

Connecticut State Board of Accountancy
August 07, 2007
Minutes

Chairman Reynolds called the meeting to order at 8:30 A.M. in the second floor conference room, 30 Trinity Street, Connecticut.

Present:

Thomas F. Reynolds, CPA, Chairman
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio Jr., CPA
Leonard M. Romaniello, Jr., CPA
Richard L. Sturdevant

Staff Members Present:

Rebecca E. Adams, Esquire, Board Counsel
Angel D. Acevedo, Office Assistant
Stephanie Sheff, Processing Technician

Absent:

Richard H. Gesseck, CPA
Michael Weinshel, CPA

Motion made by Richard Sturdevant and seconded by Richard Bond to accept and approve the Minutes of the July 10, 2007 State Board of Accountancy meeting.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions.

In a review of Board operations Attorney Adams briefed the Board on the operations of the Board by providing a written summary, in Director Guay's absence:

August 7, 2007 Executive Director's Operations Update and Review

Licensing Database

- Executive Director and staff spending 95% of time on this project
- Testing of the On-line renewal is in its third phase
- We just began testing the backend database, we are running both the new and current system for the August initial licensing as a test
- Public lookup portion testing has just concluded its second phase of testing
- Just received MOU from DOIT for monthly cost of system

Motion made by James Ciarcia and seconded by Philip DeCaprio to approve the August 07, 2007 list of individual applications for CPA Certificate, Registrations and CPA Licenses.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions.

Motion made by Richard Sturdevant and seconded by Philip DeCaprio to approve the August 07, 2007 list of Firm Permit to Practice applications.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions.

At the May 1, 2007 Board meeting, Ms. Zvovushe's application was tabled to allow for the submission and further review of experience other than that gathered at her deceased father's firm.

Motion made by James Ciarcia and seconded by Philip DeCaprio to approve Ms. Zvovushe's application for Initial Certificate/Initial License.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions.

In the Legislative Update, Board members briefly discussed the issue of Mobility, as it pertains to when a firm permit is required. This discussion was tabled until the following Board meeting where everyone is expected to attend.

PUBLIC SESSION *

A. REQUESTING SETTLEMENT APPROVAL

Aaron, Neil 2007102-2975

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 17, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Anderson, Keith 2007100-2977

Reported 40 hours on a timely renewal but all were earned after the June 30, 2006 deadline. Was offered \$100 settlement but did not respond. Compliance meeting held July 17, 2007.

Signed settlement agreement and paid \$250 fine.

Request settlement approval

Bria, Patrick 2007097-2980

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 17, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Broesler, Thomas 2007096-2981

Failed to earn or report any CPE as of the renewal deadline. Compliance meeting held July 17, 2007.

Signed settlement agreement, paid \$250 fine, must report 40 hours of CPE, earned by September 30, 2007, in addition to 40 hours of CPE earned by the June 30, 2007 deadline for 2008 renewal.

Request settlement approval

Castellano, Joseph 2007093-2984

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 17, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Deutmeyer, Dennis 2007090-2987

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 17, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Dileto, Eliatt 2007089-2988

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 17, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Doyle, Michael 2007088-2989

Ernst & Young

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 17, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Eason, Robert 2007087-2990

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 17, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Flaherty, John 2007082-2995

Matson, Driscoll & D'Amico

Brought his corrected report to the Board offices on 7/13/2007 showing he had earned CPE by June 30, 2006. He signed the settlement and paid the fine that day. No compliance meeting was held pursuant to his agreement to waive further procedure under the settlement.

Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Fornero, Pamela 2007081-2996

Earned 8 of the 40 minimum necessary hours in July 2006. Did not return contact calls regarding offer of \$100 settlement. Compliance meeting held July 17, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Gersten, Neal 2006400-2999

Earned 40 credits by June 30, 2006 but did not report them with the renewal application. Returned calls in February and supplied CPE in March pursuant to \$100 settlement agreement. Failed to send in agreement until July 2007. Reported CPE in March 2007, signed settlement in July 2007 and paid \$100 fine.

Request settlement approval

Giglietti, Matthew 2007077-3000

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 18, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Hovey, Robert 2007075-3002

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 18, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Hurst, Frederick 2007073-3004

Earned 10 credits of CPE in August 2006; compliance meeting held July 18, 2007.

Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Hutchings, Robert 2007072-3005

Failed to report CPE with renewal application; completed 40 hours as of November 28, 2006. Compliance meeting held July 18, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Jain, Sanjay 2007070-3007

Mr. Jain reported only 27 credits at the time of his license renewal application, of which 12 were earned after the 2006 deadline. He was not eligible for a \$100 settlement since he did not earn the remaining credits until May 2007.

Compliance meeting held July 18, 2007.

Signed settlement agreement, supplemented CPE report, and paid \$250 fine.

Request settlement approval

Kennedy, Alisa 2007069-3008

Earned CPE by June 30, 2006 and corrected report in May 2006 but failed to sign and send settlement until July 2007. License was renewed in May. Compliance meeting held July 18, 2007.

Signed settlement agreement, corrected report, and paid \$100 fine.

Request settlement approval

Levine, Neil 2007066-3011

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 18, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Mangini, Ronald 2007016-3016

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 18, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

McCue, Molly 2007018-3018

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 18, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Mirianthopoulos, Robin 2007020-3020

Did not report CPE with renewal form; completed 40 hours May 21, 2007. Already signed late fee settlement for 2007 CPE, reporting by September 30, 2007. Compliance meeting held July 18, 2007.

Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Morrissey, Kevin 2007022-3022

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 18, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Murphy, Thomas 2007023-3023

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement. Compliance meeting held July 18, 2007. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

OConell, James 2007035-3025

Reported 40 hours of CPE on his timely renewal but all hours reported were earned after the deadline; did not respond to initial contact offering \$100 settlement. Compliance meeting held July 18, 2007.

Signed settlement agreement and paid \$250 fine.

Request settlement approval

Passanesi, Dean 2007027-3027

Reported 40 hours of CPE on his timely renewal but the majority of hours reported were earned after the deadline; did not respond to initial contact offering \$100 settlement. Compliance meeting held July 19, 2007. Signed settlement agreement and paid \$250 fine.

Request settlement approval

Porges, Donald 2007030-3030

Reported 40 hours of CPE on his timely renewal but several hours reported were earned after the deadline; did not respond to initial contact offering \$100 settlement. Compliance meeting held July 19, 2007.

Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Ronan, Edward 2007032-3032

Earned CPE by June 30, 2006 but failed to provide actual dates of attendance or completion until July settlement. Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Simmons, Pat 2007035-3035

Reported 40 hours of CPE on his timely renewal but all hours reported were earned after the deadline; did not respond to initial contact offering \$100 settlement. Compliance meeting held July 19, 2007.

Signed settlement agreement and paid \$250 fine.

Request settlement approval

Sodhi, Vikram 2007037-3037

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement.

Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Tarasovich, Barbara 2007043-3043

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement.

Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Thiessen, Michael 2007045-3045

PriceWaterHouseCoopers

Reported 40 hours on a timely renewal. 17 of the 40.5 hours were earned after the deadline.

Signed settlement agreement and paid \$250 fine.

Request settlement approval

Tutino, Philip 2007047-3047

Markowitz, Fenelon & Bank, LLP

Did not earn 40 hours by the deadline. Failed to update cpe reporting until July settlement.

Signed settlement agreement, paid \$250 fine, and submitted settlement and \$100 fine for 2007.

Request settlement approval

Volain, Dean 2007048-3048

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement.

Signed settlement agreement and paid \$250 fine.

Request settlement approval

Williams, Kara 2007049-3049

Earned CPE by June 30, 2006 but failed to properly report 40 hours of acceptable CPE until July settlement.

Signed settlement agreement, corrected report, and paid \$250 fine.

Request settlement approval

Motion made by James Ciarcia and seconded by Philip DeCaprio to accept Attorney Adams' proposed CPE settlements in the matters of: 2007102-2975, 2007100-2977, 2007097-2980, 2007096-2981, 2007093-2984, 2007090-2987, 2007089-2988, 2007088-2989, 2007087-2990, 2007082-2995, 2007081-2996, 2006400-2999, 2007077-3000, 2007075-3002, 2007073-3004, 2007072-3005, 2007070-3007, 2007069-3008, 2007066-3011, 2007016-3016, 2007018-3018, 2007020-3020, 2007022-3022, 2007023-3023, 2007035-3025, 2007027-3027, 2007030-3030, 2007032-3032, 2007035-3035, 2007037-3037, 2007043-3043, 2007045-3045, 2007047-3047, 2007048-3048, 2007049-3049.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions.

B. REQUESTING SETTLEMENT APPROVAL

2005060-2879 Glen Belush - Settlement with IRS including suspension of IRS practice privileges

The IRS restored his practice privilege automatically on July 1, 2006. Mr. Belush holds a current license and firm permit.

Request settlement approval for \$3,000 penalty, 100 hours of community service, and proof of filing of all tax returns for the 2006 and 2007 tax years.

Motion made by James Ciarcia and seconded by Philip DeCaprio to accept Attorney Adams' recommended settlement in the matter of Glen Belush, 2005060-2879.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions

2005042–2860 Gary Bennett - SEC suspension from serving as an officer or director

The Board reviewed this case in executive session at its July 10, 2007 meeting. The SEC suspension is for a period of 5 years and terminates automatically on July 26, 2010.

Mr. Gary Bennett of Durham Connecticut, previous holder of Certificate number 3727, surrendered his Certificate to the Board when he delivered his signed settlement agreement. He will be eligible for reinstatement on July 26, 2010.

Request settlement approval for surrender of Certificate

Motion made by Philip DeCaprio and seconded by Leonard Romaniello to accept Attorney Adams' recommended settlement in the matter of Gary Bennett, 2005042-2860.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions.

* The Enforcement Agenda for the August 07, 2007 Executive Session will be transmitted separately.

Under Public Comment:

Arthur Renner, Executive Director of Connecticut Society of CPA's

-Mr. Renner addressed the Board briefly.

A Motion was made by Richard Sturdevant and seconded by Richard Bond at 9:50 A.M. to enter into executive session to discuss settlements and negotiation of terms for settlement of cases which are under investigation.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions.

The Board concluded executive session at 11:10 A.M. and re-entered into public session when Philip DeCaprio made a motion, which was seconded by Richard Bond.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions.

*In public session the Board affirmed the decisions made in executive session as follows:

The following cases were dismissed due to lack of probable cause to sustain action with a motion made by Philip DeCaprio and seconded by Leonard Romaniello:

2005048-2866 -Timothy Radigan – failure to comply with GAAS;

2005049-2867 -Pace Palaio – failure to comply with GAAS;

2004022-2544 -Carl Erlacher, Jr. – failure to undergo QR as a partner in Mellion and Erlacher.

2005064- 2883 -Carmen Macca – conflict of interest/lack of independence;
2007012-2974 -Arthur Kelleher – negligence and failure to return records;and
2005003-2808 -Sylvia Greenfield – unauthorized practice through yellow pages advertisement.

Voting in favor:

Thomas F. Reynolds
Richard P. Bond
James S. Ciarcia
Philip J. DeCaprio
Leonard M. Romaniello
Richard L. Sturdevant

-No votes against and no abstentions

A motion to adjourn the meeting was made by James Ciarcia and seconded by Philip DeCaprio, all voted in favor. The meeting was adjourned at 11:22 A.M.