

**Connecticut State Board of Accountancy**  
**Meeting Minutes**  
**Monday, January 13, 2014 – 8:30 A.M.**  
Second Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Temporary Chairman Michael Weinshel, CPA called the meeting to order at 8:40 A.M. at the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut.

**PRESENT:**

Temporary Chairman Michael Weinshel, CPA  
Richard H. Gesseck, CPA  
Richard L. Sturdevant  
Martha S. Triplett, Esq.  
Leonard M. Romaniello, Jr.  
Philip J. DeCaprio, Jr.

**ABSENT:**

James S. Ciarcia

**STAFF MEMBERS PRESENT:**

James F. Spallone, Deputy Secretary  
Diane Steir, Interim Manager  
Sonia Worrell Asare, Legal Counsel  
Stephanie Sheff, Processing Technician  
Constance Sakyi, Paralegal Specialist 1  
William Gardella, Intern

**OTHERS PRESENT:**

Art Renner, CPA, Executive Director of CT Society of CPA  
Camille Murphy, President of CT CPA  
John L. Evanich, Jr., CPA  
Marcia L. Marien, CPA

**ACTION REQUIRED** – Approve Minutes of the December 5, 2013 Board Meeting  
Mr. DeCaprio made a motion to accept the December 5, 2013 minutes with a correction. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.

**ALD – Date of Birth and last 4 digits Social Security Number**

Chairman Weinshel stated for the record that on numerous occasions the Board requested Interim Manager Diane Steir to provide a report for collecting Date of Birth and last 4 digits of the Social Security Numbers of licensees and new CPA applicants for the purpose of joining ALD and CPA verify, but the Board has not received any report as of January 2014 meeting.

Chairman Weinshel also stated that the Board asked Interim Manager Diane Steir to answer the NASBA Focus Questionnaire before December 15, 2013 to enable the Board to forward the answers to NASBA but it was not done. Attorney Sonia Asare was asked by the Board to answer the focus questions and it was completed by her. Mr. Weinshel stated that it was too late to submit to NASBA.

Attorney Sonia Asare gave a brief overview regarding the collection of Social Security and Personal data. Attorney Asare asked the Board to decide if they want to collect the last 4 digits or the nine digits Social Security Numbers and to be mindful of the legal requirements of the Privacy Act of 1974.

Interim Manager Diane Steir stated that all State Board of Accountancy (SBOA) forms are being updated and they will be ready by February 3, 2014. A notice of mandatory requirement of both Date of Birth and last 4 digits Social Security Numbers will be posted on the Board's website. Interim Manager Diane Steir also stated that Date of Births have already been collected as of November 1, 2013 and last 4 digits Social Security Numbers will be collected starting in March 3, 2014.

### **ALD – Discipline**

Attorney Sonia Asare stated that she has discussed with the Board of Accountancy's Information Technology Department regarding the updating of enforcement information on the CAVU system so it can go live on ALD Program. Attorney Asare requested that the Board amend its previous vote in December by not publicizing dismissed and withdrawn cases on the ALD Program. Mr. Gesseck made a motion to amend the previous vote. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

### **EXAM AND LICENSING**

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

- **Stephen Lucas** – application for Initial CPA Certificate & Initial CPA License; Industry Accounting experience, Section 7 has 2 questions checked off N/A on SBA-12 form. Tabled at the November 7, 2013 Board Meeting. Additional information provided. Mr. DeCaprio made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **Daksha Sorathia** – application for Initial CPA Certificate & Initial CPA License; Industry Accounting experience. Mr. DeCaprio made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **Edward G. Klein** – application for Reciprocal CPA Certificate & Initial CPA License; Industry Accounting experience. Mr. DeCaprio made a motion to approve. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.
- **Andrey Dovletov** – application for Initial CPA Certificate & Initial CPA License; Industry Accounting experience. Mr. Sturdevant made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

## REVIEW FIRM PERMITS FOR APPROVAL

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

- Review date December 6, 2013 Report on:  
**Deloitte & Touche LLP**

## EXAMINATION AND CPE EXTENSION

- **Theodore J. Thomas**- requesting extension for CPE until December 31, 2013. Ms. Triplett made a motion to grant the extension. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- **Donald King**- requesting extension for CPE until January 31, 2014. Mr. DeCaprio made a motion to grant the extension. Mr. Gesseck seconded the motion. All present Board Members voted in favor.
- **Louis W. Sioles**- requesting waiver for CPE for 2013. Tabled at the December 5, 2013 Board Meeting. Additional information provided. Mr. Decaprio made a motion to grant the request. Ms. Triplett seconded the motion. All present Board Members voted in favor.

## OTHER BUSINESS

### Enforcement Cases

- **2013-34 Brian D. Rolfe, Respondent**; CT State Board of Accountancy, Complainant: Allegation: failure to complete continuing education courses in the year 2012. Substantiated Violations: Respondent admits that he does not have adequate records to substantiate reported CPEs, as a result of a former disgruntle employee discarding records pertaining to Respondent’s continuing education courses taken in 2012. Respondent has submitted proof of courses taken in 2013 that he wishes to report in lieu of the originally reported courses during 2011-2013 renewal, which cannot be substantiated due to the discarded records. Further respondent submitted proof of 40 additional courses taken in 2013 for the current year 2012-2013 renewal. Recommendation: Settlement of matter: 4 hours of ethics courses to be completed and reported by December 31, 2014, and \$625.00 pursuant to regulation Sec. 20-280-27 for failure to take required CPEs in specified time. Mr. DeCaprio made a motion to affirm settlement. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **2013-31 Moks, Robert L., Respondent**; CT State Board of Accountancy, Complainant: Allegation: failure to complete continuing education courses in the year 2012. Failure to respond to notice of audit. Substantiated Violations: Respondent provided evidence of reported 40 hours of CPE credits reported during 2012-2013 renewal period. Respondent states that he “misplaced” letter of notice of CPE audit. Recommendation: Settlement of matter: 4 hours of ethics courses to be completed and reported by December 31, 2014, \$750.00 in civil penalties for failure to respond to the initial notice of audit letter. Mr. Gesseck made a motion to affirm settlement. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.

- **2012-103766 Thorndike, Thomas, Respondent;** CT State Board of Accountancy, Complainant: Allegation: unauthorized use of a CPA title under §20-281g (d); and dishonesty and fraud or negligence in the practice of public accountancy under §20-281a (5). Substantiated Violations: None. Respondent was found guilty of: aiding and assisting in the preparation of a false tax return in violation of the United States Code, §26:7206(2) of the §26:7206(1) making and subscribing a false return. There is no evidence that Respondent ever held himself out as a certified public accountant. See Case No: 3:11-cr-00051-AWT. Recommendation: Dismissal without prejudice. Mr. Romaniello made a motion to dismiss without prejudice. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- **2013-41- David J. Fabrizi; Respondent:** CT State Board of Accountancy, Complainant: Allegation: failure to complete continuing education courses in the year 2012 as prescribed by Connecticut State Board of Accountancy's regulations, §20-280-25, and statutes, §20-281gd (f). Substantiated Violations: Respondent has submitted proof of 23 and claiming 1 hour carryover. Respondent states that the he did take the courses but due to a technical error with his computer he is unable to account for the 17 hours and proof were saved on his now defunct computer. Recommendation: Settlement of: \$625.00 pursuant to regulation Sec. 20-280-27 for failure to take required CPEs in specified time, \$637.50 in civil penalties for false reporting of CPEs, 4 hours of ethics courses to be completed and reported by December 31, 2014, and to take and report 17 hours of delinquent required courses by March 15, 2014. Mr. Gesseck made a motion to affirm settlement. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- Mr. Weinshel recused himself and appointed Ms. Martha Triplett as the Chairwoman until the conclusion of the vote regarding Case # 2013-24.  
**2013-24 - Jacqueline Bazzano: Respondent:** Ziplow, Ellyn, Complainant; Allegations: incompetence in filing tax returns, engaging in actions reflecting adversely on the profession of public accountancy, and fraud and deceit. Substantiated Violations: None. Mr. Weinshel addressed the Board to explain his findings. Recommendation: Dismissal. Mr. DeCaprio made a motion to dismiss. Mr. Gesseck seconded the motion. All present Board Members voted in favor.  
Mr. Weinshel regained his position as a Chairman.

**PUBLIC COMMENT** - Opportunity for members of the public to address the Board

Mr. Art Renner, CPA, Executive Director of CT Society of CPA, introduced

Mr. John L. Evanich, Jr., CPA and Ms. Marcia L. Marien, CPA to the Board. Mr. Renner stated that the CT Society of CPA has submitted names of prospective Board Members to the Office of the Secretary of the State and would like to know the status. Deputy Secretary James F. Spallone stated that he is going to check with the Governor's General Counsel's office for additional status reports.

**EXECUTIVE SESSION** - Status of Board Members

Mr. Sturdevant made a motion to go into executive session at 9:45 A.M. to discuss appointment of Board members inviting only Board members. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

Mr. Romaniello made a motion to return to public session at 10:30 A.M. Mr. Gesseck seconded the motion. All present Board Members voted in favor.

Chairman Weinshel thanked the Board for allowing him to be the Chairman since August 2013. Mr. Weinshel stated that reluctantly and out of necessity a letter has been sent to the Governor's office informing him of the resignation of the following Board Members effective January 13, 2014: Mr. James S. Ciarcia, Mr. Philip J. DeCaprio, Jr., CPA, Mr. Michael Weinshel, CPA, Mr. Richard L. Sturdevant, and Mr. Leonard M. Romaniello, Jr. CPA.

Mr. Gesseck made a motion to adjourn the meeting at 10:36 A.M. Mr. Triplett seconded the motion. Ms. Triplett and Mr. Gesseck voted in favor.

Next scheduled meeting:

- Tuesday, February 4, 2014 - 8:30 AM - 2nd Floor, 30 Trinity Street, Hartford, CT

**SBA -12 Subcommittee**

Subcommittee met briefly to discuss future meeting dates and revision of SBA-12.