

**Connecticut State Board of Accountancy**  
**Meeting Minutes**  
**Thursday, April 5, 2016 – 10:00 A.M.**

Third Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

**BOARD MEMBERS PRESENT:**

John H. Schuyler, CPA, Chairman  
Marcia L. Marien, CPA  
Mark Aronowitz  
Karla H. Fox, Esq. -Via Conference Call  
Martha S. Triplett, Esq. -Via Conference Call

**BOARD MEMBERS ABSENT:**

Dannell R. Lyne, CPA  
Timothy F. Egan, CPA  
Peter J. Niedermeyer, CPA

**STAFF MEMBERS PRESENT:**

James Spallone, Deputy Secretary of the State  
Sonia Worrell Asare, Legal Counsel

**OTHERS PRESENT:**

Art Renner, CPA, Executive Director of CT Society of CPA  
Thomas Ariola

Chairman John H. Schuyler, CPA, called the meeting to order at 10:02 A.M. at the Connecticut State Board of Accountancy, Third Floor Conference Room, 30 Trinity Street, Hartford, CT.

**OFFICE AND BOARD OPERATIONS AND ADMINISTRATION**

**1.Action required** – Approve Minutes of the March 3, 2016 Board Meeting.

Ms. Marcia Marien made a motion to table the minutes of the March 3, 2016 meeting due to lack of quorum. The motion was seconded by Mark Aronowitz. All board members voted in favor. Ms. Triplett abstained.

**INFORMATION REPORTS**

**2.Administrative Updates**

- a. Budget Updates- Deputy Spallone informed the board that the Appropriations Committee budget is expected to be released on Friday, April 7, 2016. We will keep the board abreast of the final decision of the Appropriation Committee regarding the board's status. In addition, the week of March 28<sup>th</sup>, the legislature took an additional \$645.00 to close the current fiscal deficit.
- b. Legislative Updates
  - i. Mandatory Online Renewal – The proposed statute did not receive a Joint Favorable Report.
  - ii. Commission and Contingency Fees- The proposed statutory change did not receive a Joint Favorable Report.

- iii. Tax Preparer Regulation- The proposed statute did in fact receive a Joint Favorable Report, and has garnished a lot of press and inquiries regarding the proposed implication of the bill.
- c. Engagement Letters- Attorney Asare stated that while engagement letters are not required they would mitigate against potential complaints. Attorney Asare requested that the board members provide feedback regarding the proposed guidance memo, which she hopes to place on the website for guidance to the licensees.
- d. Regional Conferences- Attorney Asare requested that the board members inform her of their interest in attending either the Eastern or Western Regional NASBA Conference.
- e. NASBA ED/LEGAL Conference Overview – The overview is tabled for discussion at the May Retreat.
- f. May Retreat Planning – Attorney Asare requested that the board member submit topics for the retreat. Attorney Asare thanked UCONN School of Business in advance for hosting the board’s annual retreat.
- g. Board of Examiners Meeting Highlights- Attorney Asare provided an overview of the AICPA’s Report of the Board of Examiner’s February Meeting.
- h. AICPA Peer Review Process – Attorney Asare provided the board with the AICPA’s Proposed Evolution of Peer Review Administration.

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

Art Renner spoke during public comment and expressed the CT CPA’s willingness to continue to support during the potential transition of the board and the potential impact on the staff. In addition, the Society is watching the AICPA’s upcoming vote regarding the CGMA designation.

**EXAM AND LICENSING  
OLD BUSINESS**

**3. Action required – Industry, Government, or Self Employed experience, and Other Applications –none**

**NEW BUSINESS**

**4. Action Required - Industry, Government, or Self Employed experience, and Other Applications**

**Branden Hart** – Reciprocal CPA Certificate & Certificate Registration, Industry Experience

Motion by Marcia Marien to approve the application for licensure. The motion was seconded by Mark Aronowitz. All voted in favor.

**Christina Van Den Beldt** – Initial CPA Certificate & Initial CPA License, Industry Experience

Motion by Marcia Marien to approve the application for licensure. The motion was seconded by Martha Triplett. All voted in favor.

**Alois Chakabva** - Initial CPA Certificate & Initial CPA License, Industry Experience

Motion by Mark Aronowitz to approve the application for licensure. The motion was seconded by Martha Triplett. All voted in favor.

**5. REVIEW FIRM PERMITS FOR APPROVAL – List Provided**

MacConnel & Dodd – Application tabled for additional information regarding firm ownership and name compliance at the January 2016 board meeting.

Motion by Marcia Marien to table the firm permits for the May meeting. The motion was seconded by Martha Triplett. All voted in favor.

**6. PCAOB Inspection Reports Received –February 5, 2016 BDO USA, LLP**

**February 11, 2016 Crowe Horwath, LLP**

**McGladrey & Pullen, LLP**

**McGladrey LLP**

**March 11, 2016 Friedman LLP**

**March 2, 2016 Ramez Jimenez International CPA's**

**EXAMINATION AND CPE EXTENSION –**

**Nicole Couloute - Requesting extension of time to complete the CPA exam**

Motion by Martha Triplett to approve the extension request. The motion was seconded by Marcia Marien. All voted in favor.

**OTHER BUSINESS**

**7. Enforcement Cases – Enforcement Overview**

**a. 2005014-2819 Connecticut State Board of Accountancy vs. Ariola Hearing Reinstatement**

**Request.** Respondent is requesting a hearing to reinstate his license, based on the fact that he has satisfied the orders prescribed by the board, although 3 years remain on the suspension of license per the settlement agreement. Tabled at the March 2016 meeting.

Motion by Marcia Marien to deny the early reinstatement hearing request. The motion was seconded by Mark Aronowitz. All voted in favor.

**b. 2012-103764 Dr. C.J. Mozzochi vs. Leonard Belzer**

Matter was tabled due to lack of quorum to take a vote on the matter. Recusal by Mr. Mark Aronowitz.

**c. 2012-3794 Dr. David Deyfus 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.

Substantiated Allegations: Compliance Office findings:

a. Dr. David Dreyfus was a member of a medical partnership. Mr. Gino Genovese provided accounting services to that partnership. The partnership has since been dissolved, or in any case, Dr. Dreyfus was asked to leave. There appear to have been a number of disputes during the period in which the partnership was active. Some of these (not all-inclusive) appear to have been the following:

i. Dr. Dreyfus was alleged to have taken time away from the practice in excess of the maximum allowed under the partnership agreement. Dr. Dreyfus, who also was a member of the faculty at Yale Medical School, responded that he was not on vacation, but spent the time improving his skills at Hebrew University in Israel and that there should have been an understanding regarding such a sabbatical.

ii. Dr. Dreyfus believed that the calculation of how the rent on related party property was performed was against his interests.

iii. At some point, the bookkeeper of the partnership told him that the partnership realized that his pay calculation underpaid him over a period and that they were making a sizable adjustment to make him whole. Dr. Dreyfus believes that this was an indication that the partnership was operating against his interests.

iv. Dr. Dreyfus generally believed that the computation of his compensation under the partnership agreement regularly shortchanged him.

v. Dr. Dreyfus has also made accusations that illegal transactions were made from a Waterbury bank account. Dr. Dreyfus submitted a police report making such accusations. In these accusations, Dr. Dreyfus claimed that he believed any such illegal or unfair transactions were made under the influence of Gino Genovese.

vi. Dr. Dreyfus contracted with Blum Shapiro's forensic services to look at the books of the partnership. The result found that there had been an error amounting to approximately \$6,000 over more than a year in that certain expenses should have been exempted from the computation of the split.

b. During the period in question, Mr. Genovese provided accounting services for the partnership, but did not provide any attest services. There was not an engagement letter, although engagement letters are not required. Based on the remarks of both Dr. Dreyfus and Mr. Genovese, Mr. Genovese primarily assisted with the computation of the compensation split, reviewed it with the partners and provided accounting advice to the company.

c. Dr. Dreyfus has suggested that his financial difficulties with the partnership were due to the influence of Mr. Genovese. Based on the response by both parties in separate meetings, Mr. Genovese did not appear to have any legal or official authority to do anything other than provide advice. This was not a large engagement for Mr. Genovese, and he did not appear to have any visible way that he could benefit from the behavior that he was accused of.

5. The Connecticut State Board of Accountancy has jurisdiction over behavior that violates professional standards of the practice of public accounting. It does not have authority over contract disputes, billing issues or direct jurisdiction over violation of laws and regulations not encompassed by the standards related to the practice of public accounting (except in that violation of laws and regulations found by other competent authorities may be considered as acts discreditable to the profession, but the board cannot act in the place of the proper competent law enforcement).

6. The Connecticut State Board of Accountancy takes judicial notice that the matter was dismissed by the AICPA (America Institute of Certified Public Accountants).

7. At the request of the Complainant, please note the compliance officer's finding in regards to the following matters:

a. The complainant claims that the compliance officer ignored completely the complainant's charge that Mr. Genovese billed for services provided only to the complainant's partner, Mr. Genovese's personal client (Please see attached as appendix 6A in complainant's testimony to the CT board.)

i. Compliance officer's response: the Connecticut State Board of Accountancy does not have jurisdiction over billing and fee disputes.

b. The complainant has stated that Genovese never provided certain records documented in appendix 6A of the original complaint to the complainant despite his contractual requirement in the partnership operating agreement. Complainant asserts that he only obtained them through the CT board during the hearing, although there is no way to determine whether this is correct or not.

i. Compliance officer's response: there is insufficient evidence submitted to substantiate this claim for which the board can adjudicate. In addition, the contractual requirement referenced is the partnership agreement, to which Mr. Genovese is not a party. This matter is not within the jurisdiction of the Connecticut State Board of Accountancy. The allegation should be pursued in arbitration or in a court of law.

c. The complainant claims that detailed forensic accounting reports demonstrate that Genovese also billed approximately \$25,000 of charitable contributions to the practice that complainant believes were for the benefit of the complainant's partner. Complainant claims that the compliance officer ignored these claims. Complainant also claims that the chairman dismissed without cause my proof that additional \$6000 in costs were shifted for the benefit of my partner

i. Compliance officer's response: Mr. Genovese did not have authority over what charitable contributions were paid by the partnership. That is between the partners and not within the scope of the State Board of Accountancy. In addition, the forensic accounting report obtained by the board had no evidence, forensic or otherwise, charging fraudulent payments to charity. The forensic report did note that legal expenses originally been paid by the partnership were for legal expenses related to answering charges against the partnership buy the complainant. The report came to the conclusion that these should not have been partnership expenses and Dr. Dreyfus should be reimbursed \$6,000. Complainant's partner agreed and made the adjustment. The compliance officer considered the matter resolved and in any case not a matter that fell within the scope of the board.

d. The complainant claims that the compliance officer made no attempt to independently investigate an open criminal complaint against Genovese for embezzlement to shift costs to me from complainant partner (attached).

i. Compliance officer's response: there is insufficient evidence submitted to substantiate a claim for which the board can adjudicate. Dr. Dreyfus provided a redacted copy of a police report related to a complaint he, Dr. Dreyfus made, alleging embezzlement from a joint account of the partnership of which he, Dr. Dreyfus, was a member. Because Mr. Genovese had no authority over the account, unless further evidence is provided, this is a matter between the partners and unrelated to Mr. Genovese. This matter is not ripe for the Connecticut State Board of Accountancy; the allegation should be pursued in a court of law. The board does not pursue criminal matters unless there is a conviction or a guilty plea, as the board does not have the resources or the legal authority to investigate criminal matters.

e. The complainant claims that the compliance officer made no attempt to independently investigate numerous false and slanderous statements made by Genovese during his testimony similar to those he made repeatedly to my partner and staff regarding my sabbatical rights as a partner (not vacation) and other aspects of my personal conduct that I can document are false.

i. Compliance officer's response: there is insufficient evidence submitted to substantiate a claim for which the board can adjudicate. The complaint also doesn't fall under the jurisdiction of the State Board of Accountancy, which is empowered only to address violations of professional standards related to the practice of public accountancy. This matter is not within the jurisdiction of Connecticut State Board of Accountancy, the allegation should be pursued in a court of law.

f. The complainant claims compliance expressed his opinion that since Genovese did not personally profit he cannot be guilty of a conflict of interest. Obviously, the essence of a conflict of interest has nothing to do with whether one benefits personally, my partner who is Genovese personal client and office manager, who is Genovese's friend, profited from his actions.

i. Compliance officer's response: The compliance officer did nothing of the sort. The statement of lack of motive was directed to complainant's claims that Mr. Genovese was a behind the scenes mastermind behind many things against the complainant's interest, including influencing the complainant's partner against the complainant. In that matter, lack of a personal motive is germane and unrelated to conflict of interest, a separate issue. There is insufficient evidence submitted to substantiate a claim for which the board can adjudicate.

8. After careful review of the facts as presented, it is concluded that there is no evidence of violation of the professional standards and no evidence has been presented that supports any board action against Mr. Genovese.

9. On March 14 & 15, 2016, the Connecticut State Board of Accountancy received both email and mailed communication requesting to withdraw the matter from the board, after receipt of the proposed compliance officer's decision.

Motion by Marcia Marien to acknowledge the withdrawal request with prejudice. Motion was seconded by Karla Fox. All board members voted in favor.

**d. 2015-88 Connecticut State Board of Accountancy vs. Vincent Patrick Cleary.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a written statement that he has not performed public accounting services, including filing tax returns using the CPA designation in the year 2015.

Respondent has an active PTIN number. Respondent has a registered certificate. Further Respondent submitted evidence that no tax return were filed by him in the year in question.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**e. 2015-89 Connecticut State Board of Accountancy vs. Valerie R. Kent.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a written response indicating that she is under the belief that the communication resulted from her initial PTIN application, which was completed as a CPA. The respondent explained that the form was corrected in 2015 to demonstrate that she is not an active CPA.

Motion by Mark Aronowitz to dismiss finding no probable cause to continue. Motion was seconded by Marcia Marien. All voted in favor.

**f. 2015-90 Connecticut State Board of Accountancy vs. Timothy Derby.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a written affidavit declaring that he has not engaged in the practice of public accountancy in the year 2015. Respondent has not prepared tax returns as a CPA. Respondent indicates that he did use the CPA designation while his certificate was not registered and has submitted a certificate reinstatement application along with the late fee for 2015. Motion by Marcia Marien to settlement of the matter. Respondent shall pay the certificate fees (40+150=\$190) for the year 2015, acknowledging Respondent has paid \$90 in late fees to date. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion was seconded by Mark Aronowitz. All voted in favor.

**g. 2015-96 Connecticut State Board of Accountancy vs. Stacie J Marano** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent acknowledges that since December 31, 2013 her certificate has not been registered as a result of miscommunication between her and her firm regarding registration of her certificate. Respondent acknowledges using the CPA designation on letterhead, business cards and her resume in the years of 2014, 2015, and 2016. Upon receiving the notice of violation, Respondent submitted application and payment to register her certificate for the year 2016, including the registration fee and late payment. Respondent submitted CPEs for the years 2014 and 2015 demonstrating compliance with the CPEs requirements for licensure. Respondent submitted evidence demonstrating she has not prepared tax returns, or practice public accountancy, but does have a PTIN number.

Motion by Marcia Marien to settlement of the matter. Respondent shall pay the late fee and the certificate fees (40+150=\$190) for the years 2014 and 2015, acknowledging Respondent has paid \$100 to date, leaving a balance of \$280.00 in civil penalties. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion was seconded by Martha Triplett. All voted in favor.

**h.2015-97 Connecticut State Board of Accountancy vs. Sean Patrick Mcnamee** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent states that his business office files over 1200 taxes per year. Respondent currently has a pending matter before the board involving tax services, hearing scheduled for April 22, 2016, 2014-14. Respondent holds an unregistered certificate, certificate number 5548. Respondent holds an inactive license since 2013, license number 4239.

Motion by Marcia Marien to table pending outcome open enforcement cases against the Respondent. Motion was seconded by Mark Aronowitz. All voted in favor.

**i.2015-99 Connecticut State Board of Accountancy vs. Samuel L Discenza** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent held an active license in the year of 2015, license number 2082. The renewal for the 2015 license was delayed due to CPE issues, which were resolved. Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Karla Fox. All voted in favor.

**j.2015-102 Connecticut State Board of Accountancy vs. Robert E. Sweeney.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a sworn affidavit indicating that he has not practiced as a CPA since his license became inactive. Respondent states that he has not signed any tax returns as a CPA nor has he signed any power of attorney forms to represent any taxpayer before the Internal Revenue Services.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**k.2015-103 Connecticut State Board of Accountancy vs. Robert J. Pallone** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent license has been in lapse status since 2014. Respondent submitted a sworn statement indicating that he did in fact use the CPA title in the year 2015, without proper licensure. Respondent states he completed tax returns as a CPA, but did not perform audits or issues reviews on financial statements. Respondent demonstrated that CPEs were in compliance in the years 2014 and 2015. Respondent has reinstated their license for the year 2016.

Motion by Martha Triplett to settle the matter. Respondent shall pay license fees and late fees for the year 2014 2015, totaling \$1165.00 in civil penalties. Respondent shall take 4 hours of ethics no later than July 31, 2016. Motion was seconded by Marcia Marien. All board members voted in favor.

**l.2015-104 Connecticut State Board of Accountancy vs. Robert A. Orenstein.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Unable to locate the Respondent based on the last known address.

Motion by Marcia Marien to dismiss without prejudice. Motion was seconded by Mark Aronowitz. All voted in favor.

**m.2015-105 Connecticut State Board of Accountancy vs. Robert M Davenport** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted information detailing that the board resolved this matter under enforcement case number 2015-39, wherein the board settled the matter reinstating the respondent license for the year in question.

Motion by Marcia Marien to dismiss finding no probable cause to continue, matter was settled under case number 2015-39. Motion was seconded by Mark Aronowitz. All voted in favor.

**n.2015-106 Connecticut State Board of Accountancy vs. Robert J. Creamer** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted information confirming that the Respondent does not engage in the practice of public accountancy. Respondent has a valid license to practice law. Respondent prepares tax returns as an individual preparer not as a CPA.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**o.2016-3 Connecticut State Board of Accountancy vs. Richard G. D'Ambrosio.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a sworn affidavit indicating that he has not prepared tax returns, advertised, or used the CPA designation since he returned on December 31, 2014.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Martha Triplett. All voted in favor.

**p.2016-4 Connecticut State Board of Accountancy vs. Richard Chrabascz.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a written response indicating that he has been in retired status since December 31, 2014. Respondent has not engaged in the use the CPA title or in the practice of public accountancy. Respondent has also updated his PTIN to reflect his retired status.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**q.2016-9 Connecticut State Board of Accountancy vs. Paul J. Soler.** *Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.*

Substantiated Allegations: Respondent submitted a sworn affidavit indicating that he allowed his certificate of registration to lapse from January 1, 2015 – September 13, 2015. Respondent indicates that on September 13, 2015, Respondent received a license to practice public accountancy in the state of Connecticut. Respondent indicates that in time he was in inactive/lapse status he did use the CPA designation on emails, marketing communication, business cards and letter head. Respondent indicates that at no time did he engage in the practice of public accountancy during the period of

inactive status. Respondent states that the failure to renew was an oversight. Respondent indicates he only informed the IRS that he was a CPA via the occupation question on his personal taxes. Motion by Mark Aronowitz to settlement of the matter. Respondent shall pay the late fee and the certificate fees (40+110=\$150) for the year 2015, representing the January – September of 2015. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion seconded by Marcia Marien. All voted in favor.

**r.2016-10 Connecticut State Board of Accountancy vs. Paul L. Watson** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent indicates that prepares tax returns as a VITA and AARP preparer under his PTIN. Respondent indicates that he has updated his PTIN status to reflect that he is a volunteer preparer. Respondent states he has not completed returns for compensation since selling his firm in 2013. The returns were not signed as a CPA. Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Martha Triplett. All voted in favor.

**s.2016-13 Connecticut State Board of Accountancy vs. Michael B. Lipman** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a written statement that he has not engaged in the practice of public accountant or use of the CPA title in year 2015. Respondent states that he is in retired status since December 20, 2012. Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**t.2016-16 Connecticut State Board of Accountancy vs. Michael D. Disciacca** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent indicated that he left public practice in 2014, at which time he placed his license into inactive status. Respondent states he has not engaged in the practice of public accountancy nor has he held out as a CPA to the public. Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Martha Triplett. All voted in favor.

**u.2016-17 Connecticut State Board of Accountancy vs. Michael T. Danahy.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: The board received formal notice that Respondent has deceased. Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**v.2016-18 Connecticut State Board of Accountancy vs. Matthew George Maron** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted evidence of having a valid New York License. Respondent indicates that he is a fulltime teacher in the State of Connecticut. Respondent completes tax returns for New York, Connecticut, Massachusetts, North Carolina and Georgia from his home office located in Connecticut. Respondent indicates he signs the returns as a CPA under his New York license. Respondent is under the belief that a New York license allows him to practice fulltime in Connecticut. Reciprocity does not apply if the individual is working in the state of Connecticut on a full time basis.

Motion by Mark Aronowitz to settlement the matter. Respondent shall pay \$565.00 and late fee of \$600.00 for the year 2015. Respondent shall apply for Reciprocal license. Respondent shall take 4 hours of ethics classes no later than July 31, 2016. Motion seconded by Martha Triplet. All voted in favor.

**w.2016-19 Connecticut State Board of Accountancy vs. Mary A Quick** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent indicates that she has an active Florida license and did not practice before the IRS in the 2015. Respondent submits that she has not practice public accountancy in the state of Connecticut or used the CPA title in Connecticut.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Karla Fox. All voted in favor.

**x.2016-22 Connecticut State Board of Accountancy vs. Martha R. Rankin.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent indicates via a sworn affidavit and additional supporting documentation that she has an active Massachusetts's license. Respondent does hold a PTIN number, but is registered under her Massachusetts license. Respondent's affidavit indicates that she has not practice public accountancy or filed tax returns before the IRS as a CPA. Respondent submitted evidence that she has not held out as a Connecticut CPA.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Karla Fox. All voted in favor.

**y.2016-26 Connecticut State Board of Accountancy vs. Mark A Cammisa** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent indicates that he has not prepared tax returns in the year 2015. Respondent states that he does have business cards with the CPA title and has submitted an application to register his certificate.

Motion by Marcia Marien to settle the matter. Respondent shall pay the late fee and the certificate fees (40+150=\$190) for the year 2015. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion seconded by Mark Aronowitz. All voted in favor.

**z.2016-28 Connecticut State Board of Accountancy vs. Margaret L Groth** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services

Substantiated Allegations: Respondent submitted evidence of updating her PTIN to demonstrate that the Respondent relinquished her CPA title in the year 2014. Respondent submitted a statement that she has not held out or prepared tax returns as a CPA in the year 2015.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Martha Triplett. All voted in favor.

**aa.2016-29 Connecticut State Board of Accountancy vs. Margret R. Boyajian.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent indicates that she has not prepared tax returns in the year 2015 as a CPA, but as a PTIN holder. Respondent indicates that she did use the CPA title in the year 2015, wherein her certificate was not registered. Respondent did register her certificate in the year 2016.

Motion by Mark Aronowitz to settlement the matter. Respondent shall pay the late fee and the certificate fees (40+150=\$190) for the year 2015. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion seconded by Karla Fox. All voted in favor.

**bb.2016-33 Connecticut State Board of Accountancy vs. Kurt Joseph DeNegris** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services

Substantiated Allegations: Respondent submitted a written statement, which coincides with the board's records that his license was in fact active and in good standing in the year 2015. IRS list indicated Respondent's name had an extra space in Respondent's name, which was not reflected on the board's database. The error has been correct to prevent future administrative errors.

Motion by Marcia Marien to dismiss the matter finding no probable cause to continue matter was open in error. Motion seconded by Karla Fox. All voted in favor.

**cc.2016-36 Connecticut State Board of Accountancy vs. Karen M. Langlois.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services

Substantiated Allegations: Respondent submitted a sworn statement that she has not engaged in the practice of public accountancy, including in the signing of tax returns in the year 2015. Respondent indicates that she has used the CPA designation during the time her license and registration were not current. Respondent has submitted the appropriate reinstatement applications.

Motion by Marcia Marien to settlement the matter. Respondent shall pay the late fee and the certificate fees (40+150=\$190) for the year 2015. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion seconded by Mark Aronowitz. All voted in favor.

**dd.2016-37 Connecticut State Board of Accountancy vs. Joseph A. Handleman** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a sworn affidavit indicating that he retired in the year 2014. Respondent indicates that he has not held out as a CPA nor engaged in the practice of public accountancy since retiring his license.

Motion by Martha Triplett to dismiss finding no probable cause to continue. Motion was seconded by Karla Fox. All voted in favor.

**ee.2016-39 Connecticut State Board of Accountancy vs. John W. Halloran.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: The board received formal notice from Respondent's wife that Respondent has deceased.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**ff.2016-41 Connecticut State Board of Accountancy vs. John F. Cooper, II.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a sworn affidavit indicating that he did in fact sign seven tax returns using the CPA designation, during the period his license was inactive.

Motion by Marcia Marien to settle the matter. Respondent shall pay \$565.00 and late fee of \$600.00 for the year 2015. Respondent shall apply for Reciprocal license. Respondent shall take 4 hours of ethics classes no later than July 31, 2016. Motion seconded by Martha Triplett. All board members voted in favor.

**gg.2016-44 Connecticut State Board of Accountancy vs. Jill P. Pelletier.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a statement that she has not prepared income tax returns or other IRS forms. Respondent did not sign any forms as of any kind, nor did work on anything related to IRS matters. Respondent did not solicit herself as a CPA or use the designation on letterhead, personal check or business cards in the year 2015. Respondent has applied to reinstate her CPA certificate for future use of the designation.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**hh.2016-46 Connecticut State Board of Accountancy vs. Jerry J Bellizzi** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a statement that he has both a law license and an inactive CPA license in the state of Connecticut. Respondent indicates that he does prepare tax returns under his PTIN number, but does not sign the returns as a CPA. Respondent was contacted by the IRS in February of 2015 regarding the status of his PTIN number, wherein it reflected he held

as a CPA license holder. Respondent immediately updated his PTIN number in February of 2015 by removing the CPA designation.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**ii.2016-51 Connecticut State Board of Accountancy vs. James F. Giordano** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a sworn statement that he has not practiced public accountancy since his license went into inactive status. Respondent indicates that he does not prepare or sign tax returns.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor

**jj.2016-53 Connecticut State Board of Accountancy vs. Gary J. Hyde** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a reinstatement application with an affidavit on January 15, 2016, acknowledging that he practiced public accountancy in the years 2014 and 2015 on a limited basis. Respondent indicates that his activities were limited to preparation of income tax returns. Respondent's license has been reinstated effect February 8, 2016.

Motion by Marcia Marien to settle the matter. Respondent shall pay \$565.00 and late fee of \$600.00 for the years 2014 and 2015, for a total of \$2330.00. Respondent shall apply for Reciprocal license. Respondent shall take 4 hours of ethics classes no later than July 31, 2016. Motion seconded by Martha Triplett. All voted in favor.

**kk.2016-54 Connecticut State Board of Accountancy vs. Francis Rowley** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a written statement that she has not practiced since her retirement. Respondent contacted the IRS's PTIN administrators and confirmed that he PTIN status is inactive and does not reflect active licensure.

Motion by Mark Aronowitz to dismiss finding no probable cause to continue. Motion was seconded by Marcia Marien. All voted in favor.

**ll.2016-55 Connecticut State Board of Accountancy vs. F. William O'Connor** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a written response indicating that he did not practice as a CPA in the timeframe. Respondent has an active Connecticut license to practice law. Respondent prepares tax returns as a lawyer. Respondent holds a PTIN as a lawyer. Respondent has not held out as a CPA.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**mm.2016-60 Connecticut State Board of Accountancy vs. Debra A. Miller** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a statement that she has not held out as CPA or engaged in the practice of public accountancy. Respondent has made several attempts to contact the IRS to determine wherein the miscommunication regarding her licensure status needs to be corrected. Respondent does not use the CPA title. Respondent does not prepare tax returns or holds a PTIN number.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Martha Triplett. All voted in favor.

**nn.2016-65 Connecticut State Board of Accountancy vs. Colleen M. Ehring.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: The board received a sworn affidavit indicating that the Respondent did not engage in practice of public accountancy in the year 2015. Respondent did not hold out as a CPA. Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Karla Fox. All voted in favor.

**oo.2016-68 Connecticut State Board of Accountancy vs. Charles H. Middleton, Jr.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: The board received formal notice from Respondent's wife that Respondent has deceased.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

**pp.2016-75 Connecticut State Board of Accountancy vs. Elisa Cummings** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a statement acknowledging that he has practiced in the state of Connecticut in violation of the mobility rules in the year 2016. Respondent holds a Michigan license to practice public accountancy, but works full time in Connecticut. Respondent has applied for a reciprocal license. Respondent indicates that in the year 2015 Respondent did not sign tax returns as a CPA. Respondent states that, "I primarily do staff and field work in connection with tax returns and the preparation of financial statements. I do not sign any tax returns as a preparer. I assist in the preparation of financial statement from the managing partner but do not sign or issue any reports. I also assisted tax clients with clearing tax notices, and therefore appeared as one of three authorized representatives on the POAs."

Motion by Marien Marien to settle the matter. Respondent shall pay \$565.00 and late fee of \$600.00 for the year 2015, for a total of \$1165.00. Respondent shall apply for Reciprocal license. Respondent shall take 4 hours of ethics classes no later than July 31, 2016. Motion seconded by Karla Fox. All voted in favor.

**qq.2016-77 Connecticut State Board of Accountancy vs. Allan Chomortany.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a statement that he failed to renew his license in the year 2015 due to medical reasons. Respondent indicates that he did not practice public accountancy in the year in question, but his PTIN remained active as a CPA. The Respondent has placed his license in retired status.

Motion by Mark Aronowitz to dismiss finding no probable cause to continue. Motion was seconded by Martha Triplett. All voted in favor.

**rr.2016-79 Connecticut State Board of Accountancy vs. Adrian L. Bludeau.** Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: The board received formal notice from Respondent's former business partner that Respondent has deceased.

Motion by Marcia Marien to dismiss finding no probable cause to continue. Motion was seconded by Mark Aronowitz. All voted in favor.

#### **PUBLIC COMMENT**

Opportunity for members of the public to address the board.- None.

#### **Adjourned:**

Karla Fox made a motion to adjourn the meeting at 12:02 P.M. Mark Aronowitz seconded the motion. All voted in favor.

Next scheduled meeting (retreat): Thursday, May 12, 2016 -10:00 A.M.- School of Business, Graduate Business Learning Center; University of Connecticut; 100 Constitution Plaza; Hartford, CT 06103.