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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

2601 North Third Street

One Penn Center, Board Room C

Harrisburg, Pennsylvania 17110

as well as

VIA MICROSOFT TEAMS

July 19, 2023

State Board of Accountancy
July 19, 2023

BOARD MEMBERS:

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

BUREAU PERSONNEL:

Dean F. Picarella, Esquire, Senior Counsel, Counsel
Division
Ronald K. Rouse, Esquire, Board Counsel
Ashley P. Murphy, Esquire, Board Prosecution Liaison
Angela L. Solomon, Esquire, Board Prosecutor
Timothy A. Fritsch, Esquire, Board Prosecutor
Ashley Goshert, Esquire, Board Prosecutor
Miranda Murphy, Board Administrator
Andrew LaFratte, MPA, Deputy Policy Director,
Department of State
Jessica Zukoski, Senior Legal Analyst, Department of
State
Michael McDonald, 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
Randy L. Brandt, CPA, Pennsylvania Society of Tax
& Accounting Professionals
Elda Kokuri
Marjana Kokuri
Francesca Santoro
Taylor Santoro
Lori A. Behe

1 ***

2 State Board of Accountancy

3 July 19, 2023

4 ***

5 [Pursuant to Section 708(a)(5) of the Sunshine Act,
6 at 9:00 a.m. the Board entered into Executive Session
7 with Ronald K. Rouse, Esquire, Board Counsel, to have
8 attorney-client consultations and for the purpose of
9 conducting quasi-judicial deliberations. The Board
10 returned to open session at 10:25 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 Wednesday, July 19, 2023. 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.]

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 Our first order of business is approval of
14 the State Board of Accountancy Draft
15 Meeting Minutes from April 21, 2023.

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

18 MS. ELLIS:

19 So moved.

20 MR. OCKER:

21 Second.

22 CHAIR RISLER:

23 Roll call, please.

24

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

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

4 [The motion carried. Arion Claggett abstained from
5 voting on the motion.]

6 ***

7 CHAIR RISLER:

8 The next order of business is to approve
9 the State Board of Accountancy Draft
10 Meeting Minutes from the May 19, 2023
11 meeting.

12 Do I have a motion to accept these
13 minutes?

14 MS. ELLIS:

15 So moved.

16 MR. OCKER:

17 Second.

18 CHAIR RISLER:

19 Roll call.

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

25 [The motion carried. Arion Claggett abstained from

1 voting on the motion.]

2 ***

3 Report of Prosecutorial Division

4 [Timothy A. Fritsch, Esquire, Board Prosecutor,
5 presented the Consent Agreement for Case No. 21-55-
6 005316.]

7 MR. ROUSE:

8 Regarding the Consent Agreement at item 3
9 on the agenda at Case No. 21-55-005316,
10 after discussion in Executive Session, I
11 believe the Chair would entertain a motion
12 to adopt the Consent Agreement.

13 CHAIR RISLER:

14 Do I have a motion to adopt the Consent
15 Agreement for Case No. 21-55-005316?

16 MS. ELLIS:

17 So moved.

18 MR. OCKER:

19 Second.

20 CHAIR RISLER:

21 Roll call, please.

22

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

1 Petchel, aye.

2 [The motion carried unanimously. That is the matter
3 of BPOA v. Mangasarian and Bilinski, P.C., Case No.
4 21-55-005316.]

5 ***

6 [Timothy A. Fritsch, Esquire, Board Prosecutor,
7 presented the Consent Agreement for Case No. 22-55-
8 003091.]

9 MR. ROUSE:

10 Regarding the Consent Agreement at item 4
11 on the agenda at Case No. 22-55-003091, I
12 believe the Chair would entertain a motion
13 to adopt the Consent Agreement.

14 CHAIR RISLER:

15 Do I have a motion to adopt the Consent
16 Agreement for Case No. 22-55-003091?

17 MS. ELLIS:

18 So moved.

19 MR. OCKER:

20 Second.

21 CHAIR RISLER:

22 Roll call, please.

23

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

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

1 Roll call, please.

2

3 Risler, aye; Claggett, aye; Ellis, aye;
4 Ericson, aye; Grater, aye; Holland, aye;
5 Jensik, aye; Ocker, aye; Petchel, aye.

6 [The motion carried. Charles O'Brien recused himself
7 from deliberations and voting on the motion. That is
8 the matter of BPOA v. Donnelly, Boyce & Associates,
9 LLC, Case No. 20-55-010883.]

10 ***

11 [Charles O'Brien, CPA, reentered the meeting at
12 10:50 a.m.]

13 ***

14 [Timothy A. Fritsch, Esquire, Board Prosecutor,
15 presented the Consent Agreement for Case No. 22-55-
16 013788.]

17 MR. ROUSE:

18 Regarding the Consent Agreement at item 6
19 on the agenda at Case No. 22-55-013788, I
20 believe the Chair would entertain a motion
21 to adopt the Consent Agreement.

22 CHAIR RISLER:

23 Do I have a motion to adopt the Consent
24 Agreement at Case No. 22-55-013788?

25 MS. ELLIS:

1 So moved.

2 MR. OCKER:

3 Second.

4 CHAIR RISLER:

5 Roll call, please.

6

7 Risler, aye; Claggett, aye; Ellis, aye;
8 Ericson, aye; Grater, aye; Holland, aye;
9 Jensik, aye; O'Brien, recuse; Ocker, aye;
10 Petchel, aye.

11 [The motion carried. Charles O'Brien recused himself
12 from deliberations and voting on the motion. That is
13 the matter of BPOA v. Bolden Lipkin, LLC.]

14

15 [Timothy A. Fritsch, Esquire, Board Prosecutor,
16 presented the Consent Agreement for Case No. 22-55-
17 001199.]

18 MR. ROUSE:

19 Regarding the Consent Agreement at item 7
20 on the agenda at Case No. 22-55-001199, I
21 believe the Chair would entertain a motion
22 to adopt the Consent Agreement.

23 CHAIR RISLER:

24 Do I have a motion to adopt the Consent
25 Agreement for Case No. 22-55-001199?

1 MS. ELLIS:

2 So moved.

3 MR. OCKER:

4 Second.

5 CHAIR RISLER:

6 Roll call, please.

7

8 Risler, aye; Claggett, aye; Ellis, aye;
9 Ericson, aye; Grater, aye; Holland, aye;
10 Jensik, aye; O'Brien, aye; Ocker, aye;
11 Petchel, aye.

12 [The motion carried unanimously. That is the matter
13 of BPOA v. Davis, Davis & Associates, Case No. 22-55-
14 001199.]

15

16 [Timothy A. Fritsch, Esquire, Board Prosecutor,
17 presented the Consent Agreement for Case No. 22-55-
18 012321.]

19 MR. ROUSE:

20 Regarding the Consent Agreement at item 8
21 on the agenda at Case No. 22-55-012321, I
22 believe the Chair would entertain a motion
23 to adopt the Consent Agreement.

24 CHAIR RISLER:

25 Do I have a motion to adopt the Consent

1 Agreement for Case No. 22-55-012321?

2 MS. ELLIS:

3 So moved.

4 MR. OCKER:

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 Jensik, aye; O'Brien, aye; Ocker, aye;

12 Petchel, aye.

13 [The motion carried unanimously. That is the matter
14 of BPOA v. Myers & Associates CPA's, LLC, Case No.
15 22-55-012321.]

16

17 [Ashley P. Murphy, Esquire, Board Prosecution

18 Liaison, presented the Consent Agreement for Case No.

19 23-55-001928.]

20 MR. ROUSE:

21 Regarding the Consent Agreement at item 9

22 on the agenda at Case No. 23-55-001928, I

23 believe the Chair would entertain a motion

24 to adopt the Consent Agreement.

25 CHAIR RISLER:

1 regulations. He mentioned also working with people
2 in the Governor's Office and the Secretary of the
3 Commonwealth to help implement their agenda. He
4 offered to be a resource for the Board on any ideas
5 or concerns or initiatives the Board may want to
6 implement.

7 Mr. McDonald thanked Board members for their
8 service to the Commonwealth of Pennsylvania.

9 Chair Risler thanked Mr. McDonald for offering to
10 be a resource for the Board.]

11 ***

12 Miscellaneous - Appointment - Work for Credit Program
13 Presentation

14 [Jennifer Cryder, CPA, MBA, Chief Executive Officer,
15 Pennsylvania Institute of Certified Public
16 Accountants, shared information from the National
17 Association of State Boards of Accountancy (NASBA)
18 Conference presented by Mike Decker, who runs the
19 exam for the American Institute of Certified Public
20 Accountants (AICPA).

21 Ms. Cryder noted significant declines in the
22 number of folks being delivered exam sections but
23 reported the number of licensees in Pennsylvania is
24 staying relatively flat. She expressed concern with
25 the larger population of licensees being over 60 and

1 believed the profession was facing a significant risk
2 when a vast majority of licensees are set to retire
3 and the pipeline of new certified public accountants
4 (CPAs) coming to Pennsylvania is declining.

5 Ms. Cryder addressed the importance of the
6 Pennsylvania Institute of Certified Public
7 Accountants (PICPA) and Pennsylvania State Board of
8 Accountancy, working together to collaborate on
9 solutions for the pipeline to make an impact and
10 ensure CPAs are serving the public protection role.

11 Ms. Cryder stated the NASBA's Computer-Based
12 Test (CBT) Committee and NASBA recently published
13 implementation guidance. She provided a map of where
14 different states are in the 30-month process,
15 reporting most states will go to 30 months with a few
16 trying to go longer than 30 months.

17 Ms. Cryder informed Board members that
18 AICPA and NASBA are working closely together on plans
19 in support of building a strong pipeline that can
20 access into the profession. She noted a lot of
21 discussion around licensure, including maintaining
22 mobility and the rigor of the credentials being
23 paramount.

24 Ms. Cryder addressed the Pipeline Acceleration
25 Plan, noting the profession is coming together

1 collaboratively to do a root cause analysis of how
2 there is not enough talent to meet the demands of the
3 workforce. She commented that there are many
4 different elements at play concerning the pipeline
5 and many different ways AICPA and NASBA are working
6 together to solve the problem.

7 Ms. Cryder noted NASBA and AICPA are developing
8 the Experience, Learn, & Earn (ELE) model together
9 with the priority of meeting standards nationally.

10 Chair Risler asked Ms. Cryder to explain why
11 AICPA developed Experience, Learn, & Earn for those
12 who may not be familiar with the program.

13 Ms. Cryder explained that the profession is
14 facing a retirement cliff and far lower rates of
15 students are pursuing careers in accounting. She
16 reported the rate of accounting graduates sitting for
17 the CPA Exam has significantly declined.

18 Ms. Cryder noted that accounting firms are
19 growing and have become more profitable the last
20 three years than in recorded history. She stated the
21 amount of work and growth happening in firms is
22 exploding at the same time that the pipeline of
23 talent into the profession has contracted
24 significantly and caused a real crisis because the
25 supply and demand is not in equilibrium.

1 Ms. Cryder stated some stakeholders have started
2 to say they should change the requirements of CPA
3 licensure because things like the 150 credit hours of
4 education are creating a barrier to entry into the
5 profession. She noted that one state changing the
6 requirements for licensure would cause them to lose
7 the principle of mobility and substantial
8 equivalency.

9 Ms. Cryder explained that CPAs would not be able
10 to practice across state lines and would create a big
11 risk in the profession in terms of client service,
12 licensing, and the regulations at a time where there
13 are a lot of forces trying to deregulate the
14 profession.

15 Ms. Cryder further explained that AICPA and
16 NASBA looked at ways that work and learn models could
17 solve the extra 30 credit hours as an alternative to
18 changing the requirements of licensure and
19 jeopardizing mobility.

20 Ms. Cryder commented that it is a much quicker
21 way to get to a similar outcome of changing the
22 requirements for licensure in a way that does not
23 require opening up state statutes or put at risk
24 mobility and substantial equivalency. She stated
25 NASBA and AICPA are building a national model, noting

1 Dan Dustin is leading that on NASBA's side.

2 Ms. Cryder mentioned that a pilot program is
3 about to roll out for the Experience, Learn, & Earn
4 program. She explained that a student could graduate
5 with a bachelor's degree but not have the full 150
6 credit hours but would be able to join a firm with
7 full-time work upon graduation within the ELE model
8 and would be getting paid while pursuing whatever
9 credits they need.

10 Ms. Cryder further explained that the firm is
11 committing to a reduced work schedule, where the
12 student could work 30 hours a week on client service
13 work while reserving 10 hours a week for virtual
14 online coursework. She stated the full-time employee
15 would be making progress toward both the experience
16 and the educational requirements for licensure
17 concurrently, where over the course of a year or 18
18 months, the person is getting both the experience and
19 education requirements for licensure.

20 Ms. Cryder stated the model could shepherd an
21 exam candidate through the experience in education
22 process.

23 Mr. Rouse asked whether the employers would be
24 filling out the verification form for the experience
25 requirement.

1 Ms. Cryder offered to investigate that question
2 further but imagined the firm was filling out the
3 experience verification and would continue but also
4 track the time.

5 Mr. Rouse stated Pennsylvania would be looking
6 for 1600 hours of qualifying experience in the
7 subject matter in their regulations.

8 Ms. Cryder noted the importance of making sure
9 firms and universities are clear on those elements
10 because it would be a critical component to success.

11 She stated the pilot is planning to launch in the
12 fall and would be announcing the school that they are
13 partnering with initially but noted it is not a
14 Pennsylvania-based school.

15 Ms. Cryder explained that the school is going to
16 be able to offer virtual learning topics based on
17 skills and competencies that the profession has
18 identified as being relevant to early career staff,
19 primarily in accounting firms. She stated they are
20 very specific in this model that these are not
21 internship courses and are full-time work with salary
22 and benefits.

23 Ms. Cryder noted the intention is to help
24 individuals through the licensure process and create
25 a stickiness between the employee and the firm to

1 help in terms of workforce development. She also
2 noted the work being completed within this model
3 would go to a university transcript and would come
4 before the Board just like any other coursework on an
5 accredited university transcript.

6 Ms. Cryder addressed CPA Law and regulations,
7 noting they seem to be pretty broadly written in
8 comparison to other states. She believed many work
9 and learn models could develop in universities and
10 colleges across Pennsylvania because there is a lot
11 of latitude in the way the law and regulations are
12 written.

13 Ms. Cryder discussed the role PICPA would play
14 by building a toolkit of different considerations and
15 best practices, including education and awareness.
16 She noted that New Jersey and other states were able
17 to put it in writing that they were supportive of
18 work and learn models and give written guidance to
19 firms, universities, and students who want to pursue
20 programs. She stated some kind of guidance or
21 guidelines would be helpful if the Board wants to see
22 this sort of thing be successful as a path to
23 licensure and providing access.

24 Mr. Holland commented that he fell under the 150
25 credit hours and believed as a professional and Board

1 that they need to think through this and not dilute
2 the criteria but also noted the importance of
3 academic training and on-the-job exposure. He noted
4 the 150 hours could be detrimental for the
5 generations coming up in the profession.

6 Chair Risler referred to a chart showing
7 Pennsylvania having no progress toward the 30 months
8 and wanted to make sure they are doing what they can
9 do to move that process along. She asked when they
10 would be hearing more in the public about the schools
11 and the firms that are adopting this and why there
12 are none in Pennsylvania.

13 Ms. Cryder explained that NASBA and AICPA are
14 expected to issue a press release in the next week,
15 kicking off the pilot, announcing the first school.
16 She mentioned that things have been in place for
17 decades and already happening in Pennsylvania, where
18 the environment is forcing schools to think
19 creatively.

20 Ms. Cryder mentioned having a self-study program
21 before in an accounting program, where 3 or 6 credits
22 could be done in that way, but how do they get the
23 university comfortable within accreditation to go
24 from those 3 or 6 credits up to something higher,
25 including online learning, and use it in a format

1 like this. She explained that it is up to the school
2 to do it and then they would look to the Board for
3 approval.

4 Chair Risler commented that one of the obstacles
5 would be who is going to pay the cost of the credits,
6 what schools are going to charge the candidates, and
7 what firms are going to be willing to participate.
8 She noted it would be helpful for Pennsylvania to see
9 what is going on at other schools as far as the AICPA
10 program.

11 Ms. Cryder stated an incredibly expensive
12 private university is doing the project with the
13 AICPA program, noting the virtual courses are \$150 a
14 credit hour and are running it through their
15 executive education program.

16 Chair Risler commented that it is more
17 challenging if it is a public institution because
18 tuition rates and everything are set.

19 Mr. Rouse asked whether it is still the
20 intention of the program to get at least one school
21 in every state to be a part of AICPA's Experience,
22 Learn, & Earn program.

23 Ms. Cryder explained that they are starting with
24 one school and would be opening it up to other
25 schools in about a month with the goal of maybe 10

1 schools. She noted that getting to the \$150 credit
2 hour price point is going to be a critical component.

3 She mentioned that there are schools in Pennsylvania
4 that want to do something similar but maybe cannot
5 meet that price point but probably have a lot of
6 latitude to put those pieces together that works for
7 the university economically and in terms of
8 accreditation to partner with students and firms to
9 build that workforce.

10 Mr. Rouse stated the AICPA program sounds like
11 it solves the issue of whether someone has to choose
12 education or experience because it is fulfilling the
13 education piece, which is separated out from the
14 experience piece.

15 Mr. Rouse mentioned that the verification needs
16 to comply with Pennsylvania regulations but would not
17 be a problem because they are just filling out the
18 form that they have, which states what they need to
19 do. He also noted that the student would be an
20 associate at the firm as opposed to an intern and
21 getting paid, which solves the financial issue.

22 Ms. Cryder believed the AICPA to be a great
23 national model but not the only model that can exist
24 in Pennsylvania because different students would need
25 different things and having different models would

1 meet the marketplace's needs better.

2 Chair Risler thanked Ms. Cryder for the work for
3 credit presentation.

4 Mr. O'Brien asked whether Ms. Cryder could
5 return to address the transitional aspect of students
6 in college in a five-year program moving forward. He
7 asked whether there was a way for the Board to submit
8 questions and ask Ms. Cryder to address those at a
9 future meeting.

10 Mr. Rouse informed Board members that questions
11 could be submitted to him or Ms. Murphy.]

12 ***

13 Report of Board Counsel - Motion to Deem Facts

14 Admitted and Enter Default

15 MR. ROUSE:

16 Item 10 was a matter that was discussed in
17 Executive Session. This is the matter of
18 BPOA v. Brian W. Rigatti, Case No. 19-55-
19 010165.

20 I believe the Chair would entertain a
21 motion to grand the Motion to Deem Facts
22 Admitted and to direct Board Counsel to
23 prepare an Adjudication and Order in
24 accordance with the discussion in Executive
25 Session.

1 CHAIR RISLER:

2 Do I have a motion to direct Board Counsel
3 to prepare an Adjudication of BPOA v. Brian
4 W. Rigatti at Case No. 19-55-010165 in
5 accordance with our discussions in
6 Executive Session?

7 MS. ELLIS:

8 So moved.

9 MR. OCKER:

10 Second.

11 CHAIR RISLER:

12 Roll call, please.

13

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

18 [The motion carried unanimously.]

19

20 Report of Board Counsel - Regulations

21 [Ronald K. Rouse, Esquire, Board Counsel, provided a
22 Regulatory Report for the Board's review. He noted
23 folding in regulations for 16A-5516 regarding
24 competence to supervise attest services and
25 continuous testing at 16A-5518 into the general

1 revisions regulation at 16A-5519. He reported the
2 general revisions regulations went out to
3 stakeholders as an exposure draft on April 24, 2023,
4 and an amended copy to all of the stakeholders which
5 included the information about the 30-month time
6 period to pass the CPA Examination. He noted
7 stakeholders had until June 30, 2023, to provide
8 written comments regarding the general revisions
9 exposure draft but that the Board received no written
10 comments.

11 Mr. Rouse noted that in addition to general
12 revisions are revisions to their amendments to comply
13 with the amendments to the CPA Law.

14 Ms. Cryder noted PICPA submitted comments that
15 the Board did not receive and offered to forward
16 those comments again.

17 Mr. Rouse informed Board members that the matter
18 would be postponed until the next meeting for the
19 Board to review the written comments. He noted it
20 would delay the vote on adopting the annex until the
21 next meeting in September because the public has a
22 right to be involved in the regulatory process. He
23 noted the Board could have a special meeting before
24 the September meeting.

25 Chair Risler asked whether the delay would

1 affect any of the regulations.

2 Mr. Rouse explained that the Board would still
3 be going through the regulatory process.

4 Chair Risler commented that even though the
5 regulation would not be official that the Board would
6 likely be adopting the 30 to be evaluated on a case-
7 by-case basis.

8 ***

9 [Arion R. Claggett, Acting Commissioner, Bureau of
10 Professional and Occupational Affairs, exited the
11 meeting at 11:42 a.m. and reentered the meeting at
12 11:44 a.m.]

13 ***

14 [John Petchel, Public Member, exited the meeting at
15 11:44 a.m. and reentered the meeting at 11:46 a.m.]

16 ***

17 Mr. Rouse explained that their regulations take
18 18 months and they are trying to get everything
19 together in order to get 30 months in place. He
20 noted the only way to do that is to have their
21 regulations amended. He noted the Board has the
22 ability to extend credits and could use that avenue.

23 Chair Risler asked Mr. Rouse to provide the
24 Board with the comments from Ms. Cryder for the
25 Board's review.]

1 Communications Committee. She mentioned the
2 newsletter could be used as a means of notifying the
3 public of positive things and also things for CPAs to
4 be wary of.

5 Mr. Holland noted they have resources, including
6 PICPA, where NASBA would provide the presentation and
7 Ms. Cryder could volunteer to speak at college
8 visits. He mentioned that the Board needs to get the
9 word out regarding changes to the profession.

10 Chair Risler welcomed other Board members to
11 join the discussion with the committee.

12 Acting Commissioner Claggett cautioned the Board
13 against inviting all of the Board members because it
14 would be a Board meeting and would need Sunshined.

15 Mr. Rouse further explained that having a
16 meeting with a quorum of Board members has to be
17 Sunshined. He noted that committees normally do not
18 have a quorum of Board members when they are set up
19 but inviting other members opens the possibility of
20 having a quorum of Board members at a meeting.

21 Mr. Rouse suggested seeing how many people would
22 like to be on the committee first and to go from
23 there.]

24

25 Review of Program Sponsor Applications - No

1 Applications

2 ***

3 Review of Act 41 CPA Licensure by Endorsement

4 Applications - No Applications

5 ***

6 Review of Requests CPA Exam Credit Extension

7 Requests - Ratification

8 MR. ROUSE:

9 These were matters that were discussed in
10 Executive Session. The first set of
11 matters were CPA Exam Credit Extension
12 Requests for Ratification. These were
13 matters that were approved.

14 I believe the Chair would entertain a
15 motion to Ratify the Extension of CPA
16 Examination Credit for items 16 through 19
17 on the agenda.

18 CHAIR RISLER:

19 Do I have a motion to Ratify the CPA Exam
20 Credit Extension Requests for items 16
21 through 19 on the agenda?

22 MS. ELLIS:

23 So moved.

24 MR. OCKER:

25 Second.

1 CHAIR RISLER:

2 Roll call, please.

3

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

8 [The motion carried unanimously. Item 16 was Corinne
9 Kampmann; 17, Sarah Donner; 18, Jailaxmi Krishnan;
10 and 19, Morgan Walsh.]

11

12 Review of Requests CPA Exam Credit Extension

13 Requests - Final Determination Required

14 MR. ROUSE:

15 CPA Exam Credit Extension Requests starting
16 with item 20 on the agenda, which is Elda
17 Kokuri, I believe the Chair would entertain
18 a motion to grant the Request for an
19 Extension of CPA Examination Credits.

20 CHAIR RISLER:

21 Do I have a motion to grant the Extension
22 of CPA Credits for item 20 on the agenda,
23 Elda Kokuri?

24 MS. ELLIS:

25 So moved.

1 MR. OCKER:

2 Second.

3 CHAIR RISLER:

4 Roll call.

5

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

10 [The motion carried unanimously.]

11

12 MR. ROUSE:

13 Item 21 on the agenda is John Farren. I
14 believe the Chair would entertain a motion
15 to grant the Request for an Extension of
16 CPA Examination Credits.

17 CHAIR RISLER:

18 Do I have a motion to grant the Extension
19 of CPA Exam Credits for candidate John
20 Farren at item 21 on the agenda?

21 MS. ELLIS:

22 So moved.

23 MR. OCKER:

24 Second.

25 CHAIR RISLER:

1 Roll call.

2

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

7 [The motion carried unanimously.]

8

9 Review of Requests - Waiver of CPE 20 Credits per
10 Year

11 Request - Ratification

12 MR. ROUSE:

13 Items 22 through 25 on the agenda are the
14 Waiver of CPE 20 Hours per Year Requests to
15 Approve for Ratification.

16 I believe the Chair would entertain a
17 motion to Ratify the Waiver of the
18 Requirement of a minimum of 20 CPE Credits
19 for a year for items 22 through 25 on the
20 agenda.

21 CHAIR RISLER:

22 Do I have a motion to waive the Requirement
23 of CPE Credits 20 per year for items 22
24 through 25 on the agenda?

25 MS. ELLIS:

1 So moved.

2 MR. OCKER:

3 Second.

4 CHAIR RISLER:

5 Roll call.

6

7 Risler, aye; Claggett, aye; Ellis, aye;
8 Ericson, aye; Grater, aye; Holland, aye;
9 Jensik, aye; O'Brien, aye; Ocker, aye;
10 Petchel, aye.

11 [The motion carried unanimously. Item 22 is Jinha
12 Lee; item 23, Michael Deegan; item 24, Sara Inge; and
13 item 25, Thomas Leonard.]

14

15 Review of Requests - Waiver of CPE 20 Credits per
16 Year

17 Request - Final Determination Required

18 MR. ROUSE:

19 Item 26 on the agenda is Heather
20 Baranowski. I believe the Chair would
21 entertain a motion to grant the Waiver of
22 the Requirement of a minimum of 20 CPE
23 Credits per year for item 26 on the agenda.

24 CHAIR RISLER:

25 Do I have a motion to waive the Requirement

1 of 20 CPE Credits per year for item 26 on
2 the agenda?

3 MS. ELLIS:

4 So moved.

5 MR. OCKER:

6 Second.

7 CHAIR RISLER:

8 Roll call.

9

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

14 [The motion carried unanimously.]

15

16 MR. ROUSE:

17 Item 27 is Nicole Rivera. I believe the
18 Chair would entertain a motion to grant the
19 Waiver of the Requirement of a minimum of
20 20 CPE Credits per year for Nicole Rivera.

21 CHAIR RISLER:

22 Do I have a motion to waive the minimum
23 Requirement of 20 CPE Credits per year for
24 item 27, Nicole Rivera?

25 MS. ELLIS:

1 So moved.

2 MR. OCKER:

3 Second.

4 CHAIR RISLER:

5 Roll call.

6

7 Risler, aye; Claggett, aye; Ellis, aye;
8 Ericson, aye; Grater, aye; Holland, aye;
9 Jensik, aye; O'Brien, aye; Ocker, aye;
10 Petchel, aye.

11 [The motion carried unanimously.]

12

13 Review of Requests - Request for Extension of Time to
14 Complete CPE - Denied for Ratification

15 MR. ROUSE:

16 Item 28. I believe the Chair would
17 entertain a motion to Ratify the denial of
18 the request for an Extension of Time to
19 Complete CPE Credit for Thomas Leonard.

20 CHAIR RISLER:

21 Do I have a motion to deny the Request for
22 Extension of Time to Complete CPE for
23 Thomas Leonard at item 28 on the agenda?

24 MS. ELLIS:

25 So moved.

1 MR. OCKER:

2 Second.

3 CHAIR RISLER:

4 Roll call.

5

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

10 [The motion carried unanimously.]

11

12 Miscellaneous

13 [Sheri L. Risler, CPA, Chair, referred to the NASBA
14 Uniform Accountancy Act (UAA) Model Rules
15 implementation recommendation.

16 Mr. Rouse stated NASBA is recommending all
17 states adopt the 30 months in which to take the CPA
18 Examination, noting the Board is already in the
19 process of changing regulations. He mentioned that
20 it also says the Board should grant the executive
21 director the authority to extend credit up to 12
22 months from the current expiration date on a case-by-
23 case basis until the 30-month rule is effective. He
24 noted that is a process they already do in terms of
25 matters coming before the committee.

1 Chair Risler noted that it says board executive
2 director and asked what happens when it comes to the
3 committee of Ms. Ellis and herself.

4 Mr. Rouse explained that there is no problem
5 with the process they already have because it would
6 be the Board administrator in this case. He noted
7 the requests are run through the committee first and
8 then are reported back to Ms. Murphy on whether it is
9 approved or denied.

10 Chair Risler asked whether it would need to go
11 to a Board member because they are evaluating it for
12 extenuating circumstances and is implementation of
13 the transition to the 30.

14 Mr. Rouse explained that the Board could grant
15 the Board administrator the authority to extend
16 credits up to 12 months from the current expiration
17 date on a case-by-case basis because it is still
18 within their regulations but to notify the committee
19 or Board Counsel of any issues.]

20

21 MR. ROUSE:

22 Would the Chair entertain a motion to grant
23 the Board administrator the authority to
24 extend credit up to 12 months from the
25 current expiration date on a case-by-case

1 basis until the 30-month rule is effective?

2 CHAIR RISLER:

3 Yes. Do I have a motion to grant our Board
4 administrator the authority to extend
5 credit up to 12 months from the current
6 expiration date on a case-by-case basis
7 until the 30-month rule is effective?

8 MS. ELLIS:

9 So moved.

10 MR. OCKER:

11 Second.

12 CHAIR RISLER:

13 Roll call, please.

14

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

19 [The motion carried unanimously.]

20

21 Miscellaneous - Next Meeting Dates

22 [Sheri L. Risler, CPA, Chair, noted the next
23 scheduled 2023 Board meeting date is September 20,
24 followed by November 15. She mentioned that the
25 Board may meet earlier after the evaluation of

1 whether a special meeting is necessary to address the
2 PICPA comment letter.]

3 ***

4 Adjournment

5 CHAIR RISLER:

6 Motion to adjourn.

7 MS. ELLIS:

8 So moved.

9 CHAIR RISLER:

10 Thank you very much.

11 ***

12 [There being no further business, the State Board of
13 Accountancy Meeting adjourned at 12:15 p.m.]

14 ***

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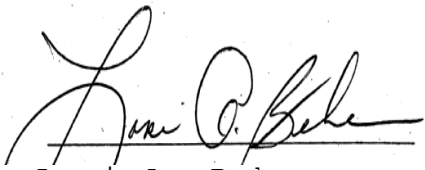
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CERTIFICATE

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



Lori A. Behe,
Minute Clerk
Sargent's Court Reporting
Service, Inc.

STATE BOARD OF ACCOUNTANCY
REFERENCE INDEX

July 19, 2023

	TIME	AGENDA
1		
2		
3		
4		
5		
6		
7		
8	9:00	Executive Session
9	10:25	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	10:39	Report of Prosecutorial Division
18		
19	10:58	Miscellaneous - Appointment - Michael
20		McDonald
21		
22	11:02	Miscellaneous - Appointment - Jennifer
23		Cryder
24		
25	11:36	Report of Board Counsel
26		
27	11:47	Report of Board Chair
28		
29	11:48	Report of Committees
30		
31	11:57	Review of Requests
32		
33	12:06	Miscellaneous (cont.)
34		
35	12:15	Adjournment
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