

**Connecticut State Board of Accountancy
Meeting Minutes
September 5, 2019**

The meeting was called to order by Dannell R. Lyne, CPA, at 10:01 A.M. in Hearing Room J, at 450 Columbus Boulevard, Hartford, Connecticut 06103

Board Members Present:	John H. Schuyler, Chairman <small>via phone</small>	Certified Public Accountant
	Peter J. Niedermeyer	Certified Public Accountant
	Dannell R. Lyne	Certified Public Accountant
	Mark Aronowitz	Public Member
	Martha S. Triplett, Esq. <small>via phone</small>	Public Member

Board Members Absent:	Marcia L. Marien	Certified Public Accountant
	Timothy F. Egan	Certified Public Accountant
	Karla H. Fox, Esq.	Public Member

Board Vacancies:	Public Member
------------------	---------------

DCP Staff Present:	Frank Virnelli, Manager
	Cat Arsenault
	Robin Washbond
	Kellie Conover

Public Present:	None
-----------------	------

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. Lyne was acting Chairman for today's meeting.

Mr. Schuyler made a motion to approve the minutes of the July 9, 2019 Board meeting. The motion was seconded by Mr. Niedermeyer. All remaining board members voted in favor.

OLD BUSINESS

Continuous Testing – Revision of Reg. §20-280-23(e) [opening paragraph and subsection (2)] would be necessary

Mr. Virnelli presented to the board the changes that would be required to the Regulations to implement continuous testing. Mr. Virnelli said the changes would be to Regulation §20-280-23(e) in both the opening paragraph and subsection (2).

Mr. Egan made a motion to approve the changes. The motion was seconded by Mr. Aronowitz. All remaining board members voted in favor.

NEW BUSINESS

Proposed Regulations/ Proposed Statutory Revision Regarding Engagement Letters and Fees/Continuous Testing/ Differences between AICPA Code of Conduct and CT Regulations

The following agenda items were consolidated into Ms. Arsenault's reporting on proposed revisions to regulations: Continuous Testing, Proposed Regulations, Proposed Statutory Revision regarding Engagement Letters and Fees, and Differences between AICPA Code of Conduct and CT Regulations.

Ms. Arsenault explained that the proposed regulations included revisions to: (A) Section 20-280-15c, to adopt the AICPA Code of Conduct and to revise various provisions to be more consistent with the AICPA Code of Conduct; Section 20-280-16, to remove the prohibition of any board member prosecuting a complaint in the preparation of the findings of fact, conclusion or order, and to also remove the provision allowing a petition for reconsideration to be filed within thirty days, as this provision is inconsistent with the UAPA's requirement of 15 days; Section 20-280-15d, to require licensees and certificate holders to update their contact information and other information provided on the applications within 30 days of any changes; and Section 20-280-23, to allow for continuous testing.

Ms. Triplett made a motion to accept the proposed regulations. The motion was seconded by Mr. Schuyler. All remaining board members voted in favor.

CPE Audits and Late CPE Penalties Recovered

Ms. Arsenault informed the board of a computer malfunction in the department's licensing system which caused no late fees to be assessed to licensees who had late CPE's. The department has contacted those licensees to work out a repayment plan to recapture the late fees.

Firm Mobility – Propose Legislation?

Mr. Virnelli said that a representative from the Society will report on Firm Mobility at the November meeting.

Remove Requirement for Bachelor's Degree to Take CPA Exam?

Ms. Arsenault researched other New England states and New York concerning the requirements to take the CPA exam and found that Connecticut and New Hampshire are the only two states in New England that require a degree to take the CPA exam. Mr. Schuyler commented that as long as you take the exam before you can get your CPA, it should not be important to have a degree before you sit for the exam.

Mr. Niedermeyer made a motion to amend section 20-281c of the General Statutes to replace the requirement of a baccalaureate degree with 120 college credits as a requirement to take the examination. The motion was seconded by Mr. Schuyler. All remaining board members voted in favor.

Center for the Public Trust Ethics Training as an Enforcement Option

At the last meeting Dan Dustin, VP of State Board Relations for NASBA said CPT Ethics Training is available as an enforcement option for boards to use as a remedial tool in CPA cases. Mr. Virnelli and Ms. Arsenault contacted Alfonso Alexander, President of NASBA's Center for the Public Trust, for additional information; and after further discussion decided that they do not feel comfortable directing people towards a specific vendor; and that a Connecticut specific module would need to be created and maintained by the Department, so they have decided not pursue this option at this time. Mr. Virnelli said there are other options available when it comes to ethics requirements.

Settlement Agreement

Mr. Niedermeyer made a motion to add the settlement agreement to the agenda. The motion was seconded by Ms. Triplett. All remaining board members voted in favor.

Ms. Arsenault presented the 'late CPE' settlement agreement to the board.

Mr. Niedermeyer made a motion to accept the settlement agreement as presented. The motion was seconded by Mr. Aronowitz. All remaining board members voted in favor.

NASBA Annual Meeting

Mr. Virnelli asked the board for a volunteer to attend the 112th Annual Meeting to be held in Boston, Massachusetts on October 27-30, 2019. Chairman Schuyler volunteered to attend the meeting.

EXTENSION REQUESTS:

Continuing Professional Education:

Erin A. Kirkaldy – Previously approved extension to July 6, 2019, now seeking extension to July 7, 2019.

Ms. Triplett made a motion to approve the extension request. The motion was seconded by Mr. Niedermeyer. All remaining board members voted in favor.

William P. Suprono – Seeking waiver for medical reasons

Mr. Virnelli will request additional information and report back to the board. This matter is tabled until the November meeting.

Examination:

Chelagat N. Misiko – Seeking extension for medical reasons

Mr. Virnelli will request additional information and report back to the board. This matter is tabled until the November meeting.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Mr. Niedermeyer asked about the process for filling the vacancy on the board.

Mr. Virnelli will contact the Society for a possible list of candidates.

Mr. Niedermeyer asked if there is a process to surrender a license in good standing.

Mr. Virnelli said the licensing division would prefer notification. Ms. Arsenault said there is nothing stated in the regulations but she will look into it.

ADJOURN

Mr. Niedermeyer made a motion to adjourn the meeting at 11:17 A.M. The motion was seconded by Mr. Aronowitz. All remaining board members voted in favor.

Next scheduled meeting: Tuesday, November 5, 2019, at 10:00 A.M., in Hearing Room J, 450 Columbus Blvd., Hartford.