Connecticut Secretary of the State
State Board of Accountancy
30 Trinity Street
Hartford, Connecticut 06106
Direct: (860) 509-6179 – Fax: (860) 509-6247

Connecticut State Board of Accountancy, Case # 2011005-3553

Complainant

against

Paula V. Borsari

Respondent

TRANSMITTAL OF FINAL DECISION TO RESPONDENT

In accordance with C.G.S. §4-179, the Connecticut State Board of Accountancy hereby transmits to Respondent, Paula V. Borsari, the board's final decision prepared by board member, Martha S. Triplett, Esq., in the above-captioned matter.

A hearing was held before the Board on December 5, 2013. Prior to that date, an Issuance of Formal Charges and Notice of Hearing setting forth the date, time, place and subject matter of said hearing was sent to you by certified and regular mail. The Board received no communications from you or anyone on your behalf in advance of or on December 5, 2013, nor did you or anyone on your behalf appear at the hearing on that date. As set forth in said Issuance of Formal Charges and Notice of Hearing, the respondent's failure to attend the hearing constitutes an admission of the charges as issued. Based on the foregoing and the evidence presented to support the charges, the Board voted to revoke your License Number 8215 and Certificate Number 9207.

The Board's final decision, dated February 28, 2014, is transmitted herewith. Should you have any questions or concerns, please feel free to contact the Connecticut State Board of Accountancy through its Legal Counsel, Sonia Worrell Asare, Esq.

Martha S. Triplett, Esq.
Member, State Board of Accountancy

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Hearing Before the Connecticut State Board of Accountancy: Martha S. Triplett, Esq., Board Member, Serving as Chair for the Hearing

Case Number: 2011005-3553

In the Matter of: Connecticut State Board of Accountancy v. Paula V. Borsari, Respondent

Complaint by: Connecticut State Board of Accountancy

Docket #: 2011005-3553

Date: February 28, 2014

MEMORANDUM OF DECISION

On Thursday, December 5, 2013, a hearing on the above-captioned matter was held before the Connecticut State Board of Accountancy at 30 Trinity Street, Second Floor, Hartford, Connecticut 06183. Attorney Sonia Worrell Asare, Legal Counsel for the Board, set forth allegations against the Respondent, Paula V. Borsari, holder of a Connecticut License to Practice Public Accountancy, License Number 8215, and a Connecticut Certificate of Public Accountancy, Certificate Number 9207. Ms. Borsari did not appear for the hearing which was scheduled for 8:30 a.m. The Board waited from 8:30 a.m. to 11:30 a.m. to commence the hearing, to allow for the Respondent's arrival. During that time, there was no appearance by the Respondent or anyone on her behalf. Attorney Asare introduced evidence of proper notice to the Respondent (Hearing Exhibits 5, 6 and 7) and presented evidence regarding the allegations against the Respondent. The allegations presented were as follows:

- The Respondent was a licensee and certificate holder in the State of Connecticut;
- On April 8, 2010, the Respondent was convicted of Conspiracy to Commit Larceny in the First Degree (C.G.S. §53a-122(a)(2) and C.G.S. §53a-48(a));
- Said conduct falls within the purview of C.G.S. §20-281a(8) authorizing the Board to discipline licensees for felony convictions.

After consideration of the entire record, the Board finds the following facts and reaches the following conclusions of law:

1. The Connecticut State Board of Accountancy has jurisdiction over Respondent Paula V. Borsari by virtue of the Respondent's Connecticut Certificate to Practice Public Accountancy, Certificate Number 9207, and Respondent's Connecticut License to Practice Public Accountancy, License Number 8215. Based on the

foregoing, the Respondent is a licensee within the meaning of Chapter 389 of the Connecticut General Statutes.

2. The Connecticut State Board of Accountancy received notice of potential violation on May 6, 2013, from the Connecticut Society of Certified Public Accountants (CTCPA). The Society had sent the Respondent Notice of Termination of Membership effective April 9, 2010, as a result of Respondent's guilty plea to of Conspiracy to Commit Larceny in the First Degree, a felony. The Connecticut Judicial Branch website indicates that on April 8, 2010, Respondent pled guilty to a violation of C.G.S. §53a-122(a)(2) and 53a-48(a), Conspiracy to Commit Larceny 1st (Value of Property Stolen Greater than $20,000). On May 3, 2010, Respondent was sentenced to 5 years imprisonment with a 3-year conditional discharge. See, Docket Number UWY-CR08-0374540-T (Hearing Exhibit 7).

3. The Board's legal counsel sent notices of violations and hearing to the Respondent, as follows:

   a. August 20, 2013: Issuance of Formal Charges and Notice of Hearing, sent via certified mail;
   b. September 27, 2013: Communication requesting an immediate response, sent via certified and regular mail (Hearing Exhibit 1);
   c. October 2, 2013: Formal Charges and Notice of Hearing;
   d. October 28, 2013: Issuance of Formal Charges and Notice of Hearing and communication requesting response, sent via certified and regular mail (Hearing Exhibit 3); and
   e. November 19, 2013: Additional Issuance of Formal Charges and Notice of Hearing setting hearing date of December 5, 2013, sent via certified and regular mail (Hearing Exhibit 5).

4. The Respondent failed to respond to said notices. The Board finds that Respondent received all mailings of Notices of Charges and Hearing and Requests for Response. The testimony of the Board's staff confirmed that the Board has not received any returned or undeliverable mail from the U.S Postal Service. A United States Postal Service tracking sheet was introduced as proof that notice had been delivered to Respondent via certified mail (Hearing Exhibit 8).

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5. The Respondent has violated C.G.S. §53a-122(a)(2) and §53a-48(a), and Regulations governing the practice of accountancy, specifically §20-281a(8) and §20-280-16.

DECISION OF THE BOARD

On December 5, 2013, the Connecticut State Board of Accountancy voted unanimously to affirmatively revoke the Respondent's Connecticut Certificate to Practice Public Accountancy, Certificate Number 9207.

On December 5, 2013, the Connecticut State Board of Accountancy voted unanimously to affirmatively revoke the Respondent's Connecticut License to Practice Public Accountancy, License Number 8215.

ORDERS

It is hereby ORDERED, by vote of the Connecticut State Board of Accountancy that the Respondent shall return to the Connecticut State Board of Accountancy License Number 8215, no later than March 31, 2014. Further, the Respondent shall return to the Connecticut State Board of Accountancy Certificate Number 9207 or submit, no later than March 31, 2014, a sworn affidavit stating that the certificate has been lost, damaged, or stolen. Respondent shall submit the license number 8215 and certificate number 9207 or a sworn affidavit to the Connecticut State Board of Accountancy at 30 Trinity Street, Hartford, Connecticut 06106 upon notification of this Order.

Martha S. Triplett, Esq.
Member, State Board of Accountancy