

**Connecticut State Board of Accountancy
Special Meeting Minutes
August 27, 2021**

The Special Meeting was called to order by Chairman John H. Schuyler 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
Martha S. Triplett, Esq. Public Member

Board Members Absent: None.

Board Vacancies: Two Public Members

DCP Staff Present: Robert M. Kuzmich, Architect Emeritus, License/Applications Specialist
Frank Virnelli, Manager
Denise Diaz, License and Applications Specialist

Public Present: Bonnie Stewart, CT Society of CPA's
Lisa Bugryn, 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

1. Legislation to revise Connecticut General Statutes Section 20-281d pertaining to Continuing Professional Education.

Mr. Virnelli explained to the Board that a recent Public Act was passed affecting all Department licenses/registrations that have a continuing education mandate. These CE requirements shall now be completed three months prior to the renewal date of the

license/registration with certain license type exemptions. Mr. Virnelli confirmed with the Department's Legal Director and Legislative Liaison that this legislation takes effect October 1, 2021 and does affect this Board making the upcoming CE period October 1, 2021 through September 30, 2022. This legislation was passed at the recommendation of the License Services Division to standardize the CE reporting periods for all professions and trades under the Department's purview.

Ms. Stewart noted some complications affecting their membership because of this legislation. In particular, Connecticut and neighboring States all currently share the same CE reporting period and by Connecticut now changing, this affects their members' opportunity to get CE. Mr. Schuyler questioned the purpose of this change? In response, Mr. Virnelli noted that this change was an effort by the Department to make the CE reporting period easier to reconcile by making the reporting due dates the same across the Board for all professions and trades.

Mr. Schuyler does not see the benefit of making this change. Ms. Bugryn noted that this change will greatly affect the CTCPA Membership in terms of their timing to gather the CE and the quality of the CE as well because of the loss of partnership with surrounding States.

An option was discussed to change the Statutes back to the previous reporting dates which would not happen until February 2022. It was noted that Pharmacy is one profession exempted from this change. The Department is concerned that adding Accountancy as another exempted profession may not be looked upon favorably by the legislature. Mr. Schuyler noted that he does not see how this change will make the already very efficient process of handling CE reporting any better. Ms. Diaz noted that Accountancy was originally supposed to have been exempted from this change but for whatever reason, that did not happen.

Ms. Marien motioned to exclude the State Board of Accountancy from this change because of the significant due dates relating to the tax season in the Fall and the current partnering of neighboring States as it relates to CE reporting deadlines. The motion was seconded by Ms. Fox. The motion carried unanimously.

Ms. Stewart offered to speak with the Department personnel and other Legislative Members to promote this proposed change.

2. Response to NASBA regarding the draft exam for CPA Evolution.

Mr. Virnelli thought the Board should discuss their response, as one entity, or the individual members offer their own responses. A response is due by September 7, 2021. Mr. Schuyler noted that NASBA's materials are very complete and does not have much to add. He recommended that Board Members do respond to the survey individually. After more brief discussion, Ms. Marien motioned that Mr. Schuyler complete the survey on the Board's behalf. The motion was seconded by Ms. Triplett. The motion carried unanimously.

3. Reconsideration of David Katz's experience.

Mr. Virnelli reminded the Board that they tabled his application at their last meeting to allow more time to review his documentation. Ms. Marien noted that she believes that if the Board allowed Mr. Katz to take the examination, they would be setting a precedent that the Board does not want to set and they would have many more candidates applying under similar circumstances.

While Mr. Schuyler does sympathize with Mr. Katz's situation, he believes they would be opening the door for unintended consequences. He believes Mr. Katz does not need a CPA designation to perform his job and that his request is strictly a matter of title. Mr. Virnelli confirmed that the Department has not received any additional documentation from the applicant. As such the Board voted, unanimously, to deny the application of Mr. David Katz. (Lyne/Marien)

4. On-line initial application.

Ms. Diaz stated that the Department now has a new online process for new applicants and that it is working very well, so far.

5. Extension requests:

Francis X. Conlon – CPE (continuing professional education)

Mr. Conlon is asking for an extension to August 31, 2021 due to medical reasons with documentation and has completed his 40 hours this past August. The Board voted, unanimously, to approve his request. (Marien/Niedermeyer)

Roy K. Lewis– CPE

Mr. Lewis is asking for an extension to September 30, 2021 due to a long-lasting medical issue with documentation. The Board voted, unanimously, to approve his request. (Marien/Egan)

Denise Pepitone-Sweeney

Ms. Sweeney is asking for an extension to December 31, 2021 due to good cause and medical reasons with documentation associated with her parents. The Board voted, unanimously, to approve her request. (Fox/Triplett)

ADJOURN

Ms. Marien made a motion to adjourn. The motion was seconded by Mr. Lyne. All remaining Board Members voted in favor and the motion carried. The meeting adjourned at 10:44 AM.

Next scheduled meeting: Tuesday, September 14, 2021 at 10:00 AM. The Meeting will be held remotely by ZOOM Webinar.

Respectfully submitted,

Robert M. Kuzmich, Architect Emeritus
License and Applications Specialist