

**Connecticut State Board of Accountancy
Meeting Minutes
November 10, 2020**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:04 AM via ZOOM Webinar.

Board Members Present: John H. Schuyler, Chairman Certified Public Accountant
Marcia L. Marien, Certified Public Accountant
Karla H. Fox, Esq., Public Member
Dannell R. Lyne, Certified Public Accountant
Peter J. Niedermeyer, Certified Public Accountant
Martha S. Triplett, Esq. Public Member

Board Members Absent: Mark Aronowitz, Public Member
Timothy F. Egan Certified Public Accountant

Board Vacancies: Public Member

DCP Staff Present: Robert M. Kuzmich, R.A., License/Applications Specialist
Frank Virnelli, Manager
Cat Arsenault, Staff Attorney

Public Present: Bonnie Stewart, CT Society of CPA's
Alyssa Boerenko, CT Society of CPA's

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

Licensing/Certification: dcp.licenseservices@ct.gov

Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

Approve minutes of the September 3, 2020 Board Meeting

It was noted by Ms. Marien that the minutes incorrectly note that she was present at this meeting when she was not. The minutes shall be amended to reflect this. As such, the

minutes were approved as amended herein. (Lyne/Niedermeyer) Ms. Marien abstained from the vote.

As an aside, it was noted by Mr. Virnelli that the Department received an e-mail notification from Mr. Mark Aronowitz stating that that he will be resigning from the Board due to his change in residence from the State of Connecticut to the State of Florida. Mr. Virnelli will investigate when his resignation becomes official or if it is already by virtue of his e-mail to the Department.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

No comments or concerns were noted.

OLD BUSINESS

1. Status of 2020 Legislation

Mr. Virnellii noted that the recent Special Session of the Legislature did not address any of this Board's matters or any from the Department in general. He reminded the Board that these proposed revisions contain the amendments addressing continuous testing, among other items.

2. Status of Revisions to Regulations

Mr. Virnelli noted that there is no news regarding the Regulation revisions. Mr. Virnelli believes that they are still in process and at the Governor's Office under review. The next step will be the public session.

NEW BUSINESS

1. NASBA Annual Meeting

Mr. Schuyler noted in particular, the discussion of ethics and COVID in addition to many issues that were not necessarily related; overall he noted an interesting discussion. He noted that Connecticut is still notably behind the rest of the country regarding continuous testing, although the legislature is moving on this and other issues and for that, he feels encouraged. Mr. Lyne agreed that compared to previous years, Connecticut is progressing. Mr. Schuyler feels fortunate regarding our Board compared to other States and their current state of affairs.

Mr. Lyne noted discussion on Board of Accountancy items including the operation of independent Boards compared to those that operate under over government agencies. He also stated discussion on other issues including Dot CPA as a domain and related

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issues concerning the regulation of such when firms lose their right to practice. In addition, peer review updates were mentioned along with reciprocity among States and firm mobility.

Mr. Schuyler addressed the two-part examination and the change in the examination stating that handling candidates who have started the old examination and making the transition to the new examination is an issue that needs to be addressed. Mr. Lyne noted that discussion was held on the evolution of the CPA examination and bringing in professors in the schools to discuss their roles and what they are working towards and to update programs to align with the new examination.

Mr. Schuyler stated that virtual monitoring of the examination according to the State of New York is something they do not encourage and recommend staying away from it. Mr. Virnelli noted this issue came up at a recent meeting of the Executive Directors and Staff meeting noting that the current contract with the test vendor does not allow for remote testing with no plans to amend the contract in the near future. NASBA wants the individual State Boards to be able to declare the need for this when they have the need.

2. Proposed Changes to Uniform Accountancy Act for Education Requirements

Mr. Virnelli noted that NASBA was looking for feedback from the State Boards and the Board was sent an e-mail to this effect. Mr. Schuyler noted that he has no strong feelings about this and has nothing to contribute at this point. It was noted that Ms. Bonnie Stewart also has nothing to add on this matter.

3. CPA Evolution

Mr. Schuyler noted that a lot of time was spent on this topic at the NASBA Meeting, but they have a lot of work ahead of them and still have not figured this out. Mr. Virnelli noted that Connecticut has to change their law in order to accommodate the changes in the examination.

4. Legislative Proposals for 2021

Mr. Virnelli noted that the Department has made submissions and they are the same as last year. Mr. Schuyler noted comments from Ms. Stewart stating she has nothing to add at this time. Further she noted NASBA and AIACPA are starting to provide educators with more information regarding CPA Evolution, but schools do not have much yet and are anxious for more details.

5. Extension/waiver requests:

All requests received by the Department are for Examination and are noted below under Item No. 7.

6. Continuing Professional Education:

No discussion was held.

7. Examination:

Cynthia R. Calderón: seeking to extend her regulation through December 31, 2021 for medical reasons and good cause. Mr. Virnelli read her correspondence with the Department aloud to the Board.

Ms. Fox made a motion to approve the extension to December 31, 2021. The motion was seconded by Mr. Niedermeyer. All remaining Board Members voted in favor.

Alexander Frawley: seeking to extend his examination deadline to November 30, 2021. Mr. Virnelli read his correspondence with the Department aloud to the Board.

Ms. Fox asked the Board to consider the overall consequences of the COVID pandemic as it relates to examination candidates seeking time extensions for their examination. Ms. Triplett and Ms. Fox believe the Board should be lenient to candidates in consideration of this matter. Ms. Triplett stated that she believes there should be a standard length of time extension.

After considerable discussion, the Board voted that the time extension for examination for those candidates seeking such, including the application of Mr. Frawley, shall be as follows:

Examination deadlines expiring before June 30, 2021 are automatically extended to December 31, 2021. Further, as this deadline approaches, the Board will revisit their decision at their March 9, 2021 Board Meeting and also consider all special matters on a case-by-case basis. This action encompasses the time frame for candidates with examination deadlines between April 1, 2020 to June 30, 2021 and will extend their deadline date to December 31, 2021. (Marien/Fox) The motion carried unanimously.

It is noted that before the vote, Board Chairman Mr. Schuyler acknowledged comments from the public. Ms. Stewart stated that she thinks the Board's proposal is fair and reasonable. Further, their proposed action recognizes the many health concerns she received from examination candidates.

Matthewos Tedla: seeking an examination extension which is now accommodated by the Board action as documented herein initiated by Mr. Frawley's application.

Chris Toomer: seeking an examination extension beginning April 1, 2020 since he missed the previous deadline of March 31, 2020 by one day. Ms. Marien made a motion to approve the extension to December 31, 2021. The motion was seconded by Ms. Triplett. All remaining Board Members voted in favor.

Christopher Tweeddale: seeking an extension through August 31, 2021. It was determined that Mr. Tweeddale request has been accommodated by the Board action as documented herein initiated by Mr. Frawley's application.

Additional requests for examination extensions were received by the Department from the individuals as listed below. The Board voted unanimously to add these individuals to the agenda. (Niedermeyer/Marien)

Josh Budwitz: It was determined that Mr. Budwitz's request has been accommodated by the Board action as documented herein under the discussion initiated by Mr. Frawley's application.

Taylor Burns: It was determined that Mr. Burn's request has been accommodated by the Board action as documented herein under the discussion initiated by Mr. Frawley's application.

Kerona Richards: It was determined that Ms. Richard's request has been accommodated by the Board action as documented herein initiated by Mr. Frawley's application.

Mr. Fox suggested that the Board and the Department communicate the new examination extension policy to the public to minimize future extension requests. Mr. Virnelli agreed and will do so.

8. Staff Augmentation

Mr. Schuyler noted that NASBA has drafted a response pertaining to proposed rules on staff augmentation and has asked for Board commentary. A link has been sent to the Board from Mr. Virnelli. In response to a question from Ms. Fox concerning the ramifications this may have on our State, Mr. Virnelli and Mr. Schuyler explained that the proposal allows firms have members of their staff assist clients that they may potentially audit. Mr. Schuyler stated that this is a gray area and is not sure that this action will make things any better and may confuse things more. Mr. Lyne and Ms. Marien are not in favor of this. Mr. Schuyler suggested that the Board take a hard look at this proposal and e-mail their comments to Mr. Virnelli. It was noted that that NASBA is looking for all comments by December 8, 2020.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

1. It was noted that Meeting dates listed on today's Meeting Agenda show the incorrect year (2020) for the January, March, and May meetings. It is noted that these dates are for the calendar year 2021.

2. Ms. Triplett and Mr. Schuyler discussed concerns over when Board Member Zoom Webinar invitations are received relative to the actual meeting date and asked if the meeting invitations can be sent closer to this date. Mr. Virnelli and Mr. Kuzmich will investigate.

ADJOURN

Ms. Triplett made a motion to adjourn. The motion was seconded by Mr. Niedermeyer. All remaining Board Members voted in favor. The meeting adjourned at 11:27 AM.

Next scheduled meeting: Tuesday, January 5, 2021 at 10:00 AM. Location to be determined.

Respectfully submitted,

Robert M. Kuzmich, R.A.
License and Applications Specialist