

**Connecticut State Board of Accountancy**  
**Meeting Minutes**  
**Thursday, November 15, 2013 – 8:30 A.M.**  
Second Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Temporary Chairman Michael Weinshel, CPA called the meeting to order at 8:35 a.m. at the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut.

**PRESENT:**

Temporary Chairman Michael Weinshel, CPA  
Richard H. Gesseck, CPA – Left at 11:45 AM  
Richard L. Sturdevant  
Martha S. Triplett, Esq. – Left at 11:45 AM  
James S. Ciarcia  
Leonard M. Romaniello, Jr.

**ABSENT:**

Philip J. DeCaprio, Jr.

**STAFF MEMBERS PRESENT:**

James F. Spallone, Deputy Secretary  
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  
Hillel Adler, Applicant of Initial License

**ACTION REQUIRED** – Approve Minutes of the October 3, 2013 Board Meeting

Mr. Ciarcia made a motion to approve the October 3, 2013 minutes as amended.

Mr. Sturdevant seconded the motion. Mr. Romaniello abstained. All remaining Board Members voted in favor.

**CPE Audit Report** – Diane Steir, Interim Manager stated that the files have been turned over to Attorney Sonia Asare. Attorney Sonia Asare stated that enforcement actions have been filed against the 5 CPAs who did not respond as well as the 15 CPAs who did not have proof for all reported CPE hours.

**Meeting Dates for 2014** - Mr. Weinshel requested Board members to review the list and let him know and if they have any conflict it can be discussed at the next board meeting.

**Statutory Revision Recommendation** - Mr. Weinshel stated that he had not received any recommendations from Board members.

**ALD – Discipline** – Mr. Weinshel stated that the Board would have to make a decision as to what kind of discipline the Board would like to disclose on the site. Mr. Weinshel also stated that major violations will be posted on the site. Attorney Sonia Asare gave an overview of the ALD Program. Attorney Asare also stated that the program is accessible only to Executive Directors and Attorneys, and consumers will always have to call the Board for detailed enforcement matters. Consumers will have access to licensure status via CPA verify.

**ALD – Discussion on Social Security Numbers and Date of Birth Requirements for all CPAs**  
To track mobility licensees by means of SSN and DOB – unique identification

The Board decided to join the ALD Program temporarily without the Social Security Numbers and Date of Birth information and hopefully add them in the future, once the proper safeguards have been put in place as required by the personal data statutory provision. The Board instructed Diane Steir, Interim Manager, to come up with a plan and timetable to collect the data and include it on ALD.

## **EXAM AND LICENSING**

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

- Hillel Adler**- Application for Initial CPA Certificate & Initial CPA License: Industry Accounting experience. Matter was tabled at the October 3, 2013 Board meeting requesting more explanation of applicant’s experience, which the Board believed was not performed under the supervision of a CPA. Mr. Adler attended the November 15, 2013 meeting and provided more information on his experience. Mr. Ciarcia made a motion to approve. Ms. Triplett seconded the motion. All present Board Members voted in favor.
- **John Cunningham** – Initial Certificate & Initial License: Resume and letter attached to SBA-12 Experience, Verification form, no supervisor to sign off on experience. Denied at the June 24, 2013 Board meeting. The matter was tabled at the September 13, 2013 Board meeting pending additional experience information to be provided by a CPA, who recently worked with the applicant. Additional experience verification from McGladrey LLP was provided by the applicant. Mr. Romaniello made a motion to approve. Mr. Gesseck seconded the motion. All present Board Members voted in favor.
  - **Gary Farber** – Application for Initial CPA Certificate & Registration; Industry Accounting experience. Tabled at the September 6, 2012 Board meeting pending more information on experience. Additional experience was provided by the applicant. Ms. Triplett made a motion to approve. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.
  - **James Kelly** – Application for Initial Certificate and Certificate Registration; Industry Accounting experience. Mr. Romaniello made a motion to approve. Ms. Triplett seconded the motion. All present Board Members voted in favor.

- **Stephen Lucas** – Application for Initial CPA Certificate & Initial CPA License; Industry Accounting experience, Section 7 has 2 questions checked off N/A on SBA-12 form. Mr. Romaniello made a motion to table the matter for the December Board meeting for the applicant to provide more information on his experience. Mr. Triplett seconded the motion. All present Board Members voted in favor.
- **Brian Masi** – Application for Initial CPA Certificate & Initial License; Industry Accounting experience Section 7 of experience verification form has no checked off on one of the questions. Mr. Romaniello made a motion to approve. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.
- **Stephanie Sheldon** – Application for Initial Certificate and Initial License; Industry Accounting, and public accounting experience. Mr. Romaniello made a motion to approve. Ms. Triplett seconded the motion. All present Board Members voted in favor.
- **Tess Wolff** – Application for Initial CPA Certificate & Initial CPA License; Industry Accounting experience. Mr. Romaniello made a motion to approve. Mr. Ciarcia seconded the motion. All present Board Members voted in favor.

Ms. Triplett made a motion to add one Initial CPA Certificate and Initial CPA License application for Mr. Thomas Haydukovich. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.

- **Thomas Haydukovich** - Mr. Romaniello made a motion to deny for insufficient test score. Mr. Gesseck seconded the motion. All present Board Members voted in favor.

## **REVIEW FIRM PERMITS FOR APPROVAL - None**

### **OTHER BUSINESS**

#### Enforcement Cases

- **2011-3578 Frederick, James P., Respondent** ; Connecticut State Board of Accountancy, Complainant. Allegations: professional misconduct, conviction of crime, pled guilty to attempted grand larceny, 3rd degree. Respondent is licensed in New York. Respondent has an unregistered certificate and an inactive license in Connecticut since 2011. Activity occurred during CT licensure. Substantiated Allegations: professional misconduct, conviction of crime, pled guilty to attempted grand larceny, 3rd degree. Respondent has entered into settlement agreement with New York State Board of Accountancy regarding the matter. A hearing was conducted on September 19, 2013, with Mr. Leonard Romaniello as hearing officer. Recommendation: Settlement of the matter, stipulating 16 Hours of Ethics Courses to be completed by March 2014. The matter was tabled for the Board meeting in December due to lack of quorum.
- **2013-25 Valliere, Eric S., Respondent**; Connecticut State Board of Accountancy, Complainant; Allegations: failure to complete continuing education courses in the year 2012, falsifying renewal documents. Substantiated Violation: Respondent reported a total of 40 hours, Respondent only verified 38 hours. Respondent did not complete 2 hours of CPEs. Respondent states “mistakenly reported 2 prior year courses in the wrong year.”

Respondent states mistake was made as a result of busy tax season, resulting in incorrect accounting of courses and that the errors were unintentional. Respondent would like Board to consider the fact that Respondent has had a clear record since licensure in 1990. Mr. Ciarcia made a motion to dismiss for finding of no probable cause. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.

- **2011005-3553 Borsari, Paula V., Respondent;** AICPA, Complainant. Allegations: professional misconduct, conviction of a crime, conspiracy to commit larceny 1st Felony 1. Hearing scheduled was originally October 3, 2013. Respondent has been unresponsive. Sent communication on October 28, 2013 informing respondent license will be suspended if respondent does not respond to notice of hearing. Sent certified and standard mail. Mr. Ciarcia made a motion to schedule a hearing during December Board meeting. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **2010080-3430 Brush, Charles, Respondent;** Shapiro & Epstein, P.C. Complainant; Allegations: Failure to return client records. Respondent has an unregistered certificate. Substantiated Violation: Respondent has been unresponsive. Sent letter on September 17, 2013 explaining that Respondent had until October 10, 2013 to respond. No response has been received to date. Respondent will be prohibited from renewing license and certificate. Recommendation: Hearing on the merits during the December Board meeting. Vote to issue formal charges. Mr. Sturdevant made a motion to issue formal charges. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- **2013-39 Dunn, Robin E., Respondent;** Connecticut State Board of Accountancy, Complainant; Allegations: failure to complete continuing education courses in the year 2012, falsifying renewal documents. Substantiated Violation: None. Respondent submitted 40 hours of CPE as required. Appears that due to incorrect mailing address respondent did not receive notice of audit. Upon receipt of correct address via email, Respondent immediately sent information verifying CPE reported courses. Mr. Ciarcia made a motion to dismiss for finding of no probable cause. Mr. Sturdevant seconded the motion. All present Board members voted in favor.
- **2013-40 Musante, Stephen P., Respondent;** Connecticut State Board of Accountancy, Complainant; Allegations: failure to complete continuing education courses in the year 2012; falsifying renewal documents. Substantiated Violation: On November 4, 2013 Board received a letter from Respondent indicating that he is on temporary assignment in Hong Kong, thus Respondent did not receive notice of audit. Respondent states he has not been in the United States since June of 2013. Respondent submitted proof of 45.5 CPE credits via email and mail. Recommendation: Settlement of matter 4 hours of ethics courses to be completed and reported by December 31, 2014, \$750.00 in civil penalties for failure to respond to the audit letter. Mr. Ciarcia made a motion to dismiss for finding of no probable cause. Mr. Sturdevant seconded the motion. All present Board members voted in favor.

#### **EXECUTIVE SESSION - Appointment of Board Members**

Mr. Romaniello made a motion to go into executive session to discuss appointment of Board Members at 10:58 AM<sup>9</sup> inviting Board Members, James F. Spallone, Deputy Secretary,

Art Renner, CPA, Executive Director of CT Society of CPA and Camille Murphy, President of CT Society of CPA. Mr. Gesseck seconded the motion. All present Board Members voted in favor. Mr. Romaniello made a motion return to public session at 11:55 AM. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.

**PUBLIC COMMENT** - Opportunity for members of the public to address the Board  
None.

Mr. Sturdevant made a motion to adjourn the meeting at 12:12 PM. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

Next scheduled meeting:

- Friday, December 5, 2013 - 8:30 AM - 2nd Floor, 30 Trinity Street, Hartford, CT

**Subcommittees did not meet after the regular meeting.**

Enforcement Subcommittee

Martha Triplett

Michael Weinschel

James S. Ciarcia

Phil J. DeCaprio

Sonia Asare