

**Connecticut State Board of Accountancy
Meeting Minutes
September 8, 2016**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:05 A.M. in Room 119 of the State Office Building, 165 Capitol Avenue, Hartford, Connecticut.

Board Members Present:	John H. Schuyler, Chairman	Certified Public Accountant
	Marcia L. Marien	Certified Public Accountant
	Peter J. Niedermeyer	Certified Public Accountant
	Dannell R. Lyne	Certified Public Accountant
	Martha S. Triplett, Esq.	Public Member
	Karla H. Fox, Esq.	Public Member
	Mark Aronowitz	Public Member

Board Members Absent:	Timothy F. Egan	Certified Public Accountant
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Board Vacancies:	Public Member
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DCP Staff Present:	Jonathan Harris, Commissioner
	Frank Virnelli, Manager
	Julianne Avallone, Legal Director
	Howard Osden
	Robin Washbond

Public Present:	Art Renner, CPA, Executive Director, CT Society of CPAs
	Mark Zampino, Public Affairs Director, 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 for minutes and agenda items
Agency Web site: www.ct.gov/dcp
Licensing/Certification: dcp.licenseservices@ct.gov
Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

Ms. Marien made a motion to approve the minutes of the August 4, 2016 board meeting. The motion was seconded by Mr. Aronowitz. All present board members voted in favor. Ms. Triplett arrived at 10:25 A.M. and was not present for the motion.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Ms. Fox commented on the lack of information on enforcement cases. Chairman Schuyler explained that the listing of all cases in process becomes public record. He suggested the Department report on the number of pending cases each month at regular meetings and that periodically a member of the board will meet with the Department on a one-on-one basis for a more in depth report on pending cases.

CPE EXTENSION REQUESTS

The Board established the following policy concerning CPE Extension Requests:

Ms. Marien made a motion that In the event an applicant requests an extension without providing sufficient documentation, the Department will notify the applicant by email. The email will state the consequence of noncompliance. If there is no response to the Department's request for additional documentation after the second email within one month, the request will be denied and removed from the docket. The applicant will be allowed to reapply for the extension along with all required documentation. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

Alan M. Rothstein, CPAL.3778 – Requests an extension to September 30, 2016

Ms. Fox made a motion to table this matter and that Mr. Rothstein must provide additional documentation to support this request. The motion was seconded by Ms. Marien. All present board members voted in favor.

Jeron Alston, CPAL.14407

At the August 4, 2016 board meeting, 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.

Mr. Alston failed to respond to the Department's two email requests for additional information.

Ms. Marien made a motion to deny Mr. Alston's request for an extension and remove from the docket. The applicant will be allowed to reapply for an extension along with the required documentation. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

John F. Aurello, CPAL.5267

At the August 4, 2016 board meeting, the board requested that the applicant provide documentation from the doctor and proof that CPE requirements were met as of July 31, 2016.

Mr. Aurello responded to the Department's request for additional information and submitted documentation from the doctor and proof of 32 hours of CPE.

Mr. Lyne made a motion to approve an extension until September 30, 2016 providing he completes the full 40 hours of CPE. The motion was seconded by Mr. Niedermeyer. All present board members voted in favor.

Jeanne P. Cohen, CPAL.9912

The request for an extension was approved at the August 4, 2016 meeting.

Megumi Kobayashi, CPAL.17008

At the August 4, 2016 board meeting, the Board requested documentation from the doctor.

Ms. Kobayashi responded to the Department's request for additional information and submitted the required documentation.

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

William P. Suprono, CPAL.5533

At the August 4, 2016 board meeting, the Board requested additional information from the applicant.

Mr. Suprono responded to the Department's request for additional information and submitted documentation.

Ms. Fox made a motion to approve the request for an extension until November 15, 2016 due to hardship and legal difficulties with HIPAA notice. The motion was seconded by Mr. Lyne. All present board members voted in favor.

Carol A. Wright, CPAL.8716

At the August 4, 2015 board meeting, the Board requested the applicant provide documentation from the doctor and proof that CPE requirements were met as of July 15, 2016.

Ms. Wright has not responded to the Department's two email requests for information.

Ms. Marien made a motion to deny Ms. Wright's request for an extension and remove from the docket. The applicant will be allowed to reapply for an extension along with the required documentation. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

ENFORCEMENT AND COMPLAINTS

- **Case No. 2016-76 - Status of Settlement Agreement**
Mr. Virnelli informed the board that Amber Tucker has submitted a signed copy of settlement agreement to be signed by Chairman Schuyler.
- Mr. Virnelli advised the Board that a new legal intern has been assigned to assist him on a part time basis.

OLD BUSINESS

Board Policy Regarding Reciprocity

Mr. Virnelli reported on the matter of reciprocity, and confirmed that current CT Statutes and Regulations do not address whether the experience requirement starts on date of passing the exam or date of licensure. Mr. Virnelli corresponded with Dan Dustin of NASBA who indicated that recent research suggests that the majority of jurisdictions follow the date of licensure.

Ms. Marien made a motion to establish a policy on reciprocity, in the absence of specific interpretation contained in Regulations, that experience requirement begin from the date of licensure or certificate; and request that the Department of Consumer Protection advise as to the appropriate legal action. The motion was seconded by Ms. Triplett. All present board members voted in favor.

NEW BUSINESS

NASBA's 109th Annual Meeting - October 30-November 2, 2016 in Austin, Texas

Chairman Schuyler commented that a scholarship to cover costs to attend the meeting is available for a member of the board and for a representative from DCP and that requests should be submitted by September 9th. Mr. Virnelli stated he will attend the meeting. A representative from the board has yet to be determined.

Connecticut Enforcement Survey (California Mobility Project)

Mr. Virnelli informed the board of DCP's communication with NASBA, to ensure that the Department is not acting in conflict with NASBA's national enforcement standards. The main changes that the Department made to the survey document were to inform them that board meetings were now occurring 10 times a year, rather than monthly, and to clarify that the Department was conducting investigations, not the board members. However, board members will be requested to step down to consult as experts in the event of a more complicated case. The board continues to serve as the final decision making body in the event a settlement agreement is reached or a hearing needs to be conducted.

AICPA Exposure Draft Regarding Peer Reviews

Ms. Marien made a motion to support NASBA's letter which supports the proposed changes in the *Exposure Draft – Proposed Changes to the AICPA Standards for Performing and Reporting on Peer Reviews* (Modifications to Peer Review Report to Specifically Disclose the Selection and Review of Single Audits as Must-Select Engagements, Modifications to Representation Letter to Reflect Scope of Engagements Performed and Selected). The motion was seconded by Ms. Triplett. All present board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

- Art Renner, Executive Director of the Connecticut State Society of CPA's commented on the August 30th meeting between CTCPA and DCP staff and stated that the topics discussed included: synchronizing the CTCPA functions with the new operations of DCP, most notably how to effectively hold the periodic new certificate ceremony, and facilitating state board access to peer review information. Mr. Renner inquired if the Board of Accountancy agendas and minutes will appear on DCP website. The board secretary confirmed that meeting minutes and agendas will be posted going forward.
- Additionally, Mr. Renner briefly commented on peer review oversight and stated that the AICPA proposal to reduce administration to 10 regional entities as well as the timetable to affect these changes, received pushback from all over the country at the annual AICPA Peer Review Conference last month and he anticipates revised proposals in the future.
- Chairman Schuyler requested that board members inform him of their interest in being added to the invite list to call in to the Northeast Region Conference number. Mr. Schuyler also commented that many boards in the Northeast already have established peer review oversight committees and have started to discuss how to deal with the AICPA change.
- Mr. Niedermeyer inquired as to the status of CPE Audits, license renewals and firm permits. Julianne Avallone, DCP Legal Director stated that the Department has very recently undergone reorganization and as a result, created a new Compliance Unit which will focus on administrative in-house work, such as audits and that the Department is committed to continue to do CPE audits. Ms. Avallone added that license renewals and firm permits are handled in-house by the Licensing Services Division and that the Department will bring before the Board those applications that require the specific expertise and attention of the Board.

ADJOURN

Ms. Triplett made a motion to adjourn the meeting at 11:13 A.M. The motion was seconded by Ms. Fox. All present board members voted in favor.

Next scheduled meeting: Thursday, October 6, 2016, at 10:00 a.m. in Room 119.