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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: 10:35 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

May 19, 2023

State Board of Accountancy
May 19, 2023

BOARD MEMBERS:

Sheri L. Risler, CPA, Chair
Arion Claggett, Acting Commissioner, Bureau of
Professional and Occupational Affairs - Absent
Keri A. Ellis, CPA
Monique M. Ericson, CPA, Office of Attorney General
John J. Grater, CPA
Benjamin Holland, CPA
Mary Jensik, CPA
Charles A. O'Brien, CPA
Michael D. Ocker, CPA, Vice Chair
John Petchel, Public Member
David W. Stonesifer, CPA - Absent

BUREAU PERSONNEL:

Dean F. Picarella, Esquire, Senior Counsel, Counsel
Division
Ronald K. Rouse, Esquire, Board Counsel
Ashley P. Murphy, Esquire, Board Prosecution Liaison
Angela L. Solomon, Esquire, Board Prosecutor
Timothy A. Fritsch, Esquire, Board Prosecutor
Miranda Murphy, Board Administrator
Marc Farrell, Esquire, Regulatory Counsel,
Office of Chief Counsel, Department of State
Andrew LaFratte, MPA, Executive Policy Specialist,
Department of State
Jessica Zukoski, Senior Legal Analyst, Department of
State

ALSO PRESENT:

Peter M. Good, Esquire, Caldwell & Kearns, P.C.
Jennifer Cryder, CPA, MBA, Chief Executive Officer,
Pennsylvania Institute of Certified Public
Accountants
Mark Koscinski, Assistant Professor of Accounting
Practice, Moravian University
Joseph Brett, Research Analyst, Professional
Licensure Committee - House Democratic Caucus
Katherine Eschenbach
Randy L. Brandt, CPA, Pennsylvania Society of Tax
& Accounting Professionals

State Board of Accountancy
May 19, 2023

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ALSO PRESENT: (cont.)
George Boyle, President, GP Boyle & Associates, PC
Charles (Chachi) Angelo, Director of External
Affairs,
Pennie
Scott Yeager, Outreach Manager, Pennie

1 ***

2 State Board of Accountancy

3 May 19, 2023

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 Ronald K. Rouse, 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 [Ronald K. Rouse, Esquire, Board Counsel, informed
13 everyone the meeting of the State Board of
14 Accountancy was being held in a hybrid format of in-
15 person and livestream teleconference pursuant to Act
16 100 of 2021, which requires boards to use a virtual
17 platform to conduct business when a public meeting is
18 held.

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

23 ***

24 The State Board of Accountancy Meeting was held
25 on Friday, May 19, 2023. Sheri L. Risler, CPA,

1 Chair, called the meeting to order at 10:35 a.m.

2 ***

3 Roll Call

4 [Sheri L. Risler, CPA, Chair, requested a roll call
5 of Board members. There was a quorum.]

6 ***

7 Introduction of Attendees

8 [Sheri L. Risler, CPA, Chair, requested an
9 introduction of attendees.]

10 ***

11 Approval of Minutes

12 CHAIR RISLER:

13 Our first order of business is to approve
14 the minutes of January 19, 2023.

15 Do I have a motion to accept those
16 minutes?

17 MS. ELLIS:

18 So moved.

19 MR. OCKER:

20 Second.

21 CHAIR RISLER:

22 Roll call.

23

24 Risler, aye; Ellis, aye; Ericson, aye;

25 Grater, aye; Holland, aye; Jensik, aye;

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

2 [The motion carried unanimously.]

3 ***

4 Report of Prosecutorial Division - No Report

5 ***

6 [Ronald K. Rouse, Esquire, Board Counsel, informed
7 Board members that the Work for Credit Program
8 Presentation has been postponed until the next Board
9 meeting on July 19, 2023.]

10 ***

11 Review of Program Sponsor Applications

12 MR. ROUSE:

13 Item 10 on the agenda is the Review of
14 Program Sponsor Applications.

15 Regarding that matter, I believe the
16 Chair would entertain a motion to approve
17 the Program Sponsor Application of Morton
18 Brown Family Wealth at item 10 on the
19 agenda.

20 CHAIR RISLER:

21 Do I have a motion to approve the Program
22 Sponsor Application for Morton Brown Family
23 Wealth at item 10 on the agenda?

24 MS. ELLIS:

25 So moved.

1 CHAIR RISLER:

2 Second?

3 MR. OCKER:

4 Second.

5 CHAIR RISLER:

6 Roll call, please.

7

8 Risler, aye; Ellis, aye; Ericson, aye;

9 Grater, aye; Holland, aye; Jensik, aye;

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

11 [The motion carried unanimously.]

12

13 Review of Act 41 CPA Licensure by Endorsement

14 Applications

15 MR. ROUSE:

16 Item 11 on the agenda is the Review of an

17 Act 41 Licensure by Endorsement

18 Application.

19 I believe the Chair would entertain a

20 motion to approve the CPA Licensure by

21 Endorsement Application of Brian Seelinger

22 at item 11 on the agenda.

23 CHAIR RISLER:

24 Do I have a motion to approve the CPA

25 Licensure by Endorsement Application of

1 Brian Seelinger at item 11 on the agenda?

2 MR. HOLLAND:

3 So moved.

4 CHAIR RISLER:

5 Second?

6 MS. ELLIS:

7 Second.

8 CHAIR RISLER:

9 Roll call, please.

10

11 Risler, aye; Ellis, aye; Ericson, aye;

12 Grater, aye; Holland, aye; Jensik, aye;

13 O'Brien, abstain; Ocker, aye; Petchel, aye.

14 [The motion carried. Charles O'Brien abstained from
15 voting on the motion.]

16

17 Review of Requests

18 MR. ROUSE:

19 Item 12 on the agenda is an Extension of
20 CPA Examination Credit for Ratification.

21 I believe the Chair would entertain a
22 motion to Ratify the Extension of CPA
23 Examination Credit for Nicole Chizmar at
24 item 12 on the agenda.

25 CHAIR RISLER:

1 Do I have a motion to approve the Extension
2 of CPA Exam Credit for Nicole Chizmar at
3 item 12 on the agenda?

4 MS. ELLIS:

5 So moved.

6 CHAIR RISLER:

7 Second?

8 MR. OCKER:

9 Second.

10 CHAIR RISLER:

11 Roll call.

12

13 Risler, aye; Ellis, aye; Ericson, aye;
14 Grater, aye; Holland, aye; Jensik, aye;
15 O'Brien, aye; Ocker, aye; Petchel, aye.

16 [The motion carried unanimously.]

17

18 MR. ROUSE:

19 Items 13, 15, and 16 on the agenda are
20 Rachel Campbell, Adarsh Jaiswal, and Qurram
21 Pasha. For items 13, 15, and 16, I believe
22 the Chair would entertain a motion to
23 Ratify the denial of the Request for an
24 Extension of CPA Examination Credit.

25 CHAIR RISLER:

1 Do I have a motion to deny the CPA
2 Extension Credit for the individuals listed
3 at items 13, 15, and 16 on the agenda?

4 MS. ELLIS:

5 So moved.

6 MR. OCKER:

7 Second.

8 CHAIR RISLER:

9 Roll call, please.

10

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

14 [The motion carried unanimously.]

15 ***

16 [Charles A. O'Brien, CPA, exited the meeting at
17 10:46 a.m. for recusal purposes.]

18 ***

19 MR. ROUSE:

20 At item 14 regarding Emily Boger, I believe
21 the Chair would entertain a motion to
22 Ratify the denial of the Request for an
23 Extension of CPA Examination Credit.

24 CHAIR RISLER:

25 Do I have a motion to deny Emily Boger's

1 Request to Extend her CPA Credit at item 14
2 on the agenda?

3 MS. ELLIS:

4 So moved.

5 MR. OCKER:

6 Second.

7 CHAIR RISLER:

8 Roll call.

9

10 Risler, aye; Ellis, aye; Ericson, aye;
11 Grater, aye; Holland, aye; Jensik, aye;
12 Ocker, aye; Petchel, aye.

13 [The motion carried. Charles O'Brien recused himself
14 from deliberations and voting on the motion.]

15 ***

16 [Charles A. O'Brien, CPA, reentered the meeting at
17 10:47 a.m.]

18 ***

19 MR. ROUSE:

20 At item 17 on the agenda is Michael Giolli.

21 I believe the Chair would entertain a
22 motion to Ratify the Waiver of the
23 Requirement of a Minimum of 20 CPE Credits
24 per Year for Michael Giolli at item 17 on
25 the agenda.

1 CHAIR RISLER:

2 Do I have a motion to Ratify the Waiver of
3 a minimum of 20 CPE credits for the
4 candidate at item 17 on the agenda?

5 MS. ELLIS:

6 So moved.

7 MR. OCKER:

8 Second.

9 CHAIR RISLER:

10 Roll call, please.

11

12 Risler, aye; Ellis, aye; Ericson, aye;
13 Grater, aye; Holland, aye; Jensik, aye;
14 O'Brien, aye; Ocker, aye; Petchel, aye.

15 [The motion carried unanimously.]

16

17 Report of Board Counsel - Possible Delegation to
18 Hearing Examiner

19 MR. ROUSE:

20 Item 2 is BPOA v. Daniel Carney, Case No.
21 23-55-001928.

22 Regarding that matter, after
23 discussion in Executive Session, I believe
24 the Chair would entertain a motion to
25 direct Board Counsel to schedule a formal

1 hearing on this matter before the Board.

2 CHAIR RISLER:

3 Do I have a motion to conduct a formal
4 hearing regarding item 2 on the agenda,
5 BPOA v. Daniel Carney.

6 Is there a motion for that, please?

7 MS. ELLIS:

8 So moved.

9 MR. OCKER:

10 Second.

11 CHAIR RISLER:

12 Roll call.

13

14 Risler, aye; Ellis, aye; Ericson, aye;
15 Grater, aye; Holland, aye; Jensik, aye;
16 O'Brien, aye; Ocker, aye; Petchel, aye.

17 [The motion carried unanimously.]

18

19 Report of Board Counsel - Adjudication and Order

20 MR. ROUSE:

21 Item 3 on the agenda is BPOA v. Peter J.
22 Magee, Case No. 20-55-000143.

23 Regarding that matter, I believe the
24 Chair would entertain a motion to direct
25 Board Counsel to prepare a Final

1 Adjudication and Order consistent with the
2 discussions in Executive Session.

3 CHAIR RISLER:

4 Do I have a motion to direct Board Counsel
5 to develop a response in accordance with
6 the discussion that was held at today's
7 Executive Session for BPOA v. Peter J.
8 Magee?

9 MS. ELLIS:

10 So moved.

11 MR. OCKER:

12 Second.

13 CHAIR RISLER:

14 Roll call.

15
16 Risler, aye; Ellis, aye; Ericson, aye;
17 Grater, aye; Holland, aye; Jensik, aye;
18 O'Brien, aye; Ocker, aye; Petchel, aye.

19 [The motion carried unanimously.]

20 ***

21 [A Formal Hearing was held from 10:53 a.m. until
22 12:04 p.m. in the Matter of the Petition for
23 Reinstatement for Certified Public Accountant of Evan
24 Ross Kita, Case No. 23-55-003181.]

25 ***

1 Report of Board Counsel - Regulations

2 [Ronald K. Rouse, Esquire, Board Counsel, noted the
3 Board voted to release the annex for Regulation 16A-
4 5519 regarding general revisions at the last meeting
5 as an exposure draft. He stated a version was
6 released on April 24, 2023, with an amended version
7 released on April 26, 2023.

8 Mr. Rouse explained that the National
9 Association of State Boards of Accountancy Board of
10 Directors voted to amend the Uniform Accountancy Act
11 Model Rule 5-7 to allow certified public accountant
12 (CPA) candidates to have a 30-month time period to
13 pass all sections of the CPA Examination instead of
14 the previously discussed 24-month time period.

15 Mr. Rouse noted the 24-month time period was
16 amended in the annex to a 30-month time period and
17 stakeholders have 30 days to submit written comments.
18 He informed Board members that he would provide any
19 written comments at the next Board meeting regarding
20 Regulation 16A-5519, so that regulations are in
21 compliance with the Act 110 of 2022 amendments to the
22 CPA Law. He also provided a copy of the amended
23 annex for the Board's review.]

24 ***

25 Report of Board Counsel - Miscellaneous

1 [Ronald K. Rouse, Esquire, Board Counsel, referred to
2 the Uniform Accountancy Act Model Rule 5-7, noting
3 the update was discussed during item 5 on the
4 agenda.]

5 ***

6 Report of Board Chair

7 [Sheri L. Risler, CPA, Chair, reminded Board members
8 to become familiar with the Sunshine Act and Gift Ban
9 Policy rules.]

10 ***

11 Report of Acting Commissioner - No Report

12 ***

13 Report of Board Administrator - No Report

14 ***

15 Miscellaneous

16 [Sheri L. Risler, CPA, Chair, noted follow-up
17 information and logistics regarding the fee increase
18 in the CPA Exam, the Candidate Care Quarterly Report
19 for CPA, and Pennsylvania Overall Reports for 2021
20 and 2022 for the Board's review.]

21 ***

22 Appointment - Pennsylvania Insurance Department -
23 Pennie Health Insurance Presentation

24 [Scott Yeager, Outreach Manager, Pennie, presented to
25 the Board to provide information about Pennie, who

1 they serve, and how they help uninsured individuals
2 in Pennsylvania.

3 Mr. Yeager stated the Pennie is Pennsylvania's
4 official health insurance marketplace, noting that
5 HealthCare.gov was the marketplace in 2018, but the
6 Commonwealth of Pennsylvania sent about \$98 million a
7 year back to the federal government for the use of
8 its platform.

9 Mr. Yeager noted that Pennie was signed into
10 legislation through a unanimous bipartisan effort on
11 July 2, 2019, to create Pennsylvania's official
12 health insurance marketplace and to establish a
13 reinsurance program to help regulate the rates and
14 premiums in the individual health insurance market in
15 Pennsylvania. Mr. Yeager stated Pennie officially
16 launched as Pennsylvania's official marketplace on
17 November 1, 2020. He noted that Pennie is not
18 Medical Assistance, Medicare, or group insurance but
19 is the health insurance marketplace for individuals
20 and families who do not have health insurance through
21 an employer, along with sole proprietors, small
22 business owners, and individuals who find themselves
23 in gray areas.

24 Mr. Yeager reported about 607,000 uninsured
25 individuals within the Commonwealth of Pennsylvania,

1 noting one of the number one triggers for bankruptcy
2 in the Commonwealth of Pennsylvania is unmanageable
3 medical debt. He stated that 208,000 customers
4 migrated to Pennie in November 2020 from
5 HealthCare.gov to provide a competitive marketplace
6 that still had financial assistance available for
7 customers.

8 Mr. Yeager reported 371,000 Pennsylvanians are
9 now protected under Pennie with 90 percent of those
10 customers qualifying for some form of financial
11 assistance. He addressed financial assistance,
12 including advanced premium tax credits and cost-
13 sharing reductions for customers who align with
14 silver plans to help with copays, deductibles, and
15 coinsurances.

16 Mr. Yeager mentioned that one out of four Pennie
17 customers pay less than a \$1 a day for quality health
18 insurance. He noted all plans cover hospitalization,
19 prescription medications, maternity, newborn care,
20 emergency services, and more. He also noted 14
21 percent of customers pay less than \$1 a month. He
22 mentioned there are also options for individuals who
23 make a little too much to qualify for Medical
24 Assistance. He reported that 40 percent of current
25 customers pay less than \$75 a month.

1 Mr. Yeager addressed open enrollment, which is
2 from November 1 to January 15 every year but is
3 December 15 for individuals who want coverage
4 starting January 1. He stated the Pennie also has a
5 special enrollment period from January through
6 December for a qualifying life event and provided a
7 list of qualifying events.

8 Mr. Yeager explained that the qualifying life
9 event is yearlong for individuals and families at or
10 below 150 percent of the federal poverty level and do
11 not qualify for Medical Assistance, including
12 lawfully present immigrants.

13 Mr. Yeager addressed a program called the Path to
14 Pennie, which is a partnership between Pennie and the
15 Pennsylvania Department of Revenue to help uninsured
16 tax filers in Pennsylvania. He explained that Form
17 REV-1882 could be completed and attached to their
18 state tax return and then the Pennsylvania Department
19 of Revenue securely shares that individual or
20 family's information with Pennie. He noted Pennie
21 then sets up an account, informs the individual of
22 their eligibility for financial assistance, and
23 connects them with resources to help them receive
24 insurance.

25 Mr. Yeager addressed the ending of continuous

1 coverage and the continuous coverage requirement for
2 individuals protected under Medical Assistance during
3 the pandemic. He stated the Department of Human
4 Services has not had an annual redetermination
5 process for those individuals and families but noted
6 that the redetermination process started again on
7 April 1, 2023.

8 Mr. Yeager mentioned that Pennie could play a
9 vital role, especially for individuals who do not
10 have some other form of health and dental insurance.

11 He noted the process would take place over the next
12 year and Pennie is working in concert with the
13 Department of Human Services, Pennsylvania Medicare
14 Education and Decision Insight (PA MEDI), and others
15 to keep individuals protected.

16 Mr. Yeager informed everyone that the Department
17 of Human Services and Pennie have dedicated resource
18 sites to assist people and uninsured individuals
19 could be referred to 844-844-8040. He noted that
20 brokers and assistors are also available in local
21 communities across Pennsylvania, as well as a live
22 chat feature. He encouraged Board members to
23 consider sharing information with organizations and
24 colleagues in communities across Pennsylvania. He
25 also welcomed anyone to attend their community

1 workgroup meetings at Pennie.

2 Mr. Yeager provided a link about Pennie's
3 community workgroup, along with a link to a Path to
4 Pennie webinar conducted by David Thomsen, the
5 director of policy at Pennie. He also provided his
6 contact information in chat and offered to answer any
7 questions.]

8

9 [Pursuant to Section 708(a)(5) of the Sunshine Act,
10 at 12:30 p.m. the Board entered into Executive
11 Session with Ronald K. Rouse, Esquire, Board Counsel,
12 to have attorney-client consultations and for the
13 purpose of conducting quasi-judicial deliberations.
14 The Board returned to open session at 1:18 p.m.]

15

16 MR. ROUSE:

17 Pursuant to Section 708(a)(5) of the
18 Sunshine Act, the Board is returning back
19 from Executive Session to public session.

20 In Executive Session, they were with
21 Board Counsel to have attorney-client
22 consultations for the purpose of conducting
23 quasi-judicial deliberations.

24 Item 7 on the agenda regarding the
25 Petition for Reinstatement of a CPA License

1 of Evan Ross Kita, Case No. 23-55-003181, I
2 believe the Chair would entertain a motion
3 to direct Board Counsel to prepare an
4 Adjudication and Order consistent with the
5 discussion in Executive Session.

6 CHAIR RISLER:

7 Do I have a motion to direct Board Counsel
8 to prepare an Adjudication for item 7 on
9 the agenda in accordance with out
10 discussion today in Executive Session?

11 MS. ELLIS:

12 So moved.

13 MR. OCKER:

14 Second.

15 CHAIR RISLER:

16 Roll call, please.

17

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

21 [The motion carried unanimously.]

22

23 Miscellaneous - Next Meeting Dates

24 [Sheri L. Risler, CPA, Chair, reminded everyone that
25 the next scheduled Board meeting date is July 19 and

1 Jennifer Cryder from the Pennsylvania Institute of
2 Certified Public Accountants (PICPA) would be giving
3 a work for credit presentation.]

4 ***

5 Adjournment

6 CHAIR RISLER:

7 Motion to adjourn the meeting.

8 MR. HOLLAND:

9 So moved.

10 MS. ELLIS:

11 Second.

12 CHAIR RISLER:

13 Thank you.

14 ***

15 [There being no further business, the State Board of
16 Accountancy Meeting adjourned at 1:21 p.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.



Derek Richmond,
Minute Clerk
Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

May 19, 2023

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:00	Executive Session
9	10:30	Return to Open Session
10		
11	10:35	Official Call to Order
12		
13	10:35	Roll Call/Introduction of Attendees
14		
15	10:39	Approval of Minutes
16		
17	10:41	Review of Program Sponsor Applications
18		
19	10:42	Review of Act 41 Licensure by
20		Endorsement Applications
21		
22	10:43	Review of Requests
23		
24	10:48	Report of Board Counsel
25		
26	10:53	Formal Hearing - Evan Ross Kita
27	12:04	
28		
29	12:04	Report of Board Counsel (cont.)
30		
31	12:08	Report of Board Chair
32		
33	12:08	Miscellaneous
34		
35	12:10	Appointment - Pennsylvania Insurance
36		Department - Pennie Health Insurance
37		Presentation
38		
39	12:30	Executive Session
40	1:18	Return to Open Session
41		
42	1:20	Miscellaneous - (cont.)
43		
44	1:21	Adjournment
45		
46		
47		
48		
49		
50		