

**Connecticut State Board of Accountancy**  
**December Minutes**  
**Tuesday, December 6, 2012 – 8:30 A.M.**

Seconded Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Richard Sturdevant called the meeting to order at 08:40 A.M. at the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut.

Present:

Richard L. Sturdevant, served as Chairman  
Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA  
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST  
Michael Weinshel, CPA  
Lee R. Schlesinger  
Richard H. Gesseck, CPA  
James S. Ciarcia  
Martha S. Triplett, Esq.

Absent:

Thomas F. Reynolds, CPA, Chairman

Staff Members Present:

James F. Spallone, Deputy Secretary of the State  
Diane Steir, Interim Manager  
Stephanie Sheff, Processing Technician  
Sonia Worrell Asare, Legal Counsel

OTHERS PRESENT:

Art Renner, CPA, Executive Director, CT CPA  
Idrina Potts, Intern  
Reinhardt Lange, Enforcement Respondent

**OFFICE AND BOARD OPERATIONS AND ADMINISTRATION**

**Action required - Approve Minutes of the November 6, 2012 Board Meeting:**

Action required - Approve Minutes of the November 6, 2012 Board Meeting:

Board meeting dates for 2013, Tentative, upon board approval.

Thursday, January 3, 2013 – 8:30 AM – 3rd floor conference Rm. – 30 Trinity St. Hartford, CT  
Thursday, February 7, 2013 - 8:30 AM – 3rd floor conference Rm. – 30 Trinity St. Hartford, CT  
Thursday, March 7, 2013 – 8:30 AM – 3rd floor conference Rm. – 30 Trinity St. Hartford, CT  
Thursday, April 4, 2013 – 8:30 AM -3rd floor conference Rm. – 30 Trinity St. Hartford, CT  
Thursday, May 2, 2013 – 8:30 AM 3rd floor conference Rm. – 30 Trinity St. Hartford, CT  
Monday, June 3, 2013 – 8:30 AM Cyrenius H. Booth Library 25 Main St. Newtown, CT  
Thursday, July 11, 2013 – 8:30 AM 3rd floor conference Rm. – 30 Trinity St. Hartford, CT  
Thursday, August 1, 2013 – 8:30 AM 3rd floor conference Rm. – 30 Trinity St. Hartford, CT

Thursday, September 13, 2013 – 8:30 AM 3rd floor conference Rm. – 30 Trinity St. Hartford, CT

Thursday, October 3, 2013 – 8:30 AM 3rd floor conference Rm. – 30 Trinity St. Hartford, CT

Thursday, November 7, 2013 – 8:30 AM 3rd floor conference Rm. – 30 Trinity St. Hartford, CT

Thursday, December 5, 2013 – 8:30 AM 3rd floor conference Rm. – 30 Trinity St. Hartford, CT

Mr. Weinshel made a motion to approve the November Minutes as presented. Mr. Schlesinger seconded the motion. Mr. Ciarcia and Mr. Romaniello abstained. All present Board Members voted in favor.

## **Operations Update and Review**

### **EXAM AND LICENSING**

Review Firm Permits for approval. Ms. Triplett made a motion to approve firm permit applications. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.

- Elias Colon of NASBA- asking if certain types of credits are accepted by the Board to qualify for CPA exam. Board questions if Mercy College is accredited? Board will contact NASBA to determine qualification and clarify. Diane Steir would like the Board to provide guidance to the public to clarify how many hours equal credits. Board will contact NASBA for additional insight. Mr. Schlesinger made a motion to table the matter. Mr. Ciarcia seconded the motion. All present Board Members voted in favor.
- Michelle Dzierlatka- requesting an extension on 18 month window for CPA exam due to examination being cancelled as a result of Hurricane Sandy. Examination scheduled for November 27, 2012. Mr. Weinshel made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- Suehee Malinowski- requesting an extension, examination date 10/31/12 site was closed due to Hurricane Sandy. Mr. Weinshel made a motion to extend up to 90 days beyond 18 months. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- Dawn Brolin- application initial CPA license & Certificate. Mr. Romaniello made a motion to add Dawn Brolin to the agenda. Mr. Ciarcia seconded the motion. All present Board Members voted in favor.

\*Experienced technical difficulty. Meeting proceeded without the audio at 9:15am.

### **Action required – Industry, Government, or Self Employed Experience, and Other Applications**

- Kirti N. Bhardwaj – application for Initial Certificate & Initial License non-public experience. Mr. DeCaprio made a motion to approve. Mr. Ciarcia seconded the motion. All present Board Members voted in favor.
- Terry Eleftheriou – application for Initial Certificate & Initial License non-public experience. Mr. DeCaprio made a motion to approve. Mr. Ciarcia seconded the motion. All present Board Members voted in favor.
- Richard Janczewski – application for Initial Certificate & Certificate Registration public and non-public experience. Mr. Romaniello made a motion to approve. Ms. Triplett seconded the motion. All present Board Members voted in favor.

- Janis Kelley – application for Initial Certificate & Certificate Registration non-public experience. Mr. Weinshel made a motion to approve. Mr. DeCaprio seconded that motion. All present Board Members voted in favor.
- Varkey Pathickal Kureipe (Sole Proprietor) – Question on acceptance of 3 letters from clients work experience to be accepted for Reciprocal Certificate & Initial License. Mr. Gesseck made a motion to reject application because the candidate does not qualify for reciprocal license, due to the fact that candidate does not have a license in New Jersey. Mr. Ciarcia seconded the motion. All present Board Members voted in favor.
- Kevin Liberati (Sole Proprietor) – Question on acceptance of 3 letters from clients work experience to be accepted for Reciprocal Certificate & Initial License. Mr. DeCaprio made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- Vincent Serpico - application for Reciprocal Certificate & Initial License non-public experience. Mr. Romaniello made a motion to approve. Mr. Schlesinger seconded the motion. All present Board Members voted in favor.
- Tamara Williams – application for Reciprocal Certificate & Initial License non-public experience. Mr. Romaniello made a motion to approve. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- Dawn Brolin – application initial CPA license & Certificate. Mr. DeCaprio made a motion to table the matter pending the appearance of Marsha Marien at the January meeting, requesting clarification of work experience. Ms. Triplett seconded the motion. All present Board Members voted in favor.

## **OTHER BUSINESS**

Idrina Potts, Board Intern – Certificate vs. License Holder Consumer Protection Issue– Two Tier System PowerPoint Presentation

### **Enforcement Cases**

- **2011095-3787**; John Pinho. Allegations: failure to return client records; fraud in the practice public accountancy; breach of client confidentiality; and lack of competence. Mr. Weinshel made a motion to dismiss for lack of jurisdiction. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.
- **2011025-3576**; Reinhardt Lange – Personally appeared. Wishes to address the Board regarding his matter. Mr. Lange explained his prior professional experience. Mr. Lange stated that he only has an office in Connecticut, but does not practice public accountancy in the state. Mr. Lange explained request relief by the Board in paying financial penalties. Mr. Lange agrees that legally he is requesting financial relief regarding the fines and fees. Mr. Lange states he is no longer using brochures in question. Mr. DeCaprio made to settle the matter. Settlement requires that Mr. Lange cease and desist use of advertisement; civil penalties in the amount of \$1300.00; 4 Hours of Ethics to be reported by December 31, 2013; and submission of waiver of peer reviews for the years 2011 and 2012. Motion was seconded by Ms. Triplett. All present Board members voted in favor.
- **2011024-3575**; Delia Hipolito. Allegations: failure to obtain firm permit; unauthorized practice of public accountancy; unauthorized use of a C.P.A. title; false and misleading advertisement; failure to undergo peer review; failure to obtain a C.P.A. certificate or license. Respondent is licensed in the state of Delaware. Mr. Weinshel made a motion to dismiss for

no probable cause. Mr. Schlesinger seconded the motion. All present Board Members voted in favor.

- **2012-103764**; Leonard Belzer. Allegations: incompetence; improper filing of tax returns; unauthorized use of a C.P.A. or P.A. title; and negligence in the practice of public accountancy. This is a tax matter; however, respondent currently holds himself out as a P.A. Respondent is not a licensed P.A. or C.P.A. Mr. Weinshel made a motion to settle matter in the amount of \$1200.00. The respondent is required to cease and desist use of the title “P.A.” immediately. Mr. Schlesinger seconded the motion. All present Board Members voted in favor.
- **2012005-3749**; Bruno C. Passacantando. Allegations: failure to maintain client confidentiality; misconduct resulting in adverse reflection on the profession of public accountancy; and breach of client confidentiality to non-designated individuals. Mr. Weinshel made a motion to settlement the matter. The respondent is required to complete and report a course of Circular 230 by May 31, 2013; take 4 hours of ethics courses to be reported by February 28, 2013; and pay civil penalties in the amount of \$250.00 due by January 30, 2013. Mr. Schlesinger seconded that motion. All present Board Members voted in favor. Recusal by Mr. DeCaprio. Mr. DeCaprio recused himself prior to any discussion on the matter.
- **2011054-3674**; Equale and Cirone, LLP and Anthony Cirone. . Allegations: negligence in performing public accountancy work and failure to return client records in a reasonable time. Mr. DeCaprio made a motion to dismiss the matter. Mr. Weinshel seconded the motion. All present Board Members voted in favor.
- **2010189-3542**; Robert F. LaSaracina. Allegations include mail fraud, wire fraud, and money laundering. Respondent resigned individual license and firm permit on 7/15/2011, prior to receiving official notice. Mr. Weinshel made a motion to accept the resignation with prejudice. Mr. DeCaprio seconded the motion. All present Board Members voted in favor.

**PUBLIC COMMENT**-Opportunity for members of the public to address the Board.

- Art Reener – Offered to host a certificate presentation on January 10, 2013 @ the Aqua Turf, at the CT CPA Society’s semi-annual meeting.

### **EXECUTIVE SESSION**

A motion was made by Mr. Ciarcia to call the meeting into Executive Session inviting Deputy Secretary Spallone in at 9:38 AM. The motion was seconded by Mr. DeCaprio. All present Board Members voted in favor. A motion was made by Mr. DeCaprio to re-enter public session at 10:03AM. The motion was seconded by Mr. Schlesinger. All present Board Members voted in favor.

- Personnel Matters

A motion was made by Mr. Ciarcia to call the meeting into Executive Session at 11:47 AM. The motion was seconded by Mr. DeCaprio. Board invited Interim Manager Diane Steir, Attorney Sonia Worrell Asare and Stephanie Sheff, Processing Technician. All present Board Members voted in favor.

A motion was made to come out of Executive Session by Mr. Gesseck at 12:12 PM. The motion was seconded by Mr. DeCaprio. All present Board Members voted in favor.

A motion was made to adjourn the meeting by Mr. Gesseck at 12:13 PM. The motion was seconded by Mr. Romaniello. All present Board Members voted in favor.

Next scheduled meeting:

- Thursday, January 3, 2013 - 8:30 AM – 3<sup>rd</sup> floor conference Rm. – 30 Trinity St., Hartford, CT
- Thursday, February 7, 2013 – 8:30 AM – 3<sup>rd</sup> floor conference Rm. – 30 Trinity St., Hartford, CT

Respectfully Reviewed by:  
Tom Reynolds,  
Chairman of the Board

Respectfully Submitted by:  
Sonia Worrell Asare,