

Connecticut State Board of Accountancy
Meeting Minutes
Tuesday, September 4, 2014 – 10:00 A.M.
Second Floor Conference Room
30 Trinity St., Hartford, CT 06106
Hartford, CT 06106
860-509-6179
sboa@ct.gov

Chairman John H. Schuyler, CPA, called the meeting to order at 10:01 a.m. at the Connecticut State Board of Accountancy, Second Floor Conference Room, 30 Trinity Street, Hartford, CT.

BOARD MEMBERS PRESENT:

John H. Schuyler, CPA
Marcia L. Marien, CPA
Dannell R. Lyne, CPA
Timothy F. Egan, CPA
Martha S. Triplett, Esq.
Peter J. Niedermeyer, CPA

BOARD MEMBER ABSENT:

Mark Aronowitz

STAFF MEMBERS PRESENT:

James F. Spallone, Deputy Secretary of the State
Sonia Worrell Asare, Legal Counsel
Stephanie Sheff, License and Application Analyst
Constance Sakyi, Paralegal Specialist

OTHERS PRESENT:

Art Renner, CPA, Executive Director of CT Society of CPA
Brian Kelleher, CPA, President, CTCPA
Nicholas Duda- Initial Reciprocal License and Certificate Applicant

ACTION REQUIRED – Approve Minutes of the August 5, 2014 Board Meeting.

Ms. Marien made a motion to approve the minutes. Mr. Lyne seconded the motion. All present board members voted in favor.

INFORMATION REPORTS -Administrative Updates

Newsletter - Attorney Asare stated that she has been working with NASBA regarding the newsletter and she will present it to the board to review and hope to send it out in December, 2014.

CPE Audit Reporting

Attorney Asare informed the board members the status of the audit by stating the following. Audit letters were mailed on June 25, 2014, emails were sent on August 18, 2014 to remind licensees to respond to the audit. September 1, 2014 was the deadline to respond to the audit. Currently, out of the 237 licensees who have responded, 23 failed the audit, 3 licensees mistakenly received letters due to technical error and 8 licensees never responded. Attorney Asare also stated that enforcement cases have been opened against licensees who failed or never responded and notice of violation will be mailed out with hopes of presenting the cases to the board in November of 2014.

Media Policy

Attorney Asare distributed to the board members a memo regarding Media Policy and asked board members to review and keep it for future reference.

NASBA National Conference – November 2-5, Washington, D.C.

Attorney Asare stated that Chairman Schuyler, Mr. Timothy F. Egan and Mr. Mark Aronowitz are attending the NASBA National Conference on November 2-5, 2014, at Washington, D.C. Attorney Asare informed board members that some of the courses offered at the conference qualify for CPE credits hours.

Meeting Dates for 2015

Attorney Asare stated that the proposed meeting dates will be presented to the board members for discussion at October 7, 2014 meeting and would like the board to vote on it to enable the office to post the meeting dates on the website.

NASBA Prometerica – Candidate Care Concerns

Attorney Asare asked the board to review the NASBA's Candidate Concerns report and to inform her of any concerns they may have.

License Renewal

Attorney Asare stated that the office is updating the forms for renewal and on September 14, 2014 license renewal letters will be sent to active licensees; one email will be sent in October and another in December to remind licensees to renew; and the month of January, 2015 will be a grace period for licensees to renew their licenses.

PUBLIC COMMENT

There was no public comment at this time.

REGULATIONS AND STATUTORY AMENDMENTS – REQUEST FOR VOTE

Duplicate Certificate Fee

Attorney Asare proposed that the board charge a reasonable fee for request for a duplicate copy of certificate. Ms. Marien made a motion to approve to charge a reasonable fee. Ms. Triplett seconded the motion. All present board members voted in favor.

Definition of Attest –Statute

The board decided to table the consideration of the statute for the October, 2014 meeting.

Personal Data Collection – Regulation

Attorney Asare recommended that the board adopt the language currently provided in the Secretary of the State's regulations into the Board of Accountancy's regulations for clarity to the public regarding the board's personal data collection policy. Mr. Egan made a motion to adopt the new regulation. Mr. Lyne seconded the motion. All present board members voted in favor.

Technical Changes - Regulation

Attorney Asare stated that there were some technical changes in the regulation that should be corrected. Ms. Marien made a motion to approve the corrections in the regulation. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

EXAM AND LICENSING

OLD BUSINESS:

Action required – Industry, Government, or Self Employed Experience, and Other Applications

Theodore J. Thomas – Requesting an extension in CPE requirements for 6 months.

Application was tabled during August 4, 2014 board meeting requesting for additional information.

Michael DesRoches – Requesting 30 day extension of time to complete CPEs.

Application was tabled during August 4, 2014 board meeting requesting for more information.

NEW BUSINESS:

Action required – Industry, Government, or Self Employed experience, and Other Applications

Ronda Lubin – Reciprocal CPA certificate and Initial CPA license, Industry Experience- claiming Non-conforming experience supervisor is CEO. Ms. Marien made a motion to approve the application. Ms. Triplett seconded the motion. All present board members voted in favor.

Thomas Reid– Reciprocal CPA certificate and Certificate Registration, Industry Experience Ms. Marien made a motion to approve the application. Mr. Lyne seconded the motion. All present board members voted in favor.

Nicholas Duda- Reciprocal CPA certificate and Initial CPA license, Industry Experience, also has 27 credits in accounting, needs 9 more credits, wants transcripts verified to see if he can qualify for accounting credits. Ms. Marien made a motion to approve the application based on the 5 years' experience provided on form SBA 11. Ms. Triplett seconded the motion. All present board members voted in favor.

Benjamin Sanborn-Initial Certificate and Certificate Registration, Industry Experience Ms. Marien made a motion to approve the application. Ms. Triplett seconded the motion. All present members voted in favor.

Annan Yakubu- Initial Certificate and Certificate Registration Industry Experience Ms. Marien made a motion to approve the application. Mr. Lyne seconded the motion. All present members voted in favor.

David Danzak- Reciprocal Certificate and Initial license, Sole Practitioner Experience. Application was tabled during August 4, 2014 board meeting. Additional information was provided. Ms. Marien made a motion to approve the application. Mr. Egan seconded the motion. All present board members voted in favor.

Jeffrey Vitti– Initial CPA certificate and Initial license, Industry Experience. Ms. Marien made a motion to approve the application. Mr. Niedermeyer seconded the motion. All present members voted in favor.

Monica Geneva - Initial CPA certificate and Initial license, Industry Experience. Mr. Niedermeyer made a motion to approve the application. Ms. Triplett seconded the motion. All present members voted in favor.

REVIEW FIRM PERMITS FOR APPROVAL

PCAOB Inspection Reports Received – member comment on review

- Review Report Dated July 7, 2014 **Moody, Famiglietti & Andronico, LLP**
- Review Report on dated August 5, 2014

Friedman LLP
Mitchell & Titus, LLP
PKF O’Connor Davies
a Division of O’Connor Davies LLP

- Review Report on dated August 6, 2014

LGC&D LLP
Mayer Hoffman McCann P.C.
McGladrey LLP

EXAMINATION AND CPE EXTENSION

Alan J. Nathan- requesting waiver of penalties for late CPE.

Ms. Marien made a motion to approve the request for a waiver. Mr. Lyne seconded the motion. All present members voted in favor Mr. Egan was not present to vote.

Margaret Gruen- requesting extension of time to complete CPE and waiver of late CPE fee.

Ms. Marien made a motion to approve the extension of time to complete by September 30, 2014.

Ms. Triplett seconded the motion. All present members voted in favor

OTHER BUSINESS

Enforcement Cases

2014-21 – Cheryl Schneider vs. Jeffrey A. Teplitzky

Complaint was withdrawn on July 16, 2014

2011073-3702 – Joseph Wollack v. Steven Marchese

Complaint was withdrawn on July 10, 2014

2014-3 – Helen Grysman vs. Joseph A. Decussati and Meyers, Harrison and Pia, LLC

Complaint was withdrawn on July 16, 2014

2012-103780 – Connecticut State Board of Accountancy vs. Stuart Rosenberg

Allegation: § 20-281a conduct reflecting adversely on the profession of public accountancy; § 20-281a(8) conviction of a felony or of a crime where there is an element of dishonesty or fraud and in any other state if the acts involved would have constituted a crime under the laws of this state.

Substantiated Violations: None. Respondent's charges have been dismissed effective August 5, 2014. Under erasure statute the police reports, clerk's file and state's attorney's file are being destroyed under operation of law. There has been no conviction as a result of the matter.

Ms. Triplett made a motion to dismiss for no probable cause. Mr. Egan seconded the motion. All present members voted in favor.

2010052-3402 - Phil DeCocco vs. Thomas Rich

Ms. Triplett made a motion to table the matter, pending board member review. Mr. Niedermeyer seconded the motion. All present members voted in favor

PUBLIC COMMENT – Opportunity for members of the public to address the board

Art Renner, CPA, Executive Director of CT Society of CPA, stated that the Society is meeting with the Internal Revenue Services on September 17, 2014 regarding recent statutory amendments to sales tax filing requirements.

Ms. Marien made a motion to adjourn the meeting at 12:09 p.m. and Mr. Lyne seconded the motion. All present board members voted in favor.

Next scheduled meeting:

Tuesday, October 7, 2014 – 10:00 AM - 2nd Floor, 30 Trinity Street, Hartford, CT