

**Connecticut State Board of Accountancy  
Meeting Minutes  
March 3, 2020**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:04 AM in Hearing Room J, at 450 Columbus Boulevard, Hartford, Connecticut 06103

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

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

Board Vacancies: Public Member

DCP Staff Present: Frank Virnelli, Manager  
Robert M. Kuzmich ,R.A., License and Applications  
Specialist  
Denise Diaz, License and Applications Analyst

Public Present: Bonnie Stewart, CT Society of CPAs  
Steven Powers, Bennett & Company

Note: The administrative functions of the Boards, Commissions, and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, Richard M. Hurlburt, Director.

Website: [www.ct.gov/dcp](http://www.ct.gov/dcp) E-Mail: [dcp.occupationalprofessional@ct.gov](mailto:dcp.occupationalprofessional@ct.gov)

Licensing/Certification: [dcp.licenseservices@ct.gov](mailto:dcp.licenseservices@ct.gov)

Enforcement issues: [dcp.accounting@ct.gov](mailto:dcp.accounting@ct.gov)

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## **MINUTES OF PREVIOUS MEETINGS**

Approve minutes of the January 7, 2020 Board Meeting.

Mr. Lyne made a motion to approve the minutes of the January 7, 2020 Board Meeting as written. The motion was seconded by Mr. Aronowitz. All remaining board members voted in favor.

## **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

None.

## **OLD BUSINESS**

### **Status of Legislation**

Mr. Virnelli noted two pieces of legislation the Department has introduced. The first will allow candidates to take the test before they graduate. The second requires that applicant records be kept for seven years. Both these proposals are a part of the Department's larger licensing bill. The bill regarding commissions and fees will be added to the Department's package after speaking with the Department's legislative liaison and the lobbyist for the Society.

### **Status of Revisions to Regulations**

### **Continuous Testing**

This proposal requires a regulation change which has been submitted by the Department and will not be done by the April 1<sup>st</sup> deadline. However, Mr. Virnelli noted that this date was established by NASBA but the actual date of allowing this testing is July 1, 2020. Mr. Virnelli will know more by the Board's next meeting.

## **NEW BUSINESS**

1. **David Katz**, Initial CPA Certification & License  
Passed Exam in CT as of 3-6-19:

**Public Accounting Experience** – Provided letter to Board in lieu of SBA-12 Work Experience Form, No direct supervising CPA, claiming four and one half years of industry experience working.

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Ms. Diaz gave the Board a letter from the applicant detailing his work experience in substitution for the standard work experience documentation. After extensive discussion, the Board noted that approving this application as submitted may set a precedent that the Board does not want to follow. As such, the Board voted, unanimously to deny the application based upon the lack of the required supervision. (Lyne/Marien)

The Board voted to add the following application to today's agenda: (Triplett/Aronowitz).

## **2. Chelagat Namulunda Miskiko, Initial CPA Certification & License**

Passed Exam in CT as of 2-4-20

**Public Accounting Experience** – Provided notarized outline of work experience. Former employer has not provided the completion of the SBA-12 Work experience. Pursuant to her outline of work experience she has two years of the required experience.

The Board went into executive session at 10:41 AM. Ms. Diaz further explained the application to the Board answering their additional questions among which included the applicant's work experience. The Board discussed, in particular, the parts of the application regarding her statement of character and her lack of detail pertaining to her alternate work experience. After significant discussion, the Board voted unanimously, to deny the application. (Triplett/Aronowitz)

## **2. Case 2014-37**

Mr. Virnelli explained that this case involves the potential reinstatement application of Mr. Steven J. Powers who currently holds an inactive license. Mr. Virnelli stated that Mr. Powers has not yet formally applied to the Department and is before the Board today to seek their guidance. Under oath from the Board Chairman Schuyler, Mr. Powers answered questions from both the Board and Mr. Virnelli.

The Board went into executive session at 10:31 AM to deliberate this matter. After extensive discussion, the Board concluded as noted herein. Based upon the information given to them today, the Board voted, unanimously, to express a vote of confidence to Mr. Powers should he apply for reinstatement he would not be denied based on lack of good character provided that he follows the steps outlined to him by the Board today. (Triplett/Marien)

## **EXTENSION REQUESTS:**

1. Continuing Professional Education: Thomas E. Finn

Mr. Virnelli noted to the Board that the applicant has voluntarily withdrawn his application.

The Board voted to add the following extension request to today's agenda: (Triplett/Aronowitz)

2. Ms. Barbra A. Battista. The Board voted, unanimously, to approve Ms. Battista's request to complete her continuing professional education by February 28, 2020 due to extensive medical issues. (Aronowitz/Niedermeyer)

### **ADDITIONAL ITEMS - NEW BUSINESS**

1. Mr. Niedermeyer gave the Board a handout concerning Maintaining the Relevance of the Uniform CPA Examination – An Exposure Draft and Invitation to Comment. This document addresses the specialized nature of the content area accessed in the FAR Area IV (State and Local Governments) of the CPA Examination. Considering the minimal impact of the area on a candidate's overall score, the AICPA is considering removal of State and Local Government accounting content from the FAR Section of the CPA Examination and is asking all State Board's for their comment.

Mr. Schuyler commented that he is sympathetic to this matter. It was noted that the Board's comment time period will be coming to an end soon. Also, the Board's comments on this issue do matter and their comments will be taken into account.

After extensive discussion, the Board decided to have Chairman Schuyler draft a response for the Board and present the same to Mr. Virnelli for his comment. It was noted that the matter has to be finalized in the fall and that this is the last comment period.

2. Chairman Schuyler noted that there had been press reports in the Wall Street Journal and the Financial Times about a proposal to essentially eliminate the quasi-public PCAOB and put its functions under the Security and Exchange Commission. He added that he did not know whether there were any regulatory concerns that we might have at the state level, but perhaps the members of the board could think about it before the next meeting.

### **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

1. Ms. Triplett noted to the Board that she received a call from an Attorney with a question regarding whether or not CPA's need to have a retainer agreement or an engagement letter? She is not speaking for the Board and did not provide him an answer on the question despite his insistence.

Mr. Virnelli also spoke to an individual on this same matter noting that there is nothing legally that requires this. Further, the Board discussed this matter last fall and that there is nothing in writing to date. He also noted that although a retainer is not required, it is recommended.

## **ADJOURN**

Mr. Niedermeyer made a motion to adjourn the meeting at 11:24 AM. The motion was seconded by Ms. Triplett. All remaining Board Members voted in favor.

Next scheduled meeting: Tuesday, May 5, 2020 at 10:00 AM, in Hearing Room J, 450 Columbus Blvd., Hartford.