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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: 10:31 A.M.

Held at

PENNSYLVANIA DEPARTMENT OF STATE

2601 North Third Street

One Penn Center, Board Room C

Harrisburg, Pennsylvania 17110

as well as

VIA MICROSOFT TEAMS

April 21, 2023

1 ***

2 State Board of Accountancy

3 April 21, 2023

4 ***

5 [Ronald K. Rouse, Esquire, Board Counsel, noted the
6 State Board of Accountancy was being held in a hybrid
7 format both in person and via livestream
8 teleconference pursuant to Act 100 of 2021, which
9 requires boards to use a virtual platform to conduct
10 business when a public meeting is held.]

11 ***

12 [Pursuant to Section 708(a)(5) of the Sunshine Act,
13 the Board entered into Executive Session with Ronald
14 K. Rouse, Esquire, Board Counsel, to have attorney-
15 client consultations and for the purpose of
16 conducting quasi-judicial deliberations.]

17 ***

18 [The State Board of Accountancy Meeting was held on
19 Wednesday, April 21, 2023. Sheri L. Risler, CPA,
20 Chair, called the meeting to order at 10:31 a.m.]

21 ***

22 Roll Call

23 [Sheri L. Risler, CPA, Chair, requested a roll call
24 of Board members. Benjamin Holland, CPA, was not
25 present at the commencement of the meeting.]

1 ***

2 Introduction of Attendees

3 [Sheri L. Risler, CPA, Chair, requested an
4 introduction of attendees.]

5 ***

6 Approval of Minutes

7 CHAIR RISLER:

8 It was determined in Executive Session that
9 the January 19, 2023 meeting minutes would
10 be tabled until the next meeting in May
11 2023.

12 I am looking to see if there are any
13 comments or anything regarding the approval
14 of the March 29, 2023 Special Meeting that
15 was held. Any discussion?

16 [The Board discussed corrections to the Minutes.]

17 CHAIR RISLER:

18 With no further discussion, can I have a
19 motion to approve the March 29, 2023
20 Meeting Minutes as amended.

21 MS. ELLIS:

22 So moved.

23 MR. OCKER:

24 I'll be abstaining.

25 CHAIR RISLER:

1 Do we have a second?

2 MR. O'BRIEN:

3 Second.

4 CHAIR RISLER:

5 Roll call, please.

6

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

8 Ericson, aye; Grater, aye; O'Brien, aye;

9 Ocker, abstain; Petchel, aye.

10 [The motion carried. Acting Commissioner Claggett
11 and Mr. Ocker abstained from voting on the motion.]

12 ***

13 Report of Prosecutorial Division

14 [Timothy A. Fritsch, Esquire, introduced himself to
15 the Board and provided a history of his professional
16 background.

17 Mr. Fritsch presented a Consent Agreement for
18 Case No. 21-55-014785.

19 MR. ROUSE:

20 Any questions from the Board? Then hearing
21 none, regarding Consent Agreement at Item
22 No. 3 on the agenda, Case No. 21-55-014785,
23 after discussion in Executive Session I
24 believe the Chair would entertain a motion
25 to adopt the Consent Agreement.

1 CHAIR RISLER:

2 Do I have a motion to adopt the Consent
3 Agreement, Case No. 21-55-014785?

4 MS. ELLIS:

5 So moved.

6 MR. OCKER:

7 Second.

8 CHAIR RISLER:

9 Roll call.

10

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

14 [The motion carried unanimously. This was the matter
15 of BPOA vs. Derner and Associates, LLC, Case No. 21-
16 55-014785.]

17

18 Review of Requests

19 [Ronald K. Rouse, Esquire, Board Counsel, referred to
20 the Review of Requests, Item Nos. 11 through 31 on
21 the agenda, for further discussion.

22 MR. ROUSE:

23 Starting with Item Nos. 11 through 15 and
24 17 through 23, Extension of CPA Examination
25 Credits that were approved for

1 ratification.

2 After discussion in Executive Session
3 the Chair would entertain a motion to
4 ratify the Extension of CPA Examination
5 Credits for Item Nos. 11 through 15 and 17
6 through 23.

7 CHAIR RISLER:

8 Can I have a motion to ratify the Extension
9 of CPA Exam Credits for Item Nos. 11
10 through 15 and 17 through 23?

11 MS. ELLIS:

12 So moved.

13 MR. OCKER:

14 Second.

15 CHAIR RISLER:

16 Roll call please?

17

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

21 [The motion carried unanimously. Those approved for
22 ratification are Kavitha Shanmukhappa, Alyssa
23 Wilkinson, Jenna Gray, Lina Zhang, Korah Sabu, Matt
24 Langdon, Anish George, Ashland Eidelman, Mohammed
25 Ali, Ali Hussein, Jie Liu, Saleh Salman.]

1 ***

2 [Keri A. Ellis, CPA, exited the meeting at 10:45 a.m.
3 for recusal purposes.]

4 ***

5 MR. ROUSE:

6 Going to Item No. 16 on the agenda,
7 Extension of CPA Examination Credit
8 approved for ratification.

9 I believe the Chair would entertain a
10 motion to ratify the Extension of CPA Exam
11 Credit for Rachel Ruto, No. 16 on the
12 agenda.

13 CHAIR RISLER:

14 Can I have a motion to ratify the Extension
15 of CPA Exam Credit for Rachel Ruto, Item
16 No. 16 on the agenda?

17 ACTING COMMISSIONER CLAGGETT:

18 So moved.

19 MR. OCKER:

20 Second.

21 CHAIR RISLER:

22 Roll call?

23
24 Risler, aye; Claggett, aye; Ericson, aye;
25 Grater, aye; O'Brien, aye; Ocker, aye;

1 Petchel, aye.

2 [The motion carried. Ms. Ellis recused from
3 deliberations and voting on the motion.]

4 ***

5 [Keri Ellis, CPA, reentered the meeting at
6 10:47 a.m.]

7 ***

8 [MR. ROUSE:

9 Item No. 24 on the agenda is Extension of CPA
10 Examination Credit denied for ratification.

11 I believe the Chair would entertain a
12 motion to ratify the denial of the request
13 for an Extension of CPA Examination Credit
14 for Qurram Pasha, Item No. 24 on the agenda.

15 CHAIR RISLER:

16 Do I have a motion to ratify the denial of
17 CPA Exam Extension for Qurram Pasha, Item No.
18 24 on the agenda?

19 MS. ELLIS:

20 So moved.

21 MR. OCKER:

22 Second.

23 CHAIR RISLER:

24 Roll call?

25

1 ***

2 MR. ROUSE:

3 Item Nos. 26 through 30 on the agenda,
4 Waiver of Minimum of 20 CPE Credits Per
5 Year, approve for ratification.

6 I believe the Chair would entertain a
7 motion to ratify the Waiver of the
8 Requirement of a Minimum of 20 CPE Credits
9 for Item Nos. 26 through 30 on the agenda.

10 CHAIR RISLER:

11 Do I have a motion to ratify the Waiver of
12 Minimum of 20 CPE Credits Per Year for Item
13 Nos. 26 through 30 on the agenda?

14 MS. ELLIS:

15 So moved.

16 MR. OCKER:

17 Second.

18 CHAIR RISLER:

19 Roll call?

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

24 [The motion carried unanimously. Those approved for
25 ratification are Rinkuben Shah, John Roberts, Andrew

1 Still, Scott Hursh, Mark Frank.]

2 ***

3 MR. ROUSE:

4 Item No. 30 on the agenda, Waiver of Self-
5 Study CPE Limitation, approve for
6 ratification.

7 I believe the Chair would entertain a
8 motion to ratify the Waiver of a Self-Study
9 CPE Limitation for David Sweeney, No. 31 on
10 the agenda.

11 CHAIR RISLER:

12 Can I have a motion to ratify the Waiver of
13 Self-Study CPE Limitation for David
14 Sweeney, No. 31 on the agenda?

15 MS. ELLIS:

16 So moved.

17 MR. OCKER:

18 Second.

19 CHAIR RISLER:

20 Roll call?

21

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

25 [The motion carried unanimously.]

1

2 Regulations

3 [Mr. Rouse referred Board members to a copy of the
4 General Revisions regarding Regulation 16A-5519 for
5 further discussion. He noted revisions to the
6 Board's regulations have been proposed based on
7 amendments to the CPA Law and Act 100 of 2021 which
8 requires virtual supervision.]

9

10 [Benjamin Holland, CPA, entered the meeting at 10:51
11 a.m.]

12

13 [Mr. Rouse referred to page five on the Annex,
14 Section 11.16, Examination Completion Requirement for
15 further discussion. He noted items to be deleted are
16 in brackets and items to be added are underlined in
17 blue.

18 Mr. Rouse added information in the event that
19 the 24-month rolling period of taking the CPA exam is
20 approved by NASBA.

21 He discussed changes to examination completion
22 requirements and defined the terms added in Section
23 11.16(a), (b), (c) and (d). Members had questions and
24 comments regarding the information.

25 Mr. Rouse then referred members to Section

1 11.23(a) amendments, an addition to Section
2 11.56(a)(1) regarding verification of experience,
3 Section 11.56 (a)(4) regarding in-person or online
4 virtual supervision. Members had questions and
5 comments.

6 Counsel and members referred for further
7 discussion to Section 11.57, amendments for
8 educational requirements for CPA certification,
9 11.57(a)(4) regarding the completion of 120 semester
10 credit hours of post secondary education, 11.57(a) a
11 clarification of technology. There was discussion
12 regarding deletion of specific software programs.

13 Counsel had discussion regarding 11.57(c),
14 issuance of certificate and Section 11.82, peer
15 review, noted to be amendments in the amended Act 110
16 of 2021. Board members had comments regarding these
17 amendments.

18 Jen Cryder, PICPA, audience member, questioned
19 if the Board would release this Annex as an exposure
20 draft to stakeholders for comment as they haven't
21 seen these changes in advance. Mr. Rouse indicated
22 he hopes to have something for stakeholders to review
23 and make comments. Ms. Cryder noted NASBA is meeting
24 and voting on the rolling 24 months in order to take
25 the CPA exam.]

1 MR. ROUSE:

2 Would the Chair entertain a motion to
3 direct Board Counsel to release the amended
4 Annex to stakeholders as an exposure draft?

5 [Mr. Rouse explained that when an exposure draft is
6 released, stakeholders always have 30 days in order
7 to review the Annex and make written comments which
8 are brought back to the Board. This matter would be
9 brought back before the Board in July of 2023 for
10 further discussion. Mr. Rouse stated an email
11 address would be provided to the stakeholders for
12 comment.]

13 CHAIR RISLER:

14 Do I have a motion to direct Counsel to
15 amend Annex A and issue the amended Annex A
16 as an exposure draft to our accounting
17 constituents and stakeholders?

18 MS. ELLIS:

19 So moved.

20 MR. OCKER:

21 Second.

22 CHAIR RISLER:

23 Roll call, please?

24

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

1 Ericson, aye; Grater, aye; O'Brien, aye;
2 Ocker, aye; Petchel, aye.

3 [The motion carried unanimously.]

4 ***

5 Report of Board Counsel - Regulations

6 [Ronald K. Rouse, Esquire, provided a Regulatory
7 Report for the Board's review. He noted Regulation
8 16A-5519 would be updated to state the Board would be
9 releasing it as an exposure draft.]

10 ***

11 Report of Board Counsel - Miscellaneous

12 [Ronald K. Rouse, Esquire, noted House Bill 758 of
13 2023 was referred to the House Committee on Human
14 Services, which proposes to require the Pennsylvania
15 Human Relations Commission (PHRC) to develop training
16 to include the understanding of social bias and
17 practical techniques to mitigate social bias to
18 improve cultural confidence. He noted the training
19 would be required for employees and licensees of 17
20 boards, including the State Board of Accountancy.

21 Mr. Rouse stated the training must meet the
22 continuing educational requirements of the licensees
23 and would be conducted as a secure online course
24 through PHRC's publicly accessible Internet website.
25 He noted employees and licensees would be required to

1 complete training every 2 years and would keep the
2 Board updated.

3 Mr. Rouse addressed Act 35 of 2022 regarding
4 military and veteran's licensure, noting applications
5 for initial licensure, as well as applications for
6 renewal, were updated in January to ask whether the
7 licensee is a service member, military spouse, or
8 veteran.

9 Mr. Rouse noted the licensees that it applies to
10 would be able to upload documentation that verifies
11 they are a veteran, military spouse, or a service
12 member, and the initial application, renewal
13 application, or reactivation application would be
14 expedited. He thanked service members, veterans, and
15 military spouses for their service.

16 Mr. Rouse referred to the Work for Credit
17 Program. He noted item 33 and 34 on the agenda are
18 related, where the Board received correspondence from
19 Mark Koscinski regarding the 150 credit-hour
20 requirement and Laquita Blockson regarding the Learn
21 & Earn Pilot Program.

22 Mr. Rouse noted receiving correspondence in
23 January regarding the Work for Credit Program and
24 discussed New Jersey's Work for Credit Program. He
25 stated the pilot was initiated by Saint Peter's

1 University and PwC. He mentioned that it was not a
2 pilot program initiated by the New Jersey State Board
3 of Accountancy, but the university and the
4 accountancy firm approached the Board about their
5 program because the issue of the CPA pipeline as well
6 as diversity issues are very big in New Jersey.

7 Mr. Rouse mentioned that six women and one man,
8 all persons of color, are in the program. He noted
9 the students complete their 4-year program through
10 Saint Peter's University and receive their 120
11 semester credits, followed by an intensive work
12 credit program through PwC. He noted PwC pays the
13 student and the university for the 30 additional
14 credits students receive from going through their
15 program.

16 Mr. Rouse stated the university issues the
17 additional 30 credits on the transcript of the
18 university for the student after the students
19 complete the intensive program. He noted that New
20 Jersey did not have to make a statutory or regulatory
21 change to facilitate the adoption of Work for Credit
22 Program because the credits appear on the university
23 transcript.

24 Jennifer Cryder, CPA, MBA, Chief Executive
25 Officer, Pennsylvania Institute of Certified Public

1 Accountants, commented that the individuals are
2 considered full-time staff and that it is not an
3 internship in that program.

4 Mr. Rouse mentioned that the internship question
5 had been the issue and is considered on the
6 transcript as experiential learning, which is how
7 they are able to get the 30 credits as opposed to
8 only 9 for an internship.

9 Ms. Cryder stated there were probably many
10 models emerging right now, noting most of the big
11 four have their own versions of this and Saint
12 Peter's University and PwC is not the only one out
13 there. She noted her role at the Pennsylvania
14 Institute of Certified Public Accountants (PICPA)
15 provides the opportunity to talk with colleges and
16 universities across the commonwealth.

17 Ms. Cryder stated many of them have been doing
18 some version of this for a long time on a smaller
19 scale, but with the acute pressure on the pipeline in
20 Pennsylvania is leading to a conversation around how
21 to get to the point of licensure more effectively
22 without jeopardizing mobility and substantial
23 equivalency. She mentioned that everyone in the
24 profession agrees that mobility and substantial
25 equivalency cannot be jeopardized.

1 Ms. Cryder stated there are alternate pathways
2 to get to licensure when looking at where education
3 and experience overlap. She mentioned that the
4 American Institute of Certified Public Accountants
5 (AICPA) and the National Association of State Boards
6 of Accountancy (NASBA) are building out a different
7 model to be piloted in the fall, noting she is on the
8 national task force building that model.

9 Ms. Cryder had discussions with colleges and
10 universities in Pennsylvania about other variations
11 and believed there would be different variations and
12 that it is good for the profession because students
13 need options. She mentioned that as long as it
14 maintains mobility and fits within the CPA Law and
15 the regulations that they would be happy to
16 facilitate best practices for the development of
17 academically rigorous models.

18 Ms. Cryder commented that if the infrastructure
19 is built and colleges and universities are very
20 interested and firms are interested that there is a
21 universal concern of how to know it will meet the CPA
22 Law and regulations once a student finishes the
23 process. She noted the importance of making it clear
24 to universities, firms, and the individuals going
25 through these programs how they would interact with

1 the Pennsylvania CPA Law and the regulations.

2 Chair Risler welcomed any information Ms. Cryder
3 could share and invited her to the next Board meeting
4 to give sufficient time to the topic.

5 Mr. Ocker asked whether small firms would also
6 get the invite when the pilot programs are developed.

7 Ms. Cryder noted the importance of the programs
8 being scalable to firms of all sizes and being
9 academically rigorous and cost effective. She
10 mentioned that the AICPA and NASBA model are building
11 that with small firms in mind and are going to
12 aggregate virtual content from different colleges and
13 universities.

14 Ms. Cryder explained that the national model
15 being built contemplates a student finishing 120
16 credit hours with an accounting bachelor's degree and
17 then would go to work full-time in an accounting
18 firm. She noted a small firm would be looking at an
19 entry- level full-time hire just like any other
20 situation. She noted the firms are being asked to
21 prorate their schedule to leave time in their week
22 for learning.

23 Ms. Cryder stated the thought is for someone to
24 move down the path of both their education and
25 experience requirement in over a year. She mentioned

1 there is not a whole lot of ask of the firm in that
2 case, but there is a big ask of the colleges and
3 universities that want to be part of that program,
4 where they are trying to get the cost per credit hour
5 down to the average cost of a community college
6 credit hour.

7 Ms. Cryder noted it would be online asynchronous
8 learning coming from colleges and universities across
9 the country and is on a transcript and counts toward
10 the 150 credit-hour requirement. She mentioned that
11 a firm hiring full-time staff and putting someone
12 through the program and reserving time for learning
13 would have the option to pay for those credits. She
14 reported many firms are already offering a tuition
15 benefit anyway, so it might fit within there.

16 Mr. Rouse asked whether the other models result
17 in credits being put on a college or university
18 transcript.

19 Ms. Cryder noted many ideas and concepts across
20 Pennsylvania but did not know of any up and running
21 as a pilot. She noted that having some kind of
22 understanding of the framework of what the State
23 Board of Accountancy is going to need would be a
24 critical step in those moving forward.

25 Ms. Cryder commented that it is not a statute or

1 regulation change and welcomed anything the State
2 Board of Accounting could provide to help the
3 profession understand the framework within which it
4 needs to operate.

5 Mr. Rouse stated it was clear why there was not
6 a statutory or regulatory change for the Saint
7 Peter's University and PwC program because it was on
8 a university transcript just like with their statute
9 and regulations, where it talks about a baccalaureate
10 or higher degree from a college or university
11 accredited by a nationally recognized accrediting
12 agency and that they have completed the 150 semester
13 credits of postsecondary education whether or not it
14 is part of their graduate work.

15 Ms. Cryder addressed diversity, noting the
16 connection between the cost of 150 credit hours of
17 education and the impacts to diversity in the
18 pipeline. She noted they look at barriers and
19 believed the programs would have broad implications
20 to their pipeline, especially for diverse candidates.

21 Chair Risler thanked Ms. Cryder for the
22 information and looked forward to an update at the
23 next meeting.]

24 ***

25 Report of Board Chair

1 [Sheri L. Risler, CPA, Chair, reminded everyone to
2 review the Sunshine Act guidance for Board meeting
3 processes and the Gift Ban Policy to ensure
4 compliance.]

5 ***
6 Report of Acting Commissioner - No Report

7 ***
8 Report of Board Administrator - No Report

9 ***
10 Correspondence

11 [Mark Koscinski, CPA, D.Litt., Assistant Professor of
12 Accounting Practice, Moravian University, School of
13 Business and Economics, commented that the 150
14 credit-hour requirement has a great impact on the
15 candidate pool in terms of the willingness of
16 talented students to actually enter into the
17 profession. He mentioned that many educators believe
18 the 150 credit-hour requirement needs to be
19 addressed.

20 Ms. Cryder stated there is a robust debate
21 happening around the 150 hours driven by the acute
22 pipeline challenges that the profession is facing and
23 whether it is serving the profession or acting as a
24 barrier to entry. She noted that her counterparts in
25 Minnesota introduced legislation that would offer

1 three paths to licensure, including the traditional
2 path that exists right now of 150 hours of education
3 and 1 year of experience. She noted the suggested
4 second path to licensure would be 120 hours of
5 education with 2 years of experience with a third
6 path of 120 hours of education with some elevated
7 continuing professional education requirement after
8 licensure.

9 Ms. Cryder noted the reason for introducing the
10 legislation is because there are not enough CPAs to
11 do the work in the state of Minnesota, where many
12 small organizations either cannot find a CPA to do
13 the work or cannot afford to pay a CPA to do the work
14 and running into regulatory problems. She noted
15 Minnesota is also citing the diversity challenges.

16 Ms. Cryder stated Minnesota feels strongly about
17 changing their state CPA Law and allowing three
18 different paths to licensure. She noted that one of
19 the implications of that decision would be that CPAs
20 in Minnesota, both current and future, would no
21 longer enjoy the benefits of mobility because they
22 would not be substantially equivalent to CPAs in the
23 rest of the country.

24 Ms. Cryder mentioned that their legislative
25 session ends in a couple of weeks and the bill has

1 not moved because the state society is holding it up.
2 She stated the legislators sponsoring the bill are
3 eager to move it because of the workforce development
4 implications. She noted it has opened up the
5 conversation across different licensing jurisdictions
6 and whether there should be different pathways to
7 licensure.

8 Ms. Cryder informed Board members of a strong
9 emergence for discussion regarding the definition of
10 substantially equivalent because what the legislation
11 introduced is trying to make the case as to why the
12 two different paths would not be substantially
13 equivalent between 150 and 120.

14 Ms. Cryder stated Ohio has a model where someone
15 could become licensed with 120 credit hours and has
16 been considered substantially equivalent for many
17 decades. She noted other states are discussing
18 introducing legislation to offer a 120-hour path.
19 She stated the Pennsylvania Institute of Certified
20 Public Accountants is not planning on introducing
21 such legislation in Pennsylvania.

22 Ms. Cryder noted that PICPA wants to keep
23 mobility at the top of the list but is hearing
24 discussion around this topic and people questioning
25 the requirements for licensure. She noted PICPA's

1 position has always been to point people toward
2 finding other ways to solve this problem. She noted
3 the work and learn models are one great example of
4 that and is looking forward to bringing back other
5 productive solutions they are working on with the
6 profession toward licensure that would not change the
7 CPA Law.

8 Mr. Rouse noted many correspondences online from
9 NASA about support for the 150 hours and getting the
10 historical context of how they got to the 150 hours,
11 the rigors of the profession, and making sure it is a
12 profession of integrity. He noted mobility is very
13 important for licensees and is a benefit.

14 Chair Risler referred to an email from the Ohio
15 State Board of Accountancy regarding their Graduate
16 Management Admission Test (GMAT).

17 Ms. Cryder stated Ohio allowed licensure with
18 120-credit hours and a GMAT score. She noted New
19 York also has a loophole that allows a pathway to
20 licensure at 120 credit-hours based on a higher level
21 of experience. She noted discussion around mutual
22 recognition agreements, where international
23 candidates can be licensed at 120 credit-hours as
24 they go through the qualifications board.]

25

1 Miscellaneous

2 [Sheri L. Risler, CPA, Chair, noted she would be
3 attending the NASBA Eastern Regional Meeting in
4 Savannah, GA, May 31 through June 2, and encouraged
5 other Board members to attend.]

6 MR. ROUSE:

7 Would the Board entertain a motion to
8 send Sheri Risler and Michael Ocker to
9 the NASBA Eastern Regional Meeting on
10 May 31 through June 2, 2023, in
11 Savannah, GA.

12 Is there such a motion?

13 MS. ELLIS:

14 So moved.

15 MR. OCKER:

16 Second.

17 CHAIR RISLER:

18 Roll call.

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

24 [The motion carried. Sheri Risler and Michael Ocker
25 abstained from voting on the motion.]

1
2 Miscellaneous

3 [Sheri L. Risler, CPA, Chair, encouraged Board
4 members to read AICPA's draft of the 8-point plan to
5 address the CPA pipeline. She also noted a pipeline
6 memo from NASBA and the 2022 Q4 Candidate Care Report
7 regarding candidates who take the CPA Exam in
8 Pennsylvania.

9 Chair Risler addressed the summary by the AICPA,
10 Prometric, and NASBA announcing increases in exam
11 pricing. She mentioned that AICPA cites inflationary
12 operational cost and decreased candidate volume and
13 NASBA cites decreased candidate volume. She informed
14 everyone that the CPA Exam from Prometric would
15 increase from \$21.21 to \$22.06, AICPA from \$110 to
16 \$120 per section and then from \$120 to \$130, and
17 NASBA from \$27 to \$30 on January 1, 2024.

18 Chair Risler announced Prometric is decreasing
19 sites where candidates could take the exam and
20 reduced the Pittsburgh locations.

21 Chair Risler informed everyone that NASBA is
22 looking for individuals to become active on their
23 committees.

24 Chair Risler referred to the NASBA State Board
25 Report for the Board's review.]

1 ***

2 Miscellaneous - Board Committees

3 [Sheri L. Risler, CPA, Chair, requested assistance on
4 the committee that reviews CPA Exam credit extensions
5 and the Experience Reviews Committee. She encouraged
6 Board members who are not active on a committee to
7 select a committee and notify Ms. Murphy.]

8 ***

9 Miscellaneous - Next Meeting Dates

10 [Sheri L. Risler, CPA, Chair, noted the next
11 scheduled Board meeting is May 19, followed by July
12 19, September 20, and November 15.]

13 ***

14 [Sheri L. Risler, CPA, Chair, thanked everyone for
15 all of their work on the State Board of Accountancy.]

16 ***

17 Adjournment

18 CHAIR RISLER:

19 Do I have a motion to adjourn the
20 meeting?

21 MS. ELLIS:

22 So moved.

23 CHAIR RISLER:

24 Second?

25 MR. OCKER:

1 Second.

2 CHAIR RISLER:

3 Thank you.

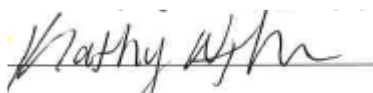
4 ***

5 [There being no further business, the State Board of
6 Accountancy Meeting adjourned at 12:19 p.m.]

7 ***

8
9 CERTIFICATE

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

16
17
18 
19 Kathryn Witherow,

20 Minute Clerk

21 Sargent's Court Reporting

22 Service, Inc.
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STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

April 21, 2023

	TIME	AGENDA
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2		
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4		
5		
6		
7		
8	9:00	Executive Session
9	10:30	Return to Open Session
10		
11	10:31	Official Call to Order
12		
13	10:31	Roll Call/Introduction of Attendees
14		
15	10:33	Approval of Minutes
16		
17	10:36	Report of Prosecutorial Division
18		
19	10:41	Report of Requests
20		
21	11:29	Report of Board Counsel
22		
23	11:50	Report of Board Chair
24		
25	11:51	Correspondence
26		
27	12:04	Miscellaneous
28		
29	12:19	Adjournment
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