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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: 10:34 A.M.

Held at

PENNSYLVANIA DEPARTMENT OF STATE

2525 North 7th Street

CoPA HUB, Eaton Conference Room

Harrisburg, Pennsylvania 17110

as well as

VIA MICROSOFT TEAMS

April 19, 2024

1 ***

2 State Board of Accountancy

3 April 19, 2024

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 by 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, April 19, 2024. Sheri L. Risler, CPA,

1 Chair, called the meeting to order at 10:34 a.m.

2 ***

3 Roll Call

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

6 ***

7 Introduction of Attendees

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

10 ***

11 Approval of Minutes

12 CHAIR RISLER:

13 I'd like to ask for a motion to adopt the
14 January 19, 2024 State Board of Accountancy
15 Board Minutes?

16 Is there a motion?

17 MR. OCKER:

18 So moved.

19 CHAIR RISLER:

20 Second?

21 MS. ELLIS:

22 Second.

23 CHAIR RISLER:

24 Is there any discussion? Roll call,
25 please.

1

2

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

3

Ericson, aye; Grater, aye; Holland, aye;

4

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

5

[The motion carried. Arion Claggett abstained from

6

voting on the motion.]

7

8

Report of Prosecutorial Division

9

[Ashley P. Murphy, Esquire, Board Prosecution

10

liaison, on behalf of Angela L. Solomon, Esquire,

11

Board Prosecutor, presented the Consent Agreement for

12

Case Nos. 21-55-001697 & 21-55-001960.]

13

14

MR. ROUSE:

15

Regarding the Consent Agreement at item 2

16

on the agenda, Case Nos. 21-55-001697 & 21-

17

55-001960, after discussion in Executive

18

Session, I believe the Chair would

19

entertain a motion to adopt the Consent

20

Agreement.

21

CHAIR RISLER:

22

Is there a motion to adopt the Consent

23

Agreement at item 2 on the agenda, Case

24

Nos. 21-55-001697 & 21-55-001960?

25

MR. OCKER:

1 So moved.

2 CHAIR RISLER:

3 Second, please?

4 MS. ELLIS:

5 Second.

6 CHAIR RISLER:

7 Is there any discussion? Roll call.

8

9 Risler, aye; Claggett, aye; Ellis, aye;

10 Ericson, aye; Grater, aye; Holland, aye;

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

12 [The motion carried unanimously. That is the Matter

13 of BPOA v. Barry L. Avrach, CPA and Avrach &

14 Company PC, Case Nos. 21-55-001697 & 21-55-001960.]

15

16 [Ashley P. Murphy, Esquire, Board Prosecution

17 liaison, on behalf of Angela L. Solomon, Esquire,

18 Board Prosecutor, presented the Consent Agreement for

19 Case Nos. 21-55-019974 & 21-55-019976.]

20 MR. ROUSE:

21 Regarding the Consent Agreement at item 3

22 on the agenda, Case Nos. 21-55-019974 & 21-

23 55-019976, after discussion in Executive

24 Session, I believe the Chair would

25 entertain a motion to adopt the Consent

1 Agreement.

2 CHAIR RISLER:

3 Is there a motion to adopt the Consent
4 Agreement at item 3 on the agenda, Case
5 Nos. 21-55-019974 & 21-55-019976?

6 MR. OCKER:

7 So moved.

8 CHAIR RISLER:

9 Second?

10 MS. ELLIS:

11 Second.

12 CHAIR RISLER:

13 Any discussion? Roll call, please.

14

15 Risler, aye; Claggett, aye; Ellis, aye;

16 Ericson, aye; Graer, aye; Holland, aye;

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

18 [The motion carried unanimously. That is the Matter
19 of BPOA v. John P. Morey and Morey Nee Buck & Oswald,
20 Case Nos. 21-55-019974 & 21-55-019976.]

21

22 Report of Board Counsel - Final Adjudication and
23 Order

24 MR. ROUSE:

25 Item 4 on the agenda is the Final

1 Adjudication and Order in the Matter of
2 BPOA v. Kimberly Kennedy Graffin, Case No.
3 22-55-014628.

4 Regarding that matter, I believe the
5 Chair would entertain a motion to adopt the
6 Adjudication and Order as presented by
7 Board Counsel and to direct Board Counsel
8 to prepare the Board's Final Order.

9 CHAIR RISLER:

10 In the Matter of BPOA v. Kimberly Kennedy
11 Graffin, Case No. 22-55-014628, at item 4
12 on the agenda, is there a motion to adopt
13 the Adjudication and Order as presented by
14 Board Counsel and to direct Board Counsel
15 to prepare the Board's Final Order?

16 MR. OCKER:

17 So moved.

18 CHAIR RISLER:

19 Second?

20 MS. ELLIS:

21 Second.

22 CHAIR RISLER:

23 Any discussion? Roll call, please.

24

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

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

3 [The motion carried unanimously.]

4 ***

5 [Sheri L. Risler, CPA, Chair, exited the meeting at
6 10:45 a.m. for recusal purposes.]

7 ***

8 VICE CHAIR OCKER ASSUMED THE CHAIR

9 ***

10 MR. ROUSE:

11 Item 5 is the Matter of the Petition for
12 Reinstatement of the Certified Public
13 Accountant License of John M. Swirsding,
14 Case No. 23-55-015071. This was a Final
15 Adjudication and Order.

16 Regarding this matter, I believe the
17 Chair would entertain a motion to adopt the
18 Adjudication and Order as presented by
19 Board Counsel and to direct Board Counsel
20 to prepare the Board's Final Order.

21 VICE CHAIR OCKER:

22 In the Matter of the Petition for
23 Reinstatement of the Certified Public
24 Accountant License of John M. Swirsding,
25 Case No. 23-55-015071, at item 5 on the

1 agenda, is there a motion to adopt the
2 Adjudication and Order as presented by
3 Board Counsel and to direct Board Counsel
4 to prepare the Board's Final Order?

5 MS. ELLIS:

6 So moved.

7 MR. GRATER:

8 Second.

9 VICE CHAIR OCKER:

10 Any discussion? Roll call.

11

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

15 [The motion carried. Sherri Risler recused herself
16 from deliberations and voting on the motion.]

17 ***

18 [Sheri L. Risler, CPA, Chair, reentered the meeting
19 at 10:48 a.m.]

20 ***

21 CHAIR RISLER RESUMED THE CHAIR

22 ***

23 Report of Board Counsel - Proposed Adjudication and
24 Order

25 MR. ROUSE:

1 Item 6 on the agenda is the Proposed
2 Adjudication and Order in the Matter of
3 BPOA v. John Tornese and ATM Affiliates,
4 LLC t/d/b/a JFT Group, Case No. 22-55-
5 044367 & 22-55-003443.

6 For this matter, I believe the Chair
7 would entertain a motion to direct Board
8 Counsel to prepare the Final Adjudication
9 and Order consistent with the discussion in
10 Executive Session.

11 CHAIR RISLER:

12 Regarding the Proposed A&O in the Matter of
13 BPOA v. John Tornese and ATM Affiliates,
14 LLC t/d/b/a JFT Group, Case No. 22-55-
15 044367 & 22-55-003443, at item 6 on the
16 agenda, is there a motion to direct Board
17 Counsel to prepare the Final Adjudication
18 and Order consistent with the discussion in
19 Executive Session?

20 MR. OCKER:

21 So moved.

22 CHAIR RISLER:

23 Second?

24 MS. ELLIS:

25 Second.

1 CHAIR RISLER:

2 Any discussion? Roll call, please.

3

4 Risler, aye; Claggett, aye; Ellis, aye;
5 Ericson, aye; Grater, aye; Holland, aye;
6 O'Brien, aye; Ocker, aye; Petchel, aye.

7 [The motion carried unanimously.]

8

9 Report of Board Counsel - Regulations

10 [Ronald K. Rouse, Esquire, Board Counsel, provided a
11 Regulatory Report for the Board's review. He
12 referred to 16A-5519 regarding General Revisions. He
13 noted the regulation has quite a few areas consistent
14 with amendments to the Certified Public Accountant
15 (CPA) Law and certain areas regarding the CPA Exam to
16 conform with the Uniform Accountancy Act (UAA).]

17 Mr. Rouse prepared a proposed regulatory
18 package, which included the annex, preamble,
19 Regulatory Analysis Form, and transmittal letters,
20 for regulatory counsel to review. He thanked
21 regulatory counsel for his work as well.

22 Chair Risler also thanked Mr. Rouse for his hard
23 work and noted the importance of updating
24 Pennsylvania regulations as soon as possible.]

25

1 Report of Board Chair

2 [Sheri L. Risler, CPA, Chair, reminded everyone that
3 Board members are required to follow the requirements
4 of the Sunshine Act and Gift Ban Policy.]

5 ***

6 Report of Acting Commissioner - No Report

7 ***

8 Report of Board Administrator - No Report

9 ***

10 Report of Committees

11 [Sheri L. Risler, CPA, Chair, informed Board members
12 that the Newsletter Committee will be reconvening
13 shortly to evaluate the content and distribution of
14 their last newsletter to figure out the best way to
15 disseminate information to CPAs in Pennsylvania.

16 Chair Risler also mentioned that the committees
17 have been busy with various reviews and waivers.]

18 ***

19 Review of CPA Examination Files

20 MR. ROUSE:

21 Item 10 on the agenda is Dino Sanfilippo.

22 This was an Application for Licensure as a
23 CPA.

24 After discussion in Executive Session,
25 I believe the Chair would entertain a

1 motion to provisionally deny the CPA
2 Application of Dino Sanfilippo at item 10
3 on the agenda.

4 CHAIR RISLER:

5 Is there a motion to provisionally deny the
6 CPA Application of Dino Sanfilippo at item
7 10 on the agenda?

8 MR. OCKER:

9 So moved.

10 CHAIR RISLER:

11 Second?

12 MS. ELLIS:

13 Second.

14 CHAIR RISLER:

15 Any discussion? Roll call, please.

16

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

20 [The motion carried unanimously.]

21

22 Review of Requests - Extension of CPA Examination

23 Credit - Approved; for Ratification

24 MR. ROUSE:

25 Regarding the Extension of Exam Credit for

1 Justin Nolfi, approved; for ratification, I
2 believe the Chair would entertain a motion
3 to Ratify the Extension of CPA Examination
4 Credit for Justin Nolfi at item 11 on the
5 agenda.

6 CHAIR RISLER:

7 Is there a motion to Ratify the Extension
8 of CPA Exam Credit for item 11 on the
9 agenda?

10 MR. OCKER:

11 So moved.

12 CHAIR RISLER:

13 Second?

14 MS. ELLIS:

15 Second.

16 CHAIR RISLER:

17 Any discussion? Roll call, please.

18

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

22 [The motion carried unanimously.]

23

24 Review of Requests - Waiver for CPE 20-per-year
25 Requests - Approved; for Ratification

1 MR. ROUSE:

2 Items 12 and 13 on the agenda, Waiver of
3 CPE 20-per-year Requests approved; for
4 ratification.

5 I believe the Chair would entertain a
6 motion to Ratify the Extension of CPA Exam
7 Credit for items 12 and 13 on the agenda.

8 CHAIR RISLER:

9 Is there a motion to Ratify the Extension
10 of CPA Exam Credit for item 12 and 13 on
11 the agenda?

12 MR. OCKER:

13 So moved.

14 CHAIR RISLER:

15 Second?

16 MS. ELLIS:

17 Second.

18 CHAIR RISLER:

19 Discussion? Roll call, please.

20

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

1 [The motion carried unanimously. Item 12 is Kathleen
2 Chapman. Item 13 is Mu Yang.]

3 ***

4 Review of Requests - Waiver of CPE 20-per-year
5 Requests - Denied; for Ratification

6 MR. ROUSE:

7 Item 14 on the agenda, Waiver of CPE 20-
8 per-year Requests denied; for ratification.

9 I believe the Chair would entertain a
10 motion to Ratify the Denial of the Request
11 to Waive the Requirement of a minimum of 20
12 CPE credits per year for Catherine Hoang at
13 item 14 on the agenda.

14 CHAIR RISLER:

15 Is there a motion to Ratify the Denial of
16 the Request to Waive the Requirement of a
17 minimum of 20 CPE credits per year for
18 Catherine Hoang at item 14 on the agenda?

19 MR. OCKER:

20 So moved.

21 CHAIR RISLER:

22 Second?

23 MS. ELLIS:

24 Second.

25 CHAIR RISLER:

1 Discussion? Roll call, please.

2

3 Risler, aye; Claggett, aye; Ellis, aye;
4 Ericson, aye; Grater, aye; Holland, aye;
5 O'Brien, aye; Ocker, aye; Petchel, aye.

6 [The motion carried unanimously.]

7

8 Review of Requests - Waiver of CPE Self-Study

9 Limitation - Denied; for Ratification

10 MR. ROUSE:

11 Next is Waiver of CPE Self-Study Limitation
12 - Denied; for Ratification at items 15
13 through 17.

14 I believe the Chair would entertain a
15 motion to Ratify the Denial of the Requests
16 for a Waiver of the CPE Self-Study
17 Limitation for items 15 through 17 on the
18 agenda.

19 CHAIR RISLER:

20 Is there a motion to Ratify the Denial of
21 the Requests for Waiver of the CPE Self-
22 Study Limitation for items 15 through 17 on
23 the agenda?

24 MR. OCKER:

25 So moved.

1 CHAIR RISLER:

2 Second?

3 MS. ELLIS:

4 Second.

5 CHAIR RISLER:

6 Discussion? Roll call, please.

7

8 Risler, aye; Claggett, aye; Ellis, aye;

9 Ericson, aye; Grater, aye; Holland, aye;

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

11 [The motion carried unanimously. Item 15 is Lee Ann

12 Douglas; item 16, Yixin Yang; and item 17, Stephen

13 Krasnow.]

14

15 Review of Requests - Extension of Time to Complete

16 CPE - Approved; for Ratification

17 MR. ROUSE:

18 Next is Extension of Time to Complete CPE -

19 Approved; for Ratification at items 18

20 through 31 and 33 through 35 on the agenda.

21 I believe the Chair would entertain a

22 motion to Ratify the Extension of Time to

23 Complete CPE for items 18 through 31 and 33

24 through 35 on the agenda.

25 CHAIR RISLER:

1 Is there a motion to Ratify the Extension
2 of Time to Complete CPE for items 18
3 through 31 and items 33 to 35 on the
4 agenda?

5 MR. OCKER:

6 So moved.

7 CHAIR RISLER:

8 Second?

9 MS. ELLIS:

10 Second.

11 CHAIR RISLER:

12 Any discussion? Roll call, please.

13

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

17 [The motion carried unanimously. Item 18 is Leland
18 Hummel; item 19, Veronica Sakk; item 20, Joshua
19 Dandridge; item 21, Jessica Slutsky; item 22, Michael
20 Cianci; item 23, Lee Ann Douglas; item 24, Kathleen
21 Chapman; item 25, John Juric; item 26, Michael
22 Heiken; item 27, Sumit Kumar; item 28, Yixin Yang;
23 item 29, Stephen Krasnow; item 30, Kai Kasiguran;
24 item 31, Shea Zebert; item 33, Ming Gao; item 34,
25 Catherine Hoang; and item 35, Matthew Holloway.]

1 ***

2 [Charles A. O'Brien, CPA, exited the meeting at
3 11:02 a.m. for recusal purposes.]

4 ***

5 MR. ROUSE:

6 This is Extension of Time to Complete CPE -
7 Approved; for Ratification for items 32,
8 36, and 37.

9 CHAIR RISLER:

10 Is there a motion to Ratify the Extension
11 of Time to Complete CPE for items 32, 36,
12 and 37 on the agenda?

13 MR. OCKER:

14 So moved.

15 CHAIR RISLER:

16 Second?

17 MS. ELLIS:

18 Second.

19 CHAIR RISLER:

20 Any discussion? Roll call, please.

21

22 Risler, aye; Claggett, aye; Ellis, aye;
23 Ericson, aye; Grater, aye; Holland, aye;
24 Ocker, aye; Petchel, aye.

25 [The motion carried. Charles O'Brien recused himself

1 from deliberations and voting on the motion. Item 32
2 is Christine Ireland; item 36, Jonathan Froelich; and
3 37, Gretchen Pinto.]

4 ***
5 [Charles A. O'Brien, CPA, reentered the meeting at
6 11:03 a.m.]

7 ***
8 Review of Requests - Exemption from Peer Review
9 Requirement - Approved; for Ratification

10 MR. ROUSE:

11 Exemption from Peer Review Requirement at
12 item 38 for Anne Henningsen, Approved; for
13 Ratification.

14 CHAIR RISLER:

15 Is there a motion to Ratify the Extension
16 of Peer Review for Anne Henningsen at item
17 38 on the agenda?

18 MR. OCKER:

19 So moved.

20 CHAIR RISLER:

21 Second?

22 MS. ELLIS:

23 Second.

24 CHAIR RISLER:

25 Any discussion? Roll call, please.

1

2

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

3

Ericson, aye; Grater, aye; Holland, aye;

4

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

5

[The motion carried unanimously.]

6

7

[A Formal Hearing was held from 11:21 a.m. until

8

12:05 p.m. in the Matter of the Petition for

9

Reinstatement to Probationary Status of the Certified

10

Public Accountant License of George Thomas, CPA, Case

11

No. 24-55-003628.]

12

13

Miscellaneous - Update Regarding CPA Mobility

14

[Sheri L. Risler, CPA, Chair, introduced Marta

15

Zaniewski from the American Institute of Certified

16

Public Accountants (AICPA). She noted Ms. Zaniewski

17

works with all of the state legislatures, societies,

18

state boards, and NASBA. She also noted her to be

19

very knowledgeable of issues regarding mobility of

20

CPAs and states trying to change the CPA Law from 150

21

credit hours to 120.

22

Marta Zaniewski, Vice President of State

23

Regulatory and Legislative Affairs, American

24

Institute of Certified Public Accountants, mentioned

25

there is a lot going on around the country regarding

1 CPA mobility as it pertains to states looking to
2 change their licensure requirements for CPAs.

3 Ms. Zaniwski reported on active legislation in
4 Minnesota concerning a bill putting forward 120 hours
5 with two years of experience. She stated NASBA's
6 viewpoint in the letter that was shared with the
7 Board of Accountancy and the Society in Minnesota
8 last year when the bill was initially introduced was
9 that the bill would raise concerns and issues with
10 substantial equivalency regarding mobility if
11 enacted.

12 Ms. Zaniwski provided an update on the
13 monitoring of AICPA, including concerns of mobility
14 breaking and what that may look like from
15 jurisdiction to jurisdiction. She noted the current
16 situation with the mobility provisions is that there
17 is a substantial equivalency in 50 plus jurisdictions
18 based on agreements between state boards, which
19 includes 150 hours for education, one year of
20 experience, and passing the Uniform CPA Exam.

21 Ms. Zaniwski mentioned hearing that other
22 jurisdictions will be bringing forward the 120 plus
23 2-hour requirement next year. She noted AICPA is
24 concerned that practitioners will not be able to
25 practice from state to state virtually or in person.

1 Ms. Zaniewski stated the key provisions of
2 practice really centers around mobility, substantial
3 equivalency, and reciprocal licensing. She noted
4 "substantial equivalency would need to be put back
5 together," and that would happen through the Uniform
6 Accountancy Act in conjunction with AICPA and NASBA
7 if mobility was taken off the table and if states
8 start to break away from the 150-hour requirement.

9 Ms. Zaniewski mentioned the Board would have to
10 consider the meaning of substantial equivalency and
11 receive feedback from various stakeholders, state
12 societies, and firms as far as what that definition
13 could entail. She noted thinking about the process
14 and how long it may take.

15 Ms. Zaniewski mentioned that AICPA is looking at
16 reciprocal licensing as a way for practitioners to be
17 able to practice from state to state, but there is a
18 process with that also and could be other
19 requirements that boards may want to ask of CPAs in
20 other jurisdictions.

21 Ms. Zaniewski believed it was important to
22 understand the mobility history for the profession,
23 noting reciprocal licensing and temporary permits
24 before 1997 mobility began to build across the
25 country. She noted the majority of the states that

1 came into mobility happened between 1999 and 2008,
2 and then between 2009 and 2020 other jurisdictions
3 came into the fold of really enabling cross-country
4 mobility for the profession.

5 Ms. Zaniewski discussed how the system was able
6 to be built out, noting each state within their own
7 purview adopted provisions to protect the public that
8 could be regulated to protect their own constituents.
9 She noted states with automatic mobility, where
10 individuals licensed in one state could go to another
11 with no questions concerning requirements or
12 standards.

13 Ms. Zaniewski also noted some states have a
14 statutory 150-hour requirement and states moving to
15 120 hours for a baccalaureate degree would have to
16 open up their practice act and change their
17 educational requirement.

18 Ms. Zaniewski reported on nearly 21 states that
19 fall into the National Qualification Appraisal
20 Service delegation, where the requirements of who can
21 practice under reciprocity or individual mobility go
22 through NASBA, to verify those qualifications for
23 that CPA.

24 Ms. Zaniewski noted 12 states require their
25 Board for final determination, and those boards

1 either look at the Uniform Accountancy Act (UAA) to
2 make that final determination or their own state
3 statutes. She also mentioned that Hawaii does not
4 currently have mobility for the profession. She
5 provided a color-coded map of all of the states
6 showing how their determination is made.

7 Ms. Zaniewski also provided a map of mobility in
8 all jurisdictions, given all the agreements that each
9 jurisdiction has come upon. She mentioned that
10 politics vary greatly in a handful of states, and the
11 country is very polarized, where the conversation
12 from state to state will seem different.

13 Ms. Zaniewski informed Board members that AICPA
14 has developed a compliance checklist in preparation
15 for the mobility break to provide practitioners with
16 a way to be aware of state laws and regulations. She
17 mentioned it is not legal guidance and is just a
18 comprehensive look at what CPAs need, including their
19 transcripts and understanding state laws and what
20 that can entail.

21 Ms. Zaniewski noted the importance of
22 individuals checking the state licensing board of
23 which they will be practicing to determine whether
24 they can avail themselves of CPA mobility. She
25 mentioned that Minnesota has an enactment date of

1 2026 once the bill passes and then would have two
2 years for their Board of Accountancy to figure out
3 the various ways to administer the new law and
4 regulations.

5 Ms. Zaniewski mentioned not being sure whether
6 boards around the country will wait until that
7 happens or proactively take Minnesota "off the list"
8 and put a provision around any Minnesota CPA coming
9 into their jurisdiction to have extra verification
10 and review.

11 Ms. Zaniewski noted AICPA is anticipating
12 anywhere between 5 to 10 additional states next year
13 to bring forward 120-credit hour legislation and is
14 concerned given how important mobility is to the
15 practice, clients, and the public. She mentioned
16 AICPA is also examining temporary solutions and what
17 regulators might be comfortable with, along with how
18 to enable some level of practice mobility.

19 Ms. Zaniewski noted the importance of protecting
20 the public as regulators but also ensuring business
21 gets done and CPAs are able to practice.

22 Chair Risler thanked Ms. Zaniewski for the
23 presentation and asked her to share the slides with
24 the Board. She commented that 120-credit hours
25 versus 150 is clearly one of the motivating factors

1 and asked whether Minnesota and other states have
2 seen a decline in the number of new CPAs.

3 Ms. Zaniewski believed that the 120-hour
4 requirement is seen as something that will bring more
5 individuals into the profession. She stated AICPA's
6 governing body established the National Pipeline
7 Advisory Group in May 2023 to look at barriers
8 causing individuals not want to become CPAs.

9 Ms. Zaniewski noted the 150-hour requirement was
10 seen as a possible entry barrier. She reported
11 individuals are leaving the profession within one to
12 five years of working at a firm. She also reported a
13 huge issue with the reputation and image of the
14 profession, where individuals believe they work long
15 hours especially during tax season and are sort of
16 the "bookkeepers," noting individuals do not want to
17 do that anymore. She mentioned that the cost of
18 education also continues to be an issue.

19 Chair Risler asked whether it is easier to sit
20 for the exam to receive a license in Minnesota
21 compared to other states around the country.

22 Ms. Zaniewski explained that Minnesota has a
23 120-hour requirement to sit for the exam, which is on
24 par with about 46 other jurisdictions.

25 Jennifer Cryder, CPA, MBA, Chief Executive

1 Officer, Pennsylvania Institute of Certified Public
2 Accountants, noted the importance of the Board
3 discussing a way to handle these situations, because
4 they are coming more quickly than expected. She
5 stated the Pennsylvania Institute of Certified Public
6 Accountants (PICPA) and AICPA would be happy to be
7 resources and to support and help with education.

8 Ms. Cryder noted the laws in Pennsylvania
9 prevent the Board from giving advice but mentioned
10 that the Board would need to provide guidance and
11 advice to licensees in some way to communicate and
12 educate the licensees about issues that could
13 immediately and significantly impact their ability to
14 practice across state lines.

15 Ms. Zaniewski addressed the importance of
16 communication, noting AICPA is concerned about CPAs
17 becoming tripped up on various state laws and
18 regulations that they do not need to be aware of
19 under CPA mobility. She noted not being sure of how
20 many CPAs are aware that there is a process if they
21 are coming in practicing under either individual
22 mobility or reciprocity.

23 Ms. Zaniewski stated the Minnesota legislature
24 is due to end by May 19 but are expecting something
25 to happen with the bill within the next two weeks.

1 Chair Risler noted that NASBA and the AICPA have
2 been working on alternative programs to achieve the
3 credits and requested an update.

4 Ms. Zaniewski explained that AICPA recently
5 piloted a program called the Experience, Earn, and
6 Learn program, where students and candidates
7 currently working in firms can partner with Tulane
8 University in a virtual classroom environment and
9 receive credits up to 30 hours to meet the 150-hour
10 requirement.

11 Ms. Zaniewski also mentioned AICPA is working
12 with other stakeholders in jurisdictions around
13 experiential learning, where again the individual is
14 working in a firm and learning about tax or audit or
15 any other key skill that the firm deems needed to be
16 learned within that firm.

17 Ms. Zaniewski stated those firms partner with
18 the university to then give credits to that work
19 gained at the firm, which show up on a transcript to
20 verify the candidate or the future CPA is gaining key
21 skills and knowledge to practice and to become
22 licensed.

23 Ms. Zaniewski noted that the National Pipeline
24 Advisory Group will be giving further recommendations
25 in May of ideas that the profession, along with

1 NASBA, will hopefully look at, such as potentially
2 experiential learning off of a transcript.

3 Ms. Zaniewski mentioned that AICPA wants to
4 relay a message that there needs to be an involvement
5 of pathways into the profession that take equity and
6 cost into consideration to ensure mobility is in
7 place for the profession and the public it serves.

8 Chair Risler commented that the Board would have
9 to develop a process to review applicants who want to
10 come into Pennsylvania if other state boards go down
11 to 120, noting Pennsylvania could potentially lose
12 candidates to other boards.

13 Ms. Cryder noted the importance of consideration
14 for initial licensure but noted other state boards of
15 accountancy are also considering current licensees,
16 including the CPAs in Minnesota, and how the boards
17 are going to handle their ability to practice in
18 their state.

19 Mr. Holland commented that the 120 versus 150
20 gets the most visibility, although is probably the
21 most difficult one to quantify. He mentioned that it
22 is more difficult now for candidates to sit,
23 particularly if they are in public accounting,
24 because the time that was typically spent studying
25 for the exam before entering the workforce is now

1 taken up with internships and doing the work of
2 staff. He believed fewer people are getting the
3 opportunity to actually study and pass the exam,
4 noting the 30-month requirement may improve that.

5 Ms. Zaniewski informed Board members that one of
6 the recommendations the National Pipeline Advisory
7 Group is exploring is how the profession and firms
8 can help alleviate some of the costs associated with
9 the CPA Exam and giving candidates the time to study
10 and help with scholarships to pay for prep material.

11 Chair Risler thanked Ms. Zaniewski for the
12 presentation.]

13 ***

14 Miscellaneous - NASBA Eastern Regional Meeting in
15 Louisville, KY, June 4-6, 2024

16 [Sheri L. Risler, CPA, Chair, noted the Board
17 approved two members to attend the National
18 Association of State Boards of Accountancy Eastern
19 Regional Meeting in Louisville, Kentucky, June 4-6,
20 2024, at a prior Board meeting but also requested
21 approval for a third Board member.]

22 CHAIR RISLER:

23 May I have a motion to approve the
24 attendance of a third Board member at the
25 NASBA Eastern Regional Meeting in

1 Louisville June 4-6, 2024?

2 MR. OCKER:

3 So moved.

4 MS. ELLIS:

5 Second.

6 CHAIR RISLER:

7 Roll call, please.

8

9 Risler, aye; Claggett, aye; Ellis, aye;

10 Ericson, aye; Grater, aye; Holland, aye;

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

12 [The motion carried unanimously.]

13

14 Miscellaneous - NASBA/AICPA - Updated Exam Fees

15 [Sheri L. Risler, CPA, Chair, referred to materials
16 from NASBA/AICPA regarding updated CPA Examination
17 fees for the Board's review.]

18

19 Miscellaneous - 2023 Q4 Candidate Care Report, Exam

20 Statistics, and Enforcement Resources Committee
21 Report

22 [Sheri L. Risler, CPA, Chair, encouraged everyone to
23 read through the Candidate Care Report, Exam
24 Statistics, and Enforcement Resources Committee
25 Report. She asked whether it would be possible for

1 Ms. Murphy to receive the documents before being
2 placed on the agenda, so the information could be
3 sent to Board members in advance of the Board
4 meeting.

5 Acting Commissioner Claggett noted the
6 information could be sent out sooner, but it depended
7 on when the information was received.

8 Mr. Rouse mentioned that Ms. Murphy and he work
9 closely together and offered to send information to
10 Board members to be respectful of Ms. Murphy's time.

11 Mr. Holland mentioned that NASBA has a
12 distribution list and suggested the information be
13 sent directly to their emails.]

14

15 Miscellaneous - Board Committees

16 [Sheri L. Risler, CPA, Chair, noted prior Board
17 discussion concerning Board committees.]

18

19 Miscellaneous - Next Meeting Dates

20 [Sheri L. Risler, CPA, Chair, noted the next
21 scheduled Board meeting date is Friday, May 24, 2024.
22 She also noted the remaining 2024 meeting dates are
23 July 18, September 19, and November 19, along with
24 two tentative meetings scheduled for June 21 and
25 October 18.]

1 ***

2 [Pursuant to Section 708(a)(5) of the Sunshine Act,
3 at 12:37 p.m. the Board entered into Executive
4 Session with Ronald K. Rouse, Esquire, Board Counsel,
5 to have attorney-client consultations and for the
6 purpose of conducting quasi-judicial deliberations
7 regarding item 45 on the agenda. The Board returned
8 to open session at 1:32 p.m.]

9 ***

10 MR. ROUSE:

11 Pursuant to Section 708(a)(5) of the
12 Sunshine Act, the Board is returning from
13 Executive Session where they had attorney-
14 client consultations and for the purpose of
15 conducting quasi-judicial determinations.

16 Going back to item 45 on the agenda,
17 which was the 11 a.m. hearing in the Matter
18 of the Petition for Reinstatement to
19 Probationary Status of the Certified Public
20 Accountant License of George Thomas, Case
21 No. 24-55-003628.

22 Regarding that matter, I believe the
23 Chair would entertain a motion to direct
24 Board Counsel to prepare an Adjudication
25 and Order consistent with the discussion in

1 Executive Session.

2 CHAIR RISLER:

3 In the Matter of the Petition for
4 Reinstatement to Probationary Status of the
5 Certified Public Accountant License of
6 George Thomas, Case No. 24-55-003628, is
7 there a motion to direct Board Counsel to
8 prepare an Adjudication and Order
9 consistent with the discussion in Executive
10 Session.

11 MR. OCKER:

12 So moved.

13 MS. ELLIS:

14 Second.

15 CHAIR RISLER:

16 Any discussion? Roll call, please.

17

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

21 [The motion carried unanimously.]

22

23 Adjournment

24 CHAIR RISLER:

25 Is there a motion to adjourn?

1 MR. OCKER:

2 So moved.

3 MS. ELLIS:

4 Second.

5 CHAIR RISLER:

6 Meeting adjourned.

7 ***

8 [There being no further business, the State Board of
9 Accountancy Meeting adjourned at 1:35 p.m.]

10 ***

11

12 CERTIFICATE

13

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

19

20



21

Derek Richmond,

22

Minute Clerk

23

Sargent's Court Reporting

24

Service, Inc.

25

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

April 19, 2024

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:00	Executive Session
9	10:30	Return to Open Session
10		
11	10:34	Official Call to Order
12		
13	10:34	Roll Call/Introduction of Attendees
14		
15	10:37	Approval of Minutes
16		
17	10:38	Report of Prosecutorial Division
18		
19	10:44	Report of Board Counsel
20		
21	10:52	Report of Board Chair
22		
23	10:53	Report of Committees
24		
25	10:53	Review of CPA Examination Files
26		
27	10:54	Review of Requests
28		
29	11:21	Miscellaneous - Appointment - Petition
30	12:01	for Reinstatement to Probationary
31		Status of the Certified Public
32		Accountant License of George Thomas,
33		CPA
34		
35	12:37	Executive Session
36	1:32	Return to Open Session
37		
38	1:35	Adjournment
39		
40		
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