

**Connecticut State Board of Accountancy  
Meeting Minutes  
August 4, 2016**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:00 A.M. in Room G-38 of the State Office Building, 165 Capitol Avenue, Hartford, Connecticut.

Board Members Present:	John H. Schuyler, Chairman Marcia L. Marien Peter J. Niedermeyer Timothy F. Egan Dannell R. Lyne Karla H. Fox, Esq. Mark Aronowitz	Certified Public Accountant Certified Public Accountant Certified Public Accountant Certified Public Accountant Certified Public Accountant Public Member Public Member
Board Members Absent:	Martha S. Triplett, Esq.	Public Member
Board Vacancies:	Public Member	
DCP Staff Present:	Michelle Seagull, Deputy Commr Julianne Avallone, Legal Director Jason Cohen, Dir. of Operations Howard Osden	Richard M. Hurlburt, Director Frank Virnelli, Manager Allyn DeMaida Robin Washbond
Public Present:	Art Renner, CPA, Executive Director, CT Society of CPAs Mark Zampino, Public Affairs Director, CT Society of CPAs Robert Boudreau, President, CT Society of CPAs	

**Note:** The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 165 Capitol Avenue, Hartford, CT 06106  
Richard M. Hurlburt, Director: [dcp.occupationalprofessional@ct.gov](mailto:dcp.occupationalprofessional@ct.gov) for minutes and agenda items  
Agency Web site: [www.ct.gov/dcp](http://www.ct.gov/dcp)  
Licensing/Certification: [dcp.licenseservices@ct.gov](mailto:dcp.licenseservices@ct.gov)  
Enforcement issues: [dcp.accounting@ct.gov](mailto:dcp.accounting@ct.gov)

## **MINUTES OF PREVIOUS MEETINGS**

Ms. Marien made a motion to approve the minutes of the June 24, 2016 board meeting. The motion was seconded by Mr. Niedermeyer. All present board members voted in favor.

## **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

None

## **OLD BUSINESS**

### **Chairman Schuyler - Establish board policy: Experience required for reciprocity**

Chairman Schuyler discussed a recent request for information concerning Connecticut's policy on reciprocity, inquiring if the five year experience requirement begins on the date of passing the exam or from date of licensure. Chairman Schuyler stated that CT Statutes and Regulations do not specify and that NASBA reports that the majority of states use the date of passing the exam as the start date. Chairman Schuyler stated the statutes and regulations should be updated and that in the interim the board should discuss implementing a policy of measuring from the date of passing the exam which is consistent with the rest of the country. Mr. Virnelli will contact NASBA for additional information.

Ms. Marien made a motion to table this discussion until DCP reports back to the Board. The motion was seconded by Ms. Fox. All present board members voted in favor.

### **Amber Tucker**

Ms. Marien noted that at the June meeting the Board granted an extension to Ms. Tucker until August 31, 2016, but had not addressed Ms. Tucker's additional requests at that meeting. Frank Virnelli will look into this matter and contact Ms. Tucker.

## **NEW BUSINESS**

Chairman Schuyler commented that the meeting between NASBA representatives and the Department of Consumer Protection went very well. DCP staff and several board members attended the meeting where NASBA discussed their responsibilities and services and the meeting provided the opportunity for sharing of information and establishing contacts.

Additionally, Chairman Schuyler stated that NASBA offered to provide standard certificates and licenses by PDF/email as an additional service to DCP. Ms. Marien commented that the CT Society of CPAs holds a ceremony to present certificates to Connecticut's newest CPAs and it may be possible to coordinate that process.

Art Renner stated that he will defer commenting on this matter at this time until he has a chance to research how it would work going forward and after his meeting with DCP on August 30<sup>th</sup>.

Ms. Marien made a motion to table this matter and defer it until after the meeting of the CT Society of CPAs and the Department of Consumer Protection on August 30<sup>th</sup>. The motion was seconded by Mr. Lyne. All present board members voted in favor.

### **NASBA – Exam Verifications / Wall Certificates**

The Board reviewed the Department’s correspondence regarding NASBA services: exam verifications and wall certificates.

### **LICENSING AND APPLICATIONS**

None

### **EXAMINATIONS**

#### **CPA Exam Performance Summary – 2016 Q-2**

The Board reviewed the CPA Exam Performance Summary.

### **CPE EXTENSION REQUESTS**

#### **Jeron Alston, CPAL.14407. Requests an extension to an unspecified date**

The Board requested that the applicant provide additional documentation to support the request and provide a reason for the request and timeframe applicant would need to complete the 40 hours of CPE.

#### **John F. Aurello, CPAL.5267. Requests an extension to July 31, 2016**

Mr. Lyne made a motion that the applicant must provide documentation from the doctor and proof that CPE requirements were met as of July 31, 2016. The motion was seconded by Ms. Fox. All present board members voted in favor.

#### **Jeanne P. Cohen, CPAL.9912. Requests an extension to an unspecified date**

Ms. Marien made a motion to approve the request and grant an extension until September 30, 2016. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

#### **Megumi Kobayashi, CPAL.17008. Requests an extension to an unspecified date**

Ms. Marien made a motion that the applicant must provide documentation from the doctor and that an extension is granted until September 30, 2016. The motion was seconded by Ms. Fox. All present board members voted in favor.

**William P. Suprono, CPAL.5533. Requests an extension to November 30, 2016**

The board requires additional documentation to support this request. Mr. Virnelli will follow up with Mr. Suprono.

**Carol A. Wright, CPAL.8716. Requests an extension to July 15, 2016**

Ms. Marien made a motion that the applicant must provide documentation from the doctor and proof that CPE requirements were met as of July 15, 2016. The motion was seconded by Mr. Niedermeyer. All present board members voted in favor.

**ENFORCEMENT AND COMPLAINTS**

**Case No. 2016-97.** Allegations: Connecticut General Statutes §20-281, failure to renew firm permit; C.G.S. §20-281, failure to report quality review reporting; Regulations of Connecticut State Agencies §20-280-15c(n), false or misleading advertisement, and C.G.S. §20-281, practicing without a firm permit.

*Recommendations: Settle this matter by having the Respondent pay a permit fee of \$150 and a late fee of \$600 for both 2014 and 2015, for a total of \$1,500.00.*

Ms. Marien made a motion to approve the Department's recommendation. The motion was seconded by Ms. Fox. All present board members voted in favor.

Ms. Marien made a motion that the Board will send a reminder letter to the peer review firm reminding them of their responsibilities and that the Peer Review Committee will be notified and a copy forwarded to the CT Society of CPAs. The motion was seconded by Ms. Fox. All present board members voted in favor.

**COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

- Robert Boudreau, President, CT Society of CPAs, commented on the AICPA's proposal to change the way peer reviews are being administered, and stated that AICPA's goal is to have 10 regional administering entities. Mr. Boudreau said that as a committee, they drafted correspondence to the AICPA expressing some concerns about the timeline and the feasibility of creating a region in this area. Mr. Boudreau added that they shared their thoughts and concerns about the most logical approach to administering peer reviews and that regionalization makes sense but has to be structured in the proper manner and that he will continue to keep the board informed.
- Art Renner commented on the transition of the State Board of Accountancy to the Department of Consumer Protection from the perspective of the CT Society of CPAs and remarked on how several members' issues were promptly resolved by the Department and appreciated the assistance of Deputy Commissioner Seagull.

- Mr. Boudreau commented that the process of finding a successor for Mr. Renner is underway and he will keep the board updated.

## **ADJOURN**

Mr. Egan made a motion to adjourn the meeting at 11:15 A.M. Mr. Lyne seconded the motion. All present board members voted in favor.

Next scheduled meeting: September 8, 2016 – 10:00 A.M. – Room 119, State Office Building, 165 Capitol Ave, Hartford, CT.