

**Connecticut State Board of Accountancy**  
**Meeting Minutes**  
**Tuesday, May 5, 2015 – 10:00 A.M.**  
30 Trinity St., Hartford, CT 06106  
Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Chairman John H. Schuyler, CPA, called the meeting to order at 10:05 A.M. at the Connecticut State Board of Accountancy, Second Floor, 30 Trinity Street, Hartford, CT.

**BOARD MEMBERS PRESENT:**

John H. Schuyler, CPA, Chairman  
Dannell R. Lyne, CPA  
Timothy F. Egan, CPA  
Mark Aronowitz  
Peter J. Niedermeyer, CPA

**BOARD MEMBERS ABSENT:**

Marcia L. Marien, CPA  
Martha S. Triplett, Esq.  
Karla H. Fox, Esq.

**STAFF MEMBERS PRESENT:**

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

**OTHERS PRESENT:**

Art Renner, CPA, Executive Director of CT Society of CPA  
Brian Kelleher, CPA, CTCPA President

**ACTION REQUIRED** – Approve Minutes of the April 7, 2015 board meeting. Mr. Niedermeyer made a motion to approve the minutes. Mr. Egan seconded the motion. All present board members voted in favor.

**INFORMATION REPORTS – Administrative Updates**

**MUTUAL RECOGNITION AGREEMENT**

Attorney Asare gave copies of the mutual recognition agreement to the board members and inquired if they have any questions or comments about the agreement. There were no questions regarding the Mutual Recognition Agreement. Matter will be discussed at the June Retreat.

**AICPA CONCEPT STATEMENT PEER REVIEW – BOARD MEMBER FEEDBACK**

Attorney Asare requested board members to provide her with any comments they may have regarding the Peer Review Concept Statement as she has to respond to AICPA by June 15, 2015.

Attorney Asare stated that Susan Jolicoeur from AICPA will be speaking to the board at the June Retreat meeting and board members can ask her any questions they may have at the June Retreat.

### **LEGISLATIVE AND REGULATION UPDATES**

Attorney Asare stated that Bill HB 6997 expanding the Definition of Attest has been forwarded to the legislature and was approved by the GAE Committee. There have been no questions or testimonies from the public except a few technical language inquiries. Attorney Asare also stated that the Board of Accountancy is the first agency to post a regulation on the E-REGS system. There are two regulatory revisions: (1) Creation of Personal Data Regulation §20-280-29 and (2) Technical Changes.

### **COLLEGE CREDIT FOR EXAM PREP**

Attorney Asare distributed information from an organization called CRUSH the CPA EXAM, who is inquiring if the board will consider accepting credits from their program toward college credits. CRUSH offers students an alternative way to gain 150 credit hours required for the CPA exam. Attorney Asare stated that she will contact NASBA and AICPA for their views and asked board members to review the information and provide feedback during the June Retreat.

### **BUDGET**

Deputy Spallone gave a brief summary of the Governor's budget and the proposal to transfer the office of the Board of Accountancy to the Department of Consumer Protection. Deputy Spallone stated that there is no new information until the budget is signed, anticipated date is June 3, 2015.

### **NASBA REGIONAL CONFERENCE – JUNE 24-26**

Attorney Asare inquired if any board members plan to attend the NASBA Conference on June 24-26, 2015. Mr. Lyne, Ms. Fox and Chairman Schuyler confirmed attendance.

### **JUNE RETREAT - TOPICS AND PLANNING**

Attorney Asare stated that topics such as Mutual Agreement; Non-tax Preparation; SBA 12 form revision; etc., would be discussed during the meeting and she asked board members to provide her with suggestions of topics.

### **CPE AUDIT**

Attorney Asare informed the board that the office will send CPE audit letters to licensees in July. Mr. Aronowitz made a motion to audit 6 % of active licensees as well as licensees who settled enforcement cases due to CPE violations. Mr. Lyne seconded the motion. All present board members voted in favor.

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

Mr. Kelleher, CPA, President, CT Society of CPAs, invited board members to the certificate ceremony on Thursday, May 28, 2015, at the Aqua Turf, Plantsville, CT.

Mr. Renner expressed the Society's concern about the new tax law that will require some professionals such as CPAs to charge tax on their services.

**EXAM AND LICENSING  
OLD BUSINESS**

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

**Christopher Millin-** Initial CPA Certificate & Initial License, Industry Experience  
Tabled at the April board meeting. Additional Information submitted.

Mr. Lyne made a motion to approve the application. Mr. Egan seconded the motion. All present board members voted in favor.

**Kevin Walker** – Non-conforming experience. Requested to attend the meeting.

Applicant was not present at the meeting. Mr. Lyne made a motion to table the matter for June meeting. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**NEW BUSINESS**

**Action Required - Industry, Government, or Self Employed experience, and Other Applications**

**Agneszka Dumansky** - Initial CPA Certificate & Certificate Registration, Industry Experience.

Mr. Egan made a motion to approve the application. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**Alaina Umbach** - Initial CPA Certificate & Certificate Registration, Industry Experience.  
Tabled for June meeting due to lack of quorum, as a result of recusal by Mr. Niedermeyer.

**Joseph Martino** – Reciprocal Certificate & Initial License, Public and Industry Experience.

Mr. Lyne made a motion to approve the application. Mr. Egan seconded the motion. All present board members voted in favor.

**Michael Foster Jr.** –Question 5 checked off on form SBA-11

Mr. Egan made a motion to approve the application. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**Cheri Mazza – Non-conforming experience, other experience dates are too old**

Mr. Lyne made a motion to table the matter and request the applicant to submit a letter of good standing from Texas Board of Accountancy or apply for an initial application. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**REVIEW FIRM PERMITS FOR APPROVAL – List provided for board review.**

**PCAOB** Inspection Reports Received – April 21, 2015

**Anchin Block & Anchin LLP**

**Arthur F. Bell, Jr. & Associates, LLC**

**EXAMINATION AND CPE EXTENSION - Request for Waiver of Late Fees**

**Louis Scerra-** Requesting for reimbursement of late fee for late license renewal

Mr. Egan made a motion to grant the request as applicant submitted proof of overpayment of the late fee. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**Lauren Haberern** – Requesting credit for passing Audit, Attestation and Regulation and an extension to complete the exam until March 1, 2016.

Mr. Niedermeyer made a motion to grant the request to complete the exam until March 1, 2016.

Mr. Aronowitz seconded the motion. All present board members voted in favor.

**OTHER BUSINESS - Enforcement Cases**

**2014-62 – CT State Board of Accountancy v. James E. Neilsen**

Allegations: §20-281(a) (10) engaging in any conduct reflecting adversely upon the licensee's fitness to engage in the practice of public accountancy; §20-281(a) (4) revocation, limitation or suspension of the right to practice before any state or federal agency or the Public Company Accounting Oversight Board under the Sarbanes-Oxley Act of 2002, or any of the following actions taken by any such state or federal agency or said board against a licensee or individual who qualifies for the practice privilege: (A) suspension of or barring a licensee from serving as a corporate officer or director, (B) requiring such individual or licensee to disgorge funds, or (C) suspension or barring such individual or a licensee from association with a public accounting firm; 20-281(a)(9) performance of any fraudulent act while holding a registration, certificate, license, practice privilege or permit issued under sections §§20-279(b) to 20-281(m), inclusive, or prior law; §20-281(i). Evidence of commission of single prohibited act sufficient to justify penalty, injunction, restraining order or conviction. In any action brought under section §§20-280(b), 20-280 (c), 20-281(a), 20-281(g) or 20-281(h), evidence of the commission of a single act prohibited by §§20-279(b) to 20-281(m), inclusive, shall be sufficient to justify a penalty, injunction, restraining order or conviction, without evidence of a general course of conduct; and § 20-281(a)(5) dishonesty, fraud or negligence in the practice of public accountancy or in the filing or failure to file his own income tax returns.

Substantiated: On March 23, 2015 Respondent surrendered his certificate # 6559 and license# 5253 in lieu of enforcement. No action was required by the board.

**2015-4 – Allen Syskowski v. William F. Epperson**

Alleged Violation: §20-281(a) (10) engaging in actions reflecting adversely on the profession of public accountancy and §20-281 (j) breaching client confidentiality.

Mr. Egan voted to dismiss the matter for lack of jurisdiction. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2015-5 - Connecticut State Board of Accountancy v. Brett McGrath**

Alleged Violations: §20-280c engaging in the unauthorized practice of public accountancy in the years 2013 and 2014 by failing to renew your license; and §20-281d failure to report your continuing education in the years 2013 and 2014.

The case was tabled for June meeting due to lack of quorum as result of recusal by Mr. Schuyler.

**ALL OF THE FOLLOWING LEVY MATTERS WERE TABLED FOR JUNE MEETING DUE TO LACK OF QUORUM AS A RESULT OF RECUSALS BY THE HEARING OFFICERS.**

**2012009-3757 – Rock Dean Holland v. James R. Levy**

Allegations: § 20-281k failure to return client records; §20-281a fraud and embezzlement, § 20-280-15c discreditable acts, § 20-281a acts reflecting adversely on the profession of public accountancy and commingling client funds.

**2012-103773 Krantz, Mr. & Mrs. Edward v. James R. Levy**

Allegations: § 20-281k failure to return client records within a reasonable time, §20-281a fraud and embezzlement, § 20-280-15c (f) incompetence, § 20-280-15 and § 20-281a engaging in actions reflecting adversely on the profession of public accountancy and § 20-280-15c discreditable acts.

**2012-103777 Darla Henggeler v. James R. Levy**

Allegations: §20-281a fraud and embezzlement, § 20-280-15c discreditable acts and § 20-281k failure to return client records.

**2012-3793 Kerry Wiland v. James R. Levy**

Allegations: § 20-281k failure to return client records, §20-281a fraud and embezzlement, § 20-280-15c discreditable acts and § 20-281a acts reflecting adversely on the profession of public accountancy.

**2012-103778 David and Mary Ann Niland v. James R. Levy**

Allegations: § 20-281k failure to return client records, §20-281a fraud and embezzlement, § 20-280-15c discreditable acts and § 20-281a acts reflecting adversely on the profession of public accountancy.

**2013-21 Maria Notar v. James R. Levy**

Allegations: § 20-281a (5) negligence in preparation of tax returns; §20-281a fraud and § 20-280-15c and § 20-281a actions reflecting adversely on the profession of public accountancy.

**PUBLIC COMMENT**

No additional communication received during this time.

Mr. Egan made a motion to adjourn the meeting at 11:46 A.M. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

Next scheduled meeting: Tuesday, June 2, 2015 – 10:00 AM - Marcum LLP, City Place II 185 Asylum Street, Hartford, CT.