

**Connecticut State Board of Accountancy
Meeting Minutes
October 6, 2016**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:03 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
	Timothy F. Egan	Certified Public Accountant
	Martha S. Triplett, Esq.	Public Member
	Mark Aronowitz	Public Member

Board Members Absent:	Karla H. Fox, Esq.	Public Member
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Board Vacancies:	Public Member
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DCP Staff Present:	Frank Virnelli, Manager
	Michael Elliott, 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
	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 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 September 8, 2016 board meeting. The motion was seconded by Mr. Niedermeyer. All present board members voted in favor. Ms. Triplett arrived at 10:16 a.m. and was not present for the motion.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Art Renner, Executive Director of the Connecticut Society of CPA's commented that it was business as usual at the Society and stated that the Society recently held a very successful Interview Day event that helps match accounting students with prospective employers in public accounting and private industry.

Mr. Renner also stated that he anticipates a tough legislative session next year due to the fiscal situation in Connecticut.

OLD BUSINESS

NASBA Annual Meeting

Chairman Schuyler stated that Mr. Aronowitz and Mr. Virnelli will be attending the NASBA Annual Meeting on October 30 - November 2, 2016 in Austin, Texas.

Mr. Virnelli commented that NASBA granted scholarships to cover the cost for both to attend the meeting.

Reciprocity Policy

Mr. Virnelli stated that the following simple interpretation of the Regulations should be placed on the DCP website for clarification of the Board of Accountancy policy relating to Out of State Licensees/Certification Holders effective September 8, 2016:

At its meeting on September 8, 2016, the Connecticut State Board of Accountancy (hereinafter the "Board") voted on a motion regarding an interpretation of Connecticut General Statutes Section 20-281d(d)(2), specifically the date on which to begin counting experience for holders of a Certified Public Accountant (hereinafter "CPA") license or certificate from another state who apply for a CPA certificate in Connecticut. The Board voted in favor of the motion that the experience requirement will start on the date of licensure or certification from another state. This interpretation is consistent with a similar requirement in most other states. It was also adopted due to the fact that the date of licensure or certification should be relatively easy for a CPA to find, and for the Board to confirm.

Mr. Niedermeyer made a motion to accept the interpretation of the Regulations and to post to the DCP website. The motion was seconded by Mr. Lyne. All present board members voted in favor.

NEW BUSINESS

Michael Elliott, DCP Licensing Services Division – Presentation

Michael Elliott, Director of Licensing Services, presented changes relating to accountant licensing and discussed the wall certificate process and provided templates and paper stock options.

Mr. Elliott distributed to the Board a statistical report summarizing the total applications (qualified, registration, license and firm applications) processed during the months of July through September and the number of days to approval. Mr. Elliott stated that they are making good progress toward developing a smoother process.

Mr. Elliott discussed the following changes being implemented: moving to online applications by mid-November 2016; NASBA will now be processing exam score verifications and transfer of grades; DCP will still be processing license verifications; renewals and licenses will be sent electronically to licensees; DCP is currently working with NASBA regarding wall certificates and by the end of October NASBA will be processing the wall certificates. The Board reviewed the wall certificate template, decided on Earthstone color for the paper stock and also recommended reducing the font size of the Department of Consumer Protection lettering on the certificate. The Board thanked Director Elliott for the work and effort of the License Services Division.

Director Elliott explained a change to the renewal process that concerns only sole proprietor firms in that they must attest that they are still a sole proprietor and must renew their individual license first before renewing firm permit and they must link the individual license to the firm permit.

Mr. Niedermeyer asked about applications with non-conforming experience that previously came before the board for review. Chairman Schuyler asked to see the applications with alternate experience, not working under a CPA, at the next meeting to review and to help establish guidelines for the online applications.

Board Policy in Cases of Serious Sanctions from other Regulatory Bodies

Chairman Schuyler commented that he received notice of serious sanctions against a Connecticut licensee by the PCOB, regarding a broker/dealer audit, with the same violation for two years in a row and stated that the Board normally doesn't review PCOB sanctions and asked Board members if they should establish a policy for serious violations. Additionally, Chairman Schuyler questioned if previous boards have ever addressed serious sanctions by the PCOB and suggested keeping a record of such actions in writing for board reference. Mr. Virnelli commented that there has been at least one AICPA enforcement case from a previous year that did stem from an AICPA violation. Chairman Schuyler suggested further discussion on this matter at the next meeting.

Non-Public Experience for Reciprocal Licenses

Chairman Schuyler stated that current procedures for granting a reciprocal license do not apply to Academics; and that they are required to go through the process of obtaining an initial license and he added that this procedure should be corrected.

Mr. Virnelli commented that it may require a change to the Regulations, but will look into this matter and report back to the Board.

CPE EXTENSION REQUESTS

CPE Extension Request Update – Alan M. Rothstein, CPAL.3778

Mr. Rothstein responded to the Department and completed the requirements by June 30, 2016 therefore he did not require an extension.

Jeron Alston, CPAL.14407- Update

At the September 8, 2016 board meeting, the Board denied the request for an extension and removed from docket.

Mr. Virnelli reported that Mr. Alston contacted the Department but offered no additional documentation therefore the Board took no further action.

ENFORCEMENT AND COMPLAINTS

Enforcement Update

Mr. Virnelli provided an enforcement update and reported that there were forty-one (41) failure to renew individual licenses/misrepresentation/unauthorized use of CPA titles; one (1) failure to renew license; five (5) firms practicing without permits; twenty-one (21) professional misconduct and five (5) CE reporting violations. Mr. Virnelli is currently following up on these cases and will update the Board at the next meeting.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Robert Boudreau, President, CT Society of CPAs, commented that the governing board continues to transact business and is focusing on a transition plan. Mr. Boudreau added that he is hopeful to have more information at the next meeting and that they will have found a successor for Mr. Renner who is up to the challenge.

Mr. Niedermeyer commented on CPE Audits and inquired as to any updates. Mr. Virnelli advised that he will look in to this matter and report back to the Board.

ADJOURN

Mr. Niedermeyer made a motion to adjourn the meeting at 10:59 A.M. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

Next scheduled meeting: Thursday, November 3, 2016, at 10:00 a.m. in Room 119.