

**Connecticut State Board of Accountancy  
Meeting Minutes  
May 11, 2021**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:02 AM via ZOOM Webinar.

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

Board Members Absent: Martha S. Triplett, Esq. Public Member

Board Vacancies: Two Public Members

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

Public Present: Lisa Bugryn, 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.

Website: [www.ct.gov/dcp](http://www.ct.gov/dcp)

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## **MINUTES OF PREVIOUS MEETINGS**

Approve minutes of the March 9, 2021 Board of Accountancy Meeting

Ms. Marien asked whether Mr. Aronowitz as absent or had he already resigned from the Board at the time of this meeting. Mr. Schuyler noted that Mr. Aronowitz had already

Connecticut State Board of Accountancy Meeting – May 11, 2021

resigned from the Board and the minutes should be changed to reflect this. When he registered as a resident of the State of Florida, this made him ineligible to be on the Board.

When Mr. Schuyler asked about replacements for the Board Member vacancies, Mr. Virnelli noted that that he received an e-mail from the Governor's Office soon after the last meeting asking about two people as if they were being vetted but he has not heard anything since.

As such, the Board voted to approve the minutes as amended herein. (Niedermeyer/Egan) Ms. Marien abstained from the vote since she was not present at this meeting.

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

Ms. Lisa Bugryn noted she is substituting for Ms. Bonnie Stewart who was not able to make today's meeting. Lisa will be commenting on agenda items as they are addressed by the Board.

## **OLD BUSINESS**

### **1. Legislation**

Mr. Virnelli received an update from Ms. Leslie O'Brien, the Department's Legislative Director, yesterday. The Accountancy Legislation, as a part of House Bill 6100, is set to be addressed by the House this week. It will then need Senate action which will not happen until next week. Everything is going forward.

### **2. Revisions to Regulations**

Mr. Virnelli stated that the regulations now include all the revisions including the changing of the named exam sections and continuous testing all in one package. They have been approved by the Attorney General's Office at the end of April. It is now with the Regulations Review Committee and on their agenda for June 22, 2021.

#### **a. Current**

#### **b. CPA Evolution**

## **NEW BUSINESS**

### **1. Internships as part of Education Requirement**

Mr. Virnelli stated that the topic in question is whether Interns should get credit for their Internship hours towards the required number of total hours. Ms. Fox noted most accredited accounting programs already give course credit for approved internships. She gave the University of Connecticut as an example. She believes course credits is valid for approved programs. Ms. Bugryn noted that the CTCPA supports this position. Mr. Egan

and Ms. Marien both agree with this position believe that Internships are very valuable. Mr. Niedermeyer noted that he agrees in addition. He and Mr. Schuyler were under the impression that Internships always did count for credit and were a part of the academic program. Mr. Virnelli noted that this information is for Board information only and requires no action on their part now. The question was asked by Mr. Niedermeyer if the hours count towards the total number of hours or just accounting and auditing hours. Mr. Virnelli is not sure and asked if this makes a difference.

## **2. Remote Testing**

As of April 13, 2021, the NASBA Legal Conference noted that the program was accepted by most States and that they would accept the scores. No State had said no, and they are still waiting for 15 other States/Territories to respond. The Pilot program is looking to run over a three-week period with between 250 and 1,000 candidates all of which must have sat prior. This program is set to take place over the last three weeks of June. Evaluation will be done after the completion of the period and the definition of an emergency must still be determined.

## **3. Case 2019-11**

Mr. Virnelli stated that the Department is not going ahead with this case this morning and will address the same on a future date. Ms. Fox added that she is working with the Department on this case. It is a complicated case and they are still in the fact-finding mode. This item will be on the Board's July 6, 2021 Agenda.

## **4. Extension/waiver requests**

### **5. Continuing Professional Education:**

#### **a. Mr. Spencer Schwartz**

Mr. Spencer Schwartz is asking for a waiver for good cause shown. His letter states that has been a CPA since 1994 and due to the COVID Pandemic, he is asking the Board to waive the CE requirements for the calendar year 2020-2021. The letter states his job description and a background of his employer. The letter also relates the type of work duties of his employer as they pertain to the current pandemic. Mr. Schwartz stated that due to his leadership role with the company, he has not been able to attend many CPU classes.

Ms. Marien questioned the circumstances under which the Board could waive the requirements. It was noted the candidate could remain registered and not licensed for the present time. Mr. Schuyler noted that he made a good case of the importance of his company and position but not why he could not personally find the time to take the courses.

Mr. Egan noted that there are many companies and individuals being challenged by the pandemic and they have not asked for waivers. Ms. Fox is bothered by the fact that he is asking for a waiver and not deferral. Further she noted that granting waivers can be a "slippery slope" for the Board. Mr. Schuyler believes the best solution for Mr. Schwartz is

dropping back to being registered and not licensed for the present time. As such, Ms. Marien motioned to deny the request with the caveat the Board make this recommendation to him. Ms. Fox seconded the motion and the motion carried unanimously.

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

1. Ms. Bugryn stated that she has been receiving many calls from their members inquiring if there is an extension to which they have been letting everyone know that June 30<sup>th</sup> is the CPE deadline for 2021. They are looking for advice for their members who will not make the deadline because of tax season and the Board's next meeting is not until after this deadline.

After extensive discussion by the Board, a motion was made by Ms. Fox to extend the CPE deadline to July 31, 2021. Ms. Marien seconded the motion and the motion carried unanimously.

2. Mr. Niedermeyer asked a question regarding Mr. Spencer Schwartz and how he renewed his license without having completed the CE requirement. Mr. Virnelli believes that he did not renew and is trying to get back in good standing, but he will confirm. As an aside, Mr. Niedermeyer believes that the Department might be getting into some problems regarding the extensions for the CE hours in terms of accounting hours to licensees.

#### **ADJOURN**

Ms. Marien made a motion to adjourn. The motion was seconded by Mr. Niedermeyer. All remaining Board Members voted in favor. The meeting adjourned at 10:36 AM.

Next scheduled meeting: Tuesday, July 6, 2021 at 10:00 AM. The Meeting will be held remotely by ZOOM Webinar.

Respectfully submitted,

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