

**Connecticut State Board of Accountancy  
February Minutes**

**Tuesday, February 5, 2013 – 8:30 A.M.**

Third Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

**OFFICE AND BOARD OPERATIONS AND ADMINISTRATION**

Chairman Thomas F. Reynolds called the meeting to order at 08:46 A.M. at the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut.

Present:

Thomas F. Reynolds, CPA, Chairman  
Richard L. Sturdevant  
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST  
Michael Weinshel, CPA  
Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA  
Richard H. Gesseck, CPA

Absent:

Lee R. Schlesinger  
Martha S. Triplett, Esq.  
James S. Ciarcia

Staff Members Present:

James F. Spallone, Deputy Secretary of the State  
Diane Steir, Interim Manager  
Sonia Worrell Asare, Legal Counsel  
Stephanie Sheff, Processing Technician  
Constance Sakyi, Paralegal

OTHERS PRESENT:

Alyssa Poruban  
Katie Rimkus

**ACTION REQUIRED - Approve Minutes of the January 3, 2013 Board Meeting:**

Mr. Weinshel made a motion to approve the January minutes as presented. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.

**CPE REPORT CREDIT FORM**

Mr. Reynolds inquired why the CPE forms were changed. Diane Steir, Interim Manager, responded that the forms were changed to meet the online automation renewal deadline. Mr. Reynolds requested that the topic be put on the agenda for discussion during March 7, 2013 meeting.

## **EXAM AND LICENSING**

Review of firm permits for approval.

- 2. Action Required** – Industry, Government, or Self Employed experience, and Other Applications  
**Amber Hackemon**- application for Initial Certificate and Initial license, non–public experience and public experience, NO checked off under content of experience, 1<sup>st</sup> box on page 4 of the 2 experience forms. Mr. Romaniello made a motion to approve. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.

**Miguel Correa**- application for Initial Certificate and Initial license, non–public experience. Mr. Weinshel made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

**James Wilhelm**- application for Initial Certificate and Initial license, non–public experience. Mr. Sturdevant made a motion to approve. Mr. Weinshel seconded the motion. All present Board Members voted in favor.

**Jeongyun Park**- application for Reciprocal Certificate and Initial license, non –public experience. Mr. DeCaprio made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

- 3. PCAOB Inspection Reports Received** – member comment on review

- Review date January 17, 2013 Report on **Braver, P.C.**  
**Mitchell & Titus, LLP**  
**UHY LLP**  
**WithumSmith+Brown, PC**  
**Pue, Chick,Leibowitz & Blezard, LLC**  
**Plant & Moran, PLLC**
- Review date January 24, 2013 Report on **BBD. LLP**  
**BDO Seidman, LLP**  
**Bonadio & Co., LLP**  
**PKF O’Connor Davies,**  
**Division of O’Connor Davies, LLP**

- 4. Guest Peer Review process from CT CPA Society, Bonnie Olivieri and Larry Schweitzer.**  
Ms. Olivieri and Mr. Schweitzer did not attend the meeting.

## **5. ENFORCEMENT CASES**

- **2011089-3725 Federico, Michael J.;** Kathleen McKinley Brown. Withdrawn
- **2012-103776 Caldwell, Steven W.;** Jeff Embersits. Withdrawn

**Recommending Dismissal/Closure:**

- **2011051-3671 Hickerson, Timothy L.;** CT Board of Accountancy. Allegations: failure to renew license in a timely manner for the year of 2011. Mr. Weinshel made a motion to dismiss. Mr. Decaprio seconded the motion. All present Board Members voted in favor.
- **2012-103769 Cody, Colin M.;** Robert Cody. Allegations: failure to return client records within a reasonable time frame, fraud, embezzlement, and theft of client funds, incompetence in the practice of public accountancy, conduct reflecting adversely upon the profession of public accountancy. Family dispute. Mr. DeCaprio made a motion to dismiss. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.
- **2012-103779 Financial Directions, Inc.;** CT Board of Accountancy. Allegations: failure to obtain a firm permit, engaging in unauthorized practice of public accountancy, including issuing compilation reports with financial statements and footnotes for businesses; and failure to undergo peer reviews. Mr. Sturdevant made a motion to table the matter for more discussions. Mr. Gesseck seconded the motion. All present Board Members voted in favor.
- **2011075-3704 Raines & Gargan CPAs, P.C.;** CT Board of Accountancy. Allegations: failure to renew firm permit for the years 2009, 2010, 2011, and 2012, and engaging in the unauthorized practice of public accountancy. Mr. Romamaniello made a motion to dismiss. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- **2011085-3720 Potokin, Jonathan;** CT Board of Accountancy. Allegations: failure to renew license in a timely manner in the year 2011. Mr. Sturdevant made a motion to dismiss. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- **2011034-3651 Hill & Associates, P.C.;** CT Board of Accountancy. Allegations: failure to undergo peer review and failure to report peer review. Mr. DeCaprio made a motion to dismiss. Mr. Weinshel seconded the motion. All present Board Members voted in favor.

**Recommending Settlement:**

- **2012-103767 Strazza, Steven J.;** Steve Berko. Allegations: failure to return client records, fraud in the practice of public accountancy, improper filing of tax returns, fraud, lack of independence, incompetence, and failure to maintain client records. Mr. Romaniello made a motion to table the matter for more discussions. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- **2011059-3681 Marcum LLP;** CT Board of Accountancy. Allegations: failure to renew firm license in a timely manner for the year 2011. Mr. Gesseck made a motion for civil penalties for \$250. Mr. Romaniello seconded the motion. All present Board Members voted in favor. Mr. DeCaprio abstained.

- **2011080-3710 A. M. Peisch & Company, LLP;** CT Board of Accountancy. Allegations: failure to renew firm permit, failure to undergo and report peer review, and engaging in the unauthorized practice of public accountancy in year 2011. Mr. DeCaprio made a motion for a \$250 late fee. Mr. Sturdevant seconded the motion.
- **2011084-3719 Bregman, Owen. W.;** CT Board of Accountancy. Allegations: failure to renew license in a timely manner in the year 2011. Mr. DeCaprio made a motion to settle the matter for \$250. Mr. Gesseck seconded the motion. All present Board Members voted in favor.
- **2012-103774 Kaufman, Rodney P., CPA;** Margaret Profetto. Allegations: failure to return client records, engaging in actions reflecting adversely upon the public accountancy profession, discreditable acts, incompetence in filing tax returns, and lack of independence. Family dispute involving TMP (tax matters person)/Siblings. Mr. Sturdevant made a motion to dismiss the matter. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- **2011076-3705 Pereira, Kenneth J.;** CT Board of Accountancy. Allegations: engaging in the unauthorized practice of public accountancy, and unauthorized use of a CPA title. Respondent states C.P.A. stands for “*Certified Public Assistant.*” Mr. DeCaprio made a motion to settle the matter for \$1200. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.
- **2011093-3787 Lambert, Martin R.;** CT Board of Accountancy. Allegations: failure to renew license in the years of 2009, 2010, and 2011, engaging in the unauthorized practice of public accountancy, failure to renew firm permit in the years of 2010 and 2011, failure to undergo and report peer reviews. Mr. Weinshel made a motion to settle the matter for \$1500 in civil penalties and 4 hours ethics. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- **2011064-3686 and 2011055-3675 Maneri Jr., Peter W. CPA;** CT Board of Accountancy. Allegations: failure to renew firm permit in the years 2010 and 2011, failure to report peer review in the year 2011, and engaging in an unauthorized practice of public accountancy. Case duplicated under 2011055-3675. Mr. Sturdevant made a motion to settle the matter for \$500.00. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **2011033-3650 Butcher & Co, L.L.C.;** CT Board of Accountancy. Allegations: failure to undergo peer review and failure to report peer review in 2005, 2008, and 2011. Mr. DeCaprio made a motion to settle the matter for \$2,550.00 in civil penalties; 4 hours in ethics courses; and 4 hours in accounting courses; and required to undergo peer review by 6/30/13. Mr. Gesseck seconded the motion. All present Board Members voted in favor.
- **2011062-3684 Dianne Saunders.;** CT Board of Accountancy. Allegations: failure to renew firm permit in 2009, 2010, and 2011. Peer reviews and license current. Mr. DeCaprio made a motion to settle the matter for \$750.00 in civil penalties and 4 hours of ethics courses. Mr. Weinshel seconded the motion. All present Board Members voted in favor. Mr. Romaniello voted against the settlement.

**Miscellaneous:**

- **201210-3764 Belzer, Leonard; C.J. Mozzochi, Ph.D.** Allegations: incompetence, improper filing of tax returns, unauthorized use of the CPA/PA title, and negligence in the practice of accountancy. Mr. Decaprio made a motion to affirm the settlement, however, permitting a monthly payment plan of \$100.00 for 12 months. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **2011051-3671 - Timothy Hickerson;** CT Board of Accountancy. Allegations: failure to renew license in a timely manner for the year 2011. Mr. Weinshel made a motion to dismiss. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.

**6. PUBLIC COMMENT**

Opportunity for members of the public to address the Board.  
There were no members of the public at the meeting.

**7. EXECUTIVE SESSION**

Mr. DeCaprio made a motion to go into executive session inviting Deputy Secretary Spallone in at 11:14 A.M. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.

The meeting was adjourned at 11:46 A.M.

Next scheduled meeting:

- Thursday, March 7, 2013- 8:30 AM – 3rd floor Conference Rm. – 30 Trinity St. Hartford, CT
- Thursday, April 4, 2013- 8:30 AM – VIA TELEPHONE CONFERENCE

Respectfully Reviewed by:  
Thomas Reynolds,  
Chairman of the Board

Respectfully Submitted by:  
Sonia Worrell Asare,  
Agency Counsel