

**Connecticut State Board of Accountancy**  
**June Minutes**

**June 24, 2013 – 8:30 A.M.**

1579 Straits Turnpike, Suite 2D, Middlebury, CT 06762

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Chairman Thomas F. Reynolds called the meeting to order at 8:44 A.M. at 1579 Straits Turnpike, Suite 2D, Middlebury, CT. Mr. Reynolds expressed his appreciation to Mr. Romaniello for offering his conference room to be used for the meeting.

**PRESENT:**

Thomas F. Reynolds, CPA, Chairman  
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST  
Michael Weinshel, CPA (Left the meeting at 1:15 p.m.)  
Martha S. Triplett, Esq.  
Richard H. Gesseck, CPA  
Lee R. Schlesinger  
James S. Ciarcia

**ABSENT:**

Richard L. Sturdevant  
Philip J. DeCaprio, Jr., CPA/ABV/CFF, CR/FA. CVA. DABFA

**STAFF MEMBERS PRESENT:**

James Spallone, Deputy Secretary of the State  
Diane Steir, Interim Manager  
Sonia Worrell Asare, Legal Counsel  
Stephanie Sheff, Processing Technician  
Constance Sakyi, Paralegal Specialist 1

**OTHERS PRESENT:**

Art Renner, CPA, Executive Director of CT Society of CPA  
Camille Murphy, President of CT CPA  
Anthony Zeolla  
Patricia E. Messina  
Elisabeth Stanton, Manager, NASBA (joined the meeting by phone)

Chairman Reynolds asked for a vote to add two things to the agenda item numbers 6 and 9. Mr. Romaniello made a motion to add to the agenda. Mr. Weinshel seconded the motion.

**ACTION REQUIRED - Approve Minutes of May 2, 2013 Board Meeting:**

Mr. Weinshel made a motion to approve the May 2, 2013 minutes as presented. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

## **GUEST SPEAKER**

### **SPECIAL AGENT STEVEN WOODS – IRS**

Mr. Woods gave a brief description of the function and mission of his agency, the Treasury Inspector General for Tax Administration (TIGTA), which is part of the US Treasury Department. Mr. Woods stated that TIGTA primarily deals with the investigation of the internal affairs of the IRS. Mr. Woods also stated that the agency acts as an independent oversight that makes sure individual corporations do not negatively impact the IRS.

## **EXAM AND LICENSING**

### **Review Firm Permits for approval.**

- **Anthony Zeolla** – Application for reciprocal Certificate and Initial License; Industry Accounting experience. Mr. Zeolla appeared before the Board and requested that his experience be reevaluated. Mr. Romaniello made a motion to deny the request. Mr. Weinshel seconded the motion. All present Board Members voted in favor.
- **Patricia E. Messina** – Appeared before the Board requesting that her Industry experience be evaluated and accepted. Industry experience was not supervised by a CPA, she is a CFO of the company she works for and that her boss is the CEO of the company. Tabled for August 1, 2013, Board meeting to enable the Board to look into the regulations.
- **Fraisal Sheikh** - Application for Initial Certificate and Certificate Registration; Industry Accounting. Requesting that the Board would accept a letter as proof of 1.5 internship accounting credits which does not show up on his transcripts as accounting credits. Mr. Romaniello made a motion to approve. Martha Triplett seconded the motion. All present Board Members voted in favor.
- **Robert M. Wedinger** – Application for Initial Certificate and Certificate Registration; Public and Industry Accounting experience. Mr. Weinshel made a motion to approve. Martha Triplett seconded the motion. All present Board Members voted in favor.
- **John Jakubowski**-Application for Initial Certificate and Initial License: Government Accounting experience. Mr. Weinshel made a motion to approve. Mr. Ciarcia seconded the motion. All present Board Members voted in favor.
- **Jonathan A. Cooper** -Application for Initial Certificate and Initial License: Industry Accounting experience. Mr. Romaniello made a motion to approve. Mr. Schlesinger seconded the motion. All present Board Members voted in favor.
- **Fior Larkin** – Application for Initial Certificate and Initial License: Industry Accounting experience. Mr. Weinshel made a motion to approve. Mr. Romaniello made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **Jeremy K. Seeger** – Application for Initial Certificate and Initial License: Industry experience, or public experience with “NO” checked off - 2<sup>nd</sup> and 3<sup>rd</sup> box on page 4 of SBA-12 application. Mr. Weinshel made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **Taylor Anne Patti** – Application for Initial Certificate and Initial License: Industry and Public Accounting experience. Mr. Weinshel made a motion to approve. Martha Triplett seconded the motion. All present Board Members voted in favor.
- **Rajesh C. Jaged** – Application for Initial Certificate and Initial License: Industry Accounting Experience. Mr. Gesseck made a motion to approve. Martha Triplett seconded the motion. All present Board Members voted in favor.
- **John Cunningham** – Initial Certificate & Initial License: Resume and letter attached SBA-12 Experience verification form; however, no supervisor signed off on experience. Mr. Weinshel made a motion to deny the application. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

- **Michael Malota** – Application for Initial Certificate and Initial License: Industry Accounting experience. Mr. Weinshel made a motion to approve. Mr. Schlesinger seconded the motion. All present Board Members voted in favor.
- **Timothy L. Kwong** – Application for Reciprocal Certificate and Initial License: Industry Accounting experience. Mr. Romaniello made a motion to approve. Mr. Schlesinger seconded the motion. All present Board Members voted in favor.

#### **EXAMINATIONS AND CPE EXTENSION**

- **Cary L. Dobkin** – waiver of the 8 hour CPE requirement (attestation). Mr. Weinshel made a motion to deny the request. Martha Triplett seconded the motion. All present Board Members voted in favor.
  - **Nicole Perreault** - requesting waiver of CPE. Mr. Weinshel made a motion to deny and allow her an extension to do 40 hours by September 30<sup>th</sup>, 2013. Mr. Romaniello seconded the motion. Mr. Reynolds and Ms. Triplett opposed. Remaining Board Members voted in favor.
  - **Leslie D. Serman**- requesting extension of time to complete CPE. Mr. Gesseck made a motion to give her an extension to complete by June 2014. Ms. Triplett seconded the motion. All present Board Members voted in favor.
  - **James B. Calnan**- requesting waiver for CPE or extension to time to complete CPE. Mr. Ciarcia made a motion to approve an extension to complete by December 31, 2013. Ms. Triplett seconded the motion. All present Board Members voted in favor.
  - **Vincenza Ardan** – received updated information relating to a question regarding whether hours from a college certificate program would qualify as credits to be used for the CPA exam. (Tabled at the December board meeting, pending further information) Ms. Triplett made a motion to approve that the courses meet general education requirement. Mr. Gesseck seconded the motion. All present Board Members voted in favor.
- Thomas J. Haydukovichm** - asking for retest of Audit section of exam due to technical defect of the exam. Mr. Weinshel made a motion to allow a retest of the audit section of exam. Mr. Schlesinger seconded the motion.
- Mr. Weinshel made a motion to add Robert Levine and Clifford W. Mollo’s application to the agenda. Mr. Romaniello seconded the motion.
- **Robert Levine** – requesting extension of time to complete CPE. Mr. Romaniello made a motion to extend for 90 days. Ms. Triplett seconded the motion. All present Board Members voted in favor.
  - **Clifford W. Mollo** – requesting extension to complete CPE until September 30, 2013. Mr. Weinshel made a motion to approve. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

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

- Review date May 31, 2013 Report on **McGladrey LLP**  
**Deloitte & Touche LLP**  
**Hein & Associates LLP**  
**Cherry Bekaert LLP**

#### **OTHER BUSINESS**

##### **Enforcement Cases:**

**2011072-3701 King, Walter**; Mitchell, Ann Marie; Allegations: negligence in the practice of public accountancy and incompetence in the practice of public accountancy. Mr. Ciarcia made a motion to dismiss. Mr. Romaniello seconded the motion. All present Board Members voted in favor. Recusal by Mr. Gesseck.

**2010058-3408 Anthony M. Mercaldo;** Dr. and Mrs. Richard Stracks. Allegations: failure to return client records, actions reflecting adversely on the practice of public accountancy; negligence in performing tax returns; and incompetence. Mr. Weinshel made a motion to dismiss for no probable cause. Mr. Ciarcia seconded the motion. Mr. Reynolds and Mr. Romaniello recused themselves. All present Board Members voted in favor.

**2013-1 Nathan, Alan J.,** Edmond L. Diclemente; Allegations: failure to return client records, lack of independence and incompetence in filing and preparing tax returns. Mr. Weinshel made a motion to dismiss for no probable cause. Mr. Schlesinger seconded the motion. All present Board Members voted in favor. Motion was requested by Attorney Asare to add matter number 2012004-3747 to the agenda. Mr. Gesseck made a motion to add to the agenda. Mr. Schlesinger seconded the motion.

**2012004-3747 Colbert, Lisi & O’Byrne, LLC;** Scianna, Kristin L.; Allegations: dishonesty, fraud, negligence in the practice of public accountancy, failure to main client confidentiality, negligence in filing tax returns, discreditable conduct, and breaching client confidentiality to non-designated individuals. Respondent used a “persona debt collector” in order to obtain repayment of services fees. Mr. Weinshel made a motion to close the matter without prejudice. Mr. Gesseck seconded the motion. All present Board Members voted in favor.

#### **PUBLIC COMMENT**

Opportunity for members of the public to address the Board.

Mr. Renner, CPA, Executive Director of CT CPA Society requested that the Board of Accountancy make a change to the Boards’ website to allow applicants to purchase the ethics exams via a directly linked to the CTCPA Society website. Mr. Renner expressed the idea of having the CTCPA and State of Board of Accountancy work together to issue certificates to new accountants at the quarterly ceremony.

#### **EXECUTIVE SESSION**

Mr. Gesseck made a motion to go into executive session at 1:02 p.m. inviting Deputy Jamie Spallone, Diane Steir, Interim Manager, Attorney Sonia Asare, Constance Sakyi and Stephanie Sheff to discuss litigation matters. Ms. Triplett seconded the motion. Mr. Schlesinger recused himself during session. Remaining Board Members voted in favor. Board returned to public session at 1:09 p.m.

At 1:10 p.m. Mr. Romaniello made a motion to go into another executive session to discuss personnel matters only inviting members of the Board. Mr. Schlesinger seconded the motion. All present Board Members voted in favor. Board returned to public session at 1:25 p.m.

#### **DISCUSSION OF LONG TERM ISSUES**

##### **NASBA CPE FORMULA**

The Board has referred the word count formula to AICPA to define.

##### **SBA-12 FORM REVISIONS**

The Board decided to form a subcommittee to review the form.

##### **BRIEF UPDATE OF NASBA’S ACCOUNTANCY LICENSING DATABASE (ALD) BY ELISABETH STANTON, MANAGER, NASBA**

Elisabeth Stanton gave a brief update of the ALD program administered by NASBA. Ms. Stanton

stated that 44 states are on board with the program and about 83% licensees in the country are on the database. Chairman Reynolds asked Mr. Ciarcia to work with Ms. Stanton to get Connecticut licensees on the ALD Program.

**DISCUSSION ON DETERMINING IF PARTICULAR COLLEGE COURSES QUALIFY FOR EXAM OR LICENSURE**

The Board is referring the matter to AICPA.

**TWO TIER CERTIFICATE VS. LICENSE STATUS**

The Board discussed going to a one tier state.

**DISCUSS POSSIBLE CHANGE FOR ATTESTATION CPE HOURS FROM 16 TO 8**

Mr. Gesseck made a motion to require 8 hours of attestation credits instead of 16 hours. Mr. Schlesinger seconded the motion. All present Board Members voted in favor.

**ADJOURNMENT**

Mr. Gesseck made a motion to adjourn the meeting at 3:42 p.m. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

Next scheduled meeting:

- Thursday, August 1, 2013- 8:30 AM – 30 Trinity Street, 3<sup>rd</sup> Floor, Hartford, CT