

**Connecticut State Board of Accountancy**  
**Meeting Minutes**  
**Thursday, January 7, 2016 – 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)

Chairman John H. Schuyler, CPA, called the meeting to order at 10:08 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, Chairman  
Marcia L. Marien, CPA  
Peter J. Niedermeyer, CPA  
Dannell R. Lyne, CPA  
Timothy F. Egan, CPA – Via Teleconference  
Karla H. Fox, Esq. – Via Teleconference

**BOARD MEMBERS ABSENT:**

Mark Aronowitz  
Martha S. Triplett, Esq.

**STAFF MEMBERS PRESENT:**

James Spallone, Deputy Secretary of the State  
Ms. Blanche Reeves-Tucker, Fiscal Administrative Manager  
Sonia Worrell Asare, Legal Counsel  
Stephanie Sheff, License and Application Analyst  
Constance O. Sakyi, Paralegal Specialist

**OTHERS PRESENT:**

Mark Zampino, Public Affairs Director, CT Society of CPAs  
Timothy Luke Kwong, CPA  
Wesley Barnard, CPA  
John Masselli, CPA – Via Conference

**ACTION REQUIRED** – Approve Minutes of the November 10, 2015 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**

**SPECIAL SESSION – BOARD OF ACCOUNTANCY’S BUDGET**

Deputy Spallone informed board members that during the Legislative special session on December 18, 2015, the legislatures made a decision to allow the Board of Accountancy to remain with the Secretary of the State’s Office but reduced the budget by \$65,000.00.

Mrs. Blanche Reeves-Tucker, Fiscal Administrative Manager, reiterated that \$65,000.00 has been cut from the board's budget; therefore the office will have to manage with the current budget.

The board decided to discuss this issue further at the February board meeting.

### **MOTION TO DISCUSS ENFORCEMENT CASES**

Ms. Marien made a motion to move forward the discussion of these enforcement cases, 2015-81, 2015-53 and 2015-68 to enable Respondents to address the board. Mr. Lyne seconded the motion. All present board members voted in favor.

### **CANDIDATE CARE CONCERNS**

Attorney Asare distributed copies of the July 1- August 31, 2015 NASBA's Candidate Concerns to board members and asked them to review.

### **AICPA EXECUTIVE DIRECTOR CALL AND MEETING HIGHLIGHTS**

Attorney Asare distributed copies of the minutes of the AICPA Executive Directors' meeting and explained to board members the meeting highlights.

### **NEWSLETTER – BOARD MEMBER LETTERS**

Attorney Asare informed the board about the topics which will be published in the 2016 newsletter. Ms. Marien agreed to write the board members' letter.

### **PHD PROJECT INFORMATION**

Attorney Asare distributed a power-point from The PhD Project to board members and spoke about the mission and the accomplishments of the PhD Project. PhD Project is supported by KPMG and other organizations to increase the number of minorities in PhD Programs. The board agreed to invite a representative from The PhD Project to speak to them about their programs during the retreat meeting in May, 2016.

### **RENEWAL UPDATES**

Attorney Asare stated that there are 183 licenses; 168 certificate registrations and 100 firm permits pending renewal. In February letters will go out to licensees, certificate holders and firm permit holders who have not renewed informing them that their status will become inactive.

### **NASBA's FOCUS QUESTIONS**

Attorney Asare informed board members about her responses to NASBA's Focus Questions.

### **FIRM PERMITS**

Attorney Asare stated that she is working on clarifying the statutes regarding out-of-state firms with multiple offices in Connecticut.

### **PEER REVIEW OVERSIGHT COMMITTEE – CHAIRMAN JOHN SCHUYLER**

Mr. Schuyler attended the NASBA Compliance Assurance Committee Meeting and informed board members about NASBA's goal of encouraging the establishment of a Peer Review Oversight Committee (PROC) in every state. Mr. Schuyler suggested that the board do more oversight regarding peer review due to the quality of the profession. Board members agreed to further discuss the matter during the retreat meeting in May of 2016. Mr. Schuyler, Ms. Marien and Mr. Niedermeyer agreed to form a sub-committee.

## **LAW AND RULES COMMITTEE**

Attorney Asare suggested to the board that a law and rules committee would be helpful in reviewing regulations and statutes. Ms. Fox recommended that the committee be formed on an adhoc basis.

## **SBA-12 EXPERIENCE COMMITTEE**

Committee members agreed to meet in February after the board meeting.

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

None

## **EXAM AND LICENSING**

### **OLD BUSINESS**

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

None

### **NEW BUSINESS:**

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

**Craig Thiel** - Initial CPA Certificate & Certificate Registration, Industry Experience (tabled at the March 23, 2012 board meeting) pending ethics exam.

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

**Frederick John Harmon** – Non-conforming experience.

Ms. Marien made a motion to approve the application. Ms. Fox seconded the motion. All present board members voted in favor.

**Bin Yang** – Initial CPA Certificate & Initial License, Industry Experience.

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

**Amy Brandstetter** – Initial CPA Certificate & Initial License, Industry Experience & Public.

Ms. Marien made a motion to table the application to request for more information. Ms. Fox seconded the motion. All present board members voted in favor.

**Matthew Kolb** – Initial CPA Certificate & Initial License, Industry, Public and government Experience.

Ms. Marien made a motion to approve the application. Mr. Niedermeyer seconded the motion. Mr. Egan abstained. Remaining board members voted in favor.

**Kevin Dawson** - Initial CPA Certificate & Initial License, Industry Experience

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

**Christopher Abbamonte** - Initial CPA Certificate & Initial License, Non- confirming Industry Experience, Not working under the supervision of a CPA.

Mr. Marien made a motion to deny the application for insufficient experience. **Mr. Niedermeyer recused himself. Ms. Fox abstained.** Mr. Lyne seconded the motion. Remaining board members voted in favor.

**Chelsea Dugas** - Initial CPA Certificate & Initial License, Industry and Public Experience. Ms. Marien made a motion to table for February meeting and have applicant complete the application. **Mr. Niedermeyer recused himself.** Ms. Fox seconded the motion. Remaining board members voted in favor.

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

**Stephanie O’Keefe** – Initial Certificate & Certificate Registration, Industry and Public Experience. Ms. Marien made a motion to approve the application. **Mr. Niedermeyer recused himself.** Mr. Lyne seconded the motion. Remaining board members voted in favor.

**Dayna German** – Initial Certificate & Certificate Registration, Industry Experience. Ms. Marien made a motion to approve the application. **Mr. Niedermeyer recused himself.** Ms. Egan seconded the motion. Remaining board members voted in favor.

**Ian George Huggan** – Initial 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.

#### **REVIEW FIRM PERMITS FOR APPROVAL – List Provided**

Ms. Marien made a motion to approve the firm permits and then amended the motion to table Briggs Wealth Management, Inc. to inquire about the services provided by the firm and Macconel & Dodd to inquire about the structure of the firm. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

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

- Review date - July 30, 2015 – **Kreischer, Miller & Co.**  
July 31, 2014 - **Mayer Hoffman McCann P.C.**

#### **EXAMINATION AND CPE EXTENSION**

**Stephen Elia Jr.** - Requesting waiver of CPE for renewal of 2015 license renewal (tabled at the September 1, 2015 board meeting pending explanation to what was requested). Additional information provided.

Ms. Marien made a motion to grant the request to waive CPE requirements for 2015 renewal. Mr. Lyne seconded the motion. All present board members voted in favor.

**Fasulo & Albin** - Request for return of late renewal fee of \$1,800.00, resulting from medical issues impacting an administrative staff member of the firm.

Ms. Marien made a motion to deny the request to return renewal late fee of \$1,800.00. Mr. Lyne seconded the motion. All present board members voted in favor.

**John Korn** – Submitting supporting documents for 3 month extension to complete continuing education for the 2016 renewal period. Tabled at the November 10, 2015 board meeting.  
Ms. Marien made a motion to grant 3 months extension to complete continuing education for 2016 renewal period. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**Harry Hurvitz** – Firm requesting reimbursement of payment made for renewal. Mr. Hurvitz passed away 2 weeks after renewing individual license.  
Ms. Marien made a motion to reimburse renewal payment to the firm. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

## **RECESS**

At 12:50 p.m. Mr. Niedermeyer made a motion to go on recess and Mr. Lyne seconded the motion.  
At 1:02 p.m. Chairman Schuyler called the meeting back into session.

## **OTHER BUSINESS - Enforcement Cases**

### **2015-38 - Laura Beth Hayes vs. Marlene D. Jung**

Complainant withdrew the matter via written communication on December 22, 2015.

### **2015-10 - Victor G. Hewitt vs. Michael Weinshel**

Allegations: §20-281a (10) is engaging in actions reflecting adversely on the profession of public accountancy. Matter was tabled due to lack of quorum.

### **2015-26 - Gavin & Sara Golbourn vs. Michael Weinshel**

Allegations: §20-281a (10) is engaging in actions reflecting adversely on the profession of public accountancy and §20-281(a) (5) negligence/ incompetence in the practice of public accountancy. Matter was tabled due to lack of quorum.

### **2015-49 – Connecticut State Board of Accountancy vs. Blake Stevens**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 4 hours of CPE, 0 hours of Carry Over, 40 Total Claimed and 0 Carry Forward. Of the total claimed hours Respondent initially substantiated 24 hours of CPE. Respondent did not substantiate the remaining 16 hours until after Notice of Violation of the Audit was sent. Respondent has substantiated all the reported courses. Respondent states that initially he was unable to locate proof of the 16 hours.

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

### **2015-52 - Connecticut State Board of Accountancy vs. Robert Butler**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 60 hours of CPE, 13 hours of Carry Over, 60 Total Claimed and 20 Carry Forward. Respondent listed a total of 75.5 hours of credit courses. Of the 75.5, Respondent only submitted proof of attendance for 40.5 of the reported CPEs. On August 11, 2015, the board requested proof of the remaining 35 hours of CPE. The Respondent stated that 25 of the unsubstantiated 40.5 hours, was due to the fact that the Respondent did not attend the course,

but listened to the CDs and took notes. Respondent states that “Since he did not physically attend the conference, (he) cannot obtain a certificate of completion from the conference sponsor, but that does not mean that I did not benefit from listening to the proceedings.” Respondent states he is Semi Retired Status. Respondent has requested to appear before the board. Further, Respondent states that “Most of the sponsors of the seminars and webinars relevant to my activities do not offer CE certificates.” Respondent submitted proof of registration for an additional 2 hours of the 40.5 hours of unsubstantiated CPEs. Should the board disallow the unsubstantiated credits, the Respondent would still have sufficient CPEs for the reported calendar year. Ms. Marien made a motion to dismiss for finding no probable cause to continue. Mr. Lyne seconded the motion. All present board members voted in favor.

**2015-74 - Connecticut State Board of Accountancy vs. Diane Allison**

Allegations. Failure to complete continuing education in the year 2014 as prescribed by the board §20-280-25 and §20-281d (f) and failure to respond to the 2015 Continuing Education Audit. Substantiated Violations: Respondent reported 43.6 hours. Respondent failed to respond to the notice of audit. Following notice of violation respondent indicated that she failed to respond to the notice as a result of medical issues, submitted supporting documentation. Respondent substantiated all 43.6 courses, noting that 12 of the reported credits were taken outside of the required CPE timeframe for year 2015. Respondent did in fact pay the appropriate failure to take CPE in the required timeframe in the amount of \$625.00 during her 2015 renewal. Ms. Marien made a motion to settle the matter. Respondent shall take and report 4 hours of ethics and the board acknowledges payment of \$250.00 penalty for failure to respond to audit. Respondent shall be included in the 2016 Continuing Education Audit. Mr. Lyne seconded the motion. All present board members voted in favor.

**2015-78 - Connecticut State Board of Accountancy vs. Li & Company**

Allegations: §20-281a(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. The transmission of this complaint to you for comment should not be regarded as any finding by the Board as to the validity of these allegations. Mr. Niedermeyer made a motion to table the matter to enable a board member review the case file and make a recommendation to the board. Mr. Egan seconded the motion. All present board members voted in favor.

**2015-79 - Connecticut State Board of Accountancy vs. Ciampi, Mandile & Company, LLC.**

Allegation. §20.281 failure to renew firm permit in a timely manner and §20.281(a) engaging in the practice of public accountancy without a valid firm permit in years 2014 and 2015. Substantiated Violation: Board received 2015 renewal on August 25, 2015. Respondent indicates that the failure to renew the firm permit was a result of oversight and has developed a procedure to ensure that the matter does not reoccur in the future. Respondent submitted current peer review acceptance letter to demonstrate compliance with peer review procedures. Ms. Marien made a motion to settle the matter. Respondent shall pay \$150.00 firm permit fee and \$500.00 late fee for the year 2015. The Respondent shall pay \$150.00 and \$600.00 in late fees for

the 2014. Firm owner shall take 4 hours of ethics to be submitted by June 30, 2016. Mr. Lyne seconded the motion. All present board members voted in favor.

**2015-81 - Connecticut State Board of Accountancy vs. The Counting House, LLC**

Allegations: The potential violations include §20-281b failure to renew your firm permit in a timely manner; §20-281b failure to undergo and report peer review; §20-281e practicing without a firm permit; §20-281b engaging in the unauthorized practice of public accountancy and §20-280-16n false and misleading advertising.

Substantiated Violations: Respondent submitted affidavit that he failed to submit the firm renewal as a result of an administrative oversight. Respondent did renew his license but failed to renew the firm permit. Respondent submitted peer review acceptance letter to demonstrate compliance with the peer review requirements.

Ms. Marien made a motion to settle the matter requiring firm owner to take 4 hours of ethics and complete license renewal requirements no later than June 30, 2016. Respondent shall pay \$550.00 late fee. Ms. Fox seconded the motion. All present board members voted in favor.

**2015-82 - Connecticut State Board of Accountancy vs. Jeffrey D. Snyder**

Allegations: §20-281d failure to renew your license in the years 2014 and 2015 in a timely matter; §20-281d (e) failure to submit continuing education courses in the years 2014 and 2015; §20-281a practicing without a valid license in the years 2014 and 2015; §20-280c engaging in the unauthorized practice of public accountancy in the years 2014 and 2015; and §20-281g engaging in the unauthorized use of the CPA title in the years 2014 and 2015.

Substantiated Violations: Respondent submitted proof of satisfying the 2015 continuing education requirements. Respondent indicates he did not receive the notice for renewal for the 2015 license year and renewed as soon as he became aware of the defect. **The board acknowledges that a system error caused Respondent's license to show as inactive status in the year 2014, when in fact the license was properly renewed in the 2014 licensing year.**

Ms. Marien made a motion to settle the matter acknowledging that the Respondent paid \$600.00 in late fees and \$565.00 in licensing fees for the year 2015. Respondent shall take and report 4 hours of ethics in addition to the required renewal courses no later than June 30, 2016. Mr. Lyne seconded the motion. All present board members voted in favor.

**2015-53 - Connecticut State Board of Accountancy vs. Wesley Barnard**

Allegations: failure to complete the required continuing education requirement, pursuant to your failure of the 2014 continuing education audit. Substantiated Violations: Respondent reported 40 CPE hours, 4 of which were management meetings. Respondent incorrectly reported of 8 hours carryover, which he was unable to substantiate. Based on submitted calculations and disallowing of the managers' meetings Respondent is delinquent 14.5 hours of CPE. Respondent submitted additional proof of material presented during management meetings, further reducing the delinquent courses from 14.5 to 6 hours.

**Mr. Niedermeyer recused himself.** Ms. Marien made a motion to dismiss for no probable cause. Mr. Lyne seconded the motion. All present board members voted in favor.

**2015-68 - Connecticut State Board of Accountancy vs. John Masselli**

Allegations: Failure to complete continuing education in the year 2014 as prescribed by the board §20-280-25 and §20-281d (f) and failure to respond to the 2015 Continuing Education Audit.

Substantiated Violation: Respondent reported 60 total earned, 20 carryover, 60 total claimed, and 20 carry forward. Of the reported courses, Respondent claimed 32 hours of instructor credits, 12 over

the allowable instructor credits. Respondent states that 12 of the instructor hours were miscoded at the time of renewal, and has submitted evidence that the 12 hours were in fact participant hours. Respondent admits that 12 hours of the reported credits, was over reported by 3 hours. Respondent states the error was the result of miscommunication of the amount of the credit received for a symposium. Should the board disallow the non-substantiated credits, the Respondent would have sufficient CPEs for the reporting year.

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

**2012-3794 - Dr. David H. Dreyfus vs. Gino Genovese**

Allegations: §20-281(l) (c) conflict of interest, §20-281(l) (c) lack of independence, § 20-281(k) failure to return client records, §20-281(a) fraud and misrepresentation in the practice of public accountancy, §20-280(4) lack of competence, § 20-280-15(c) engaging in discreditable acts. Matter was tabled due to lack of quorum.

**2009151-3327 - Connecticut State Board of Accountancy vs. Edward M. Considine**

Allegations: §20-281a engaging in actions reflecting adversely on the profession of public accountancy, §20-280-15c (q) failure to respond in writing to the board's communication and Sec. 20-281a(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.

Mr. Lyne made a motion to issue formal charges. Ms. Marien seconded the motion. All present board members voted in favor.

**2014-27 Connecticut State Board of Accountancy vs. Thomas Ragonese.**

Allegations: § 20-281a(5) dishonesty, fraud or negligence in filing tax returns; § 20-281a(8) conviction of a felony, or of any crime of which an element includes fraud or dishonesty; § 20-281a(9) performance of a fraudulent act while holding a license; § 20-281a(10) engaging in actions reflecting adversely on the profession of public accountancy and § 20-280-15c discreditable acts, actions reflecting adversely on the profession of public accountancy.

Ms. Marien made a motion to issue formal charges. Mr. Lyne 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.

Procedural History: At the October 6, 2015 board meeting, 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. On

November 10, 2015, Respondent submitted a letter requesting a full hearing and denying the settlement agreement.

Mr. Niedermeyer made a motion to issue formal charges and hold a hearing in lieu of settlement.

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

**PUBLIC COMMENT**

Mr. Zampino had a question regarding the experience form (SBA-12). Attorney Asare explained that experience should be obtained under a licensed/registered CPA.

Mr. Niedermeyer made a motion to adjourn the meeting at 1:35 P.M. Mr. Lyne seconded the motion. All present board members voted in favor.

Next scheduled meeting: Thursday, February 4, 2016 – 10:00 AM – 2<sup>nd</sup> Floor, 30 Trinity Street, Hartford, CT.