

**Connecticut State Board of Accountancy**  
**Meeting Minutes**  
**Tuesday, October 6, 2015 – 10:00 A.M.**  
Second Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Pro Tem Chairwoman Marcia L. Marien, CPA, called the meeting to order at 10:00 A.M. at the Connecticut State Board of Accountancy, Second Floor Conference Room, 30 Trinity Street, Hartford, CT.

**BOARD MEMBERS PRESENT:**

Marcia L. Marien, CPA (Pro Tem Chairwoman)  
Dannell R. Lyne, CPA  
Mark Aronowitz  
Peter J. Niedermeyer, CPA  
Martha S. Triplett, Esq.  
Karla H. Fox, Esq.  
Timothy F. Egan, CPA

**BOARD MEMBERS ABSENT:**

John H. Schuyler, CPA, Chairman

**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  
Carolyn Child, Legal Intern

**OTHERS PRESENT:**

Art Renner, CPA, Executive Director of CT Society of CPA  
Bruce Blasnik, CPA, President of CT Society of CPA (2015-2016)

**ACTION REQUIRED** – Approve Minutes of the September 1, 2015 board meeting.  
Mr. Niedermeyer made a motion to approve the minutes. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**INFORMATION REPORTS – Administrative Updates**

**MARCIA L. MARIEN APPOINTED TO THE AUDITING STANDARDS BOARD**

Attorney Asare stated that Ms. Marcia L. Marien has been appointed to the Auditing Standards Board and expressed congratulations to her on behalf of the board.

## **EDUCATIONAL REQUIREMENTS FOR THE CPA EXAM AND LICENSURE – UPDATES**

Attorney Asare distributed a copy of a letter from NASBA informing State Boards of Accountancy about potential fraudulent activities by accreditation bodies providing fraudulent transcripts.

## **US DEPARTMENT OF LABOR**

Attorney Asare distributed to board members a copy of a letter received from the U.S. Department of Labor regarding the quality of audit of employee benefit plans performed by CPA firms.

## **CPE AUDIT UPDATE**

Attorney Asare stated that the CPE audit is completed, 217 were audited, 187 licensees passed the audit; 30 enforcement cases (one was opened in error) have been opened for investigation.

## **RENEWALS UPDATE**

Attorney Asare stated that renewal emails were sent out on September 15, 2015, letters and email renewal reminders will also be sent out on October 15, 2015. The use of the online system is strongly encouraged in order to make the renewal process more ecofriendly and efficient, especially given staffing and budget constraints.

## **PERSONAL DATA REGULATION – APPROVAL**

Attorney Asare stated that the Personal Data Regulation has been approved. Attorney Asare also stated that the Board of Accountancy is the first organization to go through the entire process of the E-reg system.

## **VOTE ON MEETING DATES FOR 2016**

Ms. Fox made a motion to approve the board meeting dates for the year 2016. 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. Art Renner, CPA, Executive Director of CT Society of CPA stated that on Friday, September 26, 2015 the Society hosted the Interview Day 2015 and 16 CPA firms and companies interviewed almost 60 students from 13 colleges around the state.

Mr. Renner also stated that on September 28, 2015 the Society held its 21st Annual Educational Trust Fund (ETF) Golf Tournament at The Farms Country Club in Wallingford. Mr. Renner stated that the ETF tournament makes it possible for the Society to provide current and future cash scholarships to aspiring CPAs.

## **EXAM AND LICENSING OLD BUSINESS**

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

**William J. Farrell** - Requesting extension of time to complete 40 hours of CPE for the 2014-2015 reporting year. Tabled August 4, 2015 meeting. Wish to withdraw extension request and would like to request for a waiver for CPE.

Ms. Fox made a motion based on substantiation of 20 reported hours extension till 2016 in lieu of 45 hours to be completed by June 31, 2016. Ms. Triplett seconded the motion. All present board members voted in favor.

## **EXECUTIVE SESSION**

Mr. Egan made a motion to go into executive session to discuss personnel matters at 10:45 a.m.  
Ms. Fox seconded the motion. Ms. Triplett made a motion to return to regular session at 11:22 a.m.  
Ms. Fox seconded the motion. All present board members voted in favor.

**Stephen Elia, Jr.** – Requesting extension for CPE. Tabled August 4, 2015 meeting.  
Ms. Fox made a motion to table and request for clarification of applicant’s request. Mr. Egan seconded the motion. All present board members voted in favor.

**Anthony F. DeLucia** — Requesting an extension of time to complete the 40 hour CPE requirement for 2014-2015 reporting year. Tabled August 4, 2015 meeting.  
Ms. Triplett made a motion to require applicant to complete 80 hours of CPE by June 30, 2016.  
Ms. Fox seconded the motion. All present board members voted in favor.

**Lyn R. Meyers** - Requesting an extension of time to complete the 40 hour CPE requirement for 2014-2015 reporting year until the end of August 2015. Tabled August 4, 2015 meeting.  
Submitting additional information  
Mr. Egan made a motion to waive the late fee. Ms. Triplett seconded the motion. All present board members voted in favor.

## **NEW BUSINESS:**

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

**Justin Sorel** - Initial CPA Certificate & Certificate Registration, Industry Experience  
Mr. Niedermeyer made a motion to approve the application. Mr. Lyne seconded the motion. All present board members voted in favor.

**William Cologne** - Initial CPA Certificate & Certificate Registration, Industry Experience  
Ms. Triplett made a motion to approve the application. Ms. Fox seconded the motion. All present board members voted in favor.

**Santiago Londono** - Initial CPA Certificate & Certificate Registration, Industry Experience  
Mr. Niedermeyer made a motion to approve the application. Mr. Aronowitz seconded the motion. All present board members voted in favor.

## **REVIEW FIRM PERMITS FOR APPROVAL – LIST PROVIDED**

Ms. Triplett made a motion to approve the firm permits. Mr. Egan seconded the motion. All present board members voted in favor.

**PCAOB Inspection Reports Received – member comment on review**

**August 21, 2015 - Kenne Ruan, CPA, P.C.**

**Kreischer, Miller & Co.**

**McGladrey LLP**

**Pue, Chick, Leibowitz & Blezard, LLC**

## **OTHER BUSINESS**

### Enforcement Cases

#### **2011092-3786 Stephanie Syzmonik vs. Thomas J. Filomeno**

Allegations: §20-281a(5) incompetence in preparing tax returns.

Substantiated Violations: Matter arises from a fee dispute. Respondent has agreed to return the client records. Complainant has been unresponsive regarding our communication from the Board requesting a status update of the case.

Mr. Lyne made a motion to dismiss the matter finding no probable cause to continue. Ms. Triplett seconded the motion. All present board members voted in favor.

#### **2013-45 Michael G. Kessler vs. Linda Webb**

Allegations: §20-279(b) engaging in the unauthorized practice of public accountancy.

Substantiated Violations: Respondent does not hold a license or certificate to practice public accountancy. Matter was referred to the Florida State Board of Accountancy, who found no violation, declining to take further action regarding the matter. Complaint was filed pursuant to the Respondent's website wherein the Respondent offered: Insurance Operation Management, SIU/Fraud Consulting, Risk Integrity Programs and Risk Control Services, Captive Integrity Programs, and Claims Auditing and Reinsurance Consulting. No evidence was provided that the Respondent had in fact engaged or offered public accounting services or held out as a CPA.

Ms. Fox made a motion to dismiss the matter finding no probable cause to continue. Mr. Aronowitz seconded the motion. All present board members voted in favor.

#### **2010148-3498 Scott Daigle vs. James S. Viola**

Allegations: §20-281k Failure to return client records.

Substantiated Violation: Respondent submitted proof of properly returning the Complainant's records. Complainant has been unresponsive to communication with the Board regarding desire to continue the case.

Mr. Niedermeyer made a motion to dismiss the matter finding no probable cause to continue. Ms. Fox seconded the motion. All present board members voted in favor.

#### **2014-17 Donna Schwartz vs. Andrew B. Rosenberg**

Allegations: §20-281a(5) Incompetence in preparing tax returns.

Substantiated Violation: Respondent admits that the 2011 Connecticut returns completed on behalf of the client, were not accepted by the State of Connecticut. Respondent admits that the firm did not become aware of the "mechanical issue" causing the Connecticut not to accept the returns until October of 2013. Respondent has agreed to reimburse Complainant for all penalty and interest associated with the 2011 return. Respondent states that the firm has instituted a process for mitigating against this type of issue from happening in the future. Complainant has been unresponsive to the Board's communication regarding status of the matter.

Ms. Triplett made a motion to dismiss the matter finding no probable cause to continue. Ms. Fox seconded the motion. All present board members voted in favor.

#### **2015-44 Connecticut State Board of Accountancy vs. Parker Tax Services, LLC.**

Allegations: §20-280-16n false and misleading advertisement; and §20-281e practicing without a firm permit.

Substantiated Violations: The Respondent holds an active firm permit, permit #5348, since April 21, 2015. According to the Secretary of the State's website, the Respondent has an active business

status, under Business ID: 1140362. Firm name does not include CPA in title. Firm offers bookkeeping, small business accounting, and forensic accounting services.

Ms. Fox made a motion to dismiss the matter finding no probable cause to continue. Mr. Egan seconded the motion. All present board members voted in favor.

**2015-43 Patricia Hatton vs. Peter K. LaForte**

Allegations: § 20-280-15(c) engaging in actions reflecting adversely on the profession of public accountancy.

Substantiated Violation: No evidence has been presented to substantiate the Complainant's claim of engaging in actions reflecting adversely on the profession of public accountancy.

Mr. Niedermeyer made a motion to dismiss the matter finding no probable cause to continue. Ms. Triplett seconded the motion. All present board members voted in favor.

**2009137-3311 Judith Malloy vs. Michael Smeriglio, CPA, CFP, PFS**

Allegations: §20-281(a) falsifying tax returns and making misrepresentations in order to aid a client in performing tax fraud.

Substantiated Allegations: On October 1, 2015, the Complainant requested that the Board hold the matter pending civil litigation and investigation by AICPA. Complainant has been unresponsive to our request for an update regarding the matter.

Ms. Fox made a motion to dismiss the matter without prejudice. Mr. Egan seconded the motion. All present board members voted in favor.

**2015-15 Joyce Bondos vs. William C O'Doy**

Allegations: §20-281(a)(10) engaging in actions reflecting adversely on the profession of public accountancy.

Substantiated Violations: The matter has been referred to Department of Consumer Protection; IRS, TIGA, and OPR. Respondent hold an inactive license #2532, since December 31, 2008.

Respondent holds an unregistered certificate, certificate #1961. The matter arises out of tax preparation services. No evidence has been provided demonstrating a violation.

Ms. Triplett made a motion to dismiss the matter finding no probable cause to continue. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2014-26 Thomas C. Roballey vs. Glen J. Belush**

Allegations: §20-281a(10) engaging in actions reflecting adversely on the profession of public accountancy; §20-281a(5) negligence and incompetence in the practice of public accountancy; and §20-281k failure to return client records.

Substantiated Violations: The matter arises out of tax preparation services. No evidence has been submitted that the Respondent acted negligently. Complainants states that the Respondent did not file proper extensions resulting in financial harm to the complainant. Respondent submitted evidence that the proper extension was filed and the failure to file in a timely manner was the result of the Complainant not providing timely documentations.

Ms. Fox made a motion to dismiss the matter finding no probable cause to continue. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**2014-14 Frederick & Veronica Scarfi vs. Sean Patrick McNamee**

Allegations: §20-280(c) unauthorized practice of public accountancy; §20-281(a) errors in filing tax returns; §20-281(a) negligence in the practice of public accountancy; and §20-281(a) actions reflecting adversely on the profession of public accountancy.

Substantiated Violation: Complainants hired Respondent to prepare and file 2009 and 2010 tax returns. Evidence submitted that the returns were not accepted by the IRS and the Respondent failed to respond to the IRS notice on behalf of the Complainant, despite having Power of Attorney. Respondent communicated to the Complainants that the he would be addressing the IRS inquiries on the Complainant's behalf. Respondent signed the returns using the CPA designation, during which timeframe Respondent license, # 5239 was inactive status. Respondent also had an unregistered certificate, #5548. Respondent asserts that he made 4 attempts to correct the tax returns; however, the IRS transcript does not demonstrate such attempts being made. Matter has been referred to IRS's Office of Professional Responsibility, Treasurer Inspector General's Office and Connecticut Department of Revenue Services.

Mr. Niedermeyer made a motion to settle the matter for 10 hours in Circular 230 Tax Preparation CPE no later than March 31, 2016, in addition to required renewal classes; take and report 4 hours of Ethics courses no later than March 31, 2016; Respondent shall pay license and late fee for years 2009 and 2010 for engaging in the unauthorized use of the CPA title totaling \$2,330.00; Respondent shall pay civil penalties in the amount of \$1,027.49. Ms. Fox seconded the motion. All present board members voted in favor.

#### **2014-60 Linda Ricciardi vs. Meir Fischer.**

Allegations: §20-281a fraud and embezzlement; §20-281a (10) engaging in actions reflecting adversely on the profession of public accountancy; §20-281k failure to return client records; §20-281a(5) negligence in the preparation of tax returns and §20-281a(10) discreditable acts.

Substantiated Allegations: Matter arising from a tax preparation services and a personal loan between the parties. Respondent acknowledged taking a personal loan from Complainant.

Respondent claims that returns were delayed as a result of the Complainant's failure to submit documents to Respondent needed to complete the returns. Complainant states that the Respondent did not make request for additional information nor informed the Complainant that the returns were not filed timely. Complainant states that an IRS agent informed Complainant that Respondent made several "frivolous filings". Respondent states that he provided copies of the returns in September of 2014 and December of 2014.

The matter was tabled during September meeting requesting for additional information. To date, there has been no response to the Board's request.

Ms. Triplett made a motion to settle the matter requiring Respondent to take 4 hours in Circular 230 courses to be reported by March 31, 2016. Mr. Niedermeyer seconded the motion. Following a discussion of the facts, Ms. Triplett withdrew her motion and dismissed the matter. Ms. Fox seconded the amended motion. All present board members voted in favor.

#### **2015-40 Connecticut State Board of Accountancy vs. Samet & Company, PC**

Allegations: §20-281(b) failure to obtain a firm permit in a timely manner; §20-281(b) engaging in the unauthorized practice of public accountancy; and §20-281(b) failure to undergo and report quality review.

Substantiated Violations: Respondent submitted a sworn affidavit with renewal application stating that the failure to renew was an "unintentional oversight." The Respondent admits to performing two small engagements during the period the firm permit was not renewed. Firm peer review has been submitted and is compliance.

Mr. Egan made a motion to settle the matter requiring Respondent's firm owner to take 4 hours of Ethics by March 31, 2016. Acknowledge payments of the firm fee \$150.00 and late fee of \$350.00 which was processed at the time of submitting the firm permit late reinstatement application.

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

**2015-39 Connecticut State Board of Accountancy vs. Robert M. Davenport, CPA**

Allegations: §20-281b failure to renew CPA license in a timely manner; §20-280c engaging in the unauthorized practice of public accountancy; §20-281d failure to submit continuing education courses in a timely manner; and §20-281g engaging in the unauthorized use of the CPA title.

Substantiated Violations: Respondent submitted a sworn affidavit stating that the failure to reinstate was a result of “oversight on my part.” In addition, the Respondent stated that “Unfortunately, the email address used by the State to remind me of the need to pay its fee and files its forms was discontinued and I failed to notify the State of the change.” Respondent’s CPEs are current.

Respondent also notes that this is his first infraction. Respondent also states he did hold out as a CPA during 2014 year.

Mr. Lyne made a motion to settle the matter requiring Respondent to take 4 hours of Ethics by March 31, 2016. Acknowledge payments of license fee \$565.00+600.00 in late fees for the year 2014. Respondent shall pay 565.00+ 300.00 in late fees for the year 2015. Acknowledge that the Respondent has demonstrated CPE compliance for the year 2014. Respondent shall submit proof of compliance with CPEs for the year 2015 no later than December 31, 2015.

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

**2014-44 Connecticut State Board of Accountancy vs. Attilio S. Merlino**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2013.

Substantiated Violations: Respondent submitted a sworn affidavit stating the Respondent did not receive notice of renewal because “I had given your department an old inactive email address.”

Respondent responded to the 2014 audit on August 24, 2015, a year pass the response date.

Ms. Triplett made a motion to settle the matter for \$250.00 for failure to respond to the 2014 CPE audit and requiring Respondent to take and report an additional 4 hours of Ethics no later than March 31, 2016. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2009168-3346 Connecticut State Board of Accountancy vs. Sean Patrick McNamee**

Allegations: §20-281d Failure to renew your license; §20-281(b) unlicensed practice; and § 20-280e use of the title of CPA. (2nd) Failure to complete Ethics Courses pursuant to settlement agreement.

Substantiated Violation: The Board voted to settle this matter on October 4, 2012, imposing the following penalties: 1.A copy of this agreement signed by the Respondent delivered by November 31, 2012.; 2.A \$3980.00 in civil penalties, paid via check made payable to the Treasurer of the State of Connecticut; 3. Completion of the SBA-5; 4. Additional 40 Hours of CPEs to be reported to the Connecticut State Board of Accountancy by December 31, 2013; and 5.Completion of an additional 16 hours of Ethics Courses to be reported to the Connecticut State Board of Accountancy by December 31, 2013. To date the Board has received payment in the amount of \$3980.00. The Board has also received CPE reporting sheet reflecting 42 CPE hours completed. To date the Board has no record of completion of the 16 hours of ethics courses. Respondent submitted written documentation stating the he has been unable to complete the courses due to medical reasons.

Respondent states that he had completed 16 hours of the Ethics courses but lost the credits after downloading to a file server. Respondent also states he took a “few two hour classes over the past two years and do not have any confirmations on them and will not take them.” Respondent submitted proof of several surgeries dating from May 15, 2015 through August of 2015, all past the December 31, 2013 deadline.

Ms. Fox made a motion to settle the matter and grant the Respondent additional six month extension in order to complete the Orders contained within the settlement agreement. Respondent shall pay an additional \$1,250.00 in civil penalties representing failure to complete CPE in required timeframe no later than March 31, 2016. Mr. Lyne seconded the motion. All present board members voted in favor.

**PUBLIC COMMENT - None**

Ms. Fox made a motion to adjourn the meeting at 1:00 p.m. Ms. Triplett seconded the motion. All present board members voted in favor.

Subcommittee Meeting – SBA12 – The committee rescheduled the meeting to the board meeting in January 2016.

Next scheduled meeting: Thursday, November 10, 2015 – 10:00 AM – 2<sup>nd</sup> Floor, 30 Trinity Street, Hartford, CT.