

**Connecticut State Board of Accountancy
Meeting Minutes**

Thursday, May 12, 2016 – 10:00 A.M.

School of Business, Graduate Business Learning Center;
University of Connecticut; 100 Constitution Plaza; Hartford, CT 06103

860-509-6179

sboa@ct.gov

BOARD MEMBERS PRESENT:

John H. Schuyler, CPA, Chairman

Marcia L. Marien, CPA

Mark Aronowitz

Karla H. Fox, Esq.

Martha S. Triplett, Esq.

Dannell R. Lyne, CPA

Timothy F. Egan, CPA

Peter J. Niedermeyer, CPA

STAFF MEMBERS PRESENT:

James Spallone, Deputy Secretary of the State

Sonia Worrell Asare, Legal Counsel

Stephanie Sheff, Licensing Application Specialist

OTHERS PRESENT:

Art Renner, CPA, Executive Director of CT Society of CPA

President and Trustee Bernard Milano, PhD Project, KPMG Foundation

Commissioner Johnathon Harris, Connecticut Department of Consumer Protection

Deputy Commissioner Michelle H. Seagull, Connecticut Department of Consumer Protection

Chairman John H. Schuyler, CPA, called the meeting to order at 10:15 A.M. at the School of Business, Graduate Business Learning Center; University of Connecticut; 100 Constitution Plaza; Hartford, CT 06103.

OFFICE AND BOARD OPERATIONS AND ADMINISTRATION

1. Action required – Approve Minutes of the March 3, 2016 and April 5, 2016 Board Meeting.

Karla Fox made a motion to approve the March and April meeting minutes. The motion was seconded by Marcia Marien. All voted in favor.

INFORMATION REPORTS

2. Administrative Updates

3. Legislative and Budget Updates-Deputy James Spallone provided an update of the 2016 legislative session, indicating that the Connecticut State Board of Accountancy will be transferred to the Connecticut Department of Consumer Protection, effective July 1, 2016. Further the proposed bill to regulate non-credential tax preparers, mandatory online renewals, and adoption of the AICPA definition of Commission and Contingency language all failed to pass the Senate.

4. Speaker from UCONN School of Business – Dean John Elliot - Dean Elliot was formally thanked by the board for use of University of Business School Facility. Dean Elliot discussed the success of the PhD program in increasing the number of minority enrollment and success in PhD programs

across the United States. Dean Elliot expressed his interest in maintaining a relationship with the board and working on future projects including the board's college initiative program.

5. PhD Project-Bernard J. Milano, President KPMG Foundation & The PhD Project - Dr. Milano provided a very informative presentation on the history and the success rates of KPMG's Foundation and the PhD project. Mr. Milano provided a statistical synopsis of the number of candidates and their success in the PhD project. Further Dr. Milano encouraged the board to incorporate discussions regarding teaching career opportunities when the board reaches out to students at the local colleges.
6. NASBA ED/LEGAL Conference Overview- Stephanie Sheff- Stephanie Sheff provided an overview of the NASBA 2016 Legal and Executive Director/ Board Staff meetings, which was held in March in Denver, Colorado. Ms. Sheff provided an overview of the numerous topics discussed at the conference.
7. CGMA Designation- The board discussed AICPA's CGMA designation. The board expressed that currently there is no interest in expanding its jurisdiction to include the oversight of the CGMA designation.
8. Peer Review Oversight Committee –Committee Report – Reported by Committee Member Marcia Marien. The board discussed AICPA's Peer Review Evolution press release and potential changes and opportunities that exist in the peer review process. The board stated that in light of recent events and the pending status of the board at this time the discussion of a peer review oversight committee should be tabled.
9. SBA-12 Subcommittee – The subcommittee has decided to schedule a future meeting date to discuss the results of NASBA's 50 state survey on the issue of nonconforming experience requirement revisions and the supervising CPA requirements.
10. Robert's Rules on Quorum – Attorney Asare provided an update on quorum requirements.
11. Speaker from Department of Consumer Protection - Commissioner Johnathon Harrison addressed the board regarding the pending legislature vote regarding the status of the board. Commission Harrison stated that he hopes to continue the success of the board and hopes to begin transitional talks.
12. AICPA Exam Press Release Material – Attorney Asare provided the board with recent press release regarding revisions of the CPA Exam requirements, which will be implemented in 2017.
13. Request for June 2016 Meeting - Motion by Marcia Marien to hold a board meeting in June on a date to be determined. The motion was seconded by Dannel Lyne. All voted in favor.
14. Enforcement Policy Consideration – Delay of Decision - Motion by Marcia Marien to revise the compliant process to permit only one continuance or extension request by the complainant and the respondent. The motion was seconded by Dannel Lyne. All voted in favor.
15. Overall Statistics for Testing Window 2016 1st Quarter -Attorney Asare provided an overview of the 2016 1st quarter statistic results.
16. Attendance to CT CPA Society's May 31st Certificate Ceremony -Attorney Asare requested that the board members notify her of their intent to attend the CT CPA's Society certificate ceremony. Marcia Marien indicated that she hopes to attend on behalf of the board.

17. CPE Audit 2016 Renewal - Suggestion of 6% (add 2015 settlements)- Marcia Marien made a motion to table the audit discussion in light of the timing of the board's transition until the June meeting. Karla Fox seconded the motion. All voted in favor.
18. Candidate Care Report 2016 First Quarter- Attorney Asare provided the Candidate Care Report for the 2016 First Quarter.

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

**EXAM AND LICENSING
OLD BUSINESS**

5. **Action required – Industry, Government, or Self Employed Experience, and Other Applications –none**

NEW BUSINESS

6. **Action Required - Industry, Government, or Self Employed Experience, and Other Applications**

Preeten Mistry - Initial CPA Certificate & Initial CPA License, Industry Experience
Motion by Peter Niedermeyer to approve the application. The motion was seconded by Karla Fox. All board members voted in favor.

Michele Cohen - Initial CPA Certificate & Initial CPA License, Industry Experience
Motion by Peter Niedermeyer to approve the application. The motion was seconded by Mark Aronowitz. All voted in favor.

Tianyu Zhang - Initial CPA Certificate & Initial CPA License, Industry/Public Experience
Motion by Peter Niedermeyer to approve the application. The motion was seconded by Mark Aronowitz. All voted in favor.

7. **REVIEW FIRM PERMITS FOR APPROVAL – List Provided of April & May Firm Permits**
Motion by Dannell Lyne to approve the firm permit list as provided. Motion was seconded by Timothy Egan. All present voted in favor.

MacConnel & Dodd replaced by Counting Consultants, Inc. – Application tabled at the January 2016 board meeting for additional information regarding firm ownership and name compliance at the January 2016 board meeting.
Motion by Marcia Marien to approve the application. The motion was seconded by Dannell Lyne. All voted in favor.

8. **PCAOB Inspection Reports Received - None**

EXAMINATION AND CPE EXTENSION – None

OTHER BUSINESS

9. **Enforcement Cases – Enforcement Overview**

2012-103764 Dr. C.J. Mozzochi vs. Leonard Belzer. Allegations: §20-281g unauthorized use of the “CPA/PA” title and §20-281a (5) negligence in the practice of public accountancy and §20-281a (5) negligence in the practice of accountancy.

Substantiated Violation: A compliance meeting was held on October 21, 2015. The Connecticut State Board of Accountancy takes administrative notice and Respondent consents that the Connecticut State Board of Accountancy has jurisdiction over Mr. Leonard Belzer, by virtue of evidence submitted and not contested by Mr. Belzer of the engaging in the §20-280 unauthorized use to the Public Accountant

title. On January 21, 2016, the Connecticut State Board of Accountancy received written communication from the Complainant stating that the respondent “has made complete financial restitution to me, and he said at the last hearing he will cease and desist use the appellation ‘Public Accountant.’ In view of the dire state of his health I cannot in good faith pursue, further, my complaint against him.”

Compliance Officer Findings:

A. Respondent has received legal and proper notice of the proceedings.

B. Respondent was given the opportunity to have counsel present, but chose to represent himself during the proceedings.

C. Applying the preponderance of the evidence standard the board finds the evidence is sufficient to demonstrate that the Respondent did in fact violate §20-281g unauthorized use of the CPA/PA title.

D. Applying the preponderance of the evidence standard the board finds the evidence does not demonstrate a violation of §20-281a (5) negligence in the practice of accountancy.

Officers: Dannel Lyne and Peter Niedermeyer. Tabled at the March and April 2016 meeting for quorum.

Karla Fox made a motion to accept the hearing officers’ recommendation to dismiss this matter with prejudice. The board takes notice as submitted by the evidence in this matter that the Respondent, Mr. Belzer has taken the appropriate the steps to comply with the law regarding use of PA title. The motion was seconded by Timothy Egan. All voted in favor. Recusal by Mark Aronowitz.

2014-14 Frederick & Veronica Scarfi vs. Sean Patrick McNamee. Respondent has requested a full hearing on the matter. Board members Peter and Chairman John Schuyler Hearing held April 22nd. The parties settled the matter during hearing before the officer’s reached any findings. The matter was withdrawn on April 22, 2016 via written request by the Complainant.

The board acknowledged the complainant’s request to withdraw the matter.

2014-27 Connecticut State Board of Accountancy vs. Thomas Ragonese. Allegations: § 20-281a(5) dishonesty, fraud or negligence in filing tax returns; §20-281a(8) conviction of a felony, or of any crime of which an element includes fraud or dishonesty; §20-281a(9) performance of a fraudulent act while holding a license; §20-281a (10) engaging in actions reflecting adversely on the profession of public accountancy and §20-280-15c discreditable acts, actions reflecting adversely on the profession of public accountancy.

Substantiated Finding: On July 18, 2014, the Respondent notified the board via email that Respondent entered into a plea deal with the US Attorney District of Connecticut, regarding matter number 3:14CR_(RNC) for one count of aiding and assisting in the preparation and filing of a false tax return. Exhibit 1. Respondent provided a copy of the plea deal dated July 17, 2014, criminal complaint dated January 5, 2010, and grand jury charges dated March 12, 2014. On May 5, 2015, the board received notice from the American Institute of Certified Public Accountants that the Respondent membership was terminated January 20, 2015, as a result of his guilty plea for violating Title 26, USC 7206(2) aiding and assisting in the preparation and filing of a false tax return.

Mark Aronowitz made a motion to accept the hearing officer’s recommendations to settle the matter as follows: (1) The Connecticut Certified Public Accountant Certificate and License, #6054 and #7670, is hereby suspended for a period of 3 years effective the date of the signed agreement; (2) Immediately upon the approval of this Agreement, Respondent shall deliver his physical Connecticut Certificate of Public Accountancy Number 6054 and License Number 7670 or a signed affidavit stating that the certificate, and/or license is lost; (3) The Respondent MAY apply for reinstatement of Respondent’s license and certificate 3 years after the date of this signed Settlement Agreement pending satisfaction of the following Orders: a. Respondent has complied with the terms of this settlement agreement; b. Respondent submits a signed affidavit affirming that the Respondent has not plead guilty or been convicted of any criminal activity constituting a felony or an element of which dishonest or fraud other

than those enumerated in the proposed agreement; c. Respondent shall submit 5 letters of recommendation from personal and professional references affirming Respondents rehabilitation; d. At the time of application for reinstatement, Respondent Reports 40 hours of CPEs in each of the 3 calendar years preceding reinstatement application, 20 hours of which should be in Circular 230 courses, the Circular 230 courses should be taken under a IRS approved continuing education provider; e. In addition to the requirements above, at the time of the application for reinstatement, Respondent reports 20 hours of ethics courses in each of the 3 calendar years preceding; f. Respondent shall take and report passage of the AICPA ethics exams with a grade of at least 90%; and g. The Respondent shall pay \$3,000 in civil penalties, paid via check made payable to the Treasurer of the State of Connecticut, no later than December 31, 2017, which shall be delivered to the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut 06106. The motion was seconded by Karla Fox. All board members voted in favor.

2015-78 Connecticut State Board of Accountancy vs. Li & Company. Allegations: §20-281a(4) Revocation, limitation or suspension of the right to practice before any state or federal agency or the Public Company Accounting Oversight Board under the Sarbanes-Oxley Act of 2002, or any of the following actions taken by any such state or federal agency or said board against a licensee or individual who qualifies for the practice privilege: (A) Suspension of or barring a licensee from serving as a corporate officer or director, (B) requiring such individual or licensee to disgorge funds, or (C) suspension or barring such individual or a licensee from association with a public accounting firm. The transmission of this complaint to you for comment should not be regarded as any finding by the Board as to the validity of these allegations.

Substantiated Violations: Respondent indicates that a subsequent inspection by PCAOB was held on April 28, 2014. The Respondent is currently taking remedial actions to address the quality control criticisms and defects identified in the report.

*Board Member Review Marcia Marien.

Motion made by Peter Niedermeyer to settle the matter. Respondent shall pay in \$1000.00 in civil penalties; 4 hours of ethics courses shall be reported by owner, 8 hours of attest courses shall be reported by owner; Respondent shall complete a system peer review by December 31, 2017; and Respondent shall advise the board of all remedial steps taken to cure the deficiencies. The motion was seconded by Dannell Lyne. All voted in favor.

2015-86 Connecticut State Board of Accountancy vs. William J. Fatula. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent renewed firm permit in the year 2015, but failed to renew individual license for the year 2015. Respondent individual license went into inactive status in the year 2014. On January 14, 2016 Respondent submitted a statement that he practiced since 2014 without a license. Respondent subsequently reinstated individual license in the year 2016.

Karla Fox made a motion to settle the matter. The board shall acknowledge that the Respondent has submitted the license fee in the amount of year \$565.00 for the year 2014. Respondent shall pay the license and late fee for the year 2015, and the late fee for the year 2014, in total amount of \$1765.00, no later than December 31, 2016. Respondent shall take 4 hours of ethics courses, no later than December 31, 2016. Respondent shall submit proof of 40 hours of CPE for the years of 2014 and 2015 no later than December 31, 2016. The motion was seconded by Marcia Marien. All voted in favor.

2015-87 Connecticut State Board of Accountancy vs. Walter J. Barry. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a written statement indicating that he updated his PTIN in 2014 removing the CPA designation. Respondent submitted supporting documentation

demonstrating that the CPA designation is no longer used on returns, checks, or his PTIN number. Respondent employment status is retired.

Motion by Peter Niedermeyer to dismiss the matter finding no probable cause to continue. The motion was seconded by Dannell Lyne. All board members voted in favor.

2015-93 Connecticut State Board of Accountancy vs. Susan A. Skehan. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a sworn affidavit indicating since 2011 she has renewed her PTIN as a CPA certificate holder, “not realizing” the error. Records indicate Respondent’s CPA certificate expired in 2011. Respondent indicates that she did prepare 6 returns for friends and family, a couple with the CPA designation after her name. Respondent indicates that she did not receive compensation for the returns. Since receiving the notice of violation the Respondent did go into her LinkedIn account and removed the CPA designation and applied to reinstate the CPA certificate. Motion by Karla Fox to settle the matter, the Respondent shall pay the certificate fee and late fees for the years 2012, 2013, 2014 and 2015 in the amount of \$760.00, no later than December 31, 2016. Respondent shall take 4 hours of ethics courses, no later than December 31, 2016. Motion was seconded by Peter Niedermeyer. All board members voted in favor. Mr. Mark Aronowitz recused himself from the matter.

2015-94 Connecticut State Board of Accountancy vs. Stephen W. Radau. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a written statement indicating that he is an employee of Cohn & Reznick and does not practice public accountancy in his own name. Respondent states he does not sign tax returns. Respondent further indicates he does not represent clients before the IRS. Motion by Mark Aronowitz to dismiss the matter finding no probable cause to continue. Motion was seconded by Peter Niedermeyer. All voted in favor.

2015-97 Connecticut State Board of Accountancy vs. Sean Patrick McNamee. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent states that his business office files over 1200 taxes per year. Respondent currently has a pending matter before the board involving tax services, hearing scheduled for April 22, 2016, matter number 2014-14. Respondent holds an unregistered certificate, certificate number 5548. Respondent holds an inactive license since 2013, license number 4239. Motion by Karla Fox to settle the matter. Respondent shall pay license fees and late fees for the year 2015, totaling \$1165.00 in civil penalties. Respondent shall cease and desist use of the CPA title. Respondent shall take 4 hours of ethics no later than July 31, 2016. The motion was seconded by Mark Aronowitz. All board members voted in favor.

2015-107 Connecticut State Board of Accountancy vs. Robert A. Gollnick. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent indicated that he did in fact practice public accountancy during the period his license was inactive. Respondent maintained CPEs but failed to renew. Respondent has reinstated his license for the year 2016. Motion by Peter Niedermeyer to settle the matter. Respondent shall pay \$565.00 and late fee of \$600.00 for the year 2015, no later than December 31, 2016. Respondent shall submit proof of CPEs for the year 2015. Respondent shall take 4 hours of ethics classes no later than July 31, 2016. The motion was seconded by Marcia Marien. All board members voted in favor.

2015-109 Connecticut State Board of Accountancy vs. Richard K. Zlotnick. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Notice of Violation was sent to the last known mailing address and returned unable to forward.

Motion by Marcia Marien to dismiss the matter without prejudice. The motion was seconded by Dannell Lyne. All board members voted in favor.

2016-83 Michael Nowacki vs. Jo-Ann Keating. The board acknowledged that the matter was withdrawn by the complainant on April 15, 2016.

2016-86 Michael Nowacki vs. Edward A. Kangas. The board acknowledged that the matter was withdrawn by the complainant on April 15, 2016.

2016-87 Michael Nowacki vs. Janet Lanaway. The board acknowledged that the matter was withdrawn by the complainant on April 15, 2016.

2016-88 Michael Nowacki vs. Charles Jacobson. The board acknowledged that the matter was withdrawn by the complainant on April 15, 2016.

2016-89 Michael Nowacki vs. William G. Parrett. The board acknowledged that the matter was withdrawn by the complainant on April 15, 2016.

2016-5 Connecticut State Board of Accountancy vs. Rebecca S. Kresser. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent indicated in a written statement that she has not practiced or used the CPA title during the 2015 year. Respondent states that she has not practiced before the IRS. Respondent reinstated her CPA certificate for the year 2016.

Motion by Peter Niedemeyer to dismiss the matter finding no probable cause to continue. The motion was seconded by Karla Fox. All voted in favor.

2016-6 Connecticut State Board of Accountancy vs. Rebecca Mae Guptill. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted an affidavit stating that she was unaware that her CPA certificate was inactive. She indicates that she has not signed any tax returns using the CPA credentials and have not represented to the IRS or an IRS agent herself as a CPA. Respondent indicates that the CPEs is compliance.

Motion by Karla Fox to dismiss the matter finding no probable cause. Motion seconded Dannell Lyne. All voted in favor.

2016-14 Connecticut State Board of Accountancy vs. Michael J. Kovaleski. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a written response indicating that he incorrectly registered his PTIN as an active CPA. Respondent reinstated his certificate in 2016. Respondent indicates that he did not sign tax returns as a CPA, or performed public accounting services. Respondent contacted the IRS regarding his certificate status and was informed the IRS had in corrected their records.

Motion by Marcia Marien to settle the matter. Respondent shall pay the late fee and the certificate fees of \$190 for the year 2015, no later than December 31, 2016. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion seconded by Mark Aronowitz. All voted in favor.

2016-27 Connecticut State Board of Accountancy vs. Margaret Mary Sullivan. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a written statement indicating that in the year 2015 she did in fact prepare approximately 10 tax return, signing as a CPA. Respondent has reinstated her license and firm permit for the year 2016.

Motion by Karla Fox to settle the matter. Respondent shall pay \$565.00 and late fee of \$600.00 for the year 2015, no later than December 31, 2016. Respondent shall submit proof of CPEs for the year 2015. Respondent shall take 4 hours of ethics classes no later than July 31, 2016. The motion was seconded by Dannel Lyne. All voted in favor.

2016-34 Connecticut State Board of Accountancy vs. Kimberly Y. Ball. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a statement indicating in the year 2015 she did not practice or offer CPA services. Respondent indicates that she informed the IRS in 2015 of her relocation and provided her Texas CPA certificate information to update her PTIN number.

Motion by Peter Niedermeyer to dismiss the matter finding no probable cause to continue. The motion was seconded by Karla Fox. All voted in favor.

2016-40 Connecticut State Board of Accountancy vs. John P. Prunotto. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a sworn affidavit that he has not engaged in the practice of public accountancy since October of 2014. Respondent allowed his PTIN to go into lapse status in the year 2014 and did not renew in the year 2015 and 2016. Respondent confirmed his PTIN is in inactive status. Respondent further states he has not practiced CPA services or practiced before the IRS since 2014. Respondent further submitted proof of his inactive PTIN status.

Motion by Marcia Marien to dismiss the matter finding no probable cause to continue. The motion seconded by Mark Aronowitz. All voted in favor.

2016-42 Connecticut State Board of Accountancy vs. John M. Cautillo. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Notice of Violation was sent to the last known mailing address and returned unable to forward.

Motion by Peter Niedermeyer to dismiss the matter without prejudice. The motion was seconded by Marcia Marien. All voted in favor.

2016-47 Connecticut State Board of Accountancy vs. Jennifer J. Arcuri. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services.

Substantiated Allegations: Respondent submitted a statement indicating that in the year 2015 she “may have used the designation.” Respondent indicates that she did not engage in the practice of public accountancy. Respondent indicates that she has not charged any fees under the pretext of having an active CPA license.

Motion by Karla Fox to settle of the matter. Respondent shall pay the late fee and the certificate fees \$190 for the year 2015. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion seconded by Dannell Lyne. All board members voted in favor.

2016-48 Connecticut State Board of Accountancy vs. Jeffrey L. Andrus. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a statement indicating that he has a PTIN number, but not under the CPA designation. Respondent previously responded to an IRS inquiry regarding his CPA status and received a resolution letter that the response was satisfactory. Motion by Karla Fox to dismiss the matter finding no probable cause to continue. The motion was seconded by Marcia Marien. All voted in favor.

2016-61 Connecticut State Board of Accountancy vs. Deborah L. Denno. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a notarized statement indicating that she does not engage in the practice of public accountancy. Respondent does not sign any attest engagements. Respondent is responsible for a limited number of tax returns and does not sign the returns using the CPA designation. Respondent has reinstated her certificate for the year 2016. Motion by Karla Fox to dismiss the matter finding no probable cause to continue. Motion was seconded by Marcia Marien. All voted in favor.

2016-64 Connecticut State Board of Accountancy vs. David L. Lardie. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a written statement indicating that he has not engaged in accounting services that require a CPA license. Respondent indicates that he did renew his PTIN as a CPA in the year 2015. Respondent corrected is PTIN profile in 2016. Motion by Marcia Marien to settle the matter. Respondent shall pay the late fee and the certificate fees \$190 for the year 2015. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion seconded by Karla Fox.

2016-67 Connecticut State Board of Accountancy vs. Charles R. Bliss, Jr. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted proof of his active North Carolina CPA license. Respondent indicates that he practices public accountancy and resides in North Carolina. Motion by Peter Niedermeyer to dismiss the matter finding no probable cause to continue. Motion seconded by Mark Aronowitz. All voted in favor.

2016-69 Connecticut State Board of Accountancy vs. Charles E. Kessler. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent indicates he has a New York license. Respondent has a Connecticut business and home address. Respondent offers tax services to Connecticut clients. Motion by Marcia Marien to settle the matter. Respondent shall apply to reinstate his Connecticut Reciprocal license. Respondent shall pay \$1165.00 in civil penalties for the license year 2015. Respondent shall submit proof of CPEs for the year 2015. Respondent shall take 4 hours of ethics to be reported, no later than December 31, 2016. Motion seconded by Karla Fox. All voted in favor.

2016-70 Connecticut State Board of Accountancy vs. Cathleen A. Caranci. Allegations: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiated Allegations: Respondent submitted a statement that she did perform public accounting services in the year 2015 as a CPA. Respondent did in fact sign tax returns in the year 2015. Respondent held out as a CPA in the year 2015. Respondent has applied for a reciprocal license. Motion by Karla Fox to settle the matter. Respondent shall pay \$1165.00 in civil penalties for the license year 2015. Respondent shall submit proof of CPEs for the year 2015. Respondent shall take 4 hours of ethics to be reported, no later than December 31, 2016. Motion seconded by Dannell Lyne. All voted in favor.

2016-76 Connecticut State Board of Accountancy vs. Amber Tucker. Allegation: engaging in the §20-280(e) unauthorized use of the CPA title in the year 2015 and §20-281(g) (j) engaging in the unauthorized practice of public accountancy in the year 2015 before the Internal Revenue Services. Substantiate Allegations: Respondent submitted a sworn affidavit that she did use the CPA designation in the years 2010, 2011, 2012, 2013, 2014 and 2015, under the mistaken belief that her firm was renewing her certificate. The Respondent indicates that she did not engage in the practice of public accountancy during inactive year. Motion by Marcia Marien to settle the matter. Respondent shall pay the late fee and the certificate fees totaling \$1140.00. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Mark Aronowitz seconded the matter. All board members voted in favor.

2016-96 Connecticut State Board of Accountancy vs. Stephen Marshall II. Allegation: §20-281c engaging in the unauthorized use of the CPA title by failing to register certificate in the year 2015, at which time our records indicate that you use the CPA designation wherein your license was inactive and your certificate was unregistered. Substantiate Allegations: Respondent submitted a sworn affidavit that he did use the CPA designation. The Respondent indicates that he did not engage in the practice of public accountancy during inactive year. Motion by Marcia Marien to settle the matter. Respondent shall pay the late fee and the certificate fees \$190 for the year 2015. Respondent shall take 4 hours of ethics and submit no later than July 31, 2016. Motion seconded by Dannell Lyne. All voted in favor.

Karla Fox made a motion to formally acknowledge the Connecticut State Board of Accountancy's staff for their dedication to the board. Mark Aronowitz seconded the motion. All voted in favor.

Karla Fox made a motion to adjourn the meeting at 4:04 PM. Dannell Lyne seconded the motion. All voted in favor.

PUBLIC COMMENT

Opportunity for members of the public to address the board.

Next scheduled meeting: Thursday, June 24, 2016 -10:00 AM- 2nd Floor, 30 Trinity Street, Hartford, CT