

**Connecticut State Board of Accountancy  
Meeting Minutes  
March 8, 2022**

The meeting was called to order by Chairman John H. Schuyler at 10:06 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, Public Member  
Peter J. Niedermeyer, Certified Public Accountant  
Martha S. Triplett, Esq. Public Member

Board Members Absent: None

Board Vacancies: Two Certified Public Accountant Members

DCP Staff Present: Robert M. Kuzmich, Architect Emeritus, Lic./App. Specialist  
Frank Virnelli, Manager  
Cat Arsenault, Staff Attorney

Public Present: Bonnie Stewart, CT Society of CPA's  
Cindy Panioto, 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.

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

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

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

## **MINUTES OF PREVIOUS MEETINGS**

Approve minutes of the January 4, 2022 Board Meeting.

Ms. Fox made a motion to approve the minutes of the January 4, 2022 Board Meeting as written. The motion was seconded by Mr. Niedermeyer. All remaining Board Members voted in favor.

Mr. Schuyler asked the Board to consider a motion to add discussion of Regulation Section 20-281 to the Agenda per the e-mail request of Mr. Virnelli prior to today's meeting. The Motion was made by Mr. Lynne and seconded by Ms. Fox. All remaining Board Members voted in favor and the motion carried.

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

No comments or concerns were noted.

## **OLD BUSINESS**

### **1. Legislation Update**

Mr. Virnelli reported that the DCP bill that includes changing the date of CPEs back to going from July 1 to June 30 was voted out of committee on February 18, 2022. He said he would provide the Board Members a link so they could track the bill themselves. He also informed the Board that the language of Section 10 of H.B. 5248 would revise of Section 20-281a(8) of the General Statutes to require that no action could be taken against an Accountancy licensee convicted of a felony without first show that the crime "is reasonably related to the licensee's ability to safely or completely engage in the practice of accountancy." He told them that he had spoken with DCP Legal Director Julianne Avallone about this and that Ms. Avallone had said that DCP does not object to the new language because DCP must already consider the relationship of a conviction to the duties of a credential holder. Ms. Cindy Pinioto of the CTCPA said that the CTCPA also did not have an issue with the new language. Ms. Fox said that it is still the Board's interpretation of whether or not there is a relationship.

## **NEW BUSINESS**

### **1. Experience Requirement**

Policy or revisions to Regs. §20-280-24 regarding the verifier of a candidate's Experience.

The Board passed a policy to interpret the term “valid CPA” Section 20-280-24(c)(1)(A) to mean a registered certificate and to affirm that a holder of a valid CPA license also qualifies a licensee to verify the experience of a candidate. In addition, a verifier must have held such certificate or license for at least the three-year period ending with the date of signing the verification form.

The Board also passed a policy that interprets “supervising CPA” in Section 20-280-24(c)(1)(A) to mean either the direct supervisor or someone in the direct line of supervision with sufficient knowledge of the quality of the candidate’s work. Ms. Triplett stated that is what the interpretation has been historically.

The Board voted, unanimously, to accept these policies. (Marien/Triplett)

### Interpretation of new language of General statutes Section 20-281(l) regarding Commissions

Chairman Schuyler began the discussion by describing a question he received from a member of a small firm that is part of a network. The small firm member asked if he could take a commission for referring a client to another member of the network. Mr. Schuyler said that large firms can refer clients in-house. Ms. Fox said that is a good analogy and we can treat small firms the same as large ones. Mr. Schuyler said the key is the protection of the public; how to interpret the statute to protect the public and treat all consistently. Ms. Marien said that big firms and network firms could do this but that small firms without a network could not. Mr. Schuyler pointed out that it appears that if a firm offers tax services and then refers the client to another entity for other services, the firm could receive a commission. The question, he pointed out, is for 2021 how does this affect licensees, as the new language was effective October 1, 2021. Many Board Members agreed that the new language would allow activity that took place on October 1, 2021, and later.

### 2. Revisions to Regs. §20-280-25 regarding late fees

Ms. Arsenault asked the Board when the current late fee schedule went into effect. She noted that the schedule was in effect before both she and Mr. Virnelli took over this Board. They continue to use this guidance as Board policy since it is not in the regulations. Ms. Arsenault explained to the Board how the current late fee penalties are implemented. She is also asking the Board the origin of this fee schedule and do they want to continue to follow the same.

After extensive discussion with the Board and Department, the Board voted, unanimously, to accept the following policy regarding late fees. (Triplett/Fox)

For persons who did not practice while license lapsed: no changes (still \$565 reinstatement fee with evidence of 40 CPEs)

For persons who practiced during lapse of license:

If license lapsed less than two years:

\$565 reinstatement fee for each year lapsed.

Late fees: \$150 late fees for first 3 months and \$50/month during 1<sup>st</sup> lapsed year, and \$100/month during 2<sup>nd</sup> lapsed year; and evidence of 40 CPEs for every CPE cycle (all accumulated CPE requirements must be completed)

If license lapsed two years or more:

Cannot be reinstated until case is reviewed by the Board

The Board also asked how often reminders are issued. Mr. Virnelli and Ms. Arsenault knew of only the reminders which are issued in October and December. They were not sure if another was issued in January. They suggested that reminders should include clear language about the reinstatement requirements. Ms. Arsenault will ask the License Services Division if they would be amenable to this. She will offer her assistance and develop proposed to be used.

### 3. Extension/waiver requests:

#### Examination:

1. Ryan Bezner
2. Mark Polkowski
3. Zhijie Zhang
4. Wanjun Yang

#### Examination Credit Extensions

##### Ryan Bezner:

Requested: to have FAR (expired 12/31/2021) credit extended to 1/31/2022

Reason: medical and good cause

Approved: FAR credit extended to 1/31/2022 (Marien/Triplett)

##### Mark Polkowski:

Requested: to have AUD (expired 1/20/2022) and REG (expired 12/23/2021) credits extended to 3/29/2022

Reason: medical

Denied (Marien/Egan)

Zhijie Zhang:

Requested: to have FAR (expired 12/31/2021) credit extended to 12/31/2022

Reason: good cause

Approved: FAR credit extended to 12/31/2022 (Marien/Lyne)

Wanjun Yang:

Requested: to have FAR (expired 12/31/2021) credit extended (no date specified)

Reason: good cause

Approved: FAR credit extended to 12/31/2022 (Marien/Lyne)

The Board voted to add the following individual under Examination Credit Extensions (Triplett/Marien)

Tim Frawley:

Requested: to have REG (expired 12/31/2021) credit extended to 2/8/2022

Reason: good cause and medical

Tabled to next meeting to provide candidate an opportunity to submit supporting documentation for his request. (Triplett/Marien)

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

1. Bonnie Stewart of the CTCPA said that she had data regarding experience and that she could discuss it at the next meeting. Mr. Niedermeyer said that the experience policy would cover programs such as the Travelers has, but it would not help applicants who are CFOs and do not have a CPA as a supervisor. Ms. Stewart asked if she could include information for the next meeting so the Board could see what other states are doing. She was told she could by Mr. Niedermeyer and Mr. Schuyler.

2. Mr. Frank Virnelli stated to the Board that he is retiring from State Service effective the end of March 2022. He enjoyed working with the Board, Department Staff, and the CTCPA. Ms. Julianne Avallone, DCP Legal Director will be take over until his position is filled permanently with an attorney. An investigator will also be assigned to this Board going forward. Both Mr. Virnelli and Ms. Arsenault have met with her. Mr. Virnelli thanked the Board and enjoyed his time working with them. The Board thanked him for his hard work and diligence. Their sentiment was made into a motion and unanimously approved. (Marien/Triplett)

### **ADJOURN**

Mr. Egan made a motion to adjourn. The motion was seconded by Ms. Fox. All remaining Board Members voted in favor. The meeting adjourned at 11:42 AM.

Next scheduled meeting: Tuesday, May 10, 2022, at 10:00 AM. The meeting will be held remotely via ZOOM Webinar.

Respectfully submitted,

Robert M. Kuzmich, Architect Emeritus  
License and Applications Specialist