

**PENNSYLVANIA
STATE BOARD OF ACCOUNTANCY
BOARD MEMBERS**

ELLIS, KERI A., CPA

2ND TERM: 6/8/20-6/8/24 + 6 MTH. USQ

ERICSON, MONIQUE, CPA

CONSUMER PROTECTION REP (AG)

GRATER, JOHN J., CPA

1ST TERM: 2/9/22-2/9/26 + 6 MTH. USQ

HOLLAND, BENJAMIN, CPA

1ST TERM: 10/26/22-10/26/26 +USQ

JENSIK, MARY F., CPA

1ST TERM: 9/24/19-9/24/23 + 6 MTH. USQ

O'BRIEN, CHARLES, CPA

1ST TERM: 6/8/20-6/8/24 + 6 MTH. USQ

PETCHEL, JOHN, PUBLIC MEMBER

1ST TERM: 10/26/22-10/26/26 + 6 MTH. USQ

OCKER, MICHAEL D., CPA (VICE CHAIR)

2ND TERM: 10/26/22-10/26/26 + 6 MTH. USQ

RISLER, SHERI L., CPA (CHAIR)

2ND TERM: 5/12/21-5/12/25 + 6 MTH. USQ

CLAGGETT, ARION

ACTING COMMISSIONER BUREAU OF
PROFESSIONAL AND OCCUPATIONAL AFFAIRS

VACANCIES:

(2) CPA MEMBERS

(1) PA MEMBER

(2) PUBLIC MEMBERS

Letter from the Chair

Greetings fellow Pennsylvania CPAs.

I have the privilege and honor of serving as Chair of the Pennsylvania State Board of Accountancy (Board) alongside a group of very dedicated and distinguished professionals. The different perspectives, backgrounds, and insights that each board member brings to the table are invaluable. We are a collaborative group of professionals focused on our mission as follows:

The State Board of Accountancy regulates the practice of public accountants and certified public accountants in the Commonwealth of Pennsylvania. The Board's functions include the regulation of the licensure and registration of public accountants and the licensure and certification of certified public accountants. The Board promulgates, amends, and enforces requirements for continuing education and standards of professional conduct applicable to public accountants and certified public accountants.

The Certified Public Accounting (CPA) license has been the gold standard representing excellence and expertise. As many of you are aware our profession is challenged by a CPA candidate pipeline concern. Fewer students are choosing accounting as a major and even if a student majors in accounting it does not

guarantee that they will sit for the CPA exam. There have been several initiatives by the AICPA and NASBA underway to help address this issue. Our Board has been actively involved in these discussions. Some recent developments include CPA Evolution which transforms the licensure model to recognize the rapidly changing skillset required of newly licensed CPAs. Additionally, in April 2023 NASBA announced the adoption of an amendment to the Uniform Accountancy Act (UAA) Model Rules pertaining to the CPA Exam. This amendment recommended that state boards of accountancy extend the window for passing the Exam from 18 to 30 months. Our Board voted to adopt a proposed annex reflecting this change to the Board's regulations at our August 14, 2023 meeting. The proposed amendment to the Board's regulations is currently undergoing the formal rulemaking process.

Within this newsletter you will find more information about the pipeline initiatives, a reminder to renew your 2023 CPA/PA license, 2023 disciplinary actions, 2023 CPA licenses issued and other CPA exam performance information.

I am fortunate to work with this Board as we are invested in what is best for Pennsylvania. If you have any questions or comments, we look forward to hearing from you.

Sheri L. Risler, CPA

IN THIS ISSUE

Statement on the 18 to 30 month Exam Window 2

2023 CPA Licenses Issued 2

2023 Renewal Reminders 2

Credit Relief Initiative..... 3

2023 Disciplinary Actions..... 3

CPA Exam Performance Summary: Pennsylvania..... 10

Board Contact Information..... 12

2024 Accountancy Board Meeting Dates

Meeting Date:

- Friday, Jan. 19, 2024
- Friday, April 19, 2024
- Friday, May 24, 2024
- Friday, June 21, 2024 (tentative)
- Thursday, July 18, 2024
- Thursday, Sept. 19, 2024
- Friday, Oct. 18, 2024 (tentative)
- Tuesday, Nov. 19, 2024

Agenda Due Date:

- Friday, Jan. 5, 2024
- Friday, April 5, 2024
- Friday, May 10, 2024
- Thursday, July 4, 2024
- Thursday, Sept. 5, 2024
- Tuesday, Nov. 5, 2024





2023 CPA Licenses Issued

Name	License Number	Issue Date
SEO YOUNG HAN	CA067574	1/6/2023
JOHN CHIADO STENGLIN	CA067575	1/6/2023
PRINCE OPPONG KYEKYEKU	CA067576	1/6/2023
ALICE LEHR	CA067577	1/6/2023
KENNETH JOHN STONAKER	CA067578	1/6/2023
HITESH PATEL	CA067579	1/9/2023
ROY STEWARD	CA067580	1/9/2023
MICHAEL RAY VELEZ	CA067581	1/9/2023
MICHAEL SANFILIPPO	CA067582	1/9/2023
MA LOLITA CREMAT	CA067583	1/10/2023
SHARON TANG	CA067584	1/10/2023
DANIEL MARK MARTINELLI	CA067585	1/10/2023
MICHELE LYNN KLIM	CA067586	1/10/2023
COREY S WILLIAMS	CA067587	1/10/2023
MEREDITH LAUDER CORYELL	CA067588	1/10/2023
MERIDITH TWOMEY	CA067589	1/10/2023
BENJAMIN SCOTT	CA067590	1/10/2023
NESTOR ZAVALA	CA067591	1/10/2023
HARKIRAT SETHI	CA067592	1/10/2023
JOSEPH CAVANAGH WRABEL	CA067593	1/10/2023
PERIS W LEHMANN	CA067594	1/10/2023
MALACHI LYON	CA067595	1/10/2023
LINDA CHEN	CA067596	1/10/2023
ANDREA FAYE MAZUREK	CA067597	1/11/2023
BRETT YARNALL	CA067598	1/11/2023
ANDREW K OWSIANY	CA067599	1/11/2023
PAMELA WHITE	CA067600	1/11/2023
FRANKLIN HUNTER SHAPIRO AMSLER	CA067601	1/12/2023
JACK MELENDES	CA067602	1/12/2023
CONNOR P MCSHANE	CA067603	1/12/2023
LARRY KEVIN JONES	CA067604	1/12/2023
JACOB RIBERI	CA067605	1/12/2023
LOGAN TYLER MAURER	CA067606	1/12/2023
CADE NICKERSON	CA067607	1/12/2023
MD ROBIUL ALAM	CA067608	1/12/2023
MICHAEL CORKERY	CA067609	1/12/2023
MAROUN NAMMOUR	CA067610	1/12/2023
CHRISTOPHER JEFFREY BRAZEZICKE	CA067611	1/12/2023
CARA ROSENFELD	CA067617	1/12/2023
MANXI WU	CA067618	1/12/2023
JENNA MARIA MALONEY	CA067619	1/12/2023
EMILY L BRECHBILL	CA067620	1/12/2023
CHRISTIAN SMITH	CA067622	1/13/2023
NATHAN WIGTON	CA067623	1/13/2023
ROBERT SOLOMON	CA067624	1/13/2023
KATIE PAPPLER	CA067625	1/13/2023
ANDREW JOHN PENNONI JR	CA067626	1/13/2023
ELLIOT PAUL FINEMAN	CA067629	1/17/2023
AARON RANDALL	CA067630	1/17/2023
YAQI LI	CA067631	1/17/2023
DANIELLE R MURPHY	CA067632	1/17/2023
KERISHA GRANT	CA067633	1/17/2023
KEVIN DODGSON	CA067634	1/17/2023
REILLY JAMES OLIVERIO	CA067635	1/17/2023

Continued on page 3

2023 Renewal Reminders

All licenses issued by the Pennsylvania State Board of Accountancy are set to expire on 12/31/23, unless renewed. Renewal notices, with instructions, will be sent to all active licensees when the renewal goes live at the end of October or early in November. The renewal fee is \$100 for CPAs, PAs, and accounting firm licenses.

Please note:

- All Continuing Professional Education (CPE) must be completed prior to the submission of the renewal application.
- Renewal applications must be submitted before 11:59 on 12/31/23. There is no grace period. As of 1/1/24, reactivation applications will be required.
- For assistance, you can contact the Board helpdesk at 1-833-367-2762, or submit a helpdesk ticket at www.pals.pa.gov.
- Please note that, due to the winter holidays and the expiration date being over the weekend, the Board will have limited staff availability on 12/29/23, and no staff will be available between 12/30/23 and 1/1/24. Please make sure you are able to access your PALS account (www.pals.pa.gov) before 12/29/23.

Continued on page 12

Statement on 18 to 30 Month Exam Window



On April 24, 2023, the National Association of State Boards of Accountancy (NASBA) announced that the NASBA Board of Directors voted to amend UAA Model Rule 5-7 to allow CPA candidates to have a 30-month time period in order to pass all sections of the CPA examination. Although UAA Model Rule 5-7 has been amended, current CPA exam candidates must comply with existing state regulatory requirements regarding the time period for passing the CPA examination. The current regulations in Pennsylvania require all CPA candidates to pass the CPA examination within a rolling 18-month time period. CPA candidates must comply with the 18-month time period for passing the CPA examination until such time as the Board's regulations are amended through the formal rulemaking process.

Requests for exam credit extensions must be requested by following the instructions [HERE](#).

2023 CPA Licenses Issued continued

Name	License Number	Issue Date
KAITLIN PABST WATTS	CA067636	1/17/2023
BROOKE NICOLE BURY	CA067637	1/17/2023
TIMOTHY JERRY MOORE	CA067638	1/17/2023
MICHAEL DAVID TRAUMAN	CA067639	1/17/2023
JOHN R MANN	CA067640	1/17/2023
KATARINA NICOLE KRANJC	CA067641	1/17/2023
ALEXIS MONGIELLO	CA067642	1/17/2023
MAURA NICOLE TALVACCHIA	CA067643	1/17/2023
TIMOTHY M SHERIDAN	CA067644	1/17/2023
QIONG ZHOU MARTIN	CA067645	1/17/2023
GINA BARRETT	CA067646	1/17/2023
RAYMOND LOUIS RAGER JR	CA067647	1/17/2023
KELLY COMISKEY	CA067648	1/17/2023
SCOTT DAGGAN	CA067649	1/17/2023
HUNTER SMALL	CA067650	1/17/2023
ALYMAN OUATTARA	CA067651	1/17/2023
RUSLING VERNON SLAWTER	CA067652	1/17/2023
MARY ADOLPH	CA067653	1/17/2023
GLYNN DAVID MURPHY JR	CA067654	1/17/2023
CLARKE DAVID FREEMAN	CA067655	1/20/2023
JOSHUA KYLE HALVORSEN	CA067656	1/24/2023
ZARINA ASSAUBAYEVA	CA067657	1/24/2023
JIN HA LEE	CA067658	1/25/2023
NICHOLAS JOSEPH MURRAY	CA067659	1/25/2023
ALLISON RAPOPORT	CA067660	1/25/2023
CHUNHONG QIAO	CA067661	1/25/2023
JOHN THOMAS LIPOVICH	CA067662	1/25/2023
HALEY MICHELLE CARTER	CA067663	1/26/2023
GREGORY JAMES DAWSON	CA067664	1/26/2023
TREVOR DARRELL DINSMORE	CA067665	1/26/2023
KATHERINE ELLE RINNIER	CA067666	1/30/2023
KYLE VAUL	CA067667	1/30/2023
DEREK ELIJAH HETRICK	CA067669	2/1/2023
ELIJAH ONESIMUS RUANE	CA067670	2/1/2023
MADELYN NICOLE GROSSMAN	CA067671	2/1/2023
RODNEY MUDONDO	CA067672	2/1/2023
HOLLY SCHULTZ	CA067674	2/1/2023
LINDSEY LEGARHT	CA067675	2/2/2023
CONNOR MCGLYNN	CA067676	2/2/2023
PATRICK ORR	CA067677	2/2/2023
MARIEL MORGAN HANELY	CA067678	2/2/2023
LILY T NGUYEN	CA067679	2/2/2023
AMANDA MARIE LEVY	CA067680	2/2/2023
JAMES BUCHANAN EDGAR	CA067681	2/3/2023
ZIXIN CHRISTINE YAN	CA067682	2/3/2023
MICHELLE BOOTS	CA067683	2/3/2023
TYLER J SCHNEBEL	CA067684	2/3/2023
AMRIT SAINI	CA067685	2/3/2023
TYLER ROSS	CA067686	2/7/2023
JULIANNA SCATTAREGIA	CA067687	2/7/2023
BRADLEY CASE BARNHORST	CA067689	2/7/2023
MATTHEW PERSICHETTI	CA067690	2/8/2023
RAYMOND JOSEPH WERTH	CA067691	2/8/2023
BRETT WEINSTEIN	CA067692	2/8/2023
HEATHER GRACE MCDERMOTT	CA067693	2/8/2023
TRACY JACOME	CA067694	2/9/2023
TAKAWIRA T USHENDIBABA	CA067695	2/9/2023
JONATHAN M SCHNITZER	CA067696	2/10/2023
ROBIN MIKAYLA SHARP	CA067697	2/10/2023
MATTHEW JOHN KERNS	CA067698	2/10/2023
KRISTIN BROWN	CA067699	2/10/2023
BEN MACDONALD	CA067700	2/10/2023

Continued on page 4



Credit Relief Initiative

In response to significant health, economic, education, and travel disruptions resulting in CPA Examination candidate hardships – coupled with anticipated negative impacts associated with the launch of a new Uniform CPA Exam on Jan. 1, 2024, the Pennsylvania State Board of Accountancy will consider individual candidate requests to extend credit periods through June 30, 2025, for CPA Examination credits with credit that expired between January 30, 2020 through May 11, 2023, which have not been subsequently replaced by new credits for the same sections.

If you have not retaken and passed the exam section and you wish to be considered for an extension, please complete and submit the this [form](#) no later than December 15, 2023.

Your request will be reviewed, and you will be notified of the decision.

You can register for any remaining sections of the exam by clicking here: [CPA Exam | NASBA](#).

If you have any questions or concerns, please contact cri@nasba.org.

2023 Disciplinary Actions

These can be found online at [BPOA Disciplinary Actions \(pa.gov\)](#)

Allegheny County

- Davis, Davis & Associates, license no. AF062805, of Pittsburgh, Allegheny County, was ordered to pay a civil penalty of \$3,000.00, and pay the costs of investigations of \$66.12, because they engaged in the practice of public accounting in the Commonwealth without holding a current license. (7/19/23)
- O'Connor Pagano and Associates LLC, license no. AF054705, of Pittsburgh, Allegheny County, was levied a civil penalty in the amount of \$4,500 and costs of investigation in the amount of \$398.21, because O'Connor Pagano and Associates LLC engaged in the practice of public accounting in the Commonwealth without holding a current license. (9/20/23)

Continued on page 4

2023 CPA Licenses Issued continued

Name	License Number	Issue Date
JENNA CAROL RODRIGUEZ	CA067701	2/10/2023
KENDRA S SEPRISH	CA067702	2/10/2023
NATALIA KISSA	CA067703	2/10/2023
BRANDI L MCCURDY	CA067704	2/10/2023
ROBERT FARROW	CA067705	2/10/2023
RYAN BLACKWELL	CA067706	2/14/2023
NADA EL SAADI	CA067707	2/14/2023
KATHLEEN MURPHY	CA067708	2/14/2023
JUNYING LIN	CA067709	2/14/2023
MARY KATHERINE GIBBONS	CA067710	2/14/2023
ANDREW CHARLES FERGUSON	CA067711	2/14/2023
COLLIN JAMES SLENKER	CA067712	2/14/2023
STEPHEN J BARR	CA067713	2/16/2023
ANKITA BHARGAVA	CA067714	2/16/2023
ALLISON HERBINE	CA067715	2/17/2023
BRYANT JAMES CROACH	CA067716	2/21/2023
MIKHAIL SHAYDUROV	CA067717	2/21/2023
FRANCIS J ALTMIRE	CA067718	2/21/2023
BRETT T DAVIS	CA067719	2/21/2023
KELSEY CUNNINGHAM DEMATTE	CA067720	2/21/2023
MICHAEL ANTHONY LATINI	CA067721	2/21/2023
MICHAEL CHRISTOPHER HARRIS	CA067722	2/21/2023
LAUREN ANASTASI	CA067723	2/21/2023
MICHAEL JOSEPH PAPOTTO	CA067724	2/21/2023
MATTHEW JAMES HOLLOWAY	CA067726	2/21/2023
DAVID MERCNER	CA067727	2/21/2023
NANCY ELIZABETH BURNS	CA067729	2/22/2023
ROBERT JAMES SORCHILLA	CA067730	2/22/2023
ZACHARY DOMINIC FISS	CA067732	2/22/2023
DESIRAE KERR	CA067733	2/23/2023
OLHA DEVLISH	CA067734	2/23/2023
ANTHONY JOHN PUGLIESE III	CA067735	2/23/2023
JOSEPH PATRICK CONNORS	CA067736	2/23/2023
MICHAEL SCANLON CASEY	CA067737	2/23/2023
NOAH CANCRO	CA067738	2/24/2023
ANDREW THOMAS HIPPLE	CA067739	2/24/2023
SEAN ROUTH	CA067741	3/2/2023
HALEY MARIE WATSON	CA067742	3/3/2023
ROBERT J. CASEY	CA067743	3/6/2023
LAUREN JESSICA PERWAS	CA067744	3/6/2023
SHANA ROSE STRADER	CA067745	3/7/2023
MARISSA KANDZIOLKA	CA067747	3/13/2023
ADAM CAPUANO	CA067748	3/13/2023
BISHNU PRADHAN	CA067749	3/13/2023
CHEN CHEN	CA067750	3/13/2023
STEPHEN BAIER	CA067751	3/13/2023
RACHEL RYAN	CA067752	3/13/2023
AUSTIN WALLMAN	CA067753	3/13/2023
ZACHARY BRADBURY	CA067754	3/13/2023
SWATI SINGH	CA067755	3/13/2023
TZVI JAKOBOVITS	CA067756	3/13/2023
MICHAEL LO	CA067757	3/13/2023
QIAOYI HOU	CA067758	3/13/2023
RYAN P CARSON	CA067759	3/13/2023
MAJOR GREWAL	CA067760	3/13/2023
GREGORY CARROLL	CA067761	3/13/2023
TAYLOR WASEM	CA067763	3/14/2023
ZACHARY J DAVIS	CA067764	3/14/2023
JUDI SCHETTLER	CA067765	3/14/2023
TIM M CORN	CA067766	3/14/2023
CHRISTOPHER FRANK SALFI	CA067767	3/14/2023
PANKAJ SHARMA	CA067768	3/14/2023

Continued on page 5



2023 Disciplinary Actions continued

Chester County

- Myers & Associates CPA's LLC, license no. AF055272, of West Chester, Chester County, voluntarily surrendered its license, because Myers & Associates CPA's LLC, by through its agents and employees, engaged in the practice of public accounting in the Commonwealth without holding a current license. (7/19/23)

Delaware County

- Donnelly Boyce & Associates LLC, license no. AF055268, of Havertown, Delaware County, was ordered to pay a civil penalty in the amount of two thousand dollars (\$2000.00) and costs of investigation in the amount of ninety four dollars and forty-one cents (\$94.41), because they violated the Act by and through its agents and employees because they engaged in the practice of public accounting in the Commonwealth without holding a current license. (7/19/23)
- Mangasarian And Bilinski PC, license no. AF054197, of Media, Delaware County, was ordered to pay a civil penalty in the amount of two thousand eight hundred dollars (\$2800.00); costs of investigation in the amount of three hundred five dollars and forty-seven cents (\$305.47), because they violated the Act by practicing public accounting in the Commonwealth without holding a current license (7/19/23)

Luzerne County

- Robert Michael Moore, no. CA051930, of Hazleton, Luzerne County, was indefinitely suspended until completion of his criminal probation, with the suspension immediately stayed in favor of probation, levied a civil penalty in the amount of \$2,000 and also was reprimanded, because Moore failed to notify the Board of a criminal conviction and engaged in conduct that brings the profession of public accounting into disrepute or that lowers the public esteem for the profession. (9/20/23)

Continued on page 5

2023 CPA Licenses Issued continued

Name	License Number	Issue Date
ELYSE MARIE STEPNIK	CA067769	3/14/2023
DEVON DREXEL	CA067770	3/14/2023
DAVID DILORENZO	CA067771	3/14/2023
SHAYE LEBOWITZ	CA067772	3/14/2023
KARIMA EL KIS	CA067773	3/14/2023
ANDREY KOLESNIK	CA067775	3/15/2023
AUGUSTUS ROBBINS V	CA067776	3/15/2023
LAUREN ELIZABETH STEFFY	CA067777	3/16/2023
IAN F CAGLE	CA067778	3/16/2023
MARK DIFFENDERFER	CA067779	3/16/2023
DANIEL EZOMO	CA067780	3/17/2023
ABIGAIL KOWAL	CA067781	3/17/2023
CAMERON JOSEPH KOSTELAC	CA067782	3/17/2023
KATELYN SUTTON	CA067783	3/17/2023
JACK HALL	CA067784	3/20/2023
KYLE EUGENE NORTON	CA067785	3/20/2023
ERIC ROBERT MURPHY	CA067786	3/20/2023
CHARLES EDWARD MERTZ	CA067788	3/21/2023
EMMA SWAN HINMAN	CA067789	3/21/2023
EMILY ELIZABETH BOHNER	CA067790	3/22/2023
STEPHANIE BICKEL	CA067791	3/23/2023
JAY S CARTER	CA067792	3/24/2023
TRISTAN SCHMITT	CA067793	3/27/2023
MALCOLM RAYNE	CA067794	3/27/2023
SHAE SUSAN ROBSON	CA067795	3/27/2023
TAISUKE MORIMOTO	CA067796	3/28/2023
ISABELLA MARIA ROSSI	CA067797	3/28/2023
MAYURIBEN KATHROTIYA	CA067798	3/28/2023
MOHAMED ABDULMAWLA AL HUSSEIN	CA067800	3/28/2023
ROBERT ALLEN PAFF JR	CA067801	3/28/2023
BENJAMIN K STEVENSON	CA067802	3/28/2023
JEFFREY AARON HOCHBERG	CA067803	3/28/2023
KRISTEN ANDES	CA067804	3/28/2023
JORDAN M. LENHOFF	CA067805	3/28/2023
DOMINIQUE MARIE BAUER	CA067806	3/28/2023
MORGAN LANDMAN	CA067807	3/28/2023
ANALOU RECREO ESCLETO	CA067808	3/29/2023
RICK J NOSKY	CA067809	3/31/2023
TIMOTHY ALAN SEESE	CA067810	3/31/2023
BRIANNA MCMICHAEL	CA067811	3/31/2023
DIMITRI A SPINA	CA067812	3/31/2023
NANA YAW PANYIN BOATENG	CA067813	4/3/2023
MARK DOUGLAS FUNK II	CA067814	4/3/2023
REBECCA MCGINNIS	CA067815	4/4/2023
YUHE FAN	CA067816	4/4/2023
MASON PETROSKY	CA067817	4/4/2023
SOUROU MARIETTE CAROLLE ZOUNON	CA067818	4/4/2023
LOAN T TA	CA067819	4/4/2023
ANDREA K CALDWELL	CA067820	4/5/2023
TIMOTHY RANDALL KREPPS	CA067821	4/5/2023
ALEXA MORGAN	CA067822	4/5/2023
EVAN KURELA	CA067823	4/6/2023
JOHN PAUL DUFFY	CA067824	4/6/2023
KRISTINE RAE BEHME	CA067825	4/6/2023
HANNA DEEMS	CA067826	4/6/2023
RUSTIN CYRUS AHMADIAN	CA067827	4/6/2023
ANNA SCHOY	CA067828	4/6/2023
STEPHANIE RUSSELL	CA067829	4/6/2023
STEVEN EDWIN RUTT	CA067830	4/7/2023
ANDREW MACURA	CA067831	4/7/2023
MITESH PATEL	CA067832	4/7/2023
RACHEL ZOE DANENBERG	CA067833	4/7/2023
YASUO YOSHIMURA	CA067836	4/10/2023

Name	License Number	Issue Date
CASSIDY MCHALE	CA067838	4/10/2023
ANDREW THOMAS GIANNANTONIO	CA067839	4/10/2023
DANDRIDGE B WORTHINGTON JR	CA067841	4/11/2023
STEVEN H MCALPINE	CA067843	4/12/2023
BRIAN SPIEGLE	CA067844	4/12/2023
COLIN ANDREW STRUCKMANN	CA067845	4/12/2023
THOMAS PAUL HORGAN	CA067846	4/12/2023
MINGSI CHEN	CA067847	4/12/2023
CALEB CHRISTNER	CA067848	4/13/2023
CONNOR STEPHEN SWIATEK	CA067849	4/13/2023
EMILY WAGNER	CA067850	4/13/2023
GAVI SHAHN COHEN	CA067851	4/13/2023
ALEX JAEHN	CA067852	4/18/2023
VICTORIA ADAMS	CA067853	4/20/2023
KATHRYN M MCHUGH	CA067854	4/20/2023
JOSHUA SCHWARTZ	CA067855	4/20/2023
TYAHVA NATIA WILLOUR	CA067856	4/21/2023
RUSS GLADFELTER	CA067857	4/24/2023
DONNY GERMOSEN	CA067858	4/24/2023
KWETA PANDYA	CA067859	4/24/2023
KEVIN A MCADAMS	CA067860	4/24/2023

Continued on page 8

2023 Disciplinary Actions continued

Monroe County

- Daniel Carney, certificate and license no. CA061765, of Stroudsburg, Monroe County, was actively suspended for at least three years, levied a civil penalty of \$4,000; and received a reprimand on his disciplinary record with the Board, because Carney was found guilty, pled guilty or pled nolo contendere to any felony; engaged in conduct that brings the profession of public accounting into disrepute or that lowers the public esteem for the profession; and failed to provide written notice to the Board within 30 days of a finding or verdict of guilt, an admission of guilt, a plea of nolo contendere, probation without judgment, a disposition in lieu of trial or an Accelerated Rehabilitative Disposition of a felony or misdemeanor offense. (7/19/23)

Montgomery County

- Bolden Lipkin LLC, license no. AF000198L, of Huntingdon Valley, Montgomery County, was ordered to pay a civil penalty of \$2,500.00, and pay the costs of investigations of \$256.14, because they engaged in the practice of public accounting in the Commonwealth without holding a current license (7/19/23)

York County

- Summerson & Alleman PC, license no. AF000134L, of York, York County, was ordered to pay a civil penalty in the amount of four thousand five hundred dollars (\$4,500.00) and costs of investigation in the amount of three hundred four dollars and ninety-eight cents (\$304.98), because it violated the Act, by and through its agents and employees, by engaging in the practice of public accounting in the Commonwealth without holding a current license. (7/19/23)

CPA Exam Performance Summary: 2023 Q-2

Pennsylvania

Overall Performance

Unique Candidates	1,054
New Candidates	275
Total Sections	1,327
Passing 4th Section	140
Sections / Candidates	1.26
Pass Rate	48.46%
Average Score	70.65

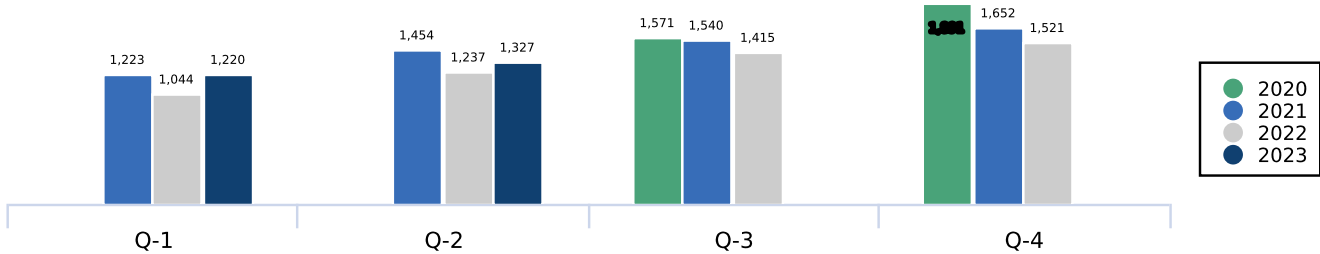
Section Performance

	Sections	Score	% Pass
First-Time	320	67.2	48.44%
Re-Exam	1,004	71.75	48.51%
AUD	350	69.75	43.14%
BEC	380	74.66	57.89%
FAR	335	65.51	37.91%
REG	262	72.60	55.34%

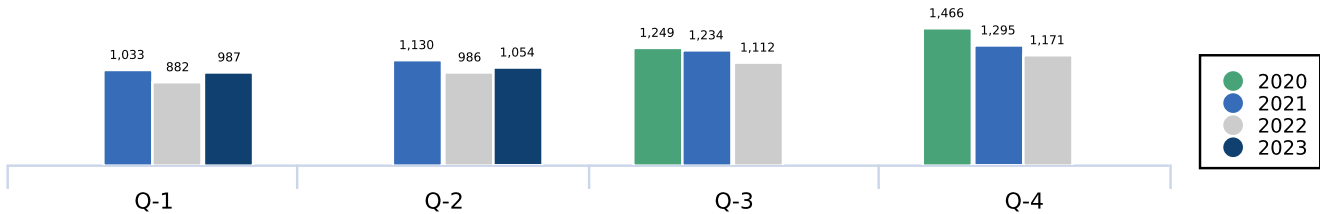
Jurisdiction Ranking

Candidates	Sections
9	9
39	36
Pass Rate	Avg Score

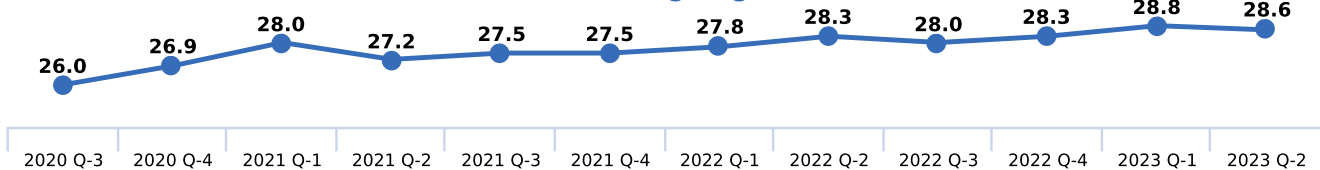
Sections



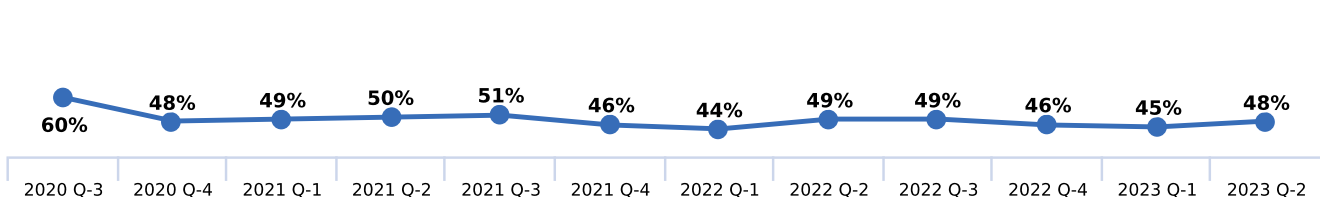
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-2

Pennsylvania

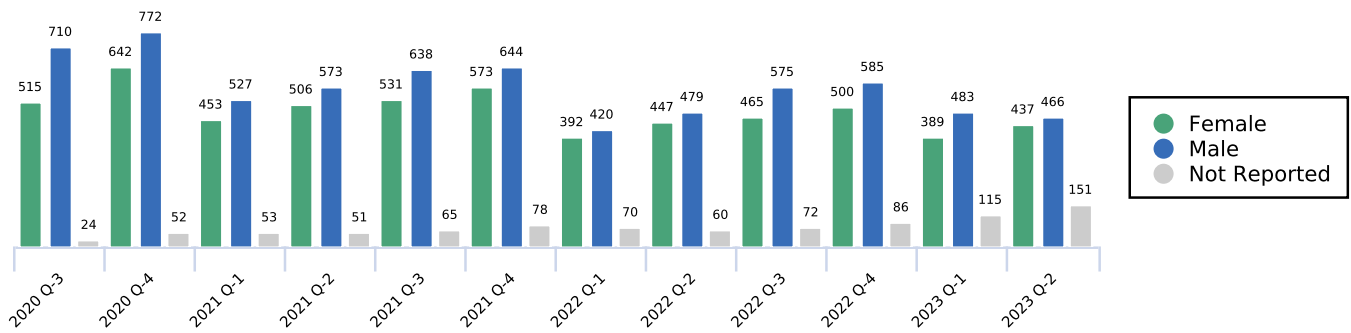
Degree Type

	Candidates	% Total
Bachelor's Degree	744	70.6%
Advanced Degree	247	23.4%
Enrolled / Other	63	6.0%

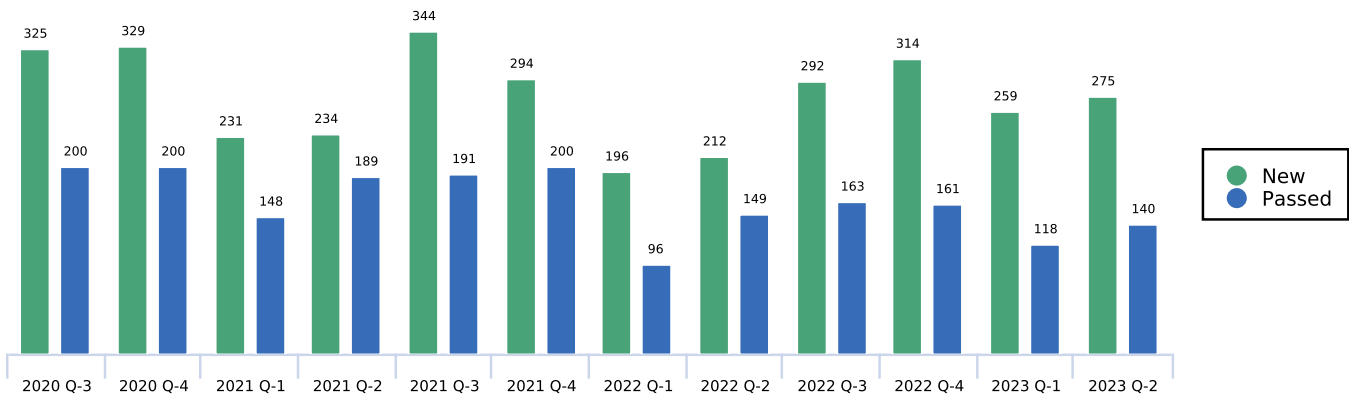
Residency

	Candidates	% Total
In-State Address	744	70.59%
Out-of-State Address	173	16.41%
Foreign Address	137	13.0%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.

Copyright © 2023 National Association of State Boards of Accountancy, Inc. All rights reserved.

2023 CPA Licenses Issued continued

Name	License Number	Issue Date	Name	License Number	Issue Date
THOMAS MICHAEL POPE	CA067861	4/25/2023	GEON YEOP KIM	CA067926	5/25/2023
STEPHANIE ANNE ROCCO	CA067862	4/26/2023	KAYLA MONIQUE KALE	CA067927	5/25/2023
NICHOLAS M ROSEN	CA067863	4/26/2023	ANGELA LIGHTFOOT	CA067928	5/25/2023
AREND PYNE	CA067864	4/26/2023	MICHAEL DAVIS	CA067929	5/25/2023
ERIC ADAM VOYTEK	CA067865	4/26/2023	JESSICA MARIE LARSON	CA067930	5/25/2023
DALLAS C SAMMONS	CA067866	4/26/2023	DANIELLE REDMOND	CA067932	5/30/2023
ERIKA L SASSAMAN	CA067867	4/27/2023	GREG KIESELOWSKY	CA067934	6/2/2023
MICHELLE ADAMS MCFEATERS	CA067868	4/27/2023	JOSEPH JAMES PRESS	CA067935	6/5/2023
MARIO A LEONE	CA067869	4/27/2023	ANTHONIA KELIOJOR	CA067936	6/6/2023
PATRICK NEAL KELLY	CA067870	4/28/2023	JENNA GREEN	CA067937	6/6/2023
CAROLINE ACKER	CA067872	5/2/2023	LINDA ANTONAKAKIS	CA067938	6/6/2023
GREGORY HOLZEL	CA067873	5/4/2023	JASON ANTHONY BONGARD	CA067939	6/6/2023
JESSICA MICHELE ARNOLD	CA067874	5/4/2023	HARRY J COSTELLO III	CA067940	6/7/2023
ASHLEY D VENELLA	CA067875	5/4/2023	TERESA ANNE DARNO	CA067941	6/7/2023
NORA CASSIDY MCCALLION	CA067876	5/4/2023	JUSTIN BAGIN	CA067942	6/8/2023
KELVIN YANG	CA067877	5/4/2023	MICHAEL MATKOWSKI	CA067943	6/8/2023
KAYLA VAN BREMEN	CA067878	5/4/2023	TATYANA KOSHELEVA	CA067944	6/9/2023
STEPHANIE DAVALOS-MATA	CA067879	5/5/2023	NICHOLAS ARNIOTES	CA067945	6/9/2023
RACHEL ELIZABETH SIMMONS	CA067881	5/8/2023	MARCY HOFFMAN	CA067946	6/9/2023
BAKHTAWAR RANA	CA067882	5/8/2023	MICHAEL F. MAGEE III	CA067947	6/9/2023
BOYD MCCOY	CA067883	5/8/2023	PAULINA KUMAH	CA067948	6/9/2023
BRIAN PALMER	CA067884	5/8/2023	MATTHEW ROBERT HARRY	CA067949	6/9/2023
DEVYANI VIG	CA067885	5/8/2023	JESSICA EPSTEIN	CA067950	6/12/2023
TYLER JOSEPH FORNEY	CA067886	5/10/2023	HOLLY ANNA KELLEGHAN	CA067951	6/12/2023
YUSHU MA	CA067887	5/10/2023	JEEL PATEL	CA067952	6/12/2023
OLIVIA MARIE DICKMAN LUTZ	CA067888	5/10/2023	JAMES R SAVIO	CA067953	6/12/2023
LAUREN NICOLE MAGNUSON	CA067889	5/10/2023	CHAO LIU	CA067954	6/12/2023
MICHAEL WILLIAM REGAN	CA067890	5/10/2023	WILLIAM THOMAS MILLS	CA067957	6/13/2023
QUINN O'DONNELL	CA067891	5/10/2023	JOANNA HOWARD JONES ARENSBERG	CA067959	6/14/2023
MEGAN DANIELLE COLGAN	CA067892	5/10/2023	BRIAN KROPILAK	CA067960	6/14/2023
KELLI PARSONS	CA067893	5/10/2023	NASRALDIN A OMER	CA067963	6/20/2023
JENNA CYR	CA067894	5/10/2023	MICHAEL LACATENA	CA067964	6/20/2023
MARNIL HEMBRA BUENAVENTURA	CA067895	5/10/2023	SIERRA JEFFERSON	CA067965	6/20/2023
MU YANG	CA067896	5/11/2023	RYAN JOSEPH ECKROTE	CA067966	6/20/2023
CHARLES JOSEPH MCANINLEY III	CA067897	5/11/2023	CLARISSA KRISTIE	CA067967	6/20/2023
JEFFREY ANDREW KUCHAR	CA067898	5/11/2023	KATHLEEN ERIN RIORDAN	CA067968	6/20/2023
TAYLOR GUARENTE	CA067899	5/11/2023	CHRIS DIORIO	CA067969	6/22/2023
KIMBERLY L DRUDING	CA067900	5/11/2023	JAMIE CRANE	CA067970	6/22/2023
FELICIA R MURDOCK	CA067901	5/12/2023	ALEX WAYNE THOMSON	CA067972	6/28/2023
EDWARDS CYNTHIA	CA067902	5/12/2023	JUDE KOVAL	CA067973	6/28/2023
RYAN OWREY	CA067903	5/15/2023	JOHN JEFFREY BACCARE	CA067974	6/28/2023
IRENE AUTUMN MURPHREE	CA067904	5/15/2023	STEPHEN THOMAS HILL	CA067975	6/28/2023
JAZMIN CARRASCO	CA067905	5/15/2023	NICHOLAS RYAN COMPETIELLO	CA067976	7/5/2023
ERIC MICHAEL BODOLUS	CA067906	5/15/2023	RUBEN LOPEZ JR	CA067977	7/5/2023
ANDREW JAMES MALONE	CA067907	5/16/2023	KARA RACHEL VANCE	CA067978	7/5/2023
ERIN E KUHN	CA067908	5/16/2023	ELISSA J PANTALONE	CA067979	7/6/2023
JOSHUA MICHAEL CHICARELLI	CA067909	5/17/2023	THOMAS DINNIN	CA067980	7/6/2023
THOMAS ANTHONY CELLUCCI	CA067910	5/18/2023	KAYLEE GRIEB	CA067981	7/7/2023
JUSTIN SCHMITT	CA067911	5/18/2023	YIXUAN LIM	CA067982	7/7/2023
CHRISTINE ELYSE GARLICK	CA067912	5/18/2023	WILLIAM BRENT PETTY II	CA067983	7/7/2023
STEPHEN ANDREW BAMBURY	CA067913	5/18/2023	NATALIE SUE KAUTZ	CA067984	7/7/2023
KELLEY SUZANNE JACQUEL	CA067914	5/18/2023	DANIEL NATHAN PORTER	CA067985	7/10/2023
JONAH A GIRTY	CA067915	5/18/2023	ANUSHKA TANDON	CA067986	7/10/2023
JOE ELLIS	CA067916	5/18/2023	LAMAR DAVID LAW IV	CA067987	7/10/2023
BRETT MATTHEW MASTRANGELO	CA067917	5/19/2023	CHARLES THEODORE BOSSONG	CA067988	7/10/2023
HUSSEIN JABER	CA067918	5/19/2023	JOHN JOSEPH DEBUSKI	CA067989	7/10/2023
BRIAN M SEELINGER	CA067919	5/22/2023	PAYAL PATEL	CA067990	7/10/2023
ALEXANDER DANKYI ASARE	CA067920	5/22/2023	KAI SHAO	CA067991	7/11/2023
ZEBLIN BROUGHT	CA067921	5/23/2023	MICHAEL ANDREW METZ	CA067992	7/11/2023
JUAN MIGUEL RESURRECCION HINGADA	CA067922	5/23/2023	MEREDITH L BRILL	CA067993	7/11/2023
HOLLY NICOLE LANDES	CA067923	5/23/2023	MARIA BEATRIZ D'APOLLO	CA067994	7/11/2023
JAIMIE STANZ	CA067924	5/25/2023	BREANNA MILLER	CA067995	7/11/2023
ROBIN L LANE	CA067925	5/25/2023			

Continued on page 9

2023 CPA Licenses Issued continued

Name	License Number	Issue Date	Name	License Number	Issue Date
EDWARD JOHN BARCA	CA067996	7/11/2023	RICHARD ACIERNO	CA068067	8/10/2023
MARISSA LOUISE KLING	CA067997	7/11/2023	RAHEEM MONCRIEFFE	CA068068	8/10/2023
ANDREW C PULEO	CA067998	7/11/2023	MATTHEW BRIA MASKARINEC	CA068069	8/14/2023
TANALORRAINE STELLMON	CA067999	7/11/2023	MADELINE KAUFFMAN	CA068070	8/14/2023
ANGELA LAGRECA	CA068000	7/11/2023	JAROD A BINGAMAN	CA068071	8/14/2023
SARAH NICOLE DONNER	CA068001	7/11/2023	ELDA KOKURI	CA068072	8/14/2023
JIANGYI CHEN	CA068002	7/13/2023	SEBASTIAN DANIEL BUCKLEY	CA068073	8/14/2023
COLLEEN DENISE SCHERER	CA068003	7/13/2023	IRYNA PYSHKINA	CA068074	8/14/2023
EMMA LEIGH NEALIS	CA068005	7/17/2023	ALEXIS A AUCKER	CA068075	8/14/2023
FRANK JAMES DELOISON	CA068011	7/19/2023	MATTHEW YOUNG	CA068076	8/15/2023
ELIZABETH ANNE DANIEL	CA068012	7/20/2023	ELIZABETH CLEGG	CA068077	8/15/2023
JAMILE FLAVIANE FERREIRA SHARKEY	CA068013	7/21/2023	MEREDITH WHEELER	CA068078	8/15/2023
JEFFREY HERON	CA068014	7/21/2023	DOMINIC GANCHOSO	CA068079	8/15/2023
ROBERT SVEDA	CA068015	7/21/2023	KAELEIGH KAPR	CA068080	8/15/2023
CHRISTINA ROSSI DIGIACOMO	CA068016	7/21/2023	CAITLIN MOUNTS	CA068081	8/15/2023
FLORIAN NDRECA	CA068017	7/21/2023	ELIZABETH HALL	CA068082	8/15/2023
DAVID ANDREW DERR JR	CA068018	7/21/2023	GARY STEPHEN REVALE	CA068083	8/15/2023
NICHOLAS RAVASIO	CA068019	7/21/2023	NICHOLAS P GUISTO	CA068084	8/15/2023
THERESA LYNN SHEVLIN	CA068020	7/21/2023	EDWARD DAY	CA068085	8/15/2023
SAMANTHA KURTZ	CA068021	7/24/2023	ALEXIA EWING	CA068086	8/15/2023
CARLY DANIELLE KREITZER	CA068022	7/24/2023	NICHOLAS ROBERT DISCIULLO	CA068087	8/15/2023
MICHAEL MCDUGALL	CA068023	7/25/2023	NATHAN JOHNSTONBAUGH	CA068088	8/15/2023
MARK W SHULTZ	CA068024	7/25/2023	KAYLA MARIE DILGER	CA068089	8/15/2023
WILLIAM FEINOUR	CA068025	7/25/2023	SAMANTHA CARLIN	CA068090	8/15/2023
ALEXANDER ZOLTANSKI	CA068026	7/25/2023	CORINNE KAMPMAN	CA068091	8/15/2023
MEREDITH MARIE ORME	CA068027	7/25/2023	CHUXUAN LI	CA068092	8/15/2023
CHRISTINA MICHELLE TRIMBLE	CA068028	7/25/2023	BRIAN D HARDING	CA068093	8/15/2023
JACLYN MARIE GABEL	CA068029	7/25/2023	DAVID RICHARD HERRMAN	CA068094	8/16/2023
ABDULLA ZUBAIR	CA068030	7/25/2023	BRADFORD CHRISTIAN BACCI II	CA068095	8/16/2023
ROY CHUNG	CA068031	7/26/2023	JONATHAN GOD JR	CA068096	8/16/2023
TIMOTHY SHOWERS	CA068032	7/26/2023	DAVID SCOTT ROSS	CA068097	8/16/2023
GE QU	CA068033	7/26/2023	CORINNE ELIZABETH NELSON	CA068098	8/16/2023
JESSICA NAOMI PURCHASE	CA068034	7/26/2023	ZACHARY DANIEL MICKLIN	CA068099	8/16/2023
REBECCA WALLEY	CA068035	7/27/2023	JOSEPH DOHERTY	CA068100	8/17/2023
LINA ZHANG	CA068036	7/27/2023	NATHAN EDWARD BASHORE	CA068101	8/17/2023
PATRICK TAYLOR	CA068037	7/27/2023	NICOLE CHIZMAR	CA068102	8/18/2023
ANUMOL VARGHESE	CA068038	7/27/2023	MIAOMIAO LI	CA068103	8/18/2023
KYLE SHAY	CA068039	7/27/2023	JEFFREY GUEISS	CA068104	8/18/2023
WING LING SZE	CA068040	7/27/2023	ALYSSA MARIE KLINE	CA068105	8/21/2023
MATTHEW TECUMSEH KILGORE	CA068041	7/27/2023	KAYLEEN FISCHER	CA068106	8/21/2023
DANIEL JOSEPH GLEYZE	CA068043	7/31/2023	MATTHEW P CARNEVAL	CA068107	8/21/2023
JOSHUA COLEMAN BOND	CA068044	7/31/2023	CHRISTIAN MASTRIANI	CA068108	8/21/2023
JONATHAN E GREER	CA068045	7/31/2023	ANQI ZHANG	CA068109	8/21/2023
BRIAN JOSEPH WALLACE	CA068046	7/31/2023	MATTHEW COLLINS	CA068110	8/23/2023
KAMIL B SALTER	CA068047	8/1/2023	FIKAYO AKINLUYI	CA068111	8/23/2023
JEREMY AVOLI	CA068048	8/1/2023	CAROLINE ALLISON MARZO	CA068112	8/24/2023
AUSTIN WILK	CA068049	8/2/2023	JIE XU	CA068113	8/24/2023
MATTHEW JOSEPH LANGDON	CA068050	8/2/2023	QIANHUI HU	CA068114	8/24/2023
JINGNAN WANG	CA068051	8/2/2023	JESSICA SABLYAK	CA068115	8/28/2023
MEAGAN MOHAN	CA068052	8/2/2023	DONOVAN OAKES	CA068116	8/28/2023
MOHAMMAD MAGHTHEH	CA068053	8/3/2023	JAMES PATRICK GHIARDI	CA068117	8/28/2023
LUKE BRAUTIGAM	CA068054	8/3/2023	CARL DEAN GREEN III	CA068118	8/28/2023
THOMAS DUANE	CA068055	8/3/2023	ANN CHRISTINE ZIMMERMAN	CA068119	8/29/2023
ANNA M GORMAN	CA068056	8/4/2023	WOLFGANG MICHAEL HANNEL	CA068121	8/29/2023
KEVIN KRAMARSKI	CA068057	8/4/2023	LUISA TEIXEIRA	CA068122	8/31/2023
AUTUMN SEFTAS	CA068058	8/4/2023	ALBERT CHIRENJE	CA068123	8/31/2023
AHMAD AL-SIBAE	CA068060	8/4/2023	TREVOR L SCHALLER	CA068124	9/1/2023
BRANDON M KOZAK	CA068061	8/4/2023	EMILY SARAH AHLSTROM	CA068127	9/5/2023
EMMA WOOLLEY	CA068062	8/4/2023	OMOLOLU AYOMIPEJU LASISI	CA068128	9/5/2023
JOSEPH JUDE NIEZGODA	CA068063	8/10/2023	VIRGINIA AVEGALE DE VEGA	CA068129	9/6/2023
JUSTIN TODD	CA068064	8/10/2023	JOSE DANIEL FAJARDO	CA068130	9/6/2023
PATRIC VOGDES	CA068065	8/10/2023	WHAN HI KIM	CA068131	9/6/2023
MONIQUE QUINDSLAND	CA068066	8/10/2023			

Continued on page 10

2023 CPA Licenses Issued *continued*

Name	License Number	Issue Date	Name	License Number	Issue Date
KEVIN JUSTIN SCHAEFFER	CA068132	9/7/2023	KATIE MARIE LEININGER	CA068196	10/12/2023
MORGAN HIGH	CA068133	9/7/2023	GABRIELLE ARIONANTA DOLAN	CA068197	10/12/2023
CHRISTOPHER MICELI	CA068134	9/7/2023	HA THU LE	CA068198	10/18/2023
NAFTOLI SCHACHTER	CA068135	9/7/2023	JACOB ANDREW DIXON	CA068199	10/19/2023
ZACHARY J TOBASH	CA068136	9/7/2023	JOHN T O'DONNELL	CA068200	10/19/2023
JESSICA TAYLOR SNIDER	CA068137	9/7/2023	DANIEL GAUNTLETT	CA068201	10/19/2023
TRYSTEN HUNT	CA068138	9/7/2023	BRITTANY M SHINTON-WELTY	CA068202	10/19/2023
HEATHER MAILLIS	CA068139	9/7/2023	ASHLEY SHOEMAKER	CA068203	10/19/2023
KEVIN MCGOLDRICK	CA068140	9/8/2023	KYRAEN BITTNER	CA068204	10/23/2023
MELANIE CAROLINE FOSKO	CA068141	9/8/2023	COURTNEY ELENA ALEXANDER	CA068205	10/23/2023
CATHERINE ANNE GOLLIHUGH	CA068142	9/8/2023	ASHLEY LYNN TRUSIAK	CA068206	10/23/2023
NICOLE SHEK	CA068143	9/8/2023	KYLE O'CONNOR	CA068207	10/23/2023
SHAWN HELLER	CA068144	9/8/2023	DANIEL JOHN HUGHES III	CA068208	10/23/2023
JOYCE LIN	CA068145	9/8/2023	ANTONIO DOMINIC SPINOSI	CA068209	10/23/2023
ETHAN SYLVESTER	CA068146	9/11/2023	MARK WELLIVER	CA068210	10/23/2023
CARLY A PASQUALINE	CA068147	9/11/2023	HOWARD BLACKWOOD	CA068211	10/24/2023
ALEXANDER MARK CRAVER	CA068148	9/11/2023	JAMES LEARY	CA068212	10/25/2023
JOHN MICHAEL SHELLEM	CA068149	9/11/2023	KENNEDY DEMATTEIS	CA068213	10/25/2023
NADEZHDA PODLUZSKAYA	CA068150	9/12/2023	LOUIS JOHN ROSETTI	CA068214	10/25/2023
KHUSHBOO GOHIL	CA068151	9/12/2023	RACHEL LYNNE WITHERITE	CA068215	10/25/2023
SIMONE SANVITO	CA068152	9/12/2023	MUHAMMAD HAMZA TARIQ	CA068216	10/25/2023
LIXIANG HUANG	CA068153	9/12/2023	STEPHEN BLAKE DUNCAN	CA068217	10/25/2023
JAMIESON OLIVER KLEWIEC	CA068154	9/12/2023	BRIAN JAMES TROEMEL	CA068218	10/25/2023
RYAN HUNTER LIPPERT	CA068155	9/13/2023	YUE ZHANG	CA068219	10/25/2023
ZIYING YU	CA068156	9/13/2023	PAUL HAGER	CA068220	10/25/2023
COLLIN BRANCH	CA068157	9/13/2023	KASPAR WERNER WEILENMANN	CA068221	10/25/2023
AMANDA HAGGERTY	CA068158	9/13/2023	VICTORIA MORGAN SURMA	CA068222	10/25/2023
CHRISTINE ELIASSEN	CA068159	9/13/2023	CHARLES J YOUNG	CA068223	10/25/2023
SOUMAYA MKADMICH	CA068160	9/13/2023	LEANNE FAUST	CA068224	10/25/2023
HANNAH CHRISTINE RUPP	CA068161	9/13/2023	MICHAEL DOMANICO	CA068225	10/26/2023
AMR RAAFAT MAHMOUD KHALIL SALEM	CA068162	9/14/2023	BRETT CHAPLINE WOLF	CA068226	10/26/2023
RYAN HORNE	CA068163	9/14/2023	JOHN LOUGHLIN	CA068227	10/26/2023
RYAN RAVITSKY	CA068164	9/15/2023	JOSHUA D SORKIN	CA068228	10/26/2023
SHANNON NORTUM	CA068165	9/18/2023	JEA HYUL LEE	CA068229	10/26/2023
JACOB LUBIC	CA068166	9/18/2023	JACOB MILLER	CA068230	10/26/2023
ALEXANDER STUMP	CA068168	9/20/2023	OREOLUWA BANWO	CA068231	10/26/2023
EDWARD VALENTINO BIANCO	CA068169	9/21/2023	DEAN SEMAN	CA068232	10/27/2023
AMY SUE HEIM	CA068170	9/21/2023	RACHAEL SARAH RUTO	CA068233	10/30/2023
QUINTIN JOSEPH HELD	CA068171	9/21/2023			
PATRICK MORRISON	CA068172	9/21/2023			
AMY AUTUMN SMITH	CA068173	9/21/2023			
RYAN GRASER	CA068174	9/21/2023			
ELLIE KATE SCHOENBAUM	CA068175	9/21/2023			
ADAM ROBERT FOSTER	CA068176	9/25/2023			
LAWRENCE WOOD	CA068177	9/26/2023			
CONNOR BRECHBILL	CA068178	9/26/2023			
JAMES HOWLETT III	CA068179	9/28/2023			
ALYSSA SCRUTON	CA068180	9/28/2023			
RAPHAEL LEWIS SANDERS IV	CA068181	9/28/2023			
SEAN MADGEY	CA068182	9/28/2023			
JASON ROBERT BATZ	CA068183	10/3/2023			
ANDREW THOMAS WARD	CA068184	10/4/2023			
RYAN JOHNSTON	CA068185	10/4/2023			
KYLE DEWEY	CA068186	10/4/2023			
JOHN GOODMAN	CA068187	10/5/2023			
ZHIYANG ZHANG	CA068188	10/5/2023			
RYAN BOWMAN	CA068189	10/6/2023			
AIMEE KAY	CA068190	10/10/2023			
MICHAEL P REDICAN	CA068191	10/10/2023			
JESSICA ELIZABETH DAVIS	CA068192	10/10/2023			
STELLA SANTIAGO FREDERICK	CA068193	10/10/2023			
LAUREL NOE	CA068194	10/10/2023			
DEREK PIXLEY	CA068195	10/11/2023			



2023 Renewal Reminders continued

CPE Requirements

CPE requirements can be found in Sections 11.61 – 11.68 of the [Regulations](#).

- 80 total CPE hours, completed between 1/1/22 and 12/31/23.
- At least 20 CPE hours completed in each calendar year.
- 4 CPE hours in Ethics subjects.
- 24 CPE hours in Accounting and Attest/Auditing subjects if you participate in attest activity.
- **No more than 40 CPE hours may be in a combination of self-study and preapproved authorship of publications.**
- **There is no limitation on group programs, regardless of whether they are live or internet-based (live webinars).**
- No more than 40 CPE hours may be claimed for service as an instructor/teacher/speaker/professor. Courses must be above an entry level and may not be repeated for additional credit.
- **Courses must be at least 50 minutes in length (one full CPE credit hour) to be accepted.**
- All CPE credit hours must be completed through approved providers, degree programs from accredited colleges/universities, or preapproved authorship of publications. Providers can be approved by the PA Board of Accountancy, NASBA's National Registry of CPE Sponsors, or another state's Board of Accountancy.
- All courses must fall under one of the approved subject areas listed in Section 11.63 of the [Regulations](#).

Please note that CPE documentation must be kept for your records for at least five years. You are not required to submit your CPE documentation to the Board with your renewal application. You will only need to submit your CPE documentation to the Board if you are audited. A random audit is conducted during the reporting period following each renewal and selected licensees are notified by email.

CPE Documentation

- For CPE courses, certificates of completion are required and must include the following information:
 - o Your name as the attendee
 - o Course title
 - o Course date(s)
 - o Course location
 - o Method of attendance
 - o Field of study
 - o Number of CPE credits
 - o Sponsor name

CPE Documentation continued

- o Sponsor registration number issued by the PA Board, NASBA, or another state's Board of Accountancy
- o Signature of the sponsor's representative
- **Please note that summary reports from your firm may only be used as a certificate of completion if they include all of the information above, and they may only be used for the courses that list your firm as the provider. For all other courses, individual certificates are required.**
- An official transcript is required to verify college/university credits. If you are audited, you would need to have your school forward your transcript to the Board.
- For authorship of publications, an approval letter from the Board would have been provided to you. To request approval, please download, complete, and submit the "Authorship Certification Statement Form" from www.dos.pa.gov/account. The form can be found with other application forms under "General Board Information"
- For time as an instructor/teacher/speaker/professor:
 - o For CPE courses offered by approved providers, a certificate of completion showing you as the instructor should be provided to you.
 - o For courses through an accredited college/university, you will need have a signed letter from the school registrar or dean, confirming you were the instructor, and including the course title, number, dates, and number of hours.

CPE Exemption

The requirement for CPE is based on when the licensee passed the CPA Exam. Licensees who passed the exam in 2022 or 2023 are exempt from CPE to renew their license in 2023. They will need to begin completing and tracking their CPE with the 2024-2025 reporting period. All other licensees are required to have completed the CPE requirement for renewal, regardless of when their license was issued.

CPE Waivers/Extensions

Per Section 11.64(d) of the [Regulations](#), the Board may approve extensions or waivers of certain CPE requirements if a licensee can provide documentation showing individual hardship, such as medical or military reasons. There are three possible extensions/waivers:

- Extension of time to complete CPE
- Waiver of the 20-per-year requirement
- Waiver of the self-study limitation

If you feel that you qualify for an extension/waiver under the [Regulations](#), you will need to submit a request to the Board by downloading and completing one of the request forms found on the Board website.

Continued on page 12

2023 Renewal Reminders continued

The request form for exam credit extensions can be found with other application forms under “General Board Information” at www.dos.pa.gov/account.

The request will go before the Board for approval. **Please note that the last Board meeting before the expiration is 11/15/23. Requests must be submitted prior to 11/1/23 to be reviewed by the Board at the 11/15/23 meeting.**

- If you are granted an extension/waiver, you will be able to complete your renewal as usual before the 12/31/23 expiration.
- If you do not qualify for a waiver, but still complete the 80 total credits prior to 12/31/23, you have two options:
 - o Renew as usual. Your application will then be forwarded to the Professional Compliance Office for their review and possible disciplinary action.
 - o Place your license on inactive status. You may then apply for reactivation once you have the required CPE. Please note that the reporting period for a reactivation application is the 24 months immediately preceding the date of that application. There is a \$35 fee for the reactivation of an inactive or expired license in addition to the biennial renewal fee.
- If you do not qualify for an extension, and do not complete the required 80 credits by 12/31/23, you will not be able to renew your license. You may apply to reactivate your license once you have the required CPE, keeping in mind that the reporting period for reactivation is the 24 months immediately preceding the date of that application.

Requesting Inactive Status

If you choose not to renew your license, you may request inactive status through your PALS account. When you are logged in, locate the “Professional License Details” section and click on the pencil icon. Then select “Inactivate”. Your license status will automatically update as of the date you choose. Please note that you may still receive renewal notices after submitting a request to inactivate if it is before the inactivation date that you chose.

If you have any questions, you may contact the Board at 1-833-367-2762 or submit a helpdesk ticket at www.pals.pa.gov.

Board Contact Information and Websites

Phone: 1-833-DOS-BPOA (1-833-367-2762)

Web: www.dos.pa.gov/account

For general information and announcements

www.pals.pa.gov

To access your license account and submit applications/requests

For written inquiries, please submit a helpdesk ticket at

<https://www.pals.pa.gov/#!/page/AnonymousSupportTicket>

Email: st-accountancy@pa.gov

The Board email is for the submission of application documents only.

Emails will receive the following auto-response:

Please note that this email account is only for outgoing correspondence and any replies to this email will not be answered as you will be directed to the new ticketing site for any inquiries or submission of documents.