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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: 10:32 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**

September 19, 2024

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State Board of Accountancy  
September 19, 2024

BOARD MEMBERS:

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

BUREAU PERSONNEL:

- Shana M. Walter, Esquire, Senior Board Counsel
- Ronald K. Rouse, Esquire, Board Counsel
- Ray Michalowski, Esquire, Senior Board Prosecutor
- Ashley P. Murphy, Esquire, Board Prosecution Liaison
- Timothy A. Fritsch, Esquire, Board Prosecutor
- Angela L. Solomon, Esquire, Board Prosecutor
- Miranda Murphy, Board Administrator
- Marc Farrell, Esquire, Regulatory Counsel, Office of Chief Counsel, Department of State
- Andrew LaFratte, MPA, Deputy Policy Director, Department of State

ALSO PRESENT:

- Jennifer Cryder, CPA, MBA, Chief Executive Officer, Pennsylvania Institute of Certified Public Accountants
- Mark Koscinski, Assistant Professor of Accounting Practice, Moravian University
- Peter Calcara, Member, Government Relations Section Council, American Society of Association Executives
- Elle Thompson
- Angelo
- Thomas Ostrowski, CPA, Pennsylvania Society of Tax & Accounting Professionals
- Christine Cagnetti
- Angelo
- Madeline Helmstetter, Sargent's Court Reporting Service, Inc.

1 \*\*\*

2 State Board of Accountancy

3 September 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, both  
15 in-person and by livestream teleconference pursuant  
16 to Act 100 of 2021, which requires boards to use a  
17 virtual platform to conduct business when a public  
18 meeting is held. He noted the meeting was being  
19 recorded and voluntary participation constituted  
20 consent to be recorded.

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

25 \*\*\*



1                   Second.

2 CHAIR RISLER:

3                   Any discussion? Roll call, please.

4

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

8 [The motion carried unanimously.]

9

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10 CHAIR RISLER:

11                   Let's move on to the approval of the June  
12                   21, 2024 State Board of Accountancy Meeting  
13                   Minutes?

14                   Is there a motion to adopt the June  
15                   21, 2024 Accountancy Board Meeting Minutes  
16                   at item 2 on the agenda?

17 MR. HOLLAND:

18                   So moved.

19 CHAIR RISLER:

20                   Second?

21 MR. GRATER:

22                   Second.

23 CHAIR RISLER:

24                   Discussion? Roll call, please.

25

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

5 [The motion carried. Arion Claggett and Keri Ellis  
6 abstained from voting on the motion.]

7   \*\*\*

8 Report of Prosecutorial Division - No Report

9   \*\*\*

10 Report of Board Counsel - Final Adjudications and  
11 Orders

12 MR. ROUSE:

13           Item 3 on the agenda is the Final  
14           Adjudication and Order in the Matter of  
15           BPOA v. John M. Cipriani and Cipriani &  
16           Associates LLC, Case Nos. 21-55-013602 &  
17           23-55-011531.

18                           Regarding item 3, I believe the Chair  
19                           would entertain a motion to adopt the  
20                           Adjudication and Order as presented by  
21                           Board Counsel and to direct Board Counsel  
22                           to prepare the Board's Final Order.

23 CHAIR RISLER:

24           In the Matter of BPOA v. John M. Cipriani  
25           and Cipriani & Associates LLC, Case Nos.

1 21-55-013602 & 23-55-011531 at item 3 on  
2 the agenda, is there a motion to adopt the  
3 Adjudication and Order as presented by  
4 Board Counsel and to direct Board Counsel  
5 to prepare the Board's Final Order?

6 MR. HOLLAND:

7 So moved.

8 CHAIR RISLER:

9 Second, please.

10 MR. GRATER:

11 Second.

12 CHAIR RISLER:

13 Any discussion? Roll call, please.

14

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

18 [The motion carried unanimously.]

19

\*\*\*

20 MR. ROUSE:

21 Item 4 on the agenda is the Final  
22 Adjudication and Order in the Matter of  
23 BPOA v. John Tornese and ATM Affiliates,  
24 LLC, Case Nos. 22-55-004367 & 22-55-003443.

25 I believe the Chair would entertain a

1 motion to adopt the Adjudication and Order  
2 as presented by Board Counsel and to direct  
3 Board Counsel to prepare the Board's Final  
4 Order.

5 CHAIR RISLER:

6 In the Matter of BPOA v. John Tornese and  
7 ATM Affiliates, LLC, Case Nos. 22-55-004367  
8 & 22-55-003443 at item 4 on the agenda, is  
9 there a motion to adopt the Adjudication  
10 and Order as presented by Board Counsel and  
11 to direct Board Counsel to prepare the  
12 Board's Final Order?

13 MR. HOLLAND:

14 So moved.

15 CHAIR RISLER:

16 Is there a second?

17 MR. GRATER:

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

25 [The motion carried unanimously.]



1 \*\*\*

2 MR. ROUSE:

3 Item 5 on the agenda is the Final  
4 Adjudication and Order in the Matter of the  
5 Petition for Reinstatement to Probationary  
6 Status of the Certified Public Accountant  
7 License of George Thomas, Case No. 24-55-  
8 003628.

9 I believe the Chair would entertain a  
10 motion to adopt the Adjudication and Order  
11 as presented by Board Counsel and to direct  
12 Board Counsel to prepare the Board's Final  
13 Order.

14 CHAIR RISLER:

15 In the Matter of the Petition for  
16 Reinstatement to Probationary Status of the  
17 Certified Public Accountant License of  
18 George Thomas, Case No. 24-55-003628 at  
19 item 5 on the agenda, is there a motion to  
20 adopt the Adjudication and Order as  
21 presented by Board Counsel and to direct  
22 Board Counsel to prepare the Board's Final  
23 Order?

24 MR. HOLLAND:

25 So moved.

1 CHAIR RISLER:

2 Second?

3 MR. GRATER:

4 Second.

5 CHAIR RISLER:

6 Any 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.]

12

\*\*\*

13 Report of Board Counsel - Motion to Deem Facts

14 Admitted

15 MR. ROUSE:

16 Item 6 on the agenda is a Motion to Deem

17 Facts Admitted and Enter Default in the

18 Matter of BPOA v. Michael R. Bull, Case No.

19 23-55-002633.

20 Regarding item 6 on the agenda, I

21 believe the Chair would entertain a motion

22 to grant the Motion to Deem Facts Admitted

23 and to direct Board Counsel to prepare the

24 Adjudication and Order in accordance with

25 the discussion in Executive Session.

1 CHAIR RISLER:

2           In the Matter of BPOA v. Michael R. Bull,  
3           Case No. 23-55-002633 at item 6 on the  
4           agenda, is there a motion to grant the  
5           Motion to Deem Facts Admitted and to direct  
6           Board Counsel to prepare the Adjudication  
7           and Order in accordance with the discussion  
8           in Executive Session?

9 MR. HOLLAND:

10           So moved.

11 CHAIR RISLER:

12           Second?

13 MR. GRATER:

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 Review of Program Sponsor Applications

24 MR. ROUSE:

25           Item 13 on the agenda is Strategy Dynamics

1           Ltd. I believe the Chair would entertain a  
2           motion to grant the Program Sponsor  
3           Application of Strategy Dynamics Ltd. at  
4           item 13 on the agenda.

5 CHAIR RISLER:

6           Is there a motion to grant the Program  
7           Sponsor Application of Strategy Dynamics  
8           Ltd. at item 13?

9 MR. HOLLAND:

10           So moved.

11 CHAIR RISLER:

12           Is there a second?

13 MR. GRATER:

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

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23 MR. ROUSE:

24           Item 14 on the agenda for Review of Program  
25           Sponsor Applications is EMC CPAs LLC. I

1 believe the Chair would entertain a motion  
2 to grant the Program Sponsor Application of  
3 EMC CPAs LLC at item 14 on the agenda.

4 CHAIR RISLER:

5 Is there a motion to grant the Program  
6 Sponsor Application of EMC CPAs LLC at item  
7 14 on the agenda?

8 MR. HOLLAND:

9 So moved.

10 CHAIR RISLER:

11 Second?

12 MR. GRATER:

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 MR. ROUSE:

23 Item 15 on the agenda for Review of Program  
24 Sponsor Applications is Guardian Peak  
25 Wealth Advisors of Raymond James. I

1 believe the Chair would entertain a motion  
2 to grant the Program Sponsor Application of  
3 Guardian Peak Wealth Advisors of Raymond  
4 James at item 15 on the agenda.

5 CHAIR RISLER:

6 Is there a motion to grant the Program  
7 Sponsor Application of Guardian Peak Wealth  
8 Advisors of Raymond James at item 15 on the  
9 agenda?

10 MR. HOLLAND:

11 So moved.

12 CHAIR RISLER:

13 Second, please.

14 MR. GRATER:

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, abstain; Ocker, aye; Petchel, aye.

22 [The motion carried. Charles O'Brien abstained from  
23 voting on the motion.]

24

\*\*\*

25 Review of Requests - Requests for Extension of Time

1 to Complete CPE - Approved, for Ratification

2 MR. ROUSE:

3 I believe the Chair would entertain a  
4 Motion to Ratify the Extension of Time to  
5 Complete CPE for items 16 through 19 on the  
6 agenda.

7 CHAIR RISLER:

8 Is there a Motion to Ratify the Extension  
9 of Time to Complete CPE for items 16  
10 through 19 on the agenda?

11 MR. HOLLAND:

12 So moved.

13 CHAIR RISLER:

14 Second?

15 MR. GRATER:

16 Second.

17 CHAIR RISLER:

18 Any discussion? Roll call, please.

19

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

23 [The motion carried unanimously. Item 16 is Natalie  
24 Schichtel; item 17, Yiyu Liu; item 18, Bryan  
25 Goldsmith; and item 19, Rodger Krause.]

1 \*\*\*

2 Review of Requests - Requests for Waiver of CPE  
3 Requirements - for Discussion

4 MR. ROUSE:

5 Regarding item 20, which is the Request  
6 from Giovanna McKinney, I believe the Chair  
7 would entertain a motion to grant the  
8 Waiver of CPE Requirements for Giovanna  
9 McKinney at item 20 on the agenda.

10 CHAIR RISLER:

11 Is there a motion to grant the Waiver of  
12 CPE Requirements for item 20 on the agenda?

13 MR. HOLLAND:

14 So moved.

15 CHAIR RISLER:

16 Second?

17 MR. GRATER:

18 Second.

19 CHAIR RISLER:

20 Any discussion? Roll call.

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

25 [The motion carried unanimously.]



1 \*\*\*

2 MR. ROUSE:

3 Item 21 is a Request for Waiver of CPE  
4 Requirements for Matthew Nissley. I  
5 believe the Chair would entertain a motion  
6 to deny the Waiver of CPE Requirements for  
7 Matthew Nissley at item 21 on the agenda.

8 CHAIR RISLER:

9 Is there a motion to deny the Waiver of CPE  
10 Requirements for item 21 on the agenda for  
11 Matthew Nissley?

12 MR. HOLLAND:

13 So moved.

14 CHAIR RISLER:

15 Second?

16 MR. GRATER:

17 Second.

18 CHAIR RISLER:

19 Any 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.

24 [The motion carried unanimously.]

25 \*\*\*

1 Review of Requests - Request for CPE Exception - for  
2 Discussion

3 MR. ROUSE:

4 Item 22 on the agenda is a Request for CPE  
5 Exception. I believe the Chair would  
6 entertain a motion to deny the Extension of  
7 Time to Complete CPE for Frank Schluth at  
8 item 22 on the agenda.

9 CHAIR RISLER:

10 Is there a motion to deny the Extension of  
11 Time to Complete CPE for Frank Schluth at  
12 item 22 on the agenda?

13 MR. HOLLAND:

14 So moved.

15 CHAIR RISLER:

16 Is there a second?

17 MR. GRATER:

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

25 [The motion carried unanimously.]

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Review of Requests - Requests for Extension of  
Examination Credits - Approved, for Ratification

MR. ROUSE:

Item 23 is a Request for Extension of  
Examination Credits for Lenie Torres. I  
believe the Chair would entertain a motion  
to ratify the Extension of Examination  
Credits for Lenie Torres at item 23 on the  
agenda.

CHAIR RISLER:

Is there a motion to ratify the Extension  
of Examination Credits for Lenie Torres at  
item 23 on the agenda?

MR. HOLLAND:

So moved.

CHAIR RISLER:

Is there a second?

MR. GRATER:

Second.

CHAIR RISLER:

Any discussion? Roll call.

Risler, aye; Claggett, aye; Ellis, aye;  
Ericson, aye; Grater, aye; Holland, aye;

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

2 [The motion carried unanimously.]

3 \*\*\*

4 Review of Requests - Requests for Extension of  
5 Examination Credits - for Discussion

6 MR. ROUSE:

7 Item 24 on the agenda is a Request for  
8 Extension of Examination Credits for Alyssa  
9 Wilkinson. I believe the Chair would  
10 entertain a motion to grant the Extension  
11 of Examination Credits for Alyssa Wilkinson  
12 at item 24 on the agenda.

13 CHAIR RISLER:

14 Is there a motion to grant the Extension of  
15 Examination Credits for Alyssa Wilkinson at  
16 item 24 on the agenda?

17 MR. HOLLAND:

18 So moved.

19 CHAIR RISLER:

20 Second?

21 MR. GRATER:

22 Second.

23 CHAIR RISLER:

24 Any discussion? Roll call, please.

25

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

4 [The motion carried unanimously.]

5  \*\*\*

6 Correspondence - Foreign Credentials Service of  
7 America

8 [Ronald K. Rouse, Esquire, Board Counsel, referred to  
9 correspondence from Foreign Credentials Service of  
10 America requesting information on how they could  
11 possibly be a resource of foreign credentials for  
12 Pennsylvania. He noted the Board wanted to table  
13 this discussion until after receipt of additional  
14 information, particularly from the California Board  
15 of Accountancy.]

16  \*\*\*

17 Correspondence - NASBA Questions Regarding CPE  
18 Requirements

19 [Ronald K. Rouse, Esquire, Board Counsel, informed  
20 Board members that the National Association of State  
21 Boards of Accountancy's (NASBA) questions regarding  
22 continuing professional education (CPE) requirements  
23 was to confirm Board regulations concerning CPE  
24 requirements, and no further action is needed other  
25 than to respond to NASBA.]

1 \*\*\*

2 Report of Board Counsel - Regulations

3 [Marc Farrell, Esquire, Regulatory Counsel, Office of  
4 Chief Counsel, Department of State, reported making  
5 progress with the general revisions package 16A-5519.  
6 He noted completing his review of the rulemaking  
7 package prepared by Board Counsel and believed it is  
8 ready to move forward.

9 Mr. Farrell mentioned that one more box needed  
10 to be checked internally as far as the necessary  
11 departmental approvals and then it will be off to the  
12 Governor's Office and Attorney General's Office for  
13 their respective reviews and approvals somewhere in  
14 the fourth quarter of this year.

15 Mr. Farrell noted that he is hoping to have the  
16 regulation published as proposed in the *Pennsylvania*  
17 *Bulletin* in the first quarter and then proceed with  
18 final rulemaking in the second quarter of 2025.

19 Chair Risler commented that it is very helpful  
20 to know where the regulation is in the process and  
21 thanked Mr. Farrell for the timeline.]

22 \*\*\*

23 [Sheri L. Risler, CPA, Chair, exited the meeting at  
24 10:58 a.m. for recusal purposes.]

25 \*\*\*

1 VICE CHAIR OCKER ASSUMED THE CHAIR

2 \*\*\*

3 Miscellaneous - Appointment

4 [A Formal Hearing was held from 10:58 a.m. until

5 12:55 p.m. in the Matter of the Petition for

6 Reinstatement of the Certified Public Accountant

7 License of John M. Swirsding, Case No. 23-55-015071.]

8 \*\*\*

9 CHAIR RISLER RESUMED THE CHAIR

10 \*\*\*

11 [The Board recessed from 12:55 p.m. until 1:05 p.m.]

12 \*\*\*

13 [Sheri L. Risler, CPA, Chair, exited the meeting

14 during recess at 1:00 p.m. ]

15 \*\*\*

16 VICE CHAIR OCKER ASSUMED THE CHAIR

17 \*\*\*

18 [Charles A. O'Brien, CPA, experienced technical

19 difficulties.]

20 \*\*\*

21 Report of Board Counsel - Miscellaneous - Election of

22 Officers

23 MR. ROUSE:

24 Item 8 on the agenda is the election of

25 officers.

1                   Is there a nomination for Chair of the  
2                   State Board of Accountancy?

3 MR. GRATER:

4                   I would like to nominate Michael Ocker for  
5                   Chair of the State Board of Accountancy.

6 MR. ROUSE:

7                   Is there a second?

8 MS. ELLIS:

9                   Second.

10 MR. ROUSE:

11                   Are there any other nominations for Chair  
12                   of the State Board of Accountancy?   Hearing  
13                   none.

14                   Is there a motion to elect Mike Ocker  
15                   as Chair of the State Board of Accountancy?

16 ACTING COMMISSIONER CLAGGETT:

17                   So moved.

18 MR. ROUSE:

19                   Is there a second?

20 MR. GRATER:

21                   Second.

22 MR. ROUSE:

23                   Roll call, please.

24

25                   Claggett, aye; Ellis, aye; Ericson, aye;





1                   So moved.

2 MR. ROUSE:

3                   Is there a second?

4 MR. GRATER:

5                   Second.

6 MR. ROUSE:

7                   Roll call, please.

8

9                   Claggett, aye; Ellis, aye; Ericson, aye;

10                  Grater, aye; Holland, abstain; O'Brien;

11                  Ocker, aye; Petchel, aye.

12 [The motion carried. Benjamin Holland abstained from  
13 voting on the motion. Charles O'Brien did not vote  
14 on the motion.]

15

\*\*\*

16 Miscellaneous - NASBA 117th Annual Meeting

17 MR. ROUSE:

18                  Do we want a motion to send Benjamin

19                  Holland and one other Board member to the

20                  NASBA 117th Annual Meeting on October 27-

21                  30, 2024, in Orlando, Florida?

22 VICE CHAIR OCKER:

23                  Do we have a motion to send Benjamin

24                  Holland and one other person to the NASBA

25                  117th Annual Meeting October 27-30, 2024,

1 in Orlando, Florida?

2 MR. GRATER:

3 So moved.

4 ACTING COMMISSIONER CLAGGETT:

5 Second.

6 VICE CHAIR OCKER:

7 Any other discussion? Roll call.

8

9 Claggett, aye; Ellis, aye; Ericson, aye;  
10 Grater, aye; Holland, abstain; Ocker, aye;  
11 Petchel, aye.

12 [The motion carried. Benjamin Holland abstained from  
13 voting on the motion.]

14 \*\*\*

15 Report of Board Chair

16 [Michael D. Ocker, CPA, Vice Chair, noted the  
17 Sunshine Act and Gift Ban Policy is available on the  
18 OneDrive for the Board's review.]

19 \*\*\*

20 Report of Acting Commissioner - No Report

21 \*\*\*

22 Report of Board Administrator

23 [Miranda Murphy, Board Administrator, provided stats  
24 for the 2020-2021 CPE audit and the 2022-2023 CPE  
25 audit. She reported 609 total audits for 2021,

1 noting 405 passed, 204 failed with 86 of them due to  
2 no response. She reported 626 total audits for 2022-  
3 2023, noting 507 passed, 119 failed with only 14 of  
4 them due to no response. She mentioned that the  
5 stats are available in the OneDrive, along with a  
6 breakdown of other reasons for possible fails.]

7 \*\*\*

8 Miscellaneous - CPE for Completion of Certifying  
9 Examinations

10 [Miranda Murphy, Board Administrator, noted item 28  
11 on the agenda is the same as item 26.]

12 \*\*\*

13 Miscellaneous - NASBA

14 [Michael D. Ocker, CPA, Vice Chair, noted NASBA items  
15 29 through 38 on the agenda for the Board's review.

16 Ms. Ellis referred to the American Institute of  
17 Certified Public Accountants (AICPA) and NASBA's  
18 proposed additional pathway to the certified public  
19 accountant (CPA) licensure exposure draft. She  
20 explained that they are seeking input on what boards  
21 think related to the additional pathway. She noted  
22 that responses are due December 6 and suggested the  
23 Board put something together for the next meeting for  
24 discussion.]

25 \*\*\*

1 Miscellaneous - PICPA Update on NASBA-related  
2 Issues/Events

3 [Jennifer Cryder, CPA, MBA, Chief Executive Officer,  
4 Pennsylvania Institute of Certified Public  
5 Accountants, emphasized that PICPA keeps public  
6 protection front and center while advocating for CPAs  
7 in Pennsylvania. She thanked the Board for their  
8 partnership and focus on public protection and  
9 maintaining that trust. She mentioned that she is  
10 hoping to continue that strong partnership with the  
11 Board, the Bureau of Professional and Occupational  
12 Affairs (BPOA), and many other stakeholders as they  
13 go through the process of changing laws.

14 Ms. Cryder addressed the new licensure pathway,  
15 noting there is currently an exposure draft that  
16 exists concerning the competency framework, and there  
17 will be a second exposure draft coming out possibly  
18 next week. She noted that AICPA and NASBA have been  
19 working on different pathways and opted to expose  
20 different pieces at different points in time to keep  
21 the process moving. She encouraged Board to read the  
22 exposure draft on the competency framework and to  
23 consider a response.

24 Ms. Cryder stated another exposure draft will  
25 likely be available next week on modifications to the

1 Uniform Accountancy Act (UAA), which is the model law  
2 on which the Pennsylvania statute is based. She  
3 reported that no state in the country has adopted UAA  
4 exactly because they take the model law as a  
5 suggestion as far as what makes sense for their  
6 state. She mentioned that the second exposure draft  
7 will probably have the same December due date as the  
8 first exposure draft.

9 Ms. Cryder referred to the current licensure  
10 pathway and items that could shift because there is  
11 general consensus across the profession on these  
12 issues, but it is ultimately up to the legislatures  
13 to change the CPA Law and then up to state boards of  
14 accountancy to interpret and implement it.

15 Ms. Cryder explained that the exam will stay in  
16 place. She stated the UAA exposure draft would  
17 reference a bachelor's degree. She noted the shift  
18 to a bachelor's degree is significant because it  
19 removes the 150 credits but also leaves room for  
20 different states to define a bachelor's degree in  
21 different ways.

22 Ms. Cryder stated the licensure pathway goes  
23 back to a bachelor's degree and a 2-year experience  
24 requirement, which some would say is what it was  
25 before, although there could be a very distinct

1 difference between bachelor's and 120 credits. She  
2 explained that the exposure draft that became  
3 available a couple of days ago is a competency  
4 framework that AICPA and NASBA are proposing get  
5 plugged into within 2 years of experience.

6 Ms. Cryder further explained that they are  
7 thinking about those 2 years in 2 segments, where  
8 they are thinking about a year of structured work  
9 experience based on a competency framework and a year  
10 of unstructured work experience.

11 Ms. Cryder noted that the competency framework  
12 lays out both professional and technical competencies  
13 that someone early in their career working in a firm  
14 would be expected to build and then demonstrate. She  
15 explained that the idea of that competency framework  
16 is their supervisor at the firm tracking all of this  
17 and signing off.

18 Ms. Cryder mentioned that there will certainly  
19 be some variation state to state if the competency  
20 framework were to be adopted, including how the state  
21 boards of accountancy would administer it and what  
22 they would care about.

23 Ms. Cryder noted that a couple of states have  
24 changed their laws and began to issue bachelor's  
25 degrees at 90 credits, so the importance of putting a

1 bachelor's degree in here is it represents the  
2 profession trying to get ahead of that so they do not  
3 have to open the law back up and change it again at  
4 some point in the future. She mentioned not being  
5 aware of any schools in Pennsylvania or border states  
6 issuing bachelor's degrees at 90 credits.

7 Acting Commissioner Claggett requested  
8 clarification of what equivalent coursework would be  
9 under bachelor's degree.

10 Ms. Cryder explained that some state statutes  
11 require a major in accounting and some states require  
12 a certain number of credits in either accounting  
13 and/or business. She mentioned that Pennsylvania  
14 requires a certain number of accounting and auditing  
15 credits and then a certain number of business  
16 credits.

17 Ms. Cryder noted the intention is for states to  
18 look at what is currently written in the law and what  
19 the profession in the state feels to be the correct  
20 level of accounting and business knowledge baked into  
21 the bachelor's degree.

22 Ms. Cryder addressed the workforce and having  
23 less CPAs to supervise. She believed that is a  
24 question people will ask in evaluation of the  
25 competency framework, and PICPA is looking at the



1 correct level of regulation to protect the public and  
2 workforce development input. She referred to the  
3 competency framework and whether it adds any public  
4 protection or adds a barrier to licensure or some  
5 extra complication.

6 Ms. Cryder commented that there is work to be  
7 done and responsibility on the candidate as well as  
8 their employer the way the competency framework is  
9 designed, so evaluating all of those elements in  
10 responding to the exposure draft would be important.

11 Ms. Cryder addressed how to preserve mobility,  
12 noting there is much consensus on the licensure  
13 model. She reported differing opinions state to  
14 state on whether they need that competency framework.  
15 She referred to mobility fixes, where practitioners  
16 would feel the pain or the success of their work on  
17 behalf of the profession.

18 Ms. Cryder reported that their profession has a  
19 gold standard in terms of their ability to practice  
20 across state lines because the substantial  
21 equivalency is determined at the state level. She  
22 mentioned that there are a number of other options  
23 available for licensure to licensees and only require  
24 them to do extra things, whether it is to maintain  
25 another license or whether it is to apply for

1 determination of substantial equivalency.

2 Ms. Cryder noted they are all possible and the  
3 way their profession operated in the past before they  
4 had mobility. She stated they are approaching the  
5 mobility question from the perspective of what is the  
6 best way the profession can serve the public.

7 Ms. Cryder stated PICPA believes the best way  
8 their profession can serve the public is a mechanism  
9 called automatic mobility, where they put a framework  
10 into their law that would not require practitioners  
11 to either maintain multiple licenses or take the  
12 extra steps.

13 Ms. Cryder addressed concepts, including safe  
14 harbor, which many states used when the profession  
15 was moving to 150-credit hours, where as long as  
16 someone has a valid license at the enactment date,  
17 the license would remain valid for some period of  
18 time. She mentioned that safe harbor does not really  
19 accomplish solving the mobility problem for new  
20 licensees coming into the profession.

21 Ms. Cryder noted Nevada, Alabama, North  
22 Carolina, and Oregon, have enacted automatic  
23 mobility, where a CPA with a license in good standing  
24 is able to practice across state lines following that  
25 same concept of no notice and no fee. She explained

1 that the state board retains the right to regulate  
2 but does not require the licensee to go through the  
3 extra steps of maintaining another license or  
4 notifying the state board and paying a fee to get  
5 that substantial equivalency determination.

6 Ms. Cryder informed Board members that licensure  
7 and mobility in Pennsylvania are both covered by  
8 statute and would require amending their Pennsylvania  
9 CPA Law through the legislature if they were to  
10 change them to move with the profession. She stated  
11 PICPA intends on proposing an amendment to the  
12 Pennsylvania CPA Law at the start of the 2025  
13 session. She reported that their board of directors  
14 will be convening in the coming weeks and months to  
15 discuss and take formal opinions on things.

16 Ms. Cryder also reported PICPA has been getting  
17 input from practitioners across the state on these  
18 topics, along with being involved nationally, and is  
19 approaching a point where they are informed enough to  
20 take a position and begin the process of advocating  
21 for an amendment to the law.

22 Ms. Cryder also welcomed the chance to work  
23 alongside BPOA and the State Board of Accountancy to  
24 make sure changes are made in a way that serves the  
25 profession in Pennsylvania long into the future.

1 Ms. Ellis asked whether PICPA's proposed  
2 amendments are related to automatic mobility.

3 Ms. Cryder explained that PICPA will propose  
4 amendments around the licensure pathway and also  
5 around mobility. She addressed the process, noting  
6 that feedback from the exposure drafts in December  
7 goes to AICPA and NASBA and then the board of  
8 directors of the Pennsylvania Institute of CPAs will  
9 ultimately vote on their positions in advocating for  
10 the licensure amendment.

11 Ms. Cryder mentioned that the only question for  
12 them to consider is whether they want to advocate for  
13 inclusion of the competency framework or whether they  
14 want to advocate for exclusion of that in the  
15 experience requirement.

16 Ms. Cryder noted PICPA will also think about  
17 what makes sense in terms of mobility. She mentioned  
18 that she does not have authoritative knowledge at  
19 this point but believed UAA language will be the same  
20 mobility model as exists today, where it is  
21 determined based on substantial equivalency.

22 Ms. Cryder stated Pennsylvania defers to the  
23 National Qualification Appraisal Service (NQAS),  
24 which means the Board would not have the ability or  
25 the authority to make the determination of who is

1 substantially equivalent, either at the state or the  
2 individual level. She noted the system has worked in  
3 an environment where all states were substantially  
4 equivalent and no extra work had to be done on the  
5 part of the licensee.

6 Ms. Cryder stated PICPA will consider whether  
7 the model of determining mobility makes sense for  
8 Pennsylvania CPAs or whether something else make  
9 sense in an environment where all states are not  
10 substantially equivalent.

11 Mr. Holland asked whether PICPA will have a  
12 formal position by November and noted the importance  
13 of the Board responding and having a position but  
14 mentioned that they are relying on the feedback from  
15 the industry.

16 Ms. Cryder stated PICPA's goal is to have a  
17 formal position in October because they need time to  
18 draft the legislation if they want to introduce  
19 legislation in January but also want to include all  
20 of the stakeholders in the process of drafting the  
21 language.

22 Ms. Cryder again mentioned that the exposure  
23 draft on the competency framework was issued last  
24 week, and the second exposure draft from the UAA  
25 Committee would include model language for the

1 Uniform Accountancy Act, specifically Section 23 and  
2 Section 5. She noted they would draft suggested  
3 model language for the licensure section of the law  
4 as well as the mobility and substantial equivalency  
5 section of the law. She explained that the  
6 competency framework is intended to fit into that,  
7 but the competency framework was ready sooner.

8 Mr. Rouse suggested Board members review the  
9 information, including the new exposure draft  
10 available next week, and place it back on the agenda  
11 for the November 19, 2024 meeting to allow enough  
12 time to draft a response.]

13 \*\*\*

14 Miscellaneous - Board Committees

15 [Michael D. Ocker, CPA, Vice Chair, noted information  
16 concerning the committees is available on the  
17 OneDrive for the Board's review.]

18 \*\*\*

19 Miscellaneous - Next Meeting Dates

20 [Michael D. Ocker, CPA, Vice Chair, noted 2024, 2025,  
21 and 2026 Board meeting dates are also available on  
22 the OneDrive for the Board's review.]

23 MR. ROUSE:

24 Would the Chair accept a motion to adopt  
25 the 2026 Board meeting dates?

1 VICE CHAIR OCKER:

2 Do we have a motion to adopt the 2026 Board  
3 meeting dates?

4 MR. HOLLAND:

5 So moved.

6 MR. GRATER:

7 Second.

8 VICE CHAIR OCKER:

9 Any other discussion? Roll call.

10

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

14 [The motion carried unanimously. Arion Claggett's  
15 name was not called and did not vote on the motion.]

16

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17 [Pursuant to Section 708(a)(5) of the Sunshine Act,  
18 at 1:48 p.m. the Board entered into Executive Session  
19 with Ronald K. Rouse, Esquire, Board Counsel, to have  
20 attorney-client consultations and for the purpose of  
21 conducting quasi-judicial deliberations on item 40 on  
22 the agenda. The Board returned to open session at  
23 2:33 p.m.]

24

\*\*\*

25 MR. ROUSE:

1 Pursuant to Section 708(a)(5) of the  
2 Sunshine Act, the Board is returning from  
3 Executive Session, which was a meeting with  
4 Board Counsel to have attorney-client  
5 consultations and for the purpose of  
6 conducting quasi-judicial deliberations.

7 We discussed item 40 on the agenda,  
8 which was the 11 a.m. hearing on the  
9 Petition for Reinstatement of the Certified  
10 Public Accountant License of John M.  
11 Swirsding, Case No. 24-55-003628.

12 Regarding that Petition for  
13 Reinstatement at Case No. 24-55-003628, I  
14 believe the Chair would entertain a motion  
15 to direct Board Counsel to prepare an  
16 Adjudication and Order consistent with the  
17 discussion in Executive Session.

18 VICE CHAIR OCKER:

19 In the Matter of the Petition for  
20 Reinstatement of the CPA License of John M.  
21 Swirsding, Case No. 23-55-015071, is there  
22 a motion to direct Board Counsel to prepare  
23 an Adjudication and Order consistent with  
24 discussion in Executive Session?

25 MR. ROUSE:



1           Would the Chair entertain a motion to  
2           correct the agenda at item 40 regarding the  
3           case number to change it from 24-55-003628  
4           to 23-55-015071?

5 VICE CHAIR OCKER:

6           Is there a motion to change item 40 on the  
7           agenda to reflect the correct case number  
8           from case No. 24-55-003628 to the correct  
9           Case No. 23-55-015071?

10 MR. HOLLAND:

11           So moved.

12 VICE CHAIR OCKER:

13           Is there a second?

14 MR. GRATER:

15           Second.

16 VICE CHAIR OCKER:

17           Any other discussion? Roll call.

18

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

22 [The motion carried unanimously. Arion Claggett's  
23 name was not called and did not vote on the motion.]

24

\*\*\*

25 MR. ROUSE:

1           Regarding the Petition for Reinstatement of  
2           the Certified Public Accountant License of  
3           John M. Swirsding, Case No. 23-55-015071, I  
4           believe the Chair would entertain a motion  
5           to direct Board Counsel to prepare an  
6           Adjudication and Order consistent with the  
7           discussion in Executive Session.

8 MR. HOLLAND:

9           So moved.

10 VICE CHAIR OCKER:

11           Is there a second?

12 MR. GRATER:

13           Second.

14 VICE CHAIR OCKER:

15           Any other discussion? Roll call.

16

17           Ellis, aye; Ericson, aye; Grater, aye;

18           Holland, aye; O'Brien, aye; Ocker, aye;

19           Petchel, aye.

20 [The motion carried unanimously. Arion Claggett's  
21 name was not called and did not vote on the motion.]

22

\*\*\*

23 Adjournment

24 VICE CHAIR OCKER:

25           Motion to adjourn.

1 MR. HOLLAND:

2 So moved.

3 MR. GRATER:

4 Second.

5 \*\*\*

6 [There being no further business, the State Board of  
7 Accountancy Meeting adjourned at 2:42 p.m.]

8 \*\*\*

9

10 CERTIFICATE

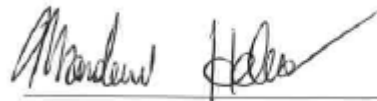
11

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

17

18

19



20

Madeline Helmstetter,

21

Minute Clerk

22

Sargent's Court Reporting

23

Service, Inc.

24

25

26

STATE BOARD OF ACCOUNTANCY  
REFERENCE INDEX

September 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	10:32	Official Call to Order
12		
13	10:32	Roll Call/Introduction of Attendees
14		
15	10:34	Approval of Minutes
16		
17	10:36	Report of Board Counsel
18		
19	10:44	Review of Program Sponsor Applications
20		
21	10:47	Review of Requests
22		
23	10:55	Correspondence
24		
25	10:56	Report of Board Counsel (cont.)
26		
27	10:58	Miscellaneous - Appointment - John M.
28	12:55	Swirsding
29		
30	12:55	Recess
31	1:05	Return to Open Session
32		
33	1:05	Report of Board Counsel (cont.)
34		
35	1:08	Miscellaneous (cont.)
36		
37	1:11	Report of Board Chair
38		
39	1:12	Report of Board Administrator
40		
41	1:12	Miscellaneous (cont.)
42		
43	1:48	Executive Session
44	2:33	Return to Open Session
45		
46	2:33	Motions
47		
48	2:42	Adjournment
49		
50		