

**Connecticut State Board of Accountancy  
Meeting Minutes  
March 9, 2021**

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  
Timothy F. Egan 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: Marcia L. Marien, Certified Public Accountant

Board Vacancies: Two Public Members

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  
Alicia Strong, 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.

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**MINUTES OF PREVIOUS MEETINGS**

Mr. Schuyler noted that on the top line of the third page, he would like the word "situation" deleted after the word "emergency" since an emergency is a situation. As such the Board voted to approve the minutes as amended herein. (Fox/Lynne) Mr. Niedermeyer abstained from the vote since he was not present at this meeting. In addition, it was asked that Mr. Virnelli verify the official status of Mr. Mark Aronowitz as

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a Public Member of the Board since he indicated previously that he was relocating and therefore will be resigning from the Board. Ms. Stewart noted in the meeting chat that the Governor's office is reviewing the Board's recommendations for the filling the Board Member vacant positions.

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

No comments or concerns were noted.

## **OLD BUSINESS**

### **1. Legislation**

Ms. Stewart alerted the Board that regarding a measure the Labor Committee has concerning exclusivity agreements and non-competes, etc. It does not take into consideration standard setting Board rules such as the AICPA Code of Ethics. She advised the Board to keep track of this legislation which is Senate Bill 906 because of the restrictions under this Code that the Board would no longer be able to enforce if this bill passes. She stated this Bill is of significant concern to the Ethics Office and the AICPA.

Mr. Virnelli advised the Board that the Department's bill (the Board's legislation) is a part of the larger DCP House Bill No. 6100. He detailed the parts of this legislation and what it addresses and stated the legislation is still active and suggested the Board keep track of it. Ms. Stewart confirmed with Mr. Virnelli that Mr. Niedermeyer's suggested language regarding "referrals" is included this bill.

### **2. Status of Revisions to Regulations**

#### **A. Current**

Mr. Virnelli stated an update from Mr. Jerry Padula, from the Department, that the revisions are currently in the Public Comment Period. After this period ends, the Department will be required to consider all comments and determine, in writing, if any of the proposed changes will be made. Mr. Virnelli then explained the rest of the approval process to the Board as detailed in writing to him from Mr. Padula. Mr. Virnelli stated that it would be beneficial if the Board issued a statement of support for the proposed changes.

Mr. Schuyler commented on the timing of retaking the test relative to current technology and stated that Connecticut is among the last of the states not to approve the regulation changes to make our state current with the majority of the country. This could potentially create problems for candidates going forward. He noted the efforts of Ms. Arsenault and Mr. Virnelli in trying to make this change happen and have gotten NASBA

on board in support of this change as well. Mr. Schuyler noted that he believes that the regulation changes appear to be moving faster than in previous years and gave credit to all that make this happen. Regarding the aforementioned letter of support from the Board, it was noted that the statement should mention the substantial improvements these changes will make relative to current technology and how important this is relative to the profession in general. Ms. Fox stated that perhaps the Board does not want their candidate's to be put at a competitive disadvantage should these changes not be approved. Mr. Lyne agreed with Ms. Fox.

Since the public comment period ends on March 18, 2021, Mr. Virnelli suggested that he and Ms. Arsenault draft a response from the Board in support of the proposed changes for Mr. Schuyler's signature. As such, the Board voted, unanimously, to draft a sense of the committee to strongly support the proposed regulatory changes. (Fox/Niedermeyer)

## B. Future Revisions for CPA Evolution

Mr. Virnelli stated the need for a regulation change for CPA Evolution relative to the examination references and education requirements. These changes could possibly be made with the current regulation revisions during the current comment period. A comment could be made addressing these concerns. He noted a meeting scheduled with two members of NASBA, Mr. Schuyler, Ms. Arsenault, and himself tomorrow regarding the necessary changes needed to make this happen.

As an aside, Mr. Schuyler asked if the regulations could be drafted with more flexibility in the future to accommodate any future changes made to the Uniform Regulation more easily. He cited some current examples of this to the Board.

Ms. Stewart stated she appreciates the Board's position regarding moving along the CPA Evolution modifications and will include the CTCPA's support of the Board's position in their comments about the regulations.

## **NEW BUSINESS**

### 1. Remote Testing – Response to NASBA

Mr. Virnelli confirmed that this pertains to the Board's position on allowing their candidates to be a part of the pilot program for remote testing and whether the Board would accept scores from candidates from other states who participate in the pilot program. NASBA is looking for the Board's position on this. Ms. Arsenault noted that the Board has the authority to determine how the test is administered based upon the current regulations.

Ms. Fox believes the Board should push forward on this issue and encourage the pilot program move forward expeditiously. Mr. Schuyler and Mr. Niedermeyer are also in

favor of this position. Ms. Alicia Strong commented on the protocols in place regarding remote testing relative to security issues to give the Board confidence in their support of this matter. As such, the Board voted, unanimously, to endorse the pilot program, allow Connecticut candidates to participate in the same, and accept the results from individuals in other jurisdictions. (Fox/Lyne)

## 2. Accreditation

Mr. Virnelli stated that in January 2021, NASBA had a presentation on potential changes to accreditation based on new standards from the U.S. Department of Education effective June 2020. He noted the changes are relative to removed references from regional and national accreditation boards and now uses the term “institutional accreditation.” His understanding is that the Department does not need to make any changes to accommodate the new language, but he will verify this. Ms. Fox commented that these changes made by NASBA make things more flexible and in line with the present time.

## 3. Extension/waiver requests:

Mr. Virnelli noted an additional extension request from Mr. Kevin Luba. The Board voted, unanimously to add Mr. Luba to their agenda. (Lyne/Triplett)

## 4. Continuing Professional Education:

There was no discussion on this item.

## 5. Examination:

### A. Cassidy A. Whipple

Ms. Whipple is asking for an extension of her BEC examination section to October 31, 2021. Mr. Virnelli noted that Ms. Whipple misses the current blanket extension in place by the Board by seven (7) days. He read aloud her written request which details her circumstances. The Board voted, unanimously, to approve her request. (Lyne/Egan)

Mr. Egan addressed the broader question raised by this extension request. He believes that since the Board may see more of these requests, do they consider the extension currently around the June 30<sup>th</sup> date be broader than just this one request. Ms. Fox agrees with Mr. Egan and believes the Board should consider a larger blanket extension in anticipation of more of these extension requests.

Ms. Triplett proposed the Board consider a more standard extension granted as candidates ask for it. Mr. Schuyler and Ms. Fox agree with Ms. Triplett’s proposal. Ms. Arsenault noted that she receives many extension requests from candidates who don’t ultimately follow through when she asks them for documentation to support their request. Based upon this, she suggested the Board consider an extension to

December 31<sup>st</sup> if the candidate misses the current deadline by 30 days. In response to Mr. Niedermeyer's question, Mr. Virnelli defined the Board's current blanket examination extension as all exam scores that expire from April 1, 2020 to June 30, 2021 will be extended to December 31, 2021.

Ms. Triplett again noted that she is in favor of a standard examination extension for those candidates who request the same as opposed to a blanket extension. As such, Mr. Egan suggested to extend the original date of June 30, 2021 to September 30, 2021 for requests that come to the Department for extensions of their exam qualification dates to be accepted by the Department with the Board's approval.

Ms. Arsenault proposed that the motion allow the Department staff to apply the blanket extension to those who request for exams that expire before July 31, 2021. This means that the blanket extension will now apply to those candidates who fall outside of it for thirty-one days.

In summary, the Board voted, unanimously, to extend the end date on the original blanket examination extension from June 30, 2021 to September 30, 2021.  
(Niedermeyer/Fox)

Chairman Schuyler asked that the agenda for the Board's next meeting include further discussion on this Board action to be sure it will accommodate any anomalies.

#### B. Kevin Luba

It was noted Mr. Luba's examination extension request expires on July 2, 2021 and is now covered by the Board's existing policy which will cover his request to December 31, 2021. Mr. Virnelli will communicate this information the candidate.

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

No comments or concerns were noted.

### **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 11:21 AM.

Next scheduled meeting: Tuesday, May 11, 2021 at 10:00 AM. Location to be determined.

Respectfully submitted,

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