

**Connecticut State Board of Accountancy
Meeting Minutes
June 1, 2017**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:08 A.M. in Hearing Room J, at 450 Columbus Boulevard, Hartford, Connecticut 06103

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
	Mark Aronowitz	Public Member
	Karla H. Fox, Esq.	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:	Frank Virnelli, Manager
	Robin Washbond

Public Present:	Bonnie Stewart, Executive Director, CT Society of CPAs
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Note: The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 450 Columbus Boulevard, Hartford, CT 06103

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

Mr. Niedermeyer made a motion to approve the minutes of the March 7, 2017 and April 6, 2017 Board meetings. The motion was seconded by Ms. Fox. All remaining board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Mr. Virnelli stated that he will be attending the Eastern Regional Meeting in Newport, Rhode Island, June 27-29, 2017.

OLD BUSINESS

Language regarding the starting date for experience for reciprocal applicants

At the April 6, 2017 meeting the Board agreed to adopt the date of passage of the exam as the date at which to begin counting experience for applicants who passed the exam in another state and asked Mr. Virnelli to draft language for the Board to consider.

Mr. Virnelli drafted the following policy language for Board approval:

Connecticut General Statutes Section 20-281d(d)(2) provides, in part, that the Connecticut State Board of Accountancy shall issue certificates to holders of a Certified Public Accountant (hereinafter "CPA") license or certificate from another state who apply for a CPA certificate in Connecticut if they passed the CPA examination with grades that would have been passing in Connecticut at the time they took it, and meet "all current requirements in this state for issuance of a certificate at the time the application is made." Part of the current requirements is candidates must have either two or three years of experience, depending on when they passed the exam and how much experience they have, within ten years of the application. For reciprocal candidates, that experience begins after they have passed the exam.

Ms. Marien made a motion to accept the presented language as a policy of the Board. The motion was seconded by Mr. Niedermeyer. All remaining board members voted in favor.

Mr. Virnelli will also look into changing the Regulations to conform to this policy and report back to the Board.

Revisions to the regulations:

- **Status of DCP project regarding all regulations**

Mr. Virnelli reported that DCP Legal staff is currently reviewing all of its regulations throughout the entire agency including Accountancy. The Regulations and Model Rules are currently being studied to ensure conformity and will require input from the Board. Mr. Virnelli will keep the Board up to date as to the progress and will present the first draft to the Board when completed.

- **Specific language regarding CPE**

Mr. Virnelli distributed copies of the Proposed Revisions to CPE Regulations for the Board to review, and stated that the goal is to bring as much of the language of the Model Rules into the Regulations.

Chairman Schuyler will seek clarification from NASBA concerning the interpretation of language pertaining to (E)(7) : *'Not more than 10 hours of the total qualifying CPE credits for CPE reporting period may consist of a combination of learning activities defined in a group program and at technical sessions at meetings of recognized national and state accounting organizations and their chapters or other subdivisions.'*

The Board discussed language pertaining to the Nano Learning program length and contact hours. Bonnie Stewart, Executive Director of the CT Society of CPA's remarked that this is an area that they care a great deal about and receive many inquiries concerning Nano Learning.

Chairman Schuyler asked if the Board should propose a policy today which states that in the interim between now and adoption of new regulations, that they will accept Nano Learning under the guidelines of the one hour minimum. The board decided to postpone this matter to the next meeting to allow Mr. Virnelli the opportunity to prepare a draft policy for Board review and also to report back to the Board regarding any discussions of Nano Learning at the June conference.

The Board agreed to accept the discussions of the proposed revisions to the CPE Regulations with the understanding that they will not be submitted immediately.

NEW BUSINESS

Update on NASBA's response letter to the latest AICPA draft for the peer review program changes/ CAC comments regarding reviewers

Regarding the response to the latest AICPA draft for peer review, Chairman Schuyler reported that states are concerned about the requirement in the draft that a CPA be the head of administering entities. He said that the states did not want to have to replace a non-CPA who has been running and doing a good job with the peer review program. The states are OK with another requirement that a regional or state administering entity must meet certain benchmarks, provided those benchmarks are quality related and reasonable. He also said that there is a subcommittee working on how NASBA would interface with the AICPA structure, because the fallback is a national peer review. The subcommittee would like there to be oversight of the national entity. Responses to the proposal are due by the end of July. He added that CTCPA has been working with other New England states.

EXAMINATION EXTENSION REQUESTS

At its meeting on March 7, 2017 the Board addressed the concerns of CPA candidates in light of the revised CPA exam. For all candidates whose 18-month period to complete all four parts of the exam expires during the 2nd quarter of 2017 (April 1 – May 31, 2017), the Board will automatically extend the expiration, to all who make a request, to December 31, 2017.

At today's meeting, Ms. Marien made a motion to amend this policy to also include any section that is set to expire during the 3rd quarter of 2017 (July 1 – September 30, 2017). Ms. Triplett seconded the motion. All present board members voted in favor.

1. Michael W. Smith

Ms. Marien made a motion to approve an extension to September 30, 2017.
Ms. Triplett seconded the motion. All present board members voted in favor.

2. Ahmed Mohamed (Gharby)

Ms. Marien made a motion to approve an extension to May 31, 2017.
Mr. Aronowitz seconded the motion. All present board members voted in favor.

3. Meghan McTeague

Ms. Marien made a motion to approve an extension to December 31, 2017.
Mr. Lyne seconded the motion. All present board members voted in favor.

4. Moira D'Souza

Request for extension approved to December 31, 2017 (covered under new policy- exam will expire under 3rd quarter of 2017)

5. Mathew N. Rushton

Ms. Triplett made a motion to approve an extension to December 31, 2017. Ms. Fox seconded the motion. All present board members voted in favor.

6. Kate Jackson

Request for extension approved to December 31, 2017 (covered under new policy-exam expiration 3rd quarter of 2017)

Ms. Marien made a motion to add Piyakul Chaiyapa, Rebecca Wollack and Jennie Barillaro to the agenda. Ms. Triplett seconded the motion. All present board members voted in favor.

7. Piyakul Chaiyapa

Request for extension approved to December 31, 2017 (covered under new policy-exam expiration 3rd quarter of 2017)

8. Rebecca Wollack

Request for extension approved to December 31, 2017 (covered under new policy-exam expiration 3rd quarter of 2017)

9. Jennie Barillaro

Request for extension approved to December 31, 2017 (covered under new policy-exam expiration 3rd quarter of 2017)

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Mr. Niedermeyer commented that the CPE reporting dates create general confusion as CPE must be completed between July 1 and June 30th, but not reported until December 31st.

ADJOURN

Mr. Aronowitz made a motion to adjourn the meeting at 11:42 a.m. The motion was seconded by Mr. Niedermeyer. All present board members voted in favor.

Next scheduled meeting: Thursday, August 3, 2017, at 10:00 a.m., in Hearing Room J, 450 Columbus Blvd., Hartford.