CHAIRMAN’S LETTER:
WHAT IT MEANS TO BE A CERTIFIED PUBLIC ACCOUNTANT (CPA)

Being a first-generation immigrant from India, I am proud of being of Indian descent and proud to be an American. I have wanted to be a Certified Public Accountant since I was five years old as my Dad (my mentor) was not only a Chartered Accountant in India but also a businessman. As a five-year-old, I was in awe of my Dad bringing home these huge ledgers and adding up numbers in his head and then analyzing the numbers. Being able to add numbers up in your head goes well with the perception that CPAs are bean counters. I can attest to the fact that CPAs are more than bean counters and are using their skills beyond the traditional careers in audit and tax. To be quite honest, when I began my career, I used a calculator and now use technology tools for the addition of numbers. On a day-to-day basis, my skills are more applied to analyzing data and providing solutions to complex tax issues.

When I took the CPA Exam, there were no calculators allowed during the Exam. It's hard to imagine, but that was only 25 years ago. Today, candidates are taking a computerized test during various months of the year versus the test being administered only twice a year. The CPA Exam has evolved from the traditional written test to the computerized test.

Similarly, the profession continues to evolve with data analytics and automation.

The CPA brand represents trust, ethics and integrity with the public. Whether a candidate chooses the career path of public accounting, industry or government, they are a trusted advisor.

It’s hard to imagine that only a few years ago, the iPhone did not exist, and now we have information at our fingertips, thanks to the iPhone. Change is constant, and our profession continues to evolve.

It's a privilege to pay it forward – whether it is mentoring my nieces and nephews about their career choice or mentoring high school and college students regarding being a CPA. It's also about mentoring staff in my firm about the benefits of being a CPA.

Thank you for your time and contributions to the profession and to the public.

Dolly M. Lalvani, CPA
Pennsylvania State Board of Accountancy, Chair
MEET OUR BOARD MEMBERS

DOLLY M. LALVANI, CPA – CHAIR

Ms. Lalvani is a tax director in the Private Company Services practice of PricewaterhouseCoopers, LLP (Harrisburg, PA). With over 23 years of experience in public accounting, she manages day-to-day delivery of tax services for private companies and works closely with them to identify tax planning ideas that increase cash flow.

Her clients have included companies in the real estate, law, retail, manufacturing and pharmaceutical industries. She has assisted clients with full range of tax planning services, and has significant experience providing compliance and planning services to partnerships and other “pass-through” entities.

Ms. Lalvani received her undergraduate degree of business administration in accounting from Texas A&M International. She is a licensed certified public accountant in Pennsylvania and is a member of Pennsylvania Institute of Certified Public Accountants (PICPA), the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA), where she currently serves on the association’s Diversity Committee.

Her additional professional affiliations include being the executive vice president of the Greater Philadelphia Chapter of Ascend (2007-2009), serving as treasurer and board member of the Girl Scouts in the Heart of Pennsylvania (2011-2017) and currently serving as a board member for the Foundation for Enhancing Communities since 2014.

ERIK V. SCULLY, ESQ., CPA, BOARD VICE-CHAIR

Mr. Scully is both a certified public accountant and an attorney licensed in Pennsylvania. He is a shareholder in the law firm of Scully & Scully, P.C., with offices in Pittsburgh and Wexford, PA.

His practice is concentrated in the areas of taxation, estate planning, estate administration and probate law. He also provides advisory and consulting services to business owners and other entrepreneurs and has served on the board of profit and not-for-profit companies and organizations. Mr. Scully’s practice has a particular emphasis in representing clients during tax controversies and tax litigation at the federal, state and local levels. He received his undergraduate degree from Syracuse University and his law degree from St. Louis University.

Mr. Scully is listed in Who’s Who in American Law; and is a member of the Commonwealth of Pennsylvania, Department of State, Bureau of Professional and Occupational Affairs, State Board of Accountancy (Appointed to 2011-2015 Term) (Reappointed to 2016-2020 Term), Pennsylvania Institute of Certified Public Accountants (Chairman: Pennsylvania State Ethics Committee; Appointed to 2005-2007 Term), Member: Executive Committee (Southwestern Chapter) (2005-2006), Pennsylvania State Ethics Committee (Elected to 2004-2007 Term), Speakers Bureau (Southwestern Chapter) (Chairman 1999-2005), Committee on the Cooperation with the Bar (Southwestern Chapter), the Allegheny County Bar Association (Member: Taxation Section) and the American Association of Attorney - Certified Public Accountants.

A frequent lecturer to professional groups, Mr. Scully has authored numerous articles on legal, accounting and tax issues affecting individuals and businesses. He may be reached at evsesqcpa@scullytaxlawgroup.com.
The following is an excerpt from the CPA Regulations Section 11.23a further clarifying the competence to supervise attest services.

**Compentence to supervise attest services.**

(a) A licensee may not supervise attest services and sign or authorize another to sign an accountant's report for attest services unless the licensee satisfies the competence requirements of this section.

(b) To be competent to supervise attest services and sign or authorize another to sign an accountant's report for attest services, a licensee shall:

1. Meet at least one of the following:
   
   (i) Have at least 400 hours of experience within the previous 5 years in providing attest services gained in government, industry, academia or public practice and at least 24 hours of CPE in the area of accounting, auditing or attest during the 24 months immediately preceding issuance of the report. This CPE must comply with the standards of §§ 11.61—11.64, 11.67, 11.68, 11.68a, 11.69a, 11.71, 11.71a and 11.72 and may be used to satisfy the requirements of §§ 11.62(a)—(c) and 11.63(a)(1) (relating to CPE requirement for issuance of license; waiver or extension; and CPE subject areas; relevance to professional competence).

   (ii) Be a member of or employed by a firm registered with the Board that has met the requirements of § 11.82 (relating to peer review compliance).

   (2) Have maintained the level of education, experience and professional conduct required by applicable generally accepted professional standards as described in § 11.27 (relating to auditing standards and other technical standards).

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**CPE REQUIREMENT CHANGES BEGIN JANUARY 1, 2018**

The chart below summarizes the CPE requirements before and after January 1, 2018.

<table>
<thead>
<tr>
<th>CPE Requirements Before January 1, 2018</th>
<th>CPE Requirements After January 1, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance Rule</td>
<td>Compliance Rule</td>
</tr>
<tr>
<td>At least 20 Technical/Non-Technical Credits for Annual Period</td>
<td>At least 20 Technical/Non-Technical Credits for Annual Period</td>
</tr>
<tr>
<td>At least 80 Technical/Non-Technical Credits for Multi-Year Period</td>
<td>At least 80 Technical/Non-Technical Credits for Multi-Year Period</td>
</tr>
<tr>
<td>At least 16 Audit &amp; Accounting Credits for Multi-Year Period</td>
<td>At least 24 Accounting and Attest Credits if participating in attest activity; otherwise no minimum</td>
</tr>
<tr>
<td>At least 8 Tax Credits for Multi-Year Period</td>
<td>No minimum for Advisory Services</td>
</tr>
<tr>
<td>At least 4 Ethics/Rules Credits for Multi-Year Period</td>
<td>No minimum for Management</td>
</tr>
<tr>
<td></td>
<td>No minimum for Professional Skills Development</td>
</tr>
<tr>
<td></td>
<td>No minimum for Specialized Knowledge and Applications</td>
</tr>
<tr>
<td></td>
<td>No minimum for Taxation</td>
</tr>
</tbody>
</table>

---

**RELATIONS WITH CLIENTS AND PUBLIC**

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   (ii) Be a member of or employed by a firm registered with the Board that has met the requirements of § 11.82 (relating to peer review compliance).

   (2) Have maintained the level of education, experience and professional conduct required by applicable generally accepted professional standards as described in § 11.27 (relating to auditing standards and other technical standards).
PENNSYLVANIA CPA EXAM STATISTICS
Candidate Performance on the Uniform CPA Examination - Jurisdiction & University Editions, 2017

**NUMBER OF CANDIDATES SITTING FOR EXAM PER QUARTER**

![Chart showing the number of candidates sitting for the exam per quarter from 2015 to 2018.]

**AVERAGE PASS RATE SINCE 2016**

FOR ANY SECTION

<table>
<thead>
<tr>
<th>Year</th>
<th>Q-1</th>
<th>Q-2</th>
<th>Q-3</th>
<th>Q-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>47%</td>
<td>51%</td>
<td>49%</td>
<td>43%</td>
</tr>
<tr>
<td>2017</td>
<td>46%</td>
<td>50%</td>
<td>48%</td>
<td>44%</td>
</tr>
<tr>
<td>2018</td>
<td>46%</td>
<td>51%</td>
<td>51%</td>
<td>51%</td>
</tr>
</tbody>
</table>

**PENNSYLVANIA MAKES IT TO THE TOP TEN....AGAIN!**
Top 10 jurisdictions - most CPA Exam section taken

![Map of the United States showing the top 10 jurisdictions by number of CPA Exam sections taken.]

There was no change in the top volume states from 2016 to 2017, though Virginia was close with Pennsylvania for the 5th position. The top five states consistently represent just over 40% of all CPA Exam section annual volume.

**NUMBER OF SECTIONS TAKEN, PER QUARTER**

![Chart showing the number of sections taken per quarter from 2015 to 2018.]

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PENNSYLVANIA CPA EXAM STATISTICS (CONTINUED)
Candidate Performance on the Uniform CPA Examination - Jurisdiction & University Editions, 2017

PENNSYLVANIA SECTION PERFORMANCE

Exam Section Trends

OVERALL GENDER TREND SINCE 2016

2017 TOP 5 INSTITUTIONS BY % PASS

<table>
<thead>
<tr>
<th>Rank</th>
<th>Institution</th>
<th>Percent Pass</th>
<th>Candidates Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Carnegie Mellon</td>
<td>76.7%</td>
<td>13</td>
</tr>
<tr>
<td>2</td>
<td>Dickinson College</td>
<td>72.7%</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>Marywood Univ</td>
<td>69.2%</td>
<td>5</td>
</tr>
<tr>
<td>4</td>
<td>Penn State Altoona</td>
<td>69.2%</td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>Lehigh University</td>
<td>68.8%</td>
<td>117</td>
</tr>
</tbody>
</table>

2017 TOP 5 COLLEGES BY FIRST-TIME CANDIDATE PASS RATES

<table>
<thead>
<tr>
<th>Rank</th>
<th>Institution</th>
<th>Percent Pass</th>
<th>Candidates Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Dickinson College</td>
<td>85.7%</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>Carnegie Mellon</td>
<td>76.9%</td>
<td>11</td>
</tr>
<tr>
<td>3</td>
<td>Lehigh University</td>
<td>75.9%</td>
<td>93</td>
</tr>
<tr>
<td>4</td>
<td>Grove City College</td>
<td>75.0%</td>
<td>25</td>
</tr>
<tr>
<td>5</td>
<td>Philadelphia Biblical</td>
<td>75.0%</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Univ</td>
<td>71.5%</td>
<td>156</td>
</tr>
</tbody>
</table>
AICPA Disciplinary Actions for 2018 in Pennsylvania from January 2018 through August 2018

Listing of Firms Whose Enrollment in the AICPA Peer Review Program has been TERMINATED in 2018

January 2018: .................................................................................................................................................................None
February 2018: ................................................................................................................................................................None
March 2018: .....................................................................................................................................................................None
April 2018: ........................................................................................................................................................................None
May 2018: ........................................................................................................................................................................None
June 2018: .......................................................................................................................................................................None
July 2018: ..................................................................................................................Hee Jung Park & Co – Elkins Park, PA
August 2018: ...................................................................................................................................................................None

If a firm’s Peer Review has commenced, a firm may be terminated for non-cooperation.
For more details, please see the Peer Review Board Resolutions and terminations.

LISTING OF PA WHOSE ENROLLMENT IN THE AICPA PEER REVIEW PROGRAM HAS BEEN DROPPED IN 2018

January 2018: .................................................................................................................................................................None
February 20018: .....................Howell and Company, Inc. – PA
Francis X. Melly - PA
March 2018: ...................Ellen Rackas/Rackas Consulting – PA
Frank A. Dombroski – PA
Jayant H. Parmar – PA
Kenneth Wayne Robison – PA
Lepensohn Accounting Professionals, LLC – PA
Rhoda K. Lauver – PA
Thomas F. Strybuc – PA
April 2018: ........................................................................................................................................................................None
May 2018: .....................A. F. McGervey Co. LLC - PA
D F Martin White & Company - PA
Dale A. Achenbach - PA
Ehrlich Alexander and Co., LLP - PA
Farah Financial P.C. - PA
Gerald J. Micsky - PA
Gerard P. Donchez CPA - PA
Jerome J. Novak - PA
Joseph Wood Batson Jr & Associates PC - PA
Rosenberg, Smith, Cooney & Migliore, PC – PA
Scott Bowser - PA
Simonian, Katz & Co., LLP – PA
Sobol Veltum & Associates - PA
Stefanko & Costa, CPAs - PA
June 2018: ......................................Paul Joseph Cannataro - PA
Stillwaggon & McGill, LLC. - PA
Sunil Philip - PA
July 2018: ...............................Wittig Certified Public Accts - PA
Diamond & Associates, P. C. - PA
Hatter Harris & Beittel LLP – PA

*NOTE: In 2018 to date, there have been no Pennsylvania CPAs that have been disciplined.
DISCIPLINARY ACTION & CONVICTIONS (CONTINUED)

PA BOARD OF ACCOUNTANCY REPORT FROM BOARD COUNSEL UPDATES FOR 2018

ALLEGHENY COUNTY
Constantine J. Panagulias, certificate and license no. CA036098L, of Pittsburgh, Allegheny County, had a public reprimand placed on his permanent disciplinary record with the Board and paid a civil penalty of $9,750 and costs of investigation of $423, because he engaged in the practice of public accounting during a period in which he did not hold a license. (01/16/18)

R. Jeffrey Matt, certificate and license no. CA025420L, of Pittsburgh, Allegheny County, was ordered to pay a civil penalty of $5,000 and costs of investigation of $454 because he engaged in the practice of public accounting during a period in which he did not hold a current license. (07/17/18)

BUCKS COUNTY
Roy Brito, certificate and license no. CA047427, of Newtown, Bucks County, had a public reprimand placed on his permanent disciplinary record with the Board and paid a civil penalty or $4,650 and costs of investigation of $234.59, because he engaged in the practice of public accounting in the Commonwealth during a period in which he did not hold a current license. (01/16/18)

BUTLER COUNTY
Thomas Charles Pfeifer, certificate and license no. CA016746L, of Mars, Butler County, was ordered to pay a civil penalty of $1,500 because he engaged in unprofessional conduct that brought the profession of public accounting into disrepute or lowered public esteem for the profession. (01/16/18)

CUMBERLAND COUNTY
Charles Joseph Henry, certificate and license no. CA039866L, of Mechanicsburg, Cumberland County, was ordered to pay a civil penalty of $2,000 and costs of investigation of $207.51 because he engaged in the practice of public accounting during a period in which he did not hold a current license. (07/17/18)

MONTGOMERY COUNTY
Joel Robert Epstein, certificate and license no. CA015247L, of Huntingdon Valley, Montgomery County, was ordered to pay a civil penalty of $750 and had a public reprimand placed on his permanent disciplinary record with the Board, because he engaged in the practice of public accounting in the Commonwealth when his license was expired and not active between January 1, 2016 and January 31, 2017. (1/16/18)

David C. Coughlin, certificate and license no. CA041608L, of Pottstown, Montgomery County, was revoked and issued at $40,000 civil penalty, based upon his felony convictions. (02/05/18)

PHILADELPHIA COUNTY
Harold Charles Lapensohn, certificate and license no. CA022971L, of Philadelphia, Philadelphia County, was assessed a $3,000 civil penalty based upon pleading guilty to willful failure to file a return, supply information or pay tax. (02/05/18)

Justas E. Bovell, certificate and license no. CA034871L, of Philadelphia, Philadelphia County, paid a civil penalty of $1,000, because he failed to timely complete a peer review as required for renewal period January 1, 2012 to December 31, 2013. (04/19/18)

YORK COUNTY
Mark R. Kephart, certificate and license no. CA035097L, of York, York County, was ordered to pay a civil penalty of $1,000 and costs of investigation of $227.43, because he engaged in the practice of accounting during a period in which he did not hold a current license. (5/16/18)

OUT OF STATE
Dina LaRocca, PA license no. CA055337, of Miami, Florida, was suspended for failing to pay a previously imposed civil penalty. (03/16/18)
NASBA PRESIDENT’S MEMO

“THAT DOG AIN’T GONNA HUNT!”

For many months we have been discussing the impact of technology on the accounting profession and, specifically, considering a new “technology pathway” to become a CPA. The culmination of that process for NASBA took place at the Regional Meetings, where thoughtful and passionate discussions occurred. Saying that there was a “lack of support” for the two-path concept would be an understatement: In fact, there was strong and consistent opposition to the concept. As my old grandpa used to say: “That dog ain’t gonna hunt!” After listening to and reflecting upon your feedback, by the end of the Western Regional Meeting I had advised NASBA’s governance leadership that I no longer supported pursuing the two-pathway concept and suggested we consider a new approach. Chair Ted Long has placed this as a major item on the agenda for the NASBA Board of Directors’ meeting in July.

So where does that leave us? First, let me state that leadership was very pleased with the robust debate that occurred at the Regional breakouts and in other forums across the country. While it became obvious that the proposal, admittedly a somewhat radical idea, was unacceptable to most of our Boards, there was a clear consensus that we need to do something. The comments we heard most frequently were: “We are glad NASBA and AICPA are focusing on this issue” and, “The current pathway needs to be modified to address the use and reliance on technology.” The responses from the Boards were not inconsistent with the feedback from recent AICPA Council meetings. Similarly, from the discussions that I have had with individuals, large firms, state societies and several other stakeholder groups, the support for evolving the current pathway to become a CPA is prevalent.

It was clear to me that many of our volunteers came to the meetings well prepared to discuss this initiative. The insightful comments we received included suggestions and recommendations to be considered in lieu of the proposed technology pathway. NASBA staff have been consolidating and categorizing those comments as we prepare for leadership meetings with the AICPA to consider next steps. I am hopeful that we can refocus our efforts without losing the momentum resultant from the work to this point.

We have already begun discussions with our AICPA counterparts, both volunteers and staff, about the ideas and opportunities that developed during the exposure process. Those discussions will be formalized at the upcoming AICPA/NASBA Summit in August and in senior staff preparation meetings for the Summit. I am optimistic that we can quickly pivot to a new course of action that addresses the need for change with as little disruption to the current pipeline and marketplace as possible. Hopefully, we will have a new approach fleshed out by the NASBA Annual Meeting in late October.

I am writing this President’s Memo near the end of our fiscal year -- and what a year it has been! Beyond the technology discussions, this has been a year of development and implementation of several major IT projects, the completion of the NASBA buildout at our Nashville offices, the opening of our new Guam testing and call centers, and a restructuring of several of our business and service operations.

For most of us at NASBA, the pinnacle measurement of a successful year is our relationship with you, our member Boards. This year we had a record 54 states and territories represented at the NASBA Annual Meeting and 51 participated in this year’s Regional Meetings. Other records include the number of requests for assistance by State Boards, the amount (nearly $10 million) of mission spending in support of State Boards, the number of Student Chapters (now 40) in our Center for the Public Trust subsidiary and, finally, we have continued to grow NASBA’s net assets to a record amount, assuring we can continue to fulfill our mission to support Boards of Accountancy. This is my opportunity to say “thank you” to the many NASBA volunteers who helped make all of this possible, and for the support and trust given me again this year.

Semper ad meliora (Always toward better things).

— Ken L. Bishop
President & CEO

Ken L. Bishop
President & CEO

Reprinted from the NASBA State Board Report, Volume XLVII, Number 7, July 2018
NEW PENNSYLVANIA CPAS
BETWEEN OCTOBER 1, 2017 AND SEPTEMBER 7, 2018

Below is a list of newly licensed CPAs in Pennsylvania. Congratulations, New CPAs and Welcome!

FADILLAH ABDUR-RAHIM
JULIUS EKA ABIA
JOHN R ABSHER
SERGEY ADAMOV
ELIZABETH ADAMS
AARON AITA
ZEESHAN ALI
COURTNEY LYNN ALLEN
KIMBERLY THERESA AMATO
TIMOTHY MICHAEL AMOROSO
FRANK ANASTASI
CHELSEA KATHLEEN APKE
MEGAN K ASKLAAR
BRITTANY LYNN AUDIN
MINAL BABARIA
ALYSSA MARIE BABCOCK
JASON KIM BABIAZ
SOO RYEON BAEK
CAROLYN BAILEY
WILLIAM E BAKER II
SAMANTHA BALGOMBIN
TYLER WAYNE BALLEW
DAMEAN OMAR BARFIELD II
DAVID Z BARR
SEAN BARRERA
ANN P BARTH
ROBERT JAMES BARTH
SHAUN A BARTOLE

JOSEPH NICHOLAS BASILE
SARA JANE BASKO
SHERRI R BATES
CHRISTOPHER BATTAGLIA
JOSHUA T BAUER
AUSTIN REESE BAUMANN
MIRNA MAMDOUH BAYOUD
ERIC SCOTT BEAVERSON
CHRISTIAN BECKER
DOUGLAS BECKER
SARAH ELIZABETH BEGANY
ANDREW MICHAEL BEGLEY
SHOHANNA ROSE BELIAK
KIMBERLY MARIE DE BENEDICTIS
DIANE MARIE BENZIE
JACQUELINE ANN BENZINO
DANA BERNETICH
PAUL BERNSTEIN
LAUREN PATRICIA BERRETT
DAVID BETZ
CARL PHILIP BICKLING III
BRIAN BIERMAN
CRAIG BILECKI
RACHEL A BILLAK
AARON BLAIR
GREGORY ALLEN BLOCKER JR
ALEX BLUMENTHAL
KIERA BETH BOHAN

TORIANNE L BOLAND
ERIN BOLIGITZ
JONATHAN P BOMBARA
RYAN PATRICK BONNER
SARA LYNN BONNER
EVAN BOOTH
ZACHARY BORGMAN
DEANNA ROSE BORNSTIEJN
MOULIN BOUTHITAB
JESSICA BOULDING
RACHEL ELIZABETH BOVE
CHRISTIN BOWE
ALEXANDER BOWEN
PHILIP ALEXANDER BOZIEVICH
OLIVIA CECIELA BOZZELLI
PHILIP BRADLEY
THOMAS S BRADLEY
WILLIAM FRANCIS BRADLEY III
KEVIN BRANDY
NICHOLAS BRAUNLINGER
AARON NATHAN BREEN
JULIE JEAN BREHUN
CHRISTOPHER GLENN BREISINGER
KAYLA BREJIE
JOHN K BRENCE
KYLE RYAN BREWER
RAIMONDS BRIGIS

CONTINUED ON PAGE 10

Did You Know?
PALS Support Line

By visiting the PALS Support Page at www.pals.pa.gov/support, applicants and licensees can quickly find answers to frequently asked questions on licensing, renewals, registration and login, continuing education and applications. Users will also find printable application instructions and checklists designed to guide applicants through the process by highlighting the information and documentation needed to successfully submit their application. We encourage all applicants and licensees to explore the resources and tools available on the Support Page to ensure a successful submission and avoid delays in licensure.

MEET OUR BOARD MEMBERS (CONTINUED)

MICHAEL P. ROLLAGE, CPA, BOARD MEMBER

Mr. Rollage serves as principal with ParenteBeard LLC, where is in charge of construction services. Prior to joining ParenteBeard, he was a partner in charge of construction services for McCrory & McDowell LLC. In addition to his role with ParenteBeard, he serves as an adjunct professor for the Construction Management Program at the University of Pittsburgh's Department of Civil Engineering.

Mr. Rollage is a Certified Public Accountant in the state of Pennsylvania, an Accredited Business Valuator and a Certified Construction Industry Financial Professional. A graduate of the University of Cincinnati, he holds a B.B.A in accounting.

His professional affiliations include the American Institute of Certified Public Accountants (AICPA), PICPA, Pittsburgh Builders Exchange, Pennsylvania Utility Contractors Association, National Association of Certified Valuation Analysts, Contractors Association of Western Pennsylvania and the Construction Financial Managers Association.

Mr. Rollage is the current Finance Committee chairman for South Hills Bible Chapel and has served as treasurer for Church Army USA, a member of council for Cranmoor Townhomes Association and board member of Youth Opportunities Unlimited.

He is a frequent speaker to construction and professional groups, and he has served as a contributing writer for the Journal of Construction and the CPA Journal.
NEW PENNSYLVANIA CPAS
BETWEEN OCTOBER 1, 2017 AND SEPTEMBER 7, 2018 (CONTINUED)

LYNDSEY BRODERICK
EVAN M BRODY
CHRISTOPHER JOHN BROOKS
ERIK ANDREW BROUGH
HARRY JOSEPH BROWN
JACLYN DENISE BROWN
BENJAMIN D BROWNSTEIN
ERIC BRUENING
GARY W CHARLES BRYANT JR
WILLIAM E BRUNK
STEVEN BUA
MARK LEONARD BUCHINSKI
JAMES PATRICK BUCKBY
MICHAEL BUCHINO
BRITTANY MORGAN BURNER
BRITTANY LYNN BUONOCORE
ALEXA RAE BURLICK
STEPHEN CHASE BURNFIN
NORMAN E G BUSCH
KAYLA MARIE BUSCHE
KIMBERLY BUTLER
MATTHEW CABLE
SAM AUSTIN CADWELL
SHANNY LOVE CAINE
RACHEL ANNAMARIE CALAMAN
NATASHA RACHEL CHINSAMMY
SARAH ELISABETH CIAMBRANO
MISCHELLE DOMINIQUE CLARK
BRETT SNOWDEN CLOETINGH
BRITTANY LYNN BUONOCORE
CAROLINE MARGARET COAD
ANTHONY EDWARD CARROLL
CHRISTOPHER JOHN BROOKS
MARIA CANTILLANA CASTRO
MARK LEONARD BUCHINSKI
LINDSAY DOLAN CARDONA
GARY THOMAS BRUNICK JR
STEPHEN CHASE BURNFIN
NORMAN E G BUSCH
KAYLA MARIE BUSCHE
KIMBERLY BUTLER
MATTHEW CABLE
SAM AUSTIN CADWELL
SHANNY LOVE CAINE
RACHEL ANNAMARIE CALAMAN
NATASHA RACHEL CHINSAMMY
SARAH ELISABETH CIAMBRANO
MISCHELLE DOMINIQUE CLARK
BRETT SNOWDEN CLOETINGH
BRITTANY LYNN BUONOCORE
CAROLINE MARGARET COAD
NEW PENNSYLVANIA CPAS
BETWEEN OCTOBER 1, 2017 AND SEPTEMBER 7, 2018 (CONTINUED)
BETWEEN OCTOBER 1, 2017 AND SEPTEMBER 7, 2018 (CONTINUED)

NEW PENNSYLVANIA CPAS

BETWEEN OCTOBER 1, 2017 AND SEPTEMBER 7, 2018 (CONTINUED)

TRACY LYNNE MILLER-REIMSCHUSSEL
CHRISTOPHER THOMAS MCALEAVEY
THOKOZANI KWENDAKUFA MBEWE
MATTHEW WARREN MCCULLOUGH
MAUREEN QUIAMBAO LUMANOG
RICHARD SEBASTIAN MACIOCE
JULIE CHRISTINE MCLAUGHLIN
GRETCHEN DONISE MANNING
COLLEEN CLARE MCDERMOTT
DOUGLAS RYAN MCPARLAND
KELLY ELIZABETH MCGARVEY
THOMAS MICHAEL LYONS III
ALEXIA MARGARET MALLIOS
JOSEPH MANPRE
ANDREW ARTHUR MEYHOVIC
LYNN SUE MEYERS
THOKOZANI KWENDAKUFA MBEWE
JESSE DORIAN MILLER
JOSHUA EDWARD AGUIPO QUILLO
BETWEEN OCTOBER 1, 2017 AND SEPTEMBER 7, 2018 (CONTINUED)

STEVEN SANDPEARL
CHRISTY CAROL SANTELL
NEENA SANTIAGO
BRYANT W SAPONE
VICTORIA ANN SARVER
DOUGLAS JAMES SASO
JACOB MATTHEW SAULT
PATRICK J SAVAGE
JORDAN S BRACCIA
ILONA S SCHEEFFER
STEPHANIE SCHALLER
JAMIE NICOLE SCHLOTTERER
TOBIAS SAMUEL SCHNALL
ZACHARY SCHROY
ALEXANDER SCHUSTER
GABRIELLE HUNTER SCHWIND
HOPE CHRISTINE SCOTT
MALINDA SCOTT
ANNA JO SCOTT
ANTHONY SEARLES
ALISSA TAYLOR SEEDS
MATTIE SEEHOLZER
TYLER D SEIFERHELD
MICHAEL SEIFERT
CHRISTOPHER SEMUS
MARIA ANNIA SENATORE
ERICA LEENAH SHADE
RACHEL SHANER
ZACHARY SHANK
CHENJIAJING XIAO
ANDREW SHAPIWAL
JARRED ARTHUR SHARPE
CHRISTINE SHAW
MEGAN SHAW
STEVEN M SHELINSKY JR
TARA MARIE SHELLHAMER
BRET THOMAS SHERRMAN
ERIN SHIELDS
YU-AN SHIH
JEFFREY STEVEN SHIVERS II
VIOLET DAILY SHIVER
DIANE SIGNORA
DIANNE VIOLI SIGNORRETTA
BRIAN JOSEPH SILEO
KYLIE MARIE SIMKO
MATTIE SIMPSON
MARCELLA GINETTE SINGLEY
JEREMY LUCE SISK
JAZMINE LAVO SKINNER
ALENA RAE SIMGLA
ELINA SIMINROVA
EMILY ANNE SMITH
GREGORY SMITH
ALEXANDER JOSPEH SOBKOW
KYLE JOHN SOMERS
MICHAEL JOHN SPAGNOLO
MICHAEL JOSEPH SPANGLER
DAVID A SPAYDE
SAMUEL JOSEPH SPEAKER
KATHRYN TAYLOR SPECIALE
CARL R SPELLMAN
JOHN EDWIN SPIEGEL
AIWARS SPILDE
FRANCIS P SPINO
OLEN MCCARDELL SR
ANTHONY STAGLIANO
MICHAEL EITAN STEINFELD
ALLISON STETS
JON THOMAS STETWART
SARAH STEWART
SPENCER STOKES
CALEB M STONE
KYLE E STRAUB
LAUREN NICOLE STRoup
DANIEL RICHARD STRUTH
ERIN STUHLMILLER
SACHIKA SUBEDI
CATHERINE MARIE SUMMERHAYES

MICHAEL DAVID SUNDY
TEAL C SURGENOR
SHERRY L SUTTAR
PATRICK DONALD SWANICK
KATIE R. SWANSON
CORY SCOTT SWARMER
LAUREN SWAVELY
EVAN SWEENEY
JOHN MICHAEL SWEENEY
SHANNON SWEENEY
PATRYCJA SYPIEN
MICHAEL TADASO
SARAH TANNENBAUM
ANTHONY PETER TAPTICH
JESSICA R TARICA
ELIZABETH TAT
NANCY TAT
DYLAN TATE
MEREDITH TATE
BRADLEY JAMES TAYLOR
KEVIN VIOLA
CHRISTOPHER A TEATS
STEFANIE TERINONI
JACKSON QUINN TERRAN
STANFIE TERWEDUWE
SAMANTHA TESTA
PHOEBE CHANTAL THEOREDO
ANTHONY JAMES THOMAS
TREVOR THOMAS
SCOTT ANDREW THOMSON
OMAR K THROWER
UCHKUN R. TOKHIROV
LOUIS ROBERT TOMMASINI
MOUSTAPA TOURE
JOE TOWARD
KARA ELIZABETH TRIPPEL
CASEY JUSTINE TROUT
JUSTIN LOUIS TRUMBETTA
KARA LE TRUONG
SHAMYRA TUCKER
BRYAN JOHN TUOHY
JESSICA ANN TURCASSY
SEAN TURNER
ANTHONY CHRISTOPHER TUTINO
JUSTINE HAGENBURGER TWOMEY
BENJAMIN RONALD UNICOMB
ANASTASIA USTINIOVA
MONIR UZZAMAN
SAMANTHA VAIS
MICHELLE MARIE VALENTINO
DSEE R NICOLE VANAMAN
MASON BENNETT WARNER
KRISTEN LEIGH VERDELLI
PETER FRANCIS VERNACCHIO
JACOB JOSEPH VILLA
CASSIDY TAYLOR VINECETTE
MCCLAIN VINCENT
TAYLOR W VINCENT
KEVIN VIOLA
JOSHUA VOGEL
CORINN BLAIR VOSSEN
YANG YANG
ROBERT WALTER WADSWORTH
KALEY LYNN WALKER
JOSHUA ALAN WALTER
JACQUELINE ANN WALLS
HILARY WALSH-FLEAGLE
ALLISON LYNN WANAMAKER
ANDREW WANG
BO WANG
BOYA WANG
CHAOSHENG WANG
HERAN WANG
STEPHANIE JORDAN WARNER
DANIEL WASYLENKO
STEPHEN PATRICK WASYLENKO
JONATHAN P WECHTER

GENGLIE WEI
TRAVIS WEIDMAN
RYAN L WELIKONICH
EVAN MICHAEL WELSH
DAVID A WENZEL
DONALD CHRISTOPHER WERTS
KIMBERLY WEYAND
NORIZE KEREN WHITAKER
GREGORY WHITCOMB
ETHAN WHITAKER
CHRISTOPHER WHITALL
JOSEPH CARL WICKLUND
BRIAN WIEGAND
DAVID M WIENER
CAROLINE WILKINS
ERIC G WILLEY
MATTHEW F WILLIAMS
TRAVIS M WILLISTON
KEVIN MCCURDY WILSON
SCOTT TIMOTHY WILLS
JESSICA R WINGERTSBAHN
MICHAEL STEPHEN WINTERS
KYLE WALLACE WISHART
CHRISTINE L WOLF
IAN MAXISION WOLFVOL
ALLYSSA WOLK
MELODY S WOLSE
JESSICA WONG
TRACEY WONG
BRITTANIE WOOD
JAMES WOODS
KERI LYNN WORTHINGTON
MICHAEL WU
CHRISTINE WUJICK
JINGING XIA
JINGTING XU
YANGYANG XU
CONG XUE
HA MYUAN XUE
JASON CHRISTOPHER YAGER
CHENWEI YANG
LAUREN NICOLE YOBBI
JAMES M YOE
HYUNCHEOL YOON
JENNIFER YOST
COBY B YOUNG
JULIE HA YOUNG IM
KELLIE MARIE YOUNG
THOMAS YOUNG
SIYUAN YU
XIAORU YUAN
SUNNIA SALMAN ZAFFAR
FRANK ZARKET
ALEXANDER DAVID ZATRATS
KACIE ZECHMAN
BRIAN JOHN ZEILER
RYAN R ZELENZIK
ERDIT ZENELAJ
ALEXIA CHRISTOPHIDES ZENIOS
MENCHENG ZHANG
YIJIA ZHANG
YINGZHAO ZHANG
YUN ZHANG
XIYUE ZHAO
LIMIN ZHONG
LI ZHU
XIAOTIAN ZHU
JENNIFER CATHERINE ZIEGLER
NATHAN ZIPKIN
DANIEL A ZULLO
JIMMY CARL ZUMBO
DAVID M WILSON
NERA WOOD
JASON WOOD
THOMAS WOOD
RYAN WOOLSEY
BRITTANIE WOOD
JAMES WOODS
KERI LYNN WORTHINGTON
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JAMES MARTIN ZURAW
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