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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  
SPECIAL MEETING**

TIME: 2:02 P.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**

December 13, 2024

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State Board of Accountancy  
December 13, 2024

BOARD MEMBERS:

- Michael D. Ocker, 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
- Michael Gaizick, CPA - Absent
- John J. Grater, CPA
- Benjamin Holland, CPA, Vice Chair
- Chandra "Dolly" M. Lalvani, CPA
- Charles A. O'Brien, CPA
- John Petchel, Public Member
- Sheri L. Risler, CPA - Absent

BUREAU PERSONNEL:

- Ronald K. Rouse, Esquire, Board Counsel
- Timothy A. Fritsch, Esquire, Board Prosecutor
- Miranda Murphy, Board Administrator
- Marc Farrell, Esquire, Regulatory Counsel, Office of Chief Counsel, Department of State
- Andrew LaFratte, MPA, Deputy Policy Director, Department of State
- Michael Merten, Esquire, Board Counsel, State Board of Barber Examiners

ALSO PRESENT:

- Jennifer Cryder, CPA, MBA, Chief Executive Officer, Pennsylvania Institute of Certified Public Accountants
- Peter Calcara, Member, Government Relations Section Council, American Society of Association Executives
- Joseph Wincovitch, Revenue Tax Audit Program Administrator, Pennsylvania Department of Revenue
- Samuel Morris
- Allison Walker, Sargent's Court Reporting Service, Inc.

1 \*\*\*

2 State Board of Accountancy

3 December 13, 2024

4 \*\*\*

5 [Arion R. Claggett, Acting Commissioner, Bureau of  
6 Professional and Occupational Affairs, extended his  
7 apologies to everyone for the last meeting ending so  
8 abruptly. He also apologized for the incorrect time  
9 listed in the email of 9:00 a.m.]

10 \*\*\*

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

18 Mr. Rouse noted the meeting was being recorded,  
19 and those who continued to participate were giving  
20 their consent to be recorded.]

21 \*\*\*

22 The State Board of Accountancy Special Meeting  
23 was held on Friday, December 13, 2024. Michael D.  
24 Ocker, CPA, Chair, called the meeting to order at  
25 2:02 p.m.



1 but did not believe they have officially commented on  
2 the UAA.

3 Jennifer Cryder, CPA, MBA, Chief Executive  
4 Officer, Pennsylvania Institute of Certified Public  
5 Accountants, informed Board members that PICPA has  
6 not submitted their comment letter on the  
7 modifications to the Uniform Accountancy Act  
8 language.

9 Ms. Cryder referred to the competency framework,  
10 noting PICPA is not supporting the adoption of the  
11 competency framework as they advocate for amendments  
12 to the Pennsylvania CPA Law. She explained that  
13 PICPA felt that it added some complexity to the  
14 process where it is not warranted and did not see the  
15 connection to a higher level of public protection  
16 that would come from this specific competency  
17 framework.

18 Ms. Cryder also reported many of the states  
19 bordering Pennsylvania and/or many of the other  
20 larger states with major metro areas where their  
21 firms need to practice are not intending to adopt the  
22 competency framework.

23 Ms. Cryder addressed AICPA and NASBA's exposure  
24 on the Uniform Accountancy Act language, noting the  
25 Board of PICPA has voted to support a second pathway

1 to licensure and are strongly supportive of adding  
2 the second pathway based on a bachelor's degree in  
3 accounting, along with passing the Uniform CPA Exam  
4 and two years of experience.

5 Ms. Cryder addressed the fix for mobility,  
6 noting PICPA intends to advocate for automatic  
7 mobility, which is not in alignment with what has  
8 been exposed by AICPA and NASBA in their UAA  
9 language. She explained that AICPA and NASBA are  
10 proposing that the determination of mobility continue  
11 to be based on substantial equivalency, first at the  
12 state level and then secondarily at the individual  
13 level, which is essentially their current framework.

14 Ms. Cryder noted PICPA is advocating for  
15 automatic mobility, which someone who has a valid  
16 license in one state to practice can leverage that  
17 license to practice in any other state that is  
18 recognizing automatic mobility.

19 Ms. Cryder noted the Board can assume that  
20 state-level substantial equivalency will not be  
21 maintained as states are making the changes to go in  
22 a different direction and assume that candidates are  
23 going to have to go through that individual pathway,  
24 submitting their information to NASBA for the  
25 determination. She mentioned that it adds a lot of

1 compliance and complexity for the individual  
2 licensee, for the organizations they work for, and  
3 PICPA did not see any additional public protection  
4 element coming from that.

5 Ms. Cryder believed automatic mobility with  
6 appropriate safeguards is the right answer and  
7 include passing the Uniform CPA Exam, require two  
8 years of experience with the bachelor's pathway and  
9 one year of experience at the 150 credit hours  
10 pathway. She noted all of the rights and privileges  
11 of the State Board should be maintained.

12 Ms. Cryder commented that many states are  
13 planning to advocate for automatic mobility and  
14 Pennsylvania licensees will have an environment where  
15 the critical mass of states will have automatic  
16 mobility maintaining into the future regardless of  
17 what happens with licensure and have that seamless  
18 ability to practice across state lines.

19 Mr. O'Brien asked whether there is a consistent  
20 view across the states contemplating automatic  
21 mobility that they would apply the same safeguards  
22 that Ms. Cryder described.

23 Ms. Cryder explained that most states understand  
24 the importance of those safeguards, but a handful  
25 strongly believe those safeguards could be a barrier

1 to the profession. She noted that she cannot  
2 guarantee that all states will adopt the safeguards  
3 and is up to the legislature.

4 Mr. O'Brien asked whether PICPA has a point of  
5 view as to how they should consider the different  
6 standard via the safeguards across the different  
7 states.

8 Ms. Cryder explained that as long as they are  
9 putting the safeguards into their law in Pennsylvania  
10 that any licensees coming into practice in  
11 Pennsylvania are going to be subject to the  
12 safeguards put into law.

13 Ms. Lalvani referred to § 11.57(a)(1) education  
14 requirements for CPA certification, noting a  
15 candidate can sit for the exam with any of the  
16 following, but then § 11.57(b) issuance of certificate  
17 still says they need the 150 semester credits. She  
18 noted seeing a bachelor's degree in neighboring  
19 states for the education requirement.

20 Ms. Cryder believed states intend to write into  
21 their language either a bachelor's degree in  
22 accounting or then using some kind of language to  
23 clarify that if the degree is in a different subject  
24 there is still a certain number of educational  
25 requirement credit or semester hours that would be



1 equivalent to that major in accounting. She agreed  
2 that none of the states are intending to drop that  
3 major in accounting or equal level of coursework.

4 Mr. Rouse clarified in terms of NASBA proposing  
5 an amendment of Section 5 of the UAA at 5 (c)(2),  
6 where they want to add a baccalaureate degree  
7 confirmed by a college or university acceptable to  
8 the Board, with the total education program to  
9 include an accounting concentration or equivalent as  
10 determined by Board rule and the completion of  
11 competency-based experience prescribed in Article  
12 5(f)(2).

13 Mr. Rouse believed Ms. Lalvani was saying what  
14 the PICPA is going to advocate is for the  
15 baccalaureate degree with the two years of experience  
16 but not with a competency-based experience.

17 Ms. Cryder, with regard to Section 5 that PICPA,  
18 agreed other than (f)(2)(a), which is where they  
19 point to the competency framework.

20 Mr. Rouse asked whether other states were  
21 thinking about requiring a credit hour by their  
22 regulations or keeping it simple with a bachelor's  
23 degree.

24 Ms. Cryder stated the consensus is around  
25 bachelor's degree, recognizing that the definition of

1 bachelor's degree is changing state to state at this  
2 point and did not expect many states for that  
3 additional pathway to specify number of credit hours.

4 Mr. Rouse referred to Section 23 of the UAA,  
5 where NASBA is proposing to amend Section 23 of the  
6 UAA to allow CPA licensees to continue to practice by  
7 substantial equivalency if the licensee received  
8 their CPA through a pathway that was recognized by  
9 the UAA at the time of their licensure, even if the  
10 state currently adopts a pathway that is not  
11 recognized by the UAA. He asked whether that is  
12 correct in terms of what the UAA was proposing.

13 Ms. Cryder noted that to be correct, and PICPA  
14 agreed. She mentioned that the language is safe  
15 harboring current licensees.

16 Mr. Rouse commented that UAA is not addressing  
17 the issue of automatic mobility, and it sounds like  
18 if a state adopts automatic mobility that a person  
19 could practice in another state that has also adopted  
20 automatic mobility.

21 Ms. Cryder explained that a licensee with a  
22 valid license is able to go into any state to  
23 practice on their valid home state license with any  
24 state that has adopted automatic mobility. She  
25 further explained that it does not matter if the

1 individual's home state has adopted automatic  
2 mobility but simply matters whether they have a valid  
3 license and the place they intend to practice has  
4 automatic mobility.

5 Mr. Rouse requested Ms. Cryder state those  
6 guardrails again, because some states may be doing  
7 something different.

8 Ms. Cryder stated PICPA feels strongly that  
9 passing the Uniform CPA Exam would be the first  
10 guardrail. She noted the second guardrail would be a  
11 minimum work experience requirement, where somebody  
12 licensed based on 150 credit hours should be one year  
13 of experience. She noted the guardrail for somebody  
14 licensed based on a bachelor's degree would be two  
15 years of work experience.

16 Ms. Cryder noted PICPA intends, in their draft  
17 of the amended language, to reiterate what is already  
18 in the CPA Law, which says if somebody comes in to  
19 practice under mobility provisions into their state  
20 and turns out to be a bad actor that the state Board  
21 still has all of the powers to discipline and refer  
22 to other state boards. She mentioned that automatic  
23 mobility would have no impact on the rights and  
24 obligations of the state Board.

25 Mr. Holland referred to UAA Article 5 and 23 and

1 addressed administrative burdens as far as resources  
2 and reporting Pennsylvania's requirements back to  
3 NASBA. He also addressed due process and the right  
4 to appeal, noting there has been much pushback  
5 from the national database. He believed, in part,  
6 that it comes from the spirit of being in opposition  
7 to nationalizing the licensing.

8 Mr. Holland also referred to the profession in  
9 terms of standards, where it has always been a  
10 national thing, noting this is more of a state's  
11 rights issue when it comes to licensing. He noted  
12 they are giving up a lot of discretion in terms of  
13 setting the bar if somebody goes to NASBA to obtain  
14 substantial equivalency. He asked what someone's  
15 appeal rights would be with the national body that  
16 has been delegated authority.

17 Ms. Lalvani commented that NASBA has made it  
18 very clear that each state would be regulating their  
19 licensees and be responsible for setting the  
20 standards of being a CPA.

21 Mr. Rouse stated the Board follows their  
22 Practice Act, which is the CPA Law, and their  
23 regulations, and anyone applying for a license is  
24 applying to the state Board. He explained that  
25 provisional denials are issued by the Board and not

1 NASBA. He further explained that people are given,  
2 in writing, what the basis is for the provisional  
3 denial and what their rights are in order to appeal  
4 and/or request reconsideration.

5 Mr. Rouse noted the importance of what their  
6 statute says, and any amendments being proposed in a  
7 change of the UAA would require a statutory amendment  
8 because the Board operates based on its own Practice  
9 Act. He mentioned that the Board promulgates  
10 regulations based on what their Practice Act says  
11 they have the authority to do.

12 Mr. Holland noted that they have been all able  
13 to abide by the UAA because everybody has generally  
14 agreed to the terms, but if there is large  
15 disagreement on the UAA, it is basically going to  
16 become a meaningless document.

17 Ms. Cryder commented that there is a risk as  
18 many states are moving toward automatic mobility,  
19 which is kind of diverging from the Uniform  
20 Accountancy Act. She mentioned that NASBA was not  
21 always saying the same thing over the last two years,  
22 where they have said if they do not like the  
23 licensure pathway that they would determine it to not  
24 be substantially equivalent.

25 Ms. Lalvani mentioned that the Board still has

1 their regulations and are the regulators for the  
2 state of Pennsylvania.

3 Mr. Holland expressed concern with what happens  
4 in the future when facts change.

5 Ms. Lalvani addressed Ohio, noting their  
6 governor looked at the CPA profession as a whole,  
7 where more than 60 or 70% of their population was  
8 over 60. She mentioned that Pennsylvania is facing  
9 the same thing and has to think about an alternative  
10 pathway to encourage more individuals because they do  
11 have a need for more CPAs. She agreed with the  
12 guiderails Ms. Cryder mentioned.

13 Mr. Rouse referred to prior Board discussion  
14 about not setting undue barriers, especially in a  
15 situation where they have an aging profession. He  
16 noted the importance of having younger people want to  
17 get into the profession and to make it worth their  
18 while to take the steps that are necessary to get  
19 certified.

20 Ms. Cryder confirmed that not all licensees are  
21 members of PICPA, but the demographic trends in terms  
22 of their membership is consistent with what was  
23 described for Ohio.

24 Mr. Rouse asked Ms. Cryder to provide some  
25 examples of what other states are doing in terms of

1 their guardrails.

2 Ms. Cryder addressed guardrails for other state  
3 societies in general, where one or two said there  
4 should not be any guardrails to automatic mobility as  
5 long as they have a valid CPA license in their own  
6 state, which would not influence practice in  
7 Pennsylvania. She mentioned that it remains to be  
8 seen whether their legislature would agree with that  
9 position.

10 Ms. Cryder reported many states are including  
11 their support of automatic mobility in their comment  
12 letters. She mentioned that states not in support of  
13 automatic mobility are not in a position to open  
14 their statute right now because of the political  
15 climate in their state. She noted they are staying  
16 silent until they are in a position where they can  
17 take that action.

18 Mr. Holland commented that Pennsylvania is a  
19 state that outsources a lot of their processes, and  
20 having the uniform approach and services available to  
21 the states is quite helpful. He asked why it cannot  
22 just be another service offered by NASBA and why it  
23 has to be codified in the UAA.

24 Ms. Lalvani explained that they are the  
25 regulators as the state and cannot just delegate that

1 to a national organization.

2 Mr. Holland asked why they have to lock  
3 themselves into one particular position.

4 Mr. Rouse believed why some of the states have  
5 gone ahead and taken legislative action is because  
6 they wanted to get NASBA to actually move in certain  
7 directions and see what other states did with the  
8 hopes that NASBA would follow their lead to be  
9 consistent with what many states want to do.

10 Ms. Cryder commented that many in the profession  
11 have a real strong bias for action because they have  
12 seen this as a change that needs to be made. She  
13 noted some states have just begun to act because they  
14 feel like it is problem that needs to be solved,  
15 whether or not national leadership was in alignment  
16 with that and moving at the same pace.

17 Ms. Cryder mentioned that no state in the  
18 country has adopted the UAA entirely and believed  
19 that they wanted to have one national standard  
20 because the profession is better when everyone is  
21 moving together without variation and confusion. She  
22 heard that they felt strongly that the substantial  
23 equivalency determination based on the state level  
24 and individual level was the right answer, but she  
25 felt very strongly that automatic mobility is the



1 right answer.

2 Ms. Lalvani noted Minnesota is one of the first  
3 states talking about the 120 credits and the  
4 bachelor's, and Texas has already introduced the bill  
5 about the education requirements and are waiting to  
6 introduce another bill about the automatic mobility,  
7 where they are doing it in two different bills. She  
8 noted it makes it simpler to do the bachelor's and  
9 then wait to see what other states are doing or where  
10 they end up with automatic mobility.

11 Ms. Cryder noted Texas has introduced  
12 legislation on the licensure pathway, and it is  
13 moving quickly. She also noted Ohio's bill has been  
14 voted out of committee, passed by the full Senate,  
15 and is under consideration by the House, which is  
16 expected to pass quickly. She reported that a few  
17 other states have already introduced, a few states  
18 introduced in 2024, and many states are expected to  
19 introduce legislation early in 2025.

20 Ms. Lalvani noted the importance of being very  
21 fluid in protecting the public but not creating  
22 barriers to individuals wanting to enter the CPA  
23 profession.

24 Chair Ocker commented that it sounds like they  
25 agree and asked whether there were any differences

1 from the Board's position and PICPA's position.

2 Board members agreed with PICPA's position.

3 Mr. Rouse referred to the exposure draft for  
4 Section 5 of the UAA, noting it sounds like there is  
5 support for the additional pathway for certification,  
6 except for the competency-based part of the  
7 experience. He referred to Section 23 of the UAA,  
8 noting there is support for the safe harbor language,  
9 along with the addition of language about automatic  
10 mobility.

11 Ms. Ellis commented that they are supportive of  
12 an alternative pathway, but the alternative pathway  
13 is not the competency model and is the bachelor's  
14 degree with two years of experience. She noted the  
15 Board needs to say they support automatic mobility  
16 with the guardrails discussed during the meeting.

17 Mr. O'Brien noted the simplicity of Ms. Ellis'  
18 remarks and asked whether the Board would be  
19 agreeable to a more straightforward comment response  
20 letter that captures the points without reference to  
21 particular paragraphs. Board members agreed. He  
22 requested information regarding the process of  
23 sending the letter.

24 Mr. Rouse explained that a copy of the letter is  
25 sent to the Chair and Vice Chair for review before

1 being sent.

2 Mr. Petchel commented that there would be no  
3 reason to have a mobility issue if every state has  
4 the same type of guardrails. He asked whether  
5 Pennsylvania would have mobility for people in  
6 another state if that state does not have mobility  
7 for individuals in Pennsylvania.

8 Ms. Cryder explained that it would be a  
9 determination for the state Board and legal counsel.

10 Mr. Holland noted PICPA opposed having the  
11 ability for substantial equivalency and inquired  
12 whether to specifically take that out or could it be  
13 included as two options, where the state could choose  
14 to opt for substantial equivalency or to adopt  
15 automatic mobility.

16 Ms. Cryder explained that it is not a question  
17 they were considering because they were so strongly  
18 in favor of automatic mobility. She believed having  
19 either one as an option would create confusion and  
20 uncertainty for candidates and would have  
21 inconsistency as different boards viewed the issue  
22 differently. She noted the goal of UAA is to have a  
23 national standard, and she wanted to see the level of  
24 certainty of writing automatic mobility into the law  
25 in Pennsylvania. She noted the position of PICPA is

1 for automatic mobility to be in their Practice Act.

2 Ms. Cryder addressed how PICPA would handle some  
3 states adopting automatic mobility and some following  
4 the UAA. She explained that Pennsylvania licensees  
5 would have to look at which one of those is in place  
6 in the state where they intend to practice.

7 Ms. Cryder stated if they are successful in  
8 putting automatic mobility into the law in  
9 Pennsylvania, then any licensee who meets all of the  
10 guardrails licensed in any other state has the  
11 certainty and clarity to say they can practice on  
12 their license in Pennsylvania. She reported four  
13 states have had automatic mobility for decades,  
14 where any licensee can go into North Carolina,  
15 Nevada, Mississippi, and Utah based on their home  
16 state license and practice under automatic mobility.

17 Mr. Rouse provided an overview of the process  
18 and time frame regarding the change to their law.

19 Ms. Lalvani offered to help review the draft and  
20 present the Board's position if necessary. She  
21 addressed experience requirements before substantial  
22 equivalency, noting they are trying to make it easier  
23 for individuals to practice across state lines.

24 Chair Ocker thanked everyone for a great  
25 discussion and attending.]

1 \*\*\*

2 MR. ROUSE:

3 Would the Chair entertain a motion to  
4 direct Board counsel to draft a letter  
5 of comment to the exposure draft  
6 consistent with the discussion at  
7 today's special meeting.

8 CHAIR OCKER:

9 Do I have a motion to draft a comment  
10 letter to the exposure draft consistent  
11 with today's discussion?

12 MS. LALVANI:

13 So moved.

14 MS. ELLIS:

15 Second.

16 CHAIR OCKER:

17 Any further comments? Roll call.

18

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

23 [The motion carried unanimously.]

24

\*\*\*

25 [Keri A. Ellis, CPA, informed everyone that this was

1 her last meeting.]

2 \*\*\*

3 Adjournment

4 CHAIR OCKER:

5 Motion to adjourn.

6 MR. HOLLAND:

7 So moved.

8 MS. LALVANI:

9 Second.

10 \*\*\*

11 [There being no further business, the State Board of  
12 Accountancy Special Meeting adjourned at 3:14 p.m.]

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CERTIFICATE

I hereby certify that the foregoing summary minutes of the State Board of Accountancy Special 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 Special Meeting.



Allison Walker,

Minute Clerk

Sargent's Court Reporting  
Service, Inc.

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STATE BOARD OF ACCOUNTANCY  
REFERENCE INDEX

December 13, 2024

TIME AGENDA

2:02 Official Call to Order  
2:04 Roll Call  
2:04 Miscellaneous  
3:14 Adjournment