and mobility.
25 He noted 45 out of 55 jurisdictions enacted the

1 alternative pathway with Pennsylvania being one of
2 the first. 39 jurisdictions enacted new mobility
3 legislation. He took at moment to explain the
4 differences between substantial equivalency and
5 automatic mobility. Mr. Picarella noted Pennsylvania
6 is trying to find the easiest way for competent
7 people to get licensed and practice in Pennsylvania.

8 Chair Holland commented NASBA is reviewing
9 potential model language on use of title. He noted
10 some states have statutes or regulations that
11 expressly preclude CPAs from using the designation if
12 they do not work for a licensed public accounting
13 firm. NASBA asked the UAA committee to study the
14 issue and encouraged all state boards to review their
15 firm registration requirements.

16 Chair Holland stated both NASBA and AICPA
17 leadership asked the UAA committee to study three
18 topics, each with their own task force. The three
19 topics are ESOPs, the definition of attest, and the
20 use of title. He noted findings are expected in late
21 summer or early fall. The topics of principal place
22 of business and the definition of accounting may also
23 be considered.

24 Chair Holland shared NASBA and AICPA engaged ICF
25 to conduct a comprehensive review of the current CPE

1 (continuing professional education) model. A final
2 report is expected at the annual meeting in October.

3 Chair Holland noted PICPA has been vocal
4 regarding the federal reclassification of accounting
5 degrees from professional to non-professional for
6 federal loan purposes. He noted the implementation
7 of the Department of Education rule was stayed in
8 June by the U.S. District Court for the District of
9 Columbia pending further litigation.

10 Chair Holland mentioned feedback from NASBA
11 regional meetings showed several jurisdictions need
12 additional support monitoring firms and with peer
13 review. NASBA was exploring ways to help state
14 boards. Regarding peer review, he noted referrals
15 alleging deficient accounting and auditing work will
16 be moving from PEEC to the Peer Review Program.]

17 ***

18 Appointment - Updates to the UAA

19 [Kent Absec, Vice President, State Board Relations,
20 National Association of State Boards of Accountancy,
21 presented a PowerPoint discussing updates to mobility
22 and reciprocity. He first explained the differences
23 between mobility and reciprocity. Mobility is the
24 legal framework that allows CPAs to cross state lines
25 and go into other jurisdictions with only the need to

1 have one license. The three key elements of CPA
2 mobility are a license in good standing, no
3 additional fees, and no escape. He noted no escape
4 is often overlooked but is key as it allows states to
5 take enforcement action against licensees of other
6 state if they come into their state and harm someone.

7 Reciprocity is the licensure aspect where someone
8 licensed in another jurisdiction can move to another
9 state and become easily licensed. He noted states
10 can look at reciprocity in different ways, but the
11 Board will always be considering the three E's of
12 exam, experience, and education.

13 Mr. Absec explained how section 23 of the UAA was
14 amended in July 2025 to include the new bachelor's
15 pathway with two years of supervised experience.
16 Regarding laws for the pathways, he noted 46 states
17 or jurisdictions signed into law the pathways. He
18 shared NASBA has a licensure pathways website where a
19 jurisdiction can be selected and requirements will be
20 displayed for that particular jurisdiction. While
21 the website is a good tool for accountancy
22 candidates, he noted candidates are still encouraged
23 to call their state board for full licensure
24 information.

25 Regarding mobility, Mr. Absec explained laws are

1 a bit behind for mobility versus pathways. 40 states
2 passed mobility legislation. He noted NASBA is
3 working hard with AAA and educators to make sure
4 pathways and mobility are discussed with individuals
5 who were licensed prior to the 150 requirement and
6 may not be licensed under any of the pathways. He
7 shared another useful tool for CPAs is NASBA's
8 cpamobility.org website. The site has a dropdown
9 menu where each state's individual practice privilege
10 requirements and guardrails can be viewed.

11 Mr. Absec explained mobility and reciprocity are
12 keys in combating deregulation as they allow for ease
13 of movement.

14 Ms. Lalvani noted Michigan and Massachusetts were
15 indicated in blue on the map and asked if NASBA was
16 anticipating anything from them in 2026. Mr. Absec
17 noted activities in the works in both states. Ms.
18 Lalvani mentioned NASBA has three webinar options
19 upcoming regarding CPE standards. She thanked Mr.
20 Absec for his time. Ms. Lalvani then asked if there
21 were regional NASBA calls with the regional director
22 in between the annual and regional meetings. Mr.
23 Absec explained recent talks were held with the
24 regional directors, and plans were in the works for
25 calls. Ms. Lalvani asked if the Board Administrator

1 could delegate the regional calls to her as the Vice
2 Chair of the Board seeing as how NASBA only permits
3 two attendees from Pennsylvania with no exceptions.

4 Mr. Absec stated an email from Chair Holland could
5 make the delegation request.

6 Acting Commissioner Claggett asked how states
7 deal with bad actors from other states. Mr. Absec
8 explained NASBA has tried to ensure clear
9 communication between states to allow states to take
10 enforcement action against individuals. He noted
11 part of the UAA and part of state statutes is the
12 individual agrees to adhere to the statute and rules
13 governing their home state. Part of that is that
14 NASBA can put a disciplinary record on an individuals
15 record in the ALD. Home states are also encouraged
16 to take action against the individuals. Mr. Absec
17 provided additional clarification on how enforcement
18 can be taken against an individual through the "no
19 escape" clause mentioned earlier. Mr. Picarella
20 summarized by stating there is a built-in implied
21 consent to jurisdiction for limited purposes.

22 Mr. Absec was thanked for his time. In turn, he
23 thanked the Board for the opportunity to present.]

24 ***

25 [Mr. Picarella noted the hearing at Agenda Item No.

1 26 was continued to the November meeting.]

2 ***

3 Report of Board Vice Chairperson

4 [Chandra "Dolly" M. Lalvani, CPA, Vice Chairperson
5 provided a recap of the Eastern Regional NASBA
6 meeting. She mentioned one of the sessions led by
7 Mr. Absec was more of a roundtable style leading to
8 increased discussion among attendees. Regarding
9 earned CPE, she noted badges are scanned to record
10 actual CPE earned so Board Admin no longer has to
11 calculate earned amounts.

12 Ms. Lalvani reported topics discussed at the
13 meeting included how licensure pathways are becoming
14 more varied across jurisdictions making the
15 implementation of individual mobility more
16 consequential than the adoption of any single
17 pathway. She noted the UAA is being revised to
18 address various things including the definition of
19 accounting concentration; private equity; and
20 alternate practice structures.

21 Ms. Lalvani reported there was discussion on how
22 AI and technology are shifting the competency
23 discussion from technical knowledge alone towards
24 judgment, professional skepticism, verification,
25 ethics and the ability to supervise technology

1 enabled work.

2 Ms. Lalvani shared the role of state boards is
3 expanding from licensing and enforcements towards
4 strategic regulatory stewardship without becoming an
5 advocate for the profession or managing market
6 outcomes. She noted there were three public
7 transactions that arose in the last month.

8 Ms. Lalvani commented outside capital is becoming
9 a durable operating model and is driven by
10 succession, technology, AI, talent and growth. She
11 stated the regulatory lens should be focused on if
12 the structure preserves audit quality and
13 professional judgment.

14 Chair Holland commented it is only a matter of
15 time before ethical issues arise in regards to AI,
16 which is moving quicker than ethical guardrails can
17 be put in place.]

18 ***

19 Report of Acting Commissioner - No Report

20 ***

21 Report of Board Administrator - No Report

22 ***

23 Report of Committees - Off-Site Board

24 Meeting/Communications

25 [Chandra "Dolly" M. Lalvani, CPA, Vice Chairperson,

1 reported the September meeting would be held at Penn
2 State Harrisburg and asked for the Board to vote for
3 confirmation. She noted the Board should also start
4 discussing where next year's off-site meeting would
5 be held.

6 Chair Holland commented, while the law did not
7 define it as such, he saw the state as being divided
8 into the eastern, western, and central regions. He
9 added, by next Board meeting, the Board should know
10 where next year's meeting will be held and the
11 meeting should either be in the eastern or western
12 regions.

13 Ms. Lalvani noted part of newsletter would
14 include a solicitation for any colleges and
15 universities that may be interested in being on the
16 meeting list. She mentioned Moravian University was
17 already on the list as Mr. Koscinski shared their
18 interest.]

19 CHAIR HOLLAND:

20 I believe I'd like to entertain a
21 motion to approve the off-site meeting
22 on September 17, 2026 of the
23 Pennsylvania State Board of Accountancy
24 to be held at Penn State Harrisburg.
25 Is that correct?

1 ACTING COMMISSIONER CLAGGETT:

2 Claggett, so moved.

3 CHAIR HOLLAND:

4 Is there a second?

5 MS. LALVANI:

6 Lalvani, second.

7 CHAIR HOLLAND:

8 Any discussion? Roll call, please.

9

10 Holland, aye; Claggett, aye; Lalvani,
11 aye; Baturka, aye; Ericson, aye;
12 Gaizick, aye; Grater, aye; Ocker, aye;
13 Petchel, aye; Searles, aye; Swartzfager,
14 aye.

15 [The motion carried unanimously.]

16 ***

17 [Regarding communications, Ms. Lalvani shared the
18 committee was working on the newsletter with the help
19 of Ms. Murphy and anticipated its distribution in the
20 fall.]

21 ***

22 Review of Program Sponsor Applications - None

23 ***

24 Review of Initial Application Files - None

25 ***

1 Review of Requests

2 MR. PICARELLA:

3 We're looking at Item Nos. 11 through
4 17 on the Agenda.

5 I believe the Chair would
6 entertain a motion to ratify the
7 approval of requests for extension of
8 examination credits for Item Nos. 11
9 through 17 on the Board's Agenda.

10 CHAIR HOLLAND:

11 Is there a motion to ratify the
12 approval of the request for extension
13 of examination credits for Item Nos. 11
14 through 17 on the Board's Agenda?

15 ACTING COMMISSIONER CLAGGETT:

16 Claggett, so moved.

17 CHAIR HOLLAND:

18 Is there a second?

19 MS. LALVANI:

20 Lalvani, second.

21 CHAIR HOLLAND:

22 Any discussion? Roll call, please.

23

24 Holland, aye; Claggett, aye; Lalvani,
25 aye; Baturka, aye; Ericson, aye;

1 Gaizick, aye; Grater, aye; Ocker, aye;
2 Petchel, aye; Searles, aye; Swartzfager,
3 aye.

4 [The motion carried unanimously. The Requesters are
5 as follows: Agenda Item 11, Sophie Majewski; Agenda
6 Item 12, Amina K. Abass; Agenda Item 13, Ryan
7 Klauder; Agenda Item 14, Caitlyn Duzy; Agenda Item
8 15, Tyler Hill; Agenda Item 16, Chelsea Covaleskie;
9 and Agenda Item 17, Morgan Acheampong.]

10 ***

11 MR. PICARELLA:

12 I believe the Chair would entertain a
13 motion to ratify the approval of the
14 request to waive or extend the CPE
15 requirements for Item No. 18 on the
16 Agenda.

17 CHAIR HOLLAND:

18 Is there a motion to ratify the
19 approval of the request to waive or
20 extend the CPE requirements for Item
21 No. 18 on the Agenda?

22 ACTING COMMISSIONER CLAGGETT:

23 Claggett, so moved.

24 CHAIR HOLLAND:

25 Is there a second?

1 MS. LALVANI:

2 Lalvani, second.

3 CHAIR HOLLAND:

4 Any discussion? Roll call, please.

5

6 Holland, aye; Claggett, aye; Lalvani,

7 aye; Baturka, aye; Ericson, aye;

8 Gaizick, aye; Grater, aye; Ocker, aye;

9 Petchel, aye; Searles, aye; Swartzfager,

10 aye.

11 [The motion carried unanimously. The Requester at
12 Agenda Item 18 is Gautam Bhimani.]

13 ***

14 Correspondence - None

15 ***

16 Miscellaneous

17 [Benjamin Holland, CPA, Chairperson, made note of the
18 following Agenda Items: Item No. 19, NASBA's
19 Enforcement Report; Item No. 20, CPE Requirement
20 Timeframes for Initial/Reciprocal Licensure; Item No.
21 21, NASBA State Board Report Q2 2026; Item No. 22,
22 NASBA Quarterly Communications Q2 2026; and Item No.
23 23, NASBA State Collaboration with Federal Agencies.]

24 ***

25 Board Committees

1 [Benjamin Holland, CPA, Chairperson, stated the
2 committees were consolidated with three oversight
3 committees: Regulatory, Governance, and Board
4 Procedures, a combined Communications and Off-Site
5 Committee, and five working committees. He noted
6 there is a lot of work taking place between the Board
7 meetings, some of which is done by individual Board
8 Members and some of which is done by committees. He
9 thanked all of the committee participants.]

10 ***

11 Next Meeting Dates

12 [Benjamin Holland, CPA, Chairperson, commented
13 meeting dates were listed for the rest of 2026.
14 Regarding 2027 meeting dates, he noted January 18,
15 2027 was Martin Luther King Jr. Day. The Board
16 discussed alternate dates.]

17 CHAIR HOLLAND:

18 All right. So is there a motion to
19 revise the 2027 Board meeting dates, to
20 amend the schedule for the first
21 meeting January 18th and to move that
22 same time and place to Thursday,
23 January 7, 2027?

24 ACTING COMMISSIONER CLAGGETT:

25 Claggett, so moved.

1 MS. LALVANI:

2 Lalvani, second.

3 CHAIR HOLLAND:

4 Any discussion? Hearing none. Roll
5 call, please.

6

7 Holland, aye; Claggett, aye; Lalvani,
8 aye; Baturka, aye; Ericson, aye;
9 Gaizick, aye; Grater, aye; Ocker, aye;
10 Petchel, aye; Searles, aye; Swartzfager,
11 aye.

12 [The motion carried unanimously.]

13 ***

14 Miscellaneous

15 [Miranda Murphy, Board Administrator, requested
16 discussion on Agenda Item No. 20, CPE Requirement
17 Timeframes for Initial/Reciprocal License. She
18 stated her supervisor asked for the Board's
19 interpretation of the time frames for CPE between
20 initial licensure and reactivation. She explained
21 the regulations say, for reactivation, CPE needs to
22 be completed within 24 months of the date of
23 application to reactivate. The regulations read the
24 same for an initial or reciprocal license. However,
25 in the past, the Board's interpretation allowed

1 applicants to go back to the beginning of the
2 reporting period that was necessary for the renewal.
3 She further explained, right now, if a person
4 applied, they could go back to the beginning of the
5 reporting period to January 2024 for their CPE;
6 however, if the Board went by the two years, the
7 applicant would only be able to use CPE as far back
8 as July 2024. She asked if all applicants should be
9 treated the same regardless of if they are initially
10 applying, renewing or reactivating.

11 The Board discussed the possible interpretations
12 of the calendar year versus reporting year. When
13 asked for a legal opinion, Mr. Picarella noted the
14 issue was subject to the Board's interpretation;
15 however, they would want to be consistent. After
16 discussion, the Board agreed CPE should only be
17 considering from the two years or 24 months preceding
18 the application for reactivation, the same as for
19 initial licensure or renewal. Ms. Ericson pointed
20 out there is a committee that reviews exceptions for
21 extenuating circumstances.]

22 ***

23 Public Comment

24 [Jennifer Cryder, CPA, Chief Executive Officer,
25 Pennsylvania Institute of CPAs (PICPA), advocated for

1 the adoption of the AICPA's Code of Conduct as part
2 of the general revisions regulatory package. She
3 stated, in 2022, the Board was directed by statute to
4 adopt the Code and had yet to do so. She also stated
5 the public would not be any more protected by
6 creating custom language or by layering custom
7 language on top of a nationally recognized standard.
8 She pointed out almost every other state in the
9 country adopted the AICPA's Code.

10 Chair Holland thanked Ms. Cryder. He asked if
11 she could comment on peer review and feedback from
12 other states needing additional support in monitoring
13 firms and peer review programs. Ms. Cryder replied
14 there were two separate things with peer review. The
15 first was the language in the general revisions in
16 Pennsylvania. However, a separate issue is
17 nationally state boards asking for help in terms of
18 oversight of peer review which is connected to how
19 some ethics cases are being handled differently. She
20 noted in assessing potential impact of peer review
21 changes in Pennsylvania, perhaps one case per year
22 would be changed by the way peer review is handled in
23 the regulations. She stated, similar to her comments
24 on the code of conduct, she would encourage
25 Pennsylvania to not add custom language related to

1 peer review. She pointed out there are national
2 standards and custom language could be detrimental to
3 trust, reputation, and public protection.

4 Mr. Baturka commented on the code of conduct.
5 He asked if the package was too far along to adopt
6 the AICPA Code of Conduct. The Board discussed where
7 the general revisions package was in the regulatory
8 process. Ms. Lalvani questioned if any of the Board
9 would have the opportunity to go before IRRC to
10 present the Board's position. Mr. Farrell noted,
11 when IRRC considers the final regulation in a public
12 meeting, then Board members could attend in person if
13 they wished however by then Regulatory Counsel
14 generally already knew the fate of the regulation.
15 Acting Commissioner Claggett stated the Chair and
16 Vice Chair do not go in front of IRRC as part of the
17 regulatory process.

18 Peter Calcara, Vice President Government
19 Relations, Pennsylvania Institute of CPAs, commented
20 the status of the general revisions package. Mr.
21 Farrell confirmed Regulatory Counsel was working on
22 the final package. He added Counsel is considering
23 the discussions and recommendations about the code of
24 conduct. He asked the Board hold off on any
25 discussion until the package was presented at the

1 September meeting.]

2 ***

3 [Benjamin Holland, CPA, Chairperson, read a
4 proclamation from the Department of State and the
5 State Board of Accountancy. "Proclamation of the
6 Department of State Bureau of Professional and
7 Occupational Affairs, State Board of Accountancy, and
8 the Commonwealth of Pennsylvania extend their
9 gratitude to John J. Grater, CPA for his
10 contributions to the State Board of Accountancy and
11 to the citizens of this Commonwealth. We publicly
12 recognize his commitment to the highest standards of
13 ethics, the betterment of the accounting profession
14 and responsible acts as a public servant. Adopted
15 this 23rd day of July 2026." Chair Holland noted the
16 proclamation was signed by Al Schmidt, Secretary of
17 State and Acting Commissioner Claggett. He extended
18 appreciation to Mr. Grater for his service over the
19 last four years.

20 Mr. Grater shared it had been a pleasure serving
21 on the Board with everyone.]

22 ***

23 Adjournment

24 CHAIR HOLLAND:

25 Anything else for the good of the

1 order? Is there a motion to adjourn?

2 ACTING COMMISSIONER CLAGGETT:

3 So moved.

4 MS. LALVANI:

5 Lalvani, second.

6 ***

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

9 ***

10

11 CERTIFICATE

12

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

18

19

20



21

Erin Badstuebner,

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Minute Clerk

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Sargent's Court Reporting

24

Service, Inc.

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1	STATE BOARD OF ACCOUNTANCY	
2	REFERENCE INDEX	
3	July 23, 2026	
4		
5	TIME	AGENDA
6		
7	9:00	Executive Session
8	10:30	Return to Open Session
9		
10	10:32	Official Call to Order
11		
12	10:32	Roll Call/Introduction of Attendees
13		
14	10:34	Approval of Minutes
15		
16	10:36	Report of Prosecution
17		
18	10:39	Report of Board Counsel
19		
20	10:41	Regulations
21		
22	10:42	Report of Board Chairperson
23		
24	10:56	Appointments - Updates to the UAA
25		
26	11:22	Report of Vice Chairperson
27		
28	11:29	Report of Committees
29		
30	11:32	Review of Requests
31		
32	11:34	Miscellaneous
33		
34	11:35	Board Committees
35		
36	11:35	Next Meeting Dates
37		
38	11:40	Miscellaneous (cont.)
39		
40	11:49	Public Comment
41		
42	12:01	Adjournment
43		
44		
45		
46		
47		
48		
49		
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