

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF STATE  
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

**FINAL MINUTES**

MEETING OF:

**STATE BOARD OF ACCOUNTANCY**

TIME: 10:31 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**

May 21, 2025

State Board of Accountancy  
May 21, 2025

BOARD MEMBERS:

Michael D. Ocker, CPA, Chair  
Arion R. Claggett, Acting Commissioner, Bureau of  
Professional and Occupational Affairs  
Monique M. Ericson, CPA, Office of Attorney General  
Michael Gaizick, CPA  
John J. Grater, CPA  
Benjamin Holland, CPA, Vice Chair  
Chandra "Dolly" M. Lalvani, CPA  
John Petchel, Public Member

BUREAU PERSONNEL:

Ronald K. Rouse, Esquire, Board Counsel  
Ashley P. Murphy, Esquire, Board Prosecution Liaison  
Miranda Murphy, Board Administrator  
Ray J. Michalowski, Esquire, Senior Board Prosecutor  
Carlton Smith, Deputy Chief Counsel, Prosecution  
Division  
Timothy A. Fritsch, Esquire, Board Prosecutor  
Marc Farrell, Esquire, Regulatory Counsel,  
Office of Chief Counsel, Department of State  
Angela Solomon, Esquire, Office of Chief Counsel

ALSO PRESENT:

Jennifer Cryder, CPA, MBA, Chief Executive Officer,  
Pennsylvania Institute of Certified Public  
Accountants  
Tom Fern, CPA, MSTFP, Audit Senior at EisnerAmper  
Ian Shore, Management Accountant, Revolution Recovery  
Peter N. Calcara, CAE, Lobbyist, Pennsylvania  
Institute of Certified Public Accountants  
John Nonnemacher, CPA, Snyder & Clemente  
Majed Alshamsi, Auditor, Majed Alshamsi Auditing  
Thomas Ostrowski, CPA, Pennsylvania Society of Tax &  
Accounting Professionals  
Taylor Koch, Fiscal Management Specialist 3, Bureau  
of Finance and Procurement, Department of State  
Amanda Richards, Fiscal Chief, Bureau of Finance and  
Operations, Department of State  
Kimberly Mattis, Chief, Fiscal Management,  
Pennsylvania Department of State

State Board of Accountancy  
May 21, 2025

ALSO PRESENT (Cont.):

Tamie Laudenslager, Fiscal Management Specialist,  
Bureau of Finance and Procurement, Department of  
State

Samantha Coco, Senior Staff Accountant, Benco Dental  
Morgan Walsh, Manager, Advisory at Citrin Cooperman

Michael Howard, Accountant, R.T. McCalpin &  
Associates

YJ

Call-In #4478

Call-In #9498

Call-In #0283

Ian Weeber, Sargent's Court Reporting Service,  
Inc.

1 \*\*\*

2 State Board of Accountancy

3 May 21, 2025

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 The State Board of Accountancy Meeting was held  
13 on Wednesday, May 21, 2025. Michael D. Ocker, CPA,  
14 Chair, called the meeting to order at 10:31 a.m.

15 \*\*\*

16 [Ronald K. Rouse, Esquire, Board Counsel, informed  
17 everyone 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. He noted the meeting was being  
23 recorded and voluntary participation constituted  
24 consent to be recorded.

25 Mr. Rouse also noted the Board entered into

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

4 \*\*\*

5 Roll Call

6 [Michael D. Ocker, CPA, Chair, requested a roll call  
7 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 April 17, 2025 Minutes

14 CHAIR OCKER:

15 First item on the Agenda is the  
16 approval of Minutes.

17 Is there a motion to adopt the  
18 April 17, 2025 Accountancy Board  
19 meeting Minutes at Item No. one on the  
20 Agenda?

21 ACTING COMMISSIONER CLAGGETT:

22 So moved.

23 CHAIR OCKER:

24 Is there a second?

25 MS. LALVANI:

1 Second.

2 CHAIR OCKER:

3 Any further discussion? Roll call.

4

5 Ocker, aye; Claggett, aye; Ericson,  
6 aye; Gaizick, aye; Grater, aye;  
7 Holland, aye; Lalvani, aye; Petchel,  
8 aye.

9 [The motion carried unanimously.]

10 \*\*\*

11 Case Status Report - No report

12 \*\*\*

13 Report of Prosecutorial Division

14 [Timothy A. Fritsch, Esquire, Board Prosecutor,  
15 presented the Consent Agreement for Case No. 23-55-  
16 014390.]

17 MR. ROUSE:

18 Then regarding the Consent Agreement at  
19 Item No. 2 on the Agenda, Case No. 23-  
20 55-014390, after discussion in  
21 Executive Session, I believe the Chair  
22 would entertain a motion to adopt the  
23 Consent Agreement.

24 CHAIR OCKER:

25 Yes. Is there a motion to adopt the

1                   Consent Agreement at Item No. 2 on the  
2                   Agenda, Case No. 23-55-014390?

3 ACTING COMMISSIONER CLAGGETT:

4                   So moved.

5 CHAIR OCKER:

6                   Is there a second?

7 MS. LALVANI:

8                   Second.

9 CHAIR OCKER:

10                   Any further discussion? Roll call,  
11                   please.

12

13                   Ocker, aye; Claggett, aye; Ericson,  
14                   aye; Gaizick, aye; Grater, aye;  
15                   Holland, aye; Lalvani, aye; Petchel,  
16                   aye.

17 [The motion carried unanimously. That was the matter  
18 of BPOA v. Ciro E. Adams.]

19

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20 [Timothy A. Fritsch, Esquire, Board Prosecutor,  
21 presented the Consent Agreement for Case No. 22-55-  
22 000591.]

23 MR. ROUSE:

24                   Regarding the Consent Agreement at Item  
25                   No. 3 on the Agenda, Case No. 22-55-

1 000591, after discussion in Executive  
2 Session, I believe the Chair would  
3 entertain a motion to adopt the Consent  
4 Agreement.

5 CHAIR OCKER:

6 Yes. Is there a motion to adopt the  
7 Consent Agreement at Item No. three on  
8 the Agenda? Case No. 22-55-000591.

9 ACTING COMMISSIONER CLAGGETT:

10 So moved.

11 CHAIR OCKER:

12 Is there a second?

13 MS. LALVANI:

14 Second.

15 CHAIR OCKER:

16 Any further discussion? Roll call,  
17 please.

18

19 Ocker, aye; Claggett, aye; Ericson,  
20 aye; Gaizick, aye; Grater, aye;  
21 Holland, aye; Lalvani, aye; Petchel,  
22 aye.

23 [The motion carried unanimously. That was the matter  
24 of BPOA v. Leonard F. Polk & Co., P.C.]

25

\*\*\*



1 Report of Board Counsel - Final Adjudication and  
2 Order

3 MR. ROUSE:

4 In the matter of BPOA versus Timothy  
5 Montgomery Zimmerman, Case No. 23-55-  
6 018122. This was a matter that was  
7 discussed in Executive Session, and I  
8 believe the Chair would entertain a  
9 motion to direct Board counsel to  
10 prepare a Final Adjudication and Order  
11 consistent with the discussion in  
12 Executive Session.

13 CHAIR OCKER:

14 Yes. In the matter of BPOA versus  
15 Timothy Montgomery Zimmerman, Case No.  
16 23-55-018122 at Item No. 4 on the  
17 Agenda, is there a motion to direct  
18 Board counsel to prepare a Final  
19 Adjudication and Order consistent with  
20 the discussion in Executive Session?

21 ACTING COMMISSIONER CLAGGETT:

22 So moved.

23 CHAIR OCKER:

24 Second?

25 MS. LALVANI:

1 Second.

2 CHAIR OCKER:

3 Any further discussion? Roll call.

4

5 Ocker, aye; Claggett, aye; Ericson,

6 aye; Gaizick, aye; Grater, aye;

7 Holland, aye; Lalvani, aye; Petchel,

8 aye.

9 [The motion carried unanimously.]

10 \*\*\*

11 Report of Board Counsel - Regulations

12 [Marc Farrell, Esquire, Regulatory Counsel, Office of

13 Chief Counsel, Department of State, presented the

14 Regulatory Report. Mr. Farrell stated the Board had

15 two open regulatory matters, both proposed

16 regulations that required no further input from the

17 Board and were now progressing through the approval

18 process. The first, Regulation 16A-5517 related to

19 Act 41 licensure by endorsement, had been submitted

20 to senior regulatory counsel and was under review.

21 The second, a general revisions package, had already

22 passed the Governor's Office of General Counsel,

23 Budget Office, and Policy Office, and had reached the

24 Office of Attorney General, which issued a tolling

25 memo on May 6, 2025 due to technical legal questions.

1 Mr. Farrell had collaborated with Board counsel Rouse  
2 to prepare a response. He also noted a possible  
3 third regulatory package might arise concerning fee  
4 increases, which would need to proceed through the  
5 regulatory process.

6 Mr. Rouse affirmed the Board's prior  
7 understanding of the issues and confirmed that the  
8 general revisions regulation was still with the  
9 Office of Attorney General.

10 Mr. Holland inquired whether the general  
11 revisions regulation was still with the Attorney  
12 General and asked about its next destination, to  
13 which Mr. Farrell responded that once it returned  
14 from the Attorney General, it would be sent to the  
15 department to the Independent Regulatory Review  
16 Commission (IRRC), assuming no further issues were  
17 raised.]

18 \*\*\*

19 Report of Board Chairman

20 [Michael D. Ocker, CPA, Chair, noted Items 6 and 7 on  
21 the Agenda, the Sunshine Act and Gift Ban Policy, are  
22 present for review at the Board's leisure.]

23 \*\*\*

24 Report of Acting Commissioner - No report

25 \*\*\*

1 Report of Board Administrator - No report

2 \*\*\*

3 [Monique M. Ericson, CPA, Office of Attorney General,  
4 exited the meeting at 10:44 a.m. for recusal  
5 purposes.]

6 \*\*\*

7 Review of Program Sponsor Applications

8 MR. ROUSE:

9 So Item No. 8 is a Review of Program  
10 Sponsor Applications for Erie  
11 Insurance. And I believe the Chair  
12 would entertain a motion to grant the  
13 Program Sponsor Application of Erie  
14 Insurance at Item No. eight in the  
15 Agenda.

16 CHAIR OCKER:

17 Yes. Is there a motion to grant the  
18 Program Sponsor Application of Erie  
19 Insurance at No. 8 on the Agenda?

20 ACTING COMMISSIONER CLAGGETT:

21 So moved.

22 CHAIR OCKER:

23 Second?

24 MS. LALVANI:

25 Second.

1 CHAIR OCKER:

2 Any discussion? Roll call, please.

3

4 Ocker, aye; Claggett, aye; Ericson,  
5 recused; Gaizick, aye; Grater, aye;  
6 Holland, aye; Lalvani, aye; Petchel,  
7 aye.

8 [The motion carried. Monique Ericson was recused  
9 from deliberations and voting on the motion.]

10 \*\*\*

11 [Monique M. Ericson, CPA, Office of Attorney General,  
12 re-entered the meeting at 10:45 a.m.]

13 \*\*\*

14 Review of CPA Examination Files

15 MR. ROUSE:

16 And I believe the Chair would entertain  
17 a motion to ratify the denial of the  
18 Request to Waive the CPE requirements  
19 for Items No. 9 and 10 on the Agenda?

20 CHAIR OCKER:

21 Yes. Is there a motion to ratify the  
22 denial of the Request to waive the CPE  
23 requirements for Items No. 9 and 10 on  
24 the Agenda?

25 ACTING COMMISSIONER CLAGGETT:

1                   So moved.

2 CHAIR OCKER:

3                   Second?

4 MS. LALVANI:

5                   Second.

6 CHAIR OCKER:

7                   Any discussion?   Hearing none.   Roll  
8                   call.

9

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

14 [The motion carried unanimously. Those were the  
15 matters of No. 9, Lakeisha Price; and No. 10, David  
16 Scott.]

17                                           \*\*\*

18 MR. ROUSE:

19                  Moving to Item No. 11 on the Agenda,  
20                  which is Request for Waiver of CPE  
21                  Requirements approved for ratification.  
22                  And for that I believe the Chair would  
23                  entertain a motion to ratify the  
24                  approval of the Waiver of CPE  
25                  requirements for Item No. 11 on the

1 Agenda.

2 CHAIR OCKER:

3 Yes. Is there a motion to ratify the  
4 approval of the waiver of CPE  
5 requirements for Item No. 11 on the  
6 Agenda?

7 ACTING COMMISSIONER CLAGGETT:

8 So moved.

9 MS. LALVANI:

10 Second.

11 CHAIR OCKER:

12 Any discussion? Roll call, please.

13

14 Ocker, aye; Claggett, aye; Ericson,  
15 aye; Gaizick, aye; Grater, aye;  
16 Holland, aye; Lalvani, aye; Petchel,  
17 aye.

18 [The motion carried unanimously. Item No. 11 was the  
19 Request of Brittany Stafsholt.]

20 \*\*\*

21 MR. ROUSE:

22 As for Item No. 12 on the Agenda, which  
23 is for Matthew Sharp, I believe the  
24 Chair would entertain a motion to grant  
25 the Request for a Waiver of CPE

1 requirements for Matthew Sharp, Item  
2 No. 12 on the Agenda.

3 CHAIR OCKER:

4 Yes. Is there a motion to grant the  
5 Request for a waiver of CPE  
6 requirements for Item No. 12 on the  
7 Agenda?

8 ACTING COMMISSIONER CLAGGETT:

9 So moved.

10 CHAIR OCKER:

11 Second?

12 MS. LALVANI:

13 Second.

14 CHAIR OCKER:

15 Any discussion? Hearing none. Roll  
16 call, please.

17

18 Ocker, aye; Claggett, aye; Ericson,  
19 aye; Gaizick, aye; Grater, aye;  
20 Holland, aye; Lalvani, aye; Petchel,  
21 aye.

22 [The motion carried unanimously.]

23 \*\*\*

24 MR. ROUSE:

25 Item No. 13 is Jacob Elensky. E-L-E-N-



1 S-K-Y. I believe the Chair would  
2 entertain a motion to deny the Request  
3 for a waiver of CPE requirements for  
4 Item No. 13 on the Agenda.

5 CHAIR OCKER:

6 Yes. Is there a motion to deny the  
7 Request for a waiver of CPE  
8 requirements for Item No. 13 on the  
9 Agenda?

10 ACTING COMMISSIONER CLAGGETT:

11 So moved.

12 MS. LALVANI:

13 Second.

14 CHAIR OCKER:

15 Any discussion? Hearing none. Roll  
16 call, please?

17

18 Ocker, aye; Claggett, aye; Ericson, aye;  
19 Gaizick, aye; Grater, aye; Holland, aye;  
20 Lalvani, aye; Petchel, aye.

21 [The motion carried unanimously.]

22 \*\*\*

23 MR. ROUSE:

24 Next, going to Item No. 14 on the  
25 Agenda. Ling Zhou, is it? Z-H-O-U.



1 And so I believe the Chair would  
2 entertain a motion to grant the  
3 Extension of Examination Credits for  
4 Items No. 17 through 41 and 43 through  
5 58.

6 CHAIR OCKER:

7 Yes. Is there a motion to grant the  
8 Extension of Examination Credits for  
9 Items No. 17 through 41 and 43 through  
10 58 on the Agenda?

11 ACTING COMMISSIONER CLAGGETT:

12 So moved.

13 CHAIR OCKER:

14 Is there a second?

15 MS. LALVANI:

16 Second.

17 CHAIR OCKER:

18 Any discussion? Hearing none. Roll  
19 call, please.

20  
21 Ocker, aye; Claggett, aye; Ericson,  
22 aye; Gaizick, aye; Grater, aye;  
23 Holland, aye; Lalvani, aye; Petchel,  
24 aye.

25 [The motion carried unanimously. No. 17 is William

1 Oswald; 18 is Amina Abass; 19 is Samir Elroubi; 20 is  
2 Tyler Hill; 21 is Gloria Hudson; 22 is Kushal Bhatt;  
3 23 is Mercy Thurania; 24 is Abdulrahman Alzayed; 25  
4 is Renar Edwards; 26 is Matthew Lausch; 27 is Shane  
5 Aaron; 28 is Callaghan Dwyer; 29 is Jack Fanning; 30  
6 is Cameron Delillo; 31 is Scott Laudenbach; 32 is  
7 Harsh Pohekar; 33 is Andrew Hagan; 34 is Nuo Chen; 35  
8 is Katherine Isenberg; 36 is Zoltan Berger; 37 is  
9 Victoria Gargiule; 38 is Ryan Klauder; 39 is  
10 Francesca Rodriguez; 40 is Natalie Voithofer; 41 is  
11 Mohammad Hallak; 43 is Mahmoud Shwika; 44 is Azza  
12 Kambal; 45 is Tatiana DePante; 46 is Shaun Thomas; 47  
13 is Bhalchandra Wahegavkar; 48 is Maureen Lasek; 49 is  
14 Samuel Painter; 50 is Menachem Goldberg; 51 is Morgan  
15 Mantione; 52 is Yitzchok Jacobowicz; 53 is Wenyin  
16 Chen; 54 is Theresa Boyd; 55 is Sophie Majewski; 56  
17 is Najla Naja; 57 is Samantha Coco; and 58 is Travis  
18 Will.]

19 \*\*\*

20 MR. ROUSE:

21 All right. So let's go to Items No. 15  
22 and 16 on the Agenda. And I believe  
23 the Chair would entertain a motion to  
24 deny the Extension of Examination  
25 Credits for items 15 and 16 on the

1 Agenda?

2 CHAIR OCKER:

3 Yes. Is there a motion to deny the  
4 Extension of Examination Credits for  
5 Items No. 15 and 16 on the Agenda?

6 ACTING COMMISSIONER CLAGGETT:

7 So moved.

8 CHAIR OCKER:

9 Second?

10 MR. GRATER:

11 Second.

12 CHAIR OCKER:

13 Any discussion? Hearing none. Roll  
14 call, please.

15

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

20 [The motion carried unanimously.]

21

\*\*\*

22 [The Board noted, due to a misunderstanding, Agenda  
23 items 15 and 16 would be voted on again after item 42  
24 has been voted on.]

25

\*\*\*

1 MR. ROUSE:

2 But we're going to Item No. 42 right  
3 now, which is for Franklin Ator A-T-O-  
4 R. And I believe the Chair would  
5 entertain a motion to grant the  
6 Extension of Examination Credits for  
7 Item No. 42 on the Agenda.

8 CHAIR OCKER:

9 Yes. Is there a motion to grant the  
10 Extension of Examination Credits for  
11 Item No. 42 on the Agenda?

12 ACTING COMMISSIONER CLAGGETT:

13 So moved.

14 CHAIR OCKER:

15 Second?

16 MS. LALVANI:

17 Second.

18 CHAIR OCKER:

19 Any discussion? Hearing none. Roll  
20 call, please.

21

22 Ocker, aye; Claggett, aye; Ericson,  
23 aye; Gaizick, aye; Grater, aye;  
24 Holland, aye; Lalvani, aye; Petchel,  
25 aye.

1 [The motion carried unanimously.]

2 \*\*\*

3 MR. ROUSE:

4 So going back to Item No. 15 on the  
5 Agenda, I believe the Chair would  
6 entertain a motion to grant the  
7 Extension of Credits for Anon, I'll  
8 just spell the name. A-N-O-N, last  
9 name E-L-N-E-S-H-O-U-K-Y, Item No. 15  
10 on the Agenda.

11 CHAIR OCKER:

12 Yes. Is there a motion to deny the  
13 Extension of Examination Credit for  
14 Item No. 15 on the Agenda?

15 ACTING COMMISSIONER CLAGGETT:

16 So moved.

17 MS. LALVANI:

18 Second.

19 CHAIR OCKER:

20 Any discussion? Roll call.

21

22 Ocker, aye; Claggett, aye; Ericson,  
23 nay; Gaizick, aye; Grater, aye;  
24 Holland, aye; Lalvani, aye; Petchel,  
25 aye.

1 [The motion carried. Monique Ericson opposed the  
2 motion.]

3 \*\*\*

4 MR. ROUSE:

5 Next, Item No. 16 on the Agenda. I  
6 believe the Chair would entertain a  
7 motion to deny the Extension of  
8 Examination Credits for Item No. 16 on  
9 the Agenda.

10 CHAIR OCKER:

11 Yes. Is there a motion to deny the  
12 Extension of Examination Credits for  
13 Items No. 16 on the Agenda?

14 ACTING COMMISSIONER CLAGGETT:

15 So moved.

16 MS. LALVANI:

17 Second.

18 CHAIR OCKER:

19 Any discussion? Roll call, please.

20

21 Ocker, aye; Claggett, aye; Ericson,  
22 aye; Gaizick, aye; Grater, aye;  
23 Holland, aye; Lalvani, aye; Petchel,  
24 aye.

25 [The motion carried unanimously.]



\*\*\*

MR. ROUSE:

But I'm going to the Request for Extension of Examination Credits denied for ratification at Items No. 59 through 61. I believe the Chair would entertain a motion to ratify the denial of the Extension of Examination Credits for Item No. 59 to 61.

CHAIR OCKER:

Yes. Is there a motion to ratify the denial of the Extension of Examination Credits for Items No. 59 through 61 on the Agenda?

ACTING COMMISSIONER CLAGGETT:

So moved.

MS. LALVANI:

Second.

CHAIR OCKER:

Any discussion? Roll call, please.

Ocker, aye; Claggett, aye; Ericson, aye; Gaizick, aye; Grater, aye; Holland, aye; Lalvani, aye; Petchel, aye.

1 [The motion carried unanimously. Those are Items 59,  
2 Kyle Harris; 60 is Brian Pitzer; and 61 is Anne  
3 Steen.]

4 \*\*\*

5 Miscellaneous - Appointment - Bureau of Finance and  
6 Procurement

7 [Taylor Koch, Fiscal Management Specialist 3, Bureau  
8 of Finance and Procurement, Department of State, noted  
9 a previous presentation regarding the Annual Budget  
10 Report in November. Mr. Koch noted that the goal of  
11 his presentation was to discuss proposed changes to  
12 renewal and application fees to determine if revenue  
13 would continue to meet expenditures. The financial  
14 data presented was current as of April 24, with the  
15 caveat that figures could change slightly. He  
16 provided a breakdown of license counts by class over  
17 the last six fiscal years, grouped by biennial  
18 periods. Between the last two biennial periods, there  
19 was a decrease of 678 licensees, representing a 2.3  
20 percent decline, primarily among certified public  
21 accountants.

22 Mr. Koch noted a recent reversal of this trend,  
23 with CPA licensees increasing by 47 individuals since  
24 April, but confirmed that the current presentation  
25 would use the April figures. He then introduced the

1 revenue slide, which outlined projected revenue and  
2 fee sources, beginning with historical collections by  
3 category over the most recent biennial renewal period.

4       Mr. Koch presented a detailed breakdown of  
5 projected revenue and fees by source for the Board.  
6 He explained that during the 2021-2022 biennial  
7 period, total revenue was \$3.15 million, which  
8 slightly declined to \$3.12 million in the most recent  
9 biennial period but was projected to increase to  
10 \$3.19 million in the current period. He addressed  
11 the seeming contradiction between the previously  
12 reported 2.3 percent drop in licensees and the  
13 expected revenue increase by noting that the  
14 projection was based on the current renewal  
15 population, which was slightly higher than the last  
16 cycle.

17       Mr. Koch explained the Board's expenditure  
18 history, dividing costs into two main categories:  
19 administrative and legal. Administrative costs  
20 included expenses such as rent, travel, and  
21 membership dues, while legal costs were broken into  
22 subsets and charged to the Board through three  
23 methods: direct charges, timesheets, and licensee  
24 population-based allocations. The data showed a  
25 steady increase in total expenditures across three

1 biennial periods, rising from \$2.4 million to \$2.7  
2 million and then to \$3.29 million.

3 He attributed the significant jump in costs  
4 primarily to the increased expense of doing business  
5 post-2020. Specific drivers of the higher  
6 anticipated expenses in the current biennial period  
7 included a new licensing system contract costing  
8 approximately \$300,000 over two fiscal years, and a  
9 new legal case management system costing about  
10 \$58,000. These increases applied across all Boards  
11 proportionally based on licensee population.

12 Mr. Koch presented a summary of projected  
13 financial trends for the upcoming biennial periods.  
14 He noted that the Board began fiscal years 2024-25  
15 and 2025-26 with a starting balance of \$4.8 million.

16 A slight deficit of approximately \$44,000 was  
17 projected during this period, but a rebound was  
18 anticipated by 2026-27 as one-time expenses,  
19 particularly IT system build contracts, began to  
20 phase out. He explained that while the fund balance  
21 remained relatively healthy, it was expected to  
22 decline gradually over future renewal periods.  
23 Therefore, a deeper analysis was warranted to ensure  
24 revenue continued to meet expenditures.

25 Mr. Holland inquired whether most expenditures

1 were based on billed hours or cost allocation,  
2 particularly for central services and software. Mr.  
3 Koch confirmed that many costs were tied to  
4 timesheets, especially for staff involved in Board  
5 operations, prosecutions, or investigations, which in  
6 turn increased overall costs.

7 Mr. Gaizick asked for clarification on the one-  
8 time expenses. Mr. Koch responded that for the  
9 Accountancy Board, approximately \$300,000 was  
10 allocated in fiscal year 2024-25 and about \$140,000  
11 in 2025-26. These were front-loaded expenses tied to  
12 IT and administrative functions, with significantly  
13 lower maintenance costs anticipated thereafter.

14 Mr. Holland further clarified that most  
15 administrative and legal expenses were timesheet-  
16 driven under the umbrella model. Mr. Koch confirmed  
17 this and explained that administrative work, such as  
18 filings and support functions, was tracked by time  
19 and factored into cost calculations accordingly.

20 Ms. Ericson asked Mr. Koch to clarify which  
21 budget lines contained the front-loaded one-time  
22 costs totaling approximately \$300,000 across two  
23 fiscal periods. Mr. Koch responded that the costs  
24 were distributed across multiple categories,  
25 including Board administration and prosecution,

1 rather than being isolated to a single line item. He  
2 emphasized that this allocation pattern was  
3 consistent across all Boards.

4 Mr. Gaizick referenced future fiscal years 2026-  
5 27 and 2030-32, noting a reversal in projected fund  
6 balances and inquired whether any one-time costs were  
7 anticipated in those years.

8 Mr. Koch explained that the changes were due  
9 solely to standard cost allocations and general  
10 inflationary projections, including rising expenses  
11 for staffing and benefits. He confirmed there were  
12 no additional one-time project costs anticipated for  
13 those years beyond standard maintenance, and all  
14 projections were based on currently available  
15 information.

16 Board members expressed curiosity on whether the  
17 projected cost increases were based on inflation.

18 Mr. Koch responded that a 3 percent increase was  
19 applied as a general safeguard to account for the  
20 rising cost of doing business. He emphasized that  
21 this estimate was not derived from any specific  
22 inflation report or economic index, but rather  
23 intended to ensure the Board was financially prepared  
24 for potential cost growth in areas such as  
25 administration and legal services.

1       Mr. Holland suggested the use of a compounded  
2 annual growth rate for long-term budget forecasting,  
3 noting its statistical reliability and ability to  
4 smooth volatility.

5       Ms. Ericson shifted to revenue projections,  
6 confirming with Mr. Koch that anticipated revenue was  
7 based on current licensee counts and fee rates. She  
8 also questioned whether increases in investigations  
9 and prosecution expenses were correlated with a rise  
10 in civil penalties.

11       Mr. Koch explained that penalties were  
12 categorized under miscellaneous revenue and that no  
13 direct correlation was applied. It was added that  
14 more investigations do not necessarily result in more  
15 penalties.

16       Mr. Koch refreshed the Board on the available  
17 balance. He explained that the \$4.8 million  
18 available balance was held in a restricted revenue  
19 account akin to a savings account, not typically used  
20 for operating expenses. The account serves as a  
21 financial safeguard, and while the Board had  
22 increased its balance to \$5.2 million after  
23 underspending in 2022-24, they still aimed to  
24 maintain reserves for at least two biennial periods.  
25 He stated the purpose of the meeting was to address

1   fluctuations in financial projections and to propose  
2   a fee package to stabilize future finances.

3           Members of the Board asked how the current  
4   balance compared to other Boards, such as the Nursing  
5   Board, in terms of available restricted revenue. It  
6   was noted that balances were not commensurable, as  
7   each Board has varying factors such as licensee  
8   populations.

9           Chair Ocker questioned whether the implied target  
10   of \$6.4 million in reserves—equivalent to two  
11   biennial revenue periods—was accurate. Board members  
12   agreed that maintaining reserves for four years  
13   seemed excessive, with a single biennial period being  
14   more reasonable. Chair Ocker emphasized that holding  
15   \$6.4 million in unused reserves was excessive given  
16   the funds could not be accessed for operational use.

17          Mr. Holland stated the average CPA or the state  
18   society would likely ask what value they receive in  
19   return for any fee increases. He emphasized that  
20   while covering a deficit is understandable, the Board  
21   should also be able to justify added value. He  
22   raised the possibility of increased administrative  
23   support, asking whether additional funding would  
24   allow the Board administrator to devote more time  
25   specifically to their Board.



1       Mr. Claggett clarified that this was the only  
2 Board supported by the administrator in question, and  
3 Ms. Murphy added that while the administrator  
4 supervises other staff working on applications, she  
5 is dedicated to this Board.

6       Mr. Koch responded to the Board's questions  
7 regarding accrued interest on restricted funds. He  
8 explained that while the funds do accrue interest,  
9 the earnings are returned to the Commonwealth's  
10 General Fund and are not retained by the Board. It  
11 was noted that this was due to legal requirements.

12       Chair Ocker asked whether anything discussed at  
13 the meeting would influence the final outcome.

14       Mr. Koch explained that the information presented  
15 was only a proposal and that decisions would be made  
16 by the Board itself.

17       It was added that while the Board could not  
18 change certain legal requirements, such as where  
19 interest goes, it did have decision-making authority  
20 regarding other matters like fee options.

21       Mr. Rouse stated the Board needed clarification  
22 on why projected revenues would not meet expenditures  
23 during the 2028-2029 and 2029-2030 biennial periods.

24       He referenced the statutory requirement that fees  
25 must be raised or expenses reduced when revenues fall

1 short.

2 Mr. Koch responded by explaining that application  
3 revenue was the first area reviewed, and the analysis  
4 determined the actual cost of processing each  
5 application type. He noted that application  
6 processing is not meant to generate profit but to  
7 cover costs, and the proposed application fee  
8 increases—based on legal and administrative review—  
9 would generate approximately \$142,000 starting in the  
10 2027 renewal period. These projections included  
11 annual 5 percent staff benefit increases.

12 The Board questioned when the fees were last  
13 raised, to which, Mr. Koch confirmed it was 2009.

14 Mr. Rouse elaborated that the cost calculation  
15 considered all personnel involved in processing  
16 applications, including Board staff and legal  
17 counsel. He noted that using outdated fee structures  
18 since 2009 was problematic due to rising staffing  
19 costs.

20 Ms. Ericson questioned how the proposed fee  
21 changes correlated with cost increases, particularly  
22 since some proposed fees, like the initial  
23 application, were decreasing.

24 Mr. Rouse clarified that the current fees did not  
25 reflect current processing costs. Chair Ocker argued

1 that while fees had remained constant, higher  
2 revenues in the past created surpluses that masked  
3 rising costs.

4 Ms. Ericson pointed out that projected expense  
5 increases of 3 percent annually seemed inconsistent  
6 with the proposed fees. Ms. Lalvani added that a  
7 shrinking licensee base due to retirements and  
8 relocations had reduced revenue, requiring costs to  
9 be spread over fewer individuals.

10 Mr. Rouse emphasized that application fees and  
11 biennial renewal fees were separate concerns, and the  
12 current discussion focused only on applications. Mr.  
13 Koch agreed, explaining that the proposed fees aimed  
14 to shift more cost burden onto initial applicants, as  
15 current licensees were subsidizing those expenses.  
16 He also confirmed that while the surplus had built up  
17 over time, it was driven by renewal fees, which make  
18 up roughly 96 percent of revenue, while applications  
19 contribute only 4 percent.

20 Mr. Gaizick supported updating fees but preferred  
21 stability over annual increases. He suggested  
22 setting application fees high enough to avoid  
23 frequent changes.

24 Mr. Rouse noted that gradual increases were  
25 intended to avoid shocking licensees with sudden

1 large hikes, a method used by other Boards.

2 Mr. Gaizick added that some application  
3 categories, like Public Accountant Reactivation, were  
4 rarely used and questioned the logic of large  
5 increases for those.

6 Mr. Koch stated initial applications accounted  
7 for only 4 percent of the Board's total income and  
8 were not a major revenue driver. He emphasized that  
9 even with the proposed 5 percent increase in  
10 application fees, the Board would still face a  
11 projected deficit in 2030. In 2029, the projected  
12 surplus was only \$53,000, leaving little margin for  
13 unforeseen costs. He introduced the need to consider  
14 both applications and renewal fees together, noting  
15 that current renewal revenue stood at \$2.9 million.  
16 A 4 percent increase in the next biennial period  
17 would raise renewal fees by \$4 in three license  
18 classes and \$6 in the CPE class, generating an  
19 additional \$25,000. In subsequent biennial periods,  
20 a 5 percent increase was proposed, resulting in  
21 greater total revenue with minimal individual impact.

22 Mr. Koch also explained that a 3 percent  
23 projected decrease in licensee counts per biennial  
24 period was included as a safeguard against population  
25 decline. These adjustments, he concluded, would lead

1 to consistent positive balances in future periods,  
2 covering rising costs such as staff benefits and  
3 general expenses.

4 Chair Ocker asked if this financial analysis was  
5 conducted annually, to which, Mr. Koch responded that  
6 it was only required when revenues failed to meet  
7 expenditures consistently. It was noted that  
8 although a full study was not done each year, an  
9 annual report is still produced.

10 Chair Ocker questioned the rationale for  
11 projecting five years ahead, suggesting that this was  
12 an extensive timeframe for estimating expenses and  
13 fees.

14 Mr. Koch replied that because it typically took  
15 two years for a regulation package to be approved and  
16 renewals occurred biennially, projecting five years  
17 was necessary for responsible planning.

18 Mr. Koch corrected a previous statement,  
19 confirming that only one renewal period's revenue was  
20 required. Chair Ocker then noted that with a  
21 projected \$5.3 million balance by 2028 and \$3.7  
22 million in renewal revenue, the Board could  
23 potentially draw from reserves if projections for  
24 2030 fell short.

25 Mr. Koch stated current projections showed

1 revenues still needed to meet expenditures to avoid a  
2 deficit. To this, the Board questioned if any cost-  
3 cutting analyses were performed instead of  
4 immediately increasing revenues.

5 Mr. Koch replied that the Board could consider  
6 cost efficiencies, but legally they must ensure  
7 revenues meet expenditures biannually. Ms. Ericson  
8 questioned the relationship between the fee  
9 increases—4 percent initially, then 5 percent—and a 3  
10 percent annual expense increase, expressing concern  
11 the fee increases might not keep pace with rising  
12 costs.

13 Ms. Lalvani added that declining licensee counts,  
14 projected at 3 percent per biennial period,  
15 complicated the revenue picture.

16 Mr. Rouse cited Section 6 of the CPA Law,  
17 explaining fees must be fixed by the Board and  
18 reviewed if biennial revenues fail to meet  
19 expenditures.

20 Mr. Holland suggested considering the fund  
21 balance as part of the state's general fund,  
22 questioning whether the Board should use reserves to  
23 smooth fee increases and defining acceptable fund  
24 balance levels to guide action.

25 Mr. Koch clarified the Board aimed to maintain a

1 reserve equal to one biennial period of expenditures  
2 to prevent depletion but acknowledged projections  
3 showed fluctuations in surplus and deficit periods.

4 Mr. Rouse emphasized that fee increases were  
5 triggered by two-year periods when revenues fell  
6 short of expenditures, regardless of starting  
7 balances.

8 Ms. Ericson noted fee increases might not be  
9 necessary until 2030, allowing three years before  
10 renewal fees needed adjustment. Ms. Lalvani agreed  
11 with this statement and noted that the Board could  
12 remain financially stable until 2032 if projections  
13 held.

14 Mr. Koch stressed the need to plan now due to the  
15 two-year regulatory approval timeline, reminding that  
16 fees had not increased since 2009, allowing a surplus  
17 cushion but requiring safeguards against unforeseen  
18 events.

19 Mr. Farrell confirmed the last biennial renewal  
20 fee increase was in 2009 and application fees in  
21 2000, a gap of 15 to 25 years.

22 Ms. Murphy compared fees to other states, noting  
23 initial fees were substantially lower than states  
24 with smaller CPA populations.

25 Mr. Holland suggested gradually using the fund

1 balance to reduce fees to an acceptable level;  
2 however, Ms. Lalvani responded that was not feasible.

3 Ms. Richards added that the fee review process  
4 would recur approximately every ten years, she  
5 described it as a cyclical adjustment akin to a  
6 dividend.

7 Mr. Koch explained the financial impact of the  
8 proposed fee increases. He stated if license counts  
9 remained the same, renewal fees would generate an  
10 additional \$117,000 in the first biennial period,  
11 \$215,000 in the next, and \$359,000 thereafter,  
12 totaling a \$692,000 revenue increase from renewals  
13 alone. He added that increased application fees  
14 would bring an extra \$460,000 over the same timeline,  
15 resulting in a total revenue increase of \$1.1 million  
16 through fiscal year 2032. He also noted that the  
17 projected starting balance would grow from \$4.8  
18 million in 2022 to approximately \$5.97 million.

19 During this discussion, the Board highlighted the  
20 need to balance fee increases, expenditures, licensee  
21 population decline, fund reserves, and regulatory  
22 timelines to maintain financial stability.

23 The Board inquired about the next steps following  
24 Mr. Koch's presentation. It was suggested that the  
25 Board could instruct Regulatory Counsel to prepare an



1 Annex comparing current fees with the proposed  
2 increases for a Fee Regulation. This Annex would  
3 then be presented to the Board for public and further  
4 discussion, potentially involving Mr. Koch again,  
5 allowing the Board to review the proposed regulation  
6 side by side with current fees.]

7 MR. ROUSE:

8 So, would the Chair entertain a motion to  
9 direct Regulatory Counsel to prepare the  
10 Annex for a proposed Fee Regulation?

11 CHAIR OCKER:

12 Yes. Is there a motion to direct  
13 Regulatory Counsel to prepare the Annex  
14 for Proposed Fee Regulation?

15 ACTING COMMISSIONER CLAGGETT:

16 So moved.

17 MS. LALVANI:

18 Second.

19 CHAIR OCKER:

20 Any discussion?

21 [The Board discussed further details to the motion.]

22 CHAIR OCKER:

23 Any other discussion? Roll call.

24

25 Ocker, aye; Claggett, aye; Ericson, aye;

1 Gaizick, aye; Grater, aye; Holland, aye;  
2 Lalvani, aye; Petchel, aye.

3 [The motion carried unanimously.]

4 \*\*\*

5 Miscellaneous - Appointments - Jennifer Cryder, CPA,  
6 CEO of PICPA - Regarding Updates in the Profession  
7 [Jennifer Cryder, CPA, MBA, Chief Executive Officer,  
8 Pennsylvania Institute of Certified Public  
9 Accountants (PICPA), provided an update on licensure  
10 developments. She noted that Senate Bill 719 had  
11 been introduced in the Pennsylvania Senate with  
12 sponsorship from Senators Hutchinson and Pisciotano.

13 A companion House bill was also prepared for  
14 introduction. She expressed optimism about the bills  
15 advancing over the summer, aiming for gubernatorial  
16 approval by fall. The current language in the Senate  
17 bill would make both the mobility fix and additional  
18 licensure pathway effective immediately upon  
19 enactment. PICPA was preparing to educate  
20 stakeholders statewide to ensure awareness and  
21 guidance once changes take effect.

22 As of the update, 15 states had passed similar  
23 legislation, and another 15 were in progress. She  
24 described the ongoing transition as varied among  
25 states, creating confusion for practitioners,

1 particularly regarding cross-border work and mobility  
2 compliance. She emphasized that the focus was now on  
3 communication and education, and although states were  
4 progressing at different speeds, she expected  
5 eventual uniform adoption.

6 Mr. Gaizick raised a concern about the automatic  
7 mobility provisions. It was noted that out-of-state  
8 CPAs would not be required to notify or register with  
9 the Pennsylvania Board, nor follow all of  
10 Pennsylvania's Continuing Education (CE)  
11 requirements. He suggested this could create  
12 regulatory gaps.

13 In response, Ms. Cryder explained that the no-  
14 notification model had long been in place under  
15 substantial equivalency and would continue under  
16 automatic mobility. She clarified that while no  
17 notification or fee was required, the Board retained  
18 full enforcement and disciplinary authority.

19 Mr. Rouse confirmed this and explained that under  
20 both the current and proposed models, Pennsylvania  
21 would not be the principal place of business for  
22 those practitioners, and Continuing Education would  
23 follow their home state's requirements. He added  
24 that enforcement typically occurred through  
25 complaints, which could be filed by anyone through

1 the Pennsylvania Licensing System.

2 Mr. Fritsch noted that the Board often received  
3 such complaints and would coordinate with other  
4 states to obtain licensee information for enforcement  
5 purposes.

6 Mr. Petchel inquired about the situation in  
7 Florida, specifically expressing concern about the  
8 elimination of their licensing Board and CPE  
9 requirements.

10 Ms. Cryder responded by outlining key  
11 developments in Florida, noting broader national  
12 trends in deregulation targeting occupational  
13 licensing. She explained that a bill recently passed  
14 by the Florida House would, if enacted, eliminate all  
15 occupational licensing Boards, remove continuing  
16 professional education requirements, and commission a  
17 study on pathways to licensure without formal  
18 education, such as becoming a CPA without a college  
19 degree. She emphasized that while Florida  
20 represented the most extreme case, similar proposals  
21 were emerging in other states. The bill passed the  
22 Florida House in under 18 days and was under  
23 consideration in the Senate during an extended  
24 session necessitated by an unresolved budget. The  
25 session was extended through June 30, and the bill in

1 question was the only policy bill under review  
2 alongside the budget.

3 Ms. Lalvani asked if Pennsylvania's CPAs could  
4 take any action in response.

5 \*\*\*

6 [Arion R. Claggett, Acting Commissioner, Bureau of  
7 Professional and Occupational Affairs, exited the  
8 meeting at 12:32 p.m.]

9 \*\*\*

10 [Ms. Cryder advised that since the issue was state-  
11 specific, any advocacy should come from Florida  
12 licensees and employers. She confirmed there were no  
13 recommended advocacy steps for Pennsylvania CPAs at  
14 that time. In response to a follow-up question, Ms.  
15 Cryder clarified that the extended Florida Senate  
16 session would run through June 30 and confirmed the  
17 occupational licensing bill and the budget bill were  
18 separate.]

19 \*\*\*

20 Miscellaneous - NASBA Updates

21 [Michael D. Ocker, CPA, Chair, noted item 62 is the  
22 Q1 2025 Examination Report; 63 is the Q1 2025  
23 Candidate Care Report; 64 is the Q1 2025 Enforcement  
24 Report; 65 notes the Exam Fee Changes; and 66 is the  
25 Great Lakes and Northeast Regions Seeking Nomination

1 Committee Member Candidates.

2       Mr. Gaizick referenced NASBA's first quarter 2025  
3 overall statistics by jurisdiction, noting that  
4 Pennsylvania had 1,234 total candidates, which he  
5 found lower than expected when compared to states  
6 like Alaska with 1,161 and Guam with 1,715. He noted  
7 the high number of candidates in Guam and raised  
8 concerns about forum shopping, where candidates may  
9 choose jurisdictions with more favorable requirements  
10 to obtain licensure and then practice elsewhere.

11       Ms. Murphy explained that Guam attracts a high  
12 volume of foreign candidates due to its lower  
13 requirements.

14       Mr. Gaizick acknowledged this and reiterated his  
15 concern about forum shopping, especially in the  
16 context of CPA licensure law and how candidates could  
17 exploit varying state requirements.

18       Mr. Holland agreed, referencing concerns related  
19 to Pennsylvania's proposed 30-month examination  
20 requirement and the potential for candidates to  
21 pursue licensure in states with faster or more  
22 lenient regulatory timelines.

23       Ms. Cryder clarified that the CPA exam is  
24 standardized nationwide and that licensure  
25 requirements are fundamentally consistent. However,

1 she identified two risks for Pennsylvania, candidates  
2 can sit for the exam locally but apply for licensure  
3 in jurisdictions like Alaska or Guam, and  
4 Pennsylvania's slower pace in updating laws and  
5 regulations could lead to a talent drain. She  
6 emphasized that the greatest risk was losing  
7 candidates to faster-moving states.

8 Ms. Lalvani added that public accounting firms  
9 based in Pennsylvania would still likely require  
10 licensure within the state if it is the firm's  
11 principal place of business.

12 Ms. Cryder agreed but noted that firms interpret  
13 the concept of principal place of business in  
14 increasingly varied ways.]

15 \*\*\*

16 Miscellaneous - Board Committees

17 [Michael D. Ocker, CPA, Chair, noted Agenda item 69,  
18 Board Committees.]

19 \*\*\*

20 Miscellaneous - Next Meeting Dates

21 [Michael D. Ocker, CPA, Chair, noted Agenda items 70  
22 and 71, the Board meeting dates for 2025 and 2026.

23 It was noted that the meeting location would be added  
24 to the Agenda for later discussion.]

25 \*\*\*

1 [Mr. Gaizick noted a previous Agenda item and  
2 inquired about the impact of artificial intelligence  
3 on accounting. He asked if licensure fell within  
4 their purview and whether any related regulations  
5 should be considered. He suggested the topic might  
6 warrant inclusion as an Agenda item.

7 Ms. Cryder stated NASBA had invited her to  
8 present on this topic at both the Eastern and Western  
9 regional meetings. She offered to share her  
10 presentation with anyone interested.

11 It was noted that the issue would need formally  
12 addressed as an Agenda item.

13 Ms. Lalvani added that the only relevant  
14 discussion she had seen elsewhere was the requirement  
15 that a natural person must take the exam and complete  
16 CPE, not artificial intelligence. She noted that  
17 this regulation already exists and includes a  
18 certification step confirming the individual is not a  
19 robot.]

20 \*\*\*

21 Adjournment

22 CHAIR OCKER:

23 All right. Anything else? Motion to  
24 adjourn?

25 MS. LALVANI:



1 So moved.

2 CHAIR OCKER:

3 Is there a second?

4 MR. GRATER:

5 Second.

6 CHAIR OCKER:

7 Meeting adjourned.

8 \*\*\*

9 [There being no further business, the State Board of  
10 Accountancy Meeting adjourned at 12:41 p.m.]

11 \*\*\*

12

13 CERTIFICATE

14

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

20

21

22

Ian Weeber

23

Ian Weeber,

24

Minute Clerk

25

Sargent's Court Reporting

Service, Inc.

1

2

STATE BOARD OF ACCOUNTANCY  
REFERENCE INDEX

May 21, 2025

TIME

AGENDA

9:00	Executive Session
10:30	Return to Open Session
10:31	Official Call to Order
10:31	Roll Call/Introduction of Attendees
10:33	Approval of Minutes
10:33	Report of Prosecutorial Division
10:40	Report of Board Counsel
10:44	Report of Board Chairman
10:44	Report of Acting Commissioner
10:44	Report of Board Administrator
11:06	Miscellaneous - Appointment - Bureau of Finance and Procurement - Fee Package Recommendations
12:19	Miscellaneous - Appointment - Jennifer Cyder, CPA, CEO of PICPA - Updates in Profession
12:32	Miscellaneous/Discussion
12:41	Adjournment