

**Connecticut State Board of Accountancy**  
**Meeting Minutes**  
**Tuesday, November 10, 2015 – 10:00 A.M.**  
Second Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Pro Tem Chairwoman Marcia L. Marien, CPA, called the meeting to order at 10:03 A.M. at the Connecticut State Board of Accountancy, Second Floor Conference Room, 30 Trinity Street, Hartford, CT.

**BOARD MEMBERS PRESENT:**

Marcia L. Marien, CPA (Pro Tem Chairwoman)  
Timothy F. Egan, CPA  
Martha S. Triplett, Esq.  
Karla H. Fox, Esq.  
Mark Aronowitz  
Peter J. Niedermeyer, CPA  
John H. Schuyler, CPA, Chairman – Via Teleconference

**BOARD MEMBERS ABSENT:**

Dannell R. Lyne, CPA

**STAFF MEMBERS PRESENT:**

Sonia Worrell Asare, Legal Counsel  
Stephanie Sheff, License and Application Analyst  
Dominika Sorensen, Office Assistant

**OTHERS PRESENT:**

Lisa Bugryn, CPE Director, CT Society of CPA  
Joe Maslott, CPA, Senior Manager of Practice Analysis, AICPA – Via Teleconference  
Carolyn Child, Legal Intern  
David Alan Devin, CPA

**ACTION REQUIRED** – Approve Minutes of the October 6, 2015 board meeting.  
Mr. Niedermeyer made a motion to approve the minutes. Chairman Schuyler abstained. Mr. Aronowitz seconded the motion. Remaining board members voted in favor.

**INFORMATION REPORTS – Administrative Updates**

**NASBA EXPOSURE DRAFT EXAM – JOE MASLOTT, CPA, SENIOR MANAGER OF PRACTICE ANALYSIS, AICPA**

Attorney Asare distributed copies of AICPA's and NASBA's Exposure Draft to board members. Mr. Maslott explained to board members the proposed revisions to the Uniform Accountancy Act (UAA) which included the overview and background of proposed revisions. Mr. Schuyler made a motion to ask Ms. Fox to provide comments to the Exposure Draft on behalf

of the board. Ms. Fox abstained. Mr. Egan seconded the motion. Remaining board members voted in favor.

### **PTIN CLEARING LIST**

Attorney Asare updated the board about the 2015 PTIN Clearing List, wherein the staff verified the license status of individuals holding out as Connecticut licensees in 2015. There are two active licensees; 107 inactive licensees; two deceased and 131 individuals who are not listed as certified public accountants. Enforcement cases will be opened against the inactive CPAs and the list of non-CPAs will be forwarded to the Treasury Inspector General for Tax Administration (TITGA).

### **LEGAL INTERN PRESENTATION – RECENT REGULATORY CASES**

Ms. Child distributed informational packet to board members and gave a PowerPoint presentation of the top ten regulatory cases.

### **FIRM MOBILITY & FIRM PERMITS**

Attorney Asare stated that the present statute requires that each firm's office in the state requires a firm permit. The board decided to continue with the existing requirements while researching how other states process registration of multiple firms' offices within their state.

### **EXAM EXPOSURE DRAFT RESPONSE & UPDATES**

Ms. Lisa Bugryn spoke to the board concerning the CT Society of CPAs comments in response to AICPA's and NASBA's Exam Exposure Draft. Her comments included proposals to monitor online course attendance and enhancing CPE studies.

Attorney Asare gave copies of her draft response regarding the AICPA's and NASBA's Exam Exposure Draft to board members to review.

### **NASBA NATIONAL CONFERENCE**

Pro Tem Chairwoman Marien congratulated Attorney Asare for being appointed to NASBA's Executive Directors Committee and Chairman Schuyler who was appointed to NASBA's Compliance Committee.

Mr. Aronowitz and Attorney Asare gave highlights of the NASBA's 108<sup>th</sup> Annual Meeting at Dana Point, CA on October 25 – 28, 2015. Among the topics discussed were peer review, Department of Labor Employee Pension Audit, proposed CPA Exam, diversity in the profession and changes in education.

Pro Tem Chairwoman Marien also gave some highlights of the AICPA Conference in Hawaii that she attended in October of 2015 regarding the Chartered Global Management Accountant (CGMA) designation.

### **RENEWAL UPDATES**

Attorney Asare stated that a renewal reminder email will be sent to licensees, certificate holders and firm owners on November 15<sup>th</sup>, December 15<sup>th</sup>, and January 15<sup>th</sup>. Attorney Asare stated that the renewal process is going on smoothly with the exception of a few password issues. Attorney Asare stated that the following renewals have been processed to date: licenses -1,363, certificates -1303; firm permits – 169.

## **UNIFORM ACCOUNTANCY ACT RETIREE STATUS PROPOSAL**

Attorney Asare stated that the board presently does not have a retiree status in our system; therefore the board may wish to adopt AICPA's standards.

## **FEDERAL TRADE COMMISSION GUIDANCE**

Attorney Asare distributed informational packet from the Federal Trade Commission regarding state regulation of professionals, which she asked board members to review.

## **PUBLIC COMMENT – Opportunity for members of the public to address the board**

Mr. Allen Devin appeared before board members regarding case #2015-71. Mr. Devin explained to board members the reasons he felt the financial literacy materials he authored should qualify under author provisions of the regulations. He asked board members to dismiss the case. Mr. Egan made a motion to dismiss the case. Ms. Fox seconded the motion. All present board members voted in favor.

## **EXAM AND LICENSING**

### **OLD BUSINESS**

**Action required – Industry, Government, or Self Employed Experience, and Other Applications**  
None

### **NEW BUSINESS:**

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

**Ndiogou Ba** - Initial CPA Certificate & Initial License, Industry Experience

Ms. Triplett made a motion to approve the application. Mr. Egan seconded the motion. All present board members voted in favor.

**Abbey Boskoff** - Initial CPA Certificate & Initial License, Sole proprietor Experience, 3 reference letters attached.

Ms. Triplett made a motion to approve the application. Ms. Fox seconded the motion. All present board members voted in favor.

**Jorge Arturo Garcia-Lopez** - Initial CPA Certificate & initial license, Industry Experience

Mr. Niedermeyer made a motion to approve the application. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**Sarah Gregor** - Initial CPA Certificate & Initial License, Industry Experience

Mr. Egan made a motion to approve the application. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**Renee Kunz** - Initial CPA Certificate & Initial License, Industry Experience

Ms. Fox made a motion to approve the application. Mr. Schuyler seconded the motion. All present board members voted in favor.

**Leah Manz** - Initial CPA Certificate & Initial License, Industry Experience

Mr. Niedermeyer made a motion to approve the application. Ms. Triplett seconded the motion. All present board members voted in favor.

**Xiaoling Zhang** - Initial CPA Certificate & Initial License, Industry Experience

Mr. Aronowitz made a motion to approve the application. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**Prasant Venimadhavan** - Initial CPA Certificate & Certificate Registration, Industry Experience

Mr. Niedermeyer made a motion to approve the application. Ms. Fox seconded the motion. All present board members voted in favor.

**Scott Jungeblut** - Initial CPA Certificate & Initial License, Industry Experience

Ms. Triplett made a motion to approve the application. Mr. Egan seconded the motion. All present board members voted in favor.

**Susan Luckfield** - Initial CPA Certificate & Initial License, Industry Experience

Mr. Aronowitz made a motion to approve the application. Mr. Schuyler seconded the motion. All present board members voted in favor.

**Pawel Gazda** - Initial CPA Certificate & Initial License, Industry Experience

Ms. Fox made a motion to approve the application. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**REVIEW FIRM PERMITS FOR APPROVAL** – List Provided

Ms. Triplett made a motion to approve the firm permits with the exception of 2 permits that were tabled to request for clarification regarding members of the firms' owners. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**PCAOB Inspection Reports Received** – member comment on review

**October 21, 2015 - Aronson LLC**

**BKD, LLP**

**Crowe Horwath LLP**

**EXAMINATION AND CPE EXTENSION**

**Rachael Ryan** –Waiver for CPE Late fee penalties

Ms. Triplett made a motion to grant the request to waive late fees penalties. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**John F. Korn** – Requesting 3 month extension to complete CPE for 2014-2015

Ms. Fox made a motion to table the matter for the next board meeting and request for additional information. Mr. Egan seconded the motion. All present board members voted in favor.

**Thomas Foley** - Requesting waiver of CPE for the 2015 renewal cycle and 2016 renewal cycle

Ms. Triplett made a motion to grant the request to waive the 2015 and 2016 CPE requirements. Ms. Fox seconded the motion. All present board members voted in favor.

**OTHER BUSINESS** - Enforcement Cases

**2015-41 - Connecticut State Board of Accountancy vs. Butcher & Co., LLC**

Allegations: §20-281c failure to renew a firm permit; §20-281b engaging in the unauthorized practice of public accountancy.

Substantiated Violation: Respondent submitted a late renewal reinstatement on September 28, 2015 for the 2015 licensing year. Respondent firm was in inactive status as of December 31, 2012. Respondent submitted a statement that the failure to renew firm permit in the years 2013, 2014, and 2015 was the result of a “simply an oversight.” Respondent paid the necessary licensing fee but failed to renew the firm permit. Respondent states he has passed the 2005 and 2008 peer review. Respondent has begun the 2011 peer review.

Ms. Fox made a motion to settle the matter for 4 hours of Ethics to be completed by the firm owner by March 31, 2016. Respondent shall pay license and late fee for 2013 and 2014 for a total of \$1500.00. Respondent shall undergo and report peer review for the 2011 and 2014. Respondent shall pay \$500.00 for failure to undergo and report peer reviews for the years 2011 and 2014. The board acknowledges payment of \$450.00 representing the firm permit fee and late fee for the year 2015. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2015-46 - Connecticut State Board of Accountancy vs. Roger Albritton, Jr.**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent submitted 40 total earned, 1 carryover, 41 total claimed, 1 carry forward. 2.5 of the reported courses are outside of the CPE reporting year. Respondent acknowledged that he incorrectly counted the 2.5 hours of CPE for this renewal cycle. Without the 2.5 hours, the respondent would be delinquent in CPE requirements. Respondent consents to the proposed recommendation.

Mr. Egan made a motion to settle the matter for \$625.00 pursuant to regulation 20-280-27 for failure to take required CPEs in specified time; \$93.75 in civil penalties for false reporting of CPEs. The board acknowledges that the Respondent shall take and reported 2.5 hours of CPE in addition to the required renewal CPE courses; and Respondent shall take and report 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit. Ms. Fox seconded the motion. All present board members voted in favor.

**2015-47 - Connecticut State Board of Accountancy vs. Scott Therrien**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 40 hours of CPE and 20 hours of carryover. Respondent substantiated 48.7 of the reported courses. Several certificates did not include Respondent’s name or coincide with the reported CPEs. Respondent submitted revised certificate with Respondent’s name included. Respondent admitted that the “CPE variances noted were not a willful attempt to undermine the process but a reflection of what I believed to be true based upon my Outlook calendar entry and memory of what I thought I had participated during the fiscal year.”

Mr. Egan made a motion to settle the matter for \$625.00 pursuant to regulation §20-280-27 for failure to take required CPEs in specified time; \$423.75 in civil penalties for false reporting of CPEs. Respondent shall take and report 11.3 hours of CPE in addition to the required renewal CPE courses by December 31, 2016; and Respondent shall take and report 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit. Ms. Fox seconded the motion. Ms. Fox seconded the motion. All present board members voted in favor.

**2015-50 - Connecticut State Board of Accountancy vs. Michael Patten**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 49 CPEs. Respondent states that he “over reported two hours of continuing education in ethics.” Respondent states that he “did not intend to mislead the board.” **Ms. Triplett recused herself.**

Mr. Aronowitz made a motion to settle the matter for \$625.00 pursuant to regulation §20-280-27 for failure to take required CPEs in specified time; \$75.00 in civil penalties for false reporting of CPEs. Respondent shall take and report 2 hours of CPE in ethics in addition to the required renewal CPE courses by December 31, 2016; and Respondent shall take and an additional 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit. Mr. Egan seconded the motion. All present board members voted in favor.

**2015-51 - Connecticut State Board of Accountancy vs. Thomas Foley**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 44 CPE hours. Respondent admits he over reported 20 hours in teaching credits. Respondent states that he had medical reasons which is why he did not complete the courses in the prescribed time, proof has been submitted. Respondent did not submit a waiver or extension request of CPE or fees during periods in question. Respondent has subsequently submitted proof of an additional 20 hours of CPEs, which were taken after the prescribed time. Respondent states he now understand he can only claim 20 CPE instructor credits. Ms. Triplett made a motion to dismiss the matter finding no probable cause to continue. Ms. Fox seconded the motion. All present board members voted in favor.

**2015-52 - Connecticut State Board of Accountancy vs. Robert Butler (Respondent request to attend the meeting)**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 60 hours of CPE, 13 hours of Carry Over, 60 total claimed and 20 carry forward. Respondent listed a total of 75.5 hours of credit courses. Of the 75.5, Respondent submitted 40.5 hours along with proof of attendance. On August 11, 2015, the board requested proof of the remaining 35 hours of CPE. The Respondent stated that 25 of the unsubstantiated 40.5 hours, was due to the fact that the Respondent did not attend the course, but listened to the CD and took notes. Respondent states that “Since he did not physically attend the conference, I cannot obtain a certificate of completion from the conference sponsor, but that does not mean that I did not benefit from listening to the proceedings.” Respondent states he is Semi Retired Status. Respondent has requested to appear before the board. Further, Respondent states that “Most of the sponsors of the seminars and webinars relevant to my activities do not offer CE certificates.” Respondent submitted proof of registration for an additional 2 hours of the 40.5 hours of unsubstantiated CPEs.

Ms. Triplett made a motion to table the matter for the January 2016 meeting. Mr. Egan seconded the motion. Remaining board members voted in favor.

**2015-53 - Connecticut State Board of Accountancy vs. Wesley Barnard**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 40 CPE hours, 4 of which were management meetings. Respondent incorrectly reported of 8 hours carryover, which he only was unable to substantiate. In addition 2 hours were over reported, wherein credit only reflected 6 hours were received for a reported course. Based on submitted calculations and disallowing of the managers' meetings Respondent is delinquent 14.5 hours of CPE. Respondent submitted additional proof of material presented during management meetings, further reducing the delinquent courses from 14.5 to 6 hours. **Mr. Niedermeyer recused himself.**

Ms. Fox made a motion to table the matter for January 2016 meeting. Mr. Aronowitz seconded the motion. Remaining board members voted in favor.

**2014-54 - Connecticut State Board of Accountancy vs. Robert K. Houlihan**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 40 hours of CPE. Respondent failed to respond to the Notice of Audit and several written and verbal communications. Subsequently Respondent requested an extension and did not adhere to his request. Respondent has substantiated the reported CPE courses. After receiving Notice of Violation, Respondent submitted proof of attendance and instructor courses totaling 24 credit hours, which were not originally reported during renewal. As such, Respondent failed to substantiate any of the reported courses.

Ms. Fox made a motion to settle the matter for \$250.00 for failure to respond to the 2014 CPE audit; \$625.00 pursuant to regulation §20-280-27 for failure to take required CPEs in specified time; \$1500.00 in civil penalties for false reporting of CPEs, Respondent shall take and report 40 hours of CPE in addition to the required renewal CPE courses by December 31, 2016; and Respondent shall take and report 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit. Mr. Aronowitz seconded the motion. Remaining board members voted in favor.

**2015-55 - Connecticut State Board of Accountancy vs. Stephen Staresinic**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 46 earned CPE, and no carryovers. Of the reported 46 hours, Respondent claimed 20 of the hours were instructor credits. Respondent failed to submit adequate documentation of instructor credits. After receipt of Notice of Violation, Respondent submitted adequate documentation of instructor credits, stating that he was unclear of the requirement.

Mr. Egan made a motion to dismiss the matter finding no probable cause to continue. Ms. Triplett seconded the motion. All present board members voted in favor.

**2015-56 - Connecticut State Board of Accountancy vs. Darin Walt**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 31 CPE, stated 41 total earned CPEs, and total claimed 47 credits. There is evidence of miscalculation between calculation and reports. Respondent states and substantiated that he actually completed 52.5 CPEs. Respondent states the error was inadvertent in calculation, as it was his first year using the online renewal system. Respondent underreported his CPES and miscalculated. **Mr. Egan recused himself.** Ms. Fox made a motion to dismiss the matter finding no probable cause to continue. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2015-57 - Connecticut State Board of Accountancy vs. Curt Nadeau**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 50.5 CPE courses; however, the certificates submitted in response to the Notice of Audit did not match the reported courses. Respondent indicated that his 2012-2013 certificates were entered into the system instead of the 2013-2014 certificates. Respondent states “I do not know how the duplication happened, nor do I know how only the last digit of each year was selected incorrectly.” Appropriate certificate were reported substantiated the correct reporting year. Respondent is requesting the board to permit the Respondent to correct the incorrectly reported CPEs dates and revise in addition to accepting the corresponding certificates.

Mr. Aronowitz made a motion to dismiss the matter finding no probable cause to continue. Mr. Schuyler seconded the motion. All present board members voted in favor.

**2015-58 - Connecticut State Board of Accountancy vs. William Ryan**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 45.5 total earned CPEs, 20 carryovers, 60 total claimed and 20 carry-forward. Respondent submitted a statement stating he is unable to substantiate any of the CPE credit hours reported between July 1, 2013 and June 30, 2014. Respondent submits proof of attendance to 45.5 hours of CPE taken after the required timeframe. Respondent has verbally agreed to the recommendation and expressed apologizes for the noncompliance.

Ms. Fox made a motion to settle the matter for \$625.00 pursuant to regulation §20-280-27 for failure to take required CPEs in specified time; \$1500.00 in civil penalties for false reporting of CPEs. The board acknowledges that the Respondent shall take and report 45.5 hours of CPE in addition to the required renewal CPE courses; and Respondent shall take and report 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**2015-59 - Connecticut State Board of Accountancy vs. Albert Kranc**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 37 hours of CPE, which were substantiated. Respondent reported 18.5 hours of carryover. Of the 18.5 hours of carryover, the Respondent was unable to substantiate 3.5 hours of the carryover courses. Respondent submits that he has met the education requirement for the July 1, 2013- June 30, 2014 period. Initially the Respondent stated that he had been unsuccessful in obtaining proof of the 3.5 carryover courses. Respondent states that

his renewal was submitted in “good faith and not with any intention to mislead or deceive.” Following Notice of Violation Respondent submitted the necessary certificates to cure the shortage of 3.5 hours. **Ms. Marien recused herself.**

Ms. Fox made a motion to dismiss the matter finding no probable cause to continue. Ms. Triplett seconded the motion. All present board members voted in favor.

#### **2015-60 - Connecticut State Board of Accountancy vs. Kevin Arnone**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 36 earned, 4 carryover, 44 total claimed, and 4 carry forward. Respondent only substantiated 36 reported courses. Respondent requested to correct submission following Notice of Violation correction a reported courses to 4 hours making the total claimed 40 and no carry-forward. Respondent states it was a clerical error and acknowledges the error. Respondent did have sufficient CPE to comply with the requirements.

Ms. Triplett made a motion to settle the matter for \$150.00 in civil penalties for false reporting of CPEs. Respondent shall take and report 4 hours of CPE in addition to the required renewal CPE courses by December 31, 2016; and Respondent shall take and report 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit.

Ms. Fox seconded the motion. All present board members voted in favor.

#### **2015-61 - Connecticut State Board of Accountancy vs. Peter Perry, III**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 37 total earned, 5 carryover, 42 total claimed. Respondent was only able to verify 33 of the reported courses. Respondent admits that he over reported CPEs.

Mr. Egan made a motion to settle the matter for \$625.00 pursuant to regulation 20-280-27 for failure to take required CPEs in specified time; \$337.50 in civil penalties for false reporting of CPEs. Respondent shall take and report 9 hours of CPE in addition to the required renewal CPE courses; and Respondent shall take and report 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

#### **2015-62 - Connecticut State Board of Accountancy vs. Richard Machado**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Initially reported 40 CPE credits, 0 carryover, and claimed a total of 40 credits. Respondent submitted proof of 16 hours of the reported 40 credits. Respondent admit that he is unable to verify the remaining 24 credits, which were reported.

Mr. Niedermeyer made a motion to settle the matter for \$625.00 pursuant to regulation §20-280-27 for failure to take required CPEs in specified time; \$900.00 in civil penalties for false reporting of CPEs; Respondent shall take and report 24 hours of CPE in addition to the required renewal CPE courses; Respondent shall take and report 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit. Ms. Fox seconded the motion. All present board members voted in favor.

**2015-63 - Connecticut State Board of Accountancy vs. Mark Alliod**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 42 total earned, 2 carryover, 44 total claimed, 4 hours of carry forward. Respondent substantiated 40 hours of reported courses. Respondent failed to respond to the board's request for support of the 2 hours of carryover during audit. After receipt Notice of Violation Respondent submitted proof of reported 2 hours of carryover.

Ms. Triplett made a motion to dismiss. Ms. Fox seconded the motion. All present board members voted in favor.

**2015-64 - Connecticut State Board of Accountancy vs. Nancy Wikstrom**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 41 total earned, 2 carryover, 43 total claimed, and 3 carry forward CPEs. Respondent substantiated all reported course, but failed to respond in a timely manner to the board's request for proof of carryover. Following Notice of Violation Respondent submitted proof of carryovers. Respondent states she did not receive the communication regarding request for the carryover.

Mr. Egan made a motion to dismiss. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**2015-65 - Connecticut Board of Accountancy vs. Thomas Roy**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 50 hours of CPE, 10 of which were carryover credits. Respondent substantiated the 40 hours of CPE, but failed to respond to communication requesting proof of the 10 hours of CPE. Respondent indicated that he did not receive the email requesting proof of carryover. Respondent subsequently provided proof of the 10 hours of CPE carryover after receiving the Notice of Violation. Respondent felt that the request for carryover should have been in writing. Respondent felt the communication was invalid. Respondent requests the board consider that he had sufficient CPEs without the carryovers.

Mr. Aronowitz made a motion to dismiss. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2015-66 - Connecticut State Board of Accountancy vs. Sean Curtis Prince**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: This matter was opened in administrative error. The matter should be closed. Respondent submitted proof of CPE and in a timely matter.

Mr. Egan made a motion to dismiss as matter was opened as a result of administrative error. Mr. Schuyler seconded the motion. All present board members voted in favor.

**2015-67 - Connecticut State Board of Accountancy vs. David Orticelli**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 36 total earned CPEs, 12 carryover, 48 total claimed CPEs and 8 carry-forward. Respondent states that the errors reported at the time of renewal were due to “hectic” schedule during tax season. Respondent states he mistakenly claimed 16 hours of CPE for a symposium, wherein only 4 hours of credit was given. Respondent states he inadvertently reported 48 CPE hours, when it “turns out that for the 2014 period I only had 39.5 CPE hours.” Respondent also states he under reported 3.5 CPEs. Respondent request the board consider that he has completed 26 hours of CPE credits, including 4 hours of Ethics, in order to ensure he would meet the requirements for the 2016 renewal period.

Ms. Triplett made a motion to settle the matter for \$625.00 pursuant to regulation 20-280-27 for failure to take required CPEs in specified time; \$318.75 in civil penalties for false reporting of CPEs; Respondent shall take and report 8.5 hours of CPE in addition to the required renewal CPE courses by December 31, 2016; and Respondent shall take and report 4 hours of ethics courses to be completed and reported by December 31, 2016. Respondent shall be included in the 2016 audit. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2015-68 - Connecticut State Board of Accountancy vs. John Masselli**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violation: Respondent reported 60 total earned, 20 carryover, 60 total claimed, and 20 carry forward. Of the reported courses, Respondent claimed 32 hours of instructor credits, 12 over the allowable instructor credits. Respondent states that 12 of the instructor hours were miscoded at the time of renewal, and has submitted evidence that the 12 hours were in fact participant hours. Respondent admits that 12 hours of the reported credits, was over reported by 3 hours. Respondent states the error was the result of miscommunication of the amount of the credit received for a symposium. Should the board disallow the non-substantiated credits, the Respondent would have sufficient CPEs for the reporting year.

Ms. Fox made a motion to table the matter at the request from Respondent who would like to appear before the board. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**2015-69 - Connecticut State Board of Accountancy vs. Scott Nelson**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 48 total earned CPEs, 1 carryover, 48 total claimed and 9 carry forward CPEs. Respondent substantiated 47 CPEs, but was unable to duplicate one hour of CPEs. Respondent submitted an email from the course provider indicating that the Respondent attended the course, but failed to mention the number of credits, date, time and location of the course in the required format. Respondent did in fact have more take more than the prescribed credits even with the deficiency.

Mr. Egan made a motion to dismiss. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2015-70 - Connecticut State Board of Accountancy vs. Donald Germaine**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 40 hours of CPE, 4 hours of carryover, claimed 44 hours and carry forward 4 hours. After notice of audit Respondent provide CPEs, but failed to provide proof of 4 hours carryovers. On August 25<sup>th</sup>, the board requested proof of the 4 hours of carryover. Respondent states “I did not respond to your e-mail of August 25, 2015 as I did not check my e-mail.” Respondent has submitted the necessary proof of the carryover CPE credits. Ms. Triplett made a motion to dismiss finding no probable cause. Ms. Fox seconded the motion. All present board members voted in favor.

**2015-71 - Connecticut State Board of Accountancy vs. David Alan Devin**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 42 total earned CPE, 18 carryover, 60 total claimed, and 20 carry forward. Respondent claimed 10 hours of author’s hours, which was composed of material created for internal business use only. Respondent did in fact provide information for the internal document, but failed to demonstrate material was published. Initially 2 hours of the claimed hours were unsubstantiated. Respondent has provided proof of the carryover credits after receiving notice of violation. Respondent acknowledges the errors and apologizes. Respondent would have sufficient CPEs without the carryover and the unsubstantiated courses. Mr. Egan made a motion to dismiss finding no probable cause. Ms. Fox seconded the motion. All present board members voted in favor.

**2015-72 - Connecticut State Board of Accountancy vs. Richard Farina**

Allegations: Statute §20-281d(f) and Regulation §20-280-25 failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 28 total earned CPE, 12 carryover, 40 total claimed and 0 carry forward. Respondent substantiated all CPE, but failed to provide carryover credit during the audit. Following Notice of Violation Respondent substantiated all carryover credit. Respondent stated that he assumed he successfully uploaded all certificates during the renewal, failing to submit the carryover courses. Mr. Niedermeyer made a motion to dismiss the matter. Mr. Schuyler seconded the motion. All present board members voted in favor.

**2015-73 - Connecticut State Board of Accountancy vs. Evans Salvatore**

Allegations: Statute §20-281d(f) and Regulation §20-281d(f) failure to complete continuing education courses in the year 2014; §20-281d(e) falsifying 2015 renewal documents by indicating completion of the continuing education requirements.

Substantiated Violations: Respondent reported 44 CPEs, 15 of the credits reported where carryovers. Initially the Respondent failed to submit proof of the 15 hours of carryover. Respondent states that the 2013 year information was destroyed when is computer hard drive was compromised, as such Respondent was able to recover certificates to verify the 15 hours of carryover. Respondent has also submitted additional carryovers which he would like the board to consider in lieu of the

2013 carryovers. Respondent states he failed to provide proof of the carryover as a result of his misinterpretation of the audit requirements. **Ms. Fox recused herself.**

Ms. Triplett made a motion to settle the matter for \$250.00 for failure to respond to the 2014 CPE audit. Respondent shall take and report an additional 4 hours of ethics no later than June 30, 2016. Respondent shall be included in the 2016 audit. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2015-9 - Francine J. Goodman vs. Diane Allison**

Allegations: §20-281(a)(10) actions reflecting adversely on the profession of public accountancy; §20-280(g)(4) conflict of interest and lack of independence and §20-281(a)(5) fraud and embezzlement.

Substantiated Violations: Insufficient evidence was submitted demonstrating that Diane Allison performed any inappropriate actions as a Certified Public Accountant. No evidence was submitted demonstrating that Diane Allison stole any money. No evidence was submitted that the Respondent acted contrary to the Connecticut Short Form Power of Attorney form states in the first sentence that the powers granted by the document are broad and sweeping. The document lists 13 separate categories that contain not only descriptions of legal services, but also those dealing with financial and accounting duties. Therefore, the duties performed by Ms. Allison in collecting rent from tenants, issuing payments for the management of the property, reviewing lease documents, etc. all would fall into the categories listed in the Power of Attorney. Ms. Allison's billing for this time in her capacity as attorney for Ms. Goodman. Non-CPAs are permitted to maintain "books and records." The matter has been referred to Connecticut Statewide Grievance Committee.

**Mr. Aronowitz and Mr. Egan recused themselves.**

Ms. Triplett made a motion to dismiss for finding no jurisdiction and no probable cause to continue. Ms. Fox seconded the motion. All present board members voted in favor.

**PUBLIC COMMENT**

There was no comment at this time.

Ms. Triplett made a motion to adjourn the meeting at 1:24 P.M. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

Subcommittee Meeting – SBA12 – The committee rescheduled the meeting to the next board meeting in January 2016.

Next scheduled meeting: Thursday, January 7, 2016 – 10:00 AM – 2<sup>nd</sup> Floor, 30 Trinity Street, Hartford, CT.