

Connecticut State Board of Accountancy  
December 02, 2008  
Minutes

Chairman Thomas F. Reynolds called the meeting to order at 8:32 A.M. in the second floor conference room, 30 Trinity Street, Hartford, Connecticut 06106.

Present:

Thomas F. Reynolds, CPA, Chairman  
Richard P. Bond  
James S. Garcia  
Philip J. DeCaprio, Jr., CPA, CrFA, CVA, ABV  
Richard H. Gesseck, CPA  
Leonard M. Romaniello, Jr., CPA, CITP, MST  
Richard L. Sturdevant  
Martha S. Triplett, Esq.  
Michael Weinshel, CPA

Staff Members Present:

David L. Guay, Executive Director  
Rebecca E. Adams, Legal Counsel  
Angel D. Acevedo, Office Assistant

Motion made by Richard Bond and seconded by Philip DeCaprio to approve the minutes of the November 04, 2008 State Board of Accountancy meeting. All voted in favor; no votes against and no abstentions.

In the Executive Director's Operations Update and Review, David Guay provided the Board with the following information:

- SBOA staff is spending most of their time dealing with renewals.
- 1/3 of the renewals have been processed to date, and Executive Director Guay is confident that by the end of the renewal cycle staff will have completed all the renewals submitted to our office by year end.
- Main issue seem to be concerns with passwords; Mr. Guay informed the Board he is looking into alternatives to eliminate this issue by providing a temporary password each year so that Certificate, License and Permit holders do not have to keep track of passwords from one year to the next.

The Board reviewed and noted for the record the CPA Certificate Registrations, Licenses and Permit applications approved by the Executive Director between November 10, 2008 and December 01, 2008.

In a review of the Crowe Horwath LLP Firm Permit approved during the October 07, 2008 meeting, Fred Bouter, from Crowe Horwath, and Stanley Parsen, an attorney from an outside law firm, were both in attendance to answer any questions the Board had. Michael Weinshel made the point that the name can be seen as deceptive as this is a membership network type of organization. However, the Board decided that a revocation hearing wasn't necessary and the Permit approved at the October 07, 2008 meeting is still valid.

Motion made by Philip DeCaprio and seconded by Leonard Romaniello to add to the December 02, 2008 Agenda the request from Victor Grabicki to be granted an extension of his conditional passing credits for three parts of the exam already passed. All voted in favor; no votes against and no abstentions.

Motion made by Philip DeCaprio and seconded by Leonard Romaniello to remove Victor Grabicki's request from the table, as it was placed during the October 07, 2008 Board Meeting. All voted in favor; no votes against and no abstentions.

Philip DeCaprio made the motion to approve Victor Grabicki's request to extend his conditional passing credits to February 2009. The motion was seconded by Leonard Romaniello. All voted in favor; Michael Weinshel voted against and no abstentions.

### REGIONAL DIRECTORS' FOCUS QUESTIONS

*The input received from our focus questions is reviewed by all members of NASBA's Board of Directors, committee chairs and executive staff and used to guide their actions. We encourage you to place the following questions early on the agenda of your next board meeting to allow for sufficient time for discussion. **Please send your board's responses to your Regional Director by December 29, 2008.** Use additional sheets for your responses if needed.*

**JURISDICTION** [Connecticut](#) **DATE** [December 2, 2008](#)

**NAME OF PERSON SUBMITTING FORM** [David Guay](#)

1. Does your board believe non-CPA tax preparers should be regulated and/or licensed? If so, should the state board of accountancy do it or some other state body? [Yes, and the State Board of Accountancy with appropriate resources should be the regulatory body.](#)

2. (a) Does your state inform other states when a licensee practicing in multiple states is involved in a consent agreement with your board? (b) Do you follow up to see what action was taken by the home state board? [No, not currently. Connecticut is taking steps to better inform other jurisdictions of enforcement actions.](#)

3. The International Qualifications Appraisal Board (IQAB) is considering replacing the IQEX (the test for foreign professionals seeking reciprocity) with required courses (in tax and business law) including assessments. Other countries are considering this as well. What features would such courses need for your board's acceptance?

[Unknown at this time.](#)

4. What has your board done to stay in touch with the state's academic community?

[The Board reaches out periodically to members of the Academic community when issues of interest arise. Members of the Academic community regularly attend the Connecticut Board meetings.](#)

5. What is happening in your jurisdiction that is important for other state boards and NASBA to know? [Connecticut is proposing new experience regulations.](#)

**6. Are there any ways in which NASBA can assist your board at the present time?**

[Enforcement referrals.](#)

**7. NASBA's Board of Directors would appreciate as much input on the above questions as possible. How were the responses shown above compiled? Please check all that apply.**

- Input only from Board Chair
- Input only from Executive Director
- Input only from Board Chair and Executive Director
- Input from all Board Members and Executive Director
- Input from some Board Members and Executive Director
- Input from all Board Members
- Input from some Board Members

Motion made by James Ciarcia and seconded by Philip DeCaprio to approve the draft of the NASBA's Regional Directors' Focus Questions subject to the changes as discussed in the meeting. All voted in favor; no votes against and no abstentions.

In a continued discussion on Firm ownership and names, James Ciarcia set forth the motion to embrace the UAA model subject to modifications the Board so chooses. Motion was seconded by Leonard Romaniello. Philip DeCaprio voted against, and there were no abstentions.

Under Public Comment, Arthur Renner, Executive Director of the Connecticut Society for Certified Public Accountants also addressed the Board.

A hearing will be scheduled for sometime in January in the matter of Mr. Philip A. Madonna, Jr.'s request to have his CPA Certificate reinstated.

**Enforcement Brief - Public Session**

**Requesting Dismissal**

**2008064-3164 Accounting Services Inc.**

Complaint regarding mistake on taxes; Counsel contacted Accounting services, Inc. and they have agreed to assist the complainant. This company does not advertise as a CPA firm and no one there represented to the client that a CPA was working on the taxes.

Requesting dismissal – lack of jurisdiction

Motion made by Philip DeCaprio and seconded by Martha Triplett to approve Attorney Adams' recommendation of dismissal in case # 2008064-3164. All voted in favor; no votes against and no abstentions.

**2007120-3079 Roy Lewis**

Failure to return records and to maintain correct contact information with Board; ***Requesting dismissal*** – complaint withdrawn after records supplied and contact information updated.

Motion made by Philip DeCaprio and seconded by James Ciarcia to approve Attorney Adams' recommendation of dismissal in case # 2007120-3079. All voted in favor; no votes against and no abstentions.

**Requesting Issuance of Subpoenas**

**2008038-3144 Michael Plude**

Board issued a subpoena for documents and testimony of the licensee, Michael Plude.

***Counsel is requesting subpoenas for documents and testimony of the following additional individuals and entities:***

Shawn Kevin Splan, Esq. (Juris Number 304016), individually and in his capacity as The Law Offices of Shawn K. Splan, LLC (Juris Number 424584).

215 Coram Avenue

PO Box 225

Shelton, CT 06484

Michael Del Re III

Individually and including the entity Financial Network Limited

c/o His Attorney

Richard Slavin, Esq.

Cohen & Wolf

320 Post Road West

Westport, CT 06880

Frederick Serra individually and including all documents in possession or generated by the firm of:

F.W. Serra Employee Benefits, HR Consulting, Staffing

112 Huntington Street

Shelton, CT 06484

Thomas Anthony Auto Sales

2126 Boston Avenue

Bridgeport, CT 06610

William C. Partington, Vice President

Naugatuck Valley Savings and Loan

860 Bridgeport Avenue

Shelton, CT 06484

Joanne A. Wilson, former bookkeeper for Pioneer Gas

c/o her Attorney Robert Lacobelle, Esq.

Byrne & Lacobelle, P.C.

799 Silver Lane

Trubmull, CT 06611

The Dan Orlovsky Foundation

c/o Michael S. Marcinek, Treasurer

3 Corporate Dr, Suite 503

Shelton CT, 06484

H. James Pickerstein, Esq. Individually

1305 Post Rd #-102

Fairfield, CT 06824

Motion made by Philip DeCaprio and seconded by James Ciarcia to approve Attorney Adams' request for the issuance of subpoenas for the following individuals: Shawn Kevin Splan, Esq., Michael Del Rey III, Frederick Serra, Thomas Anthony Auto Sales, William C. Partington, Joanne A. Wilson, The Dan Orlovsky Foundation, and H. James Pickerstein, Esq. All voted in favor; no votes against and no abstentions.

### **Requesting Settlement Approval**

**2008063-3163 David Capella** failure to provide QR report

Mr. Capella provided the acceptance of the peer review report for his 2007 report. Despite several letters and telephone calls from staff, beginning in March of 2008, he failed to send a copy of the report as required by statute and regulation. After counsel opened the enforcement case, he immediately sent the report and asked for waiver of civil penalty; ***Request settlement approval for \$100 fine.***

Motion was made by Richard Gesseck and seconded by Leonard Romaniello to approve the settlement in case # 2008063-3163 with a \$500.00 fine. All voted in favor; no votes against and no abstentions.

Note: Board Member James S. Ciarcia exited the meeting after the above vote was recorded.

The opened hearings in the following enforcement cases:

- Tucci- 2003018-2460 – Unauthorized practice and use of title.

A motion was made by Richard Gesseck to continue this hearing during the January 06, 2009 Board Meeting. Motion was seconded by Leonard Romaniello. No votes against, and no abstentions.

- Ariola- 2005014-2819 – Guilty pleas in Federal Court.

A motion was made by Richard Sturdevant and seconded by Michael Weinschel to continue this matter at the January 06, 2009 Board Meeting. No votes against, and Leonard Romaniello abstained.

- Greenberg- 2003011-2449 – Defrauding DSS.

A hearing will be scheduled sometime in February; during a non-board meeting date as this matter may take several days.

- Gold 2005019-2824 – Defrauding elderly client, unauthorized use of title and practice
- Gold 2007128-3091 – Refusal to return records and charging for services not rendered, unauthorized use of title and practice.

A motion was made by Richard Bond and seconded by Leonard Romaniello to re-open this matter and continue to the January 06, 2009 Board meeting. Also Mr. Gold will at that point surrender his certificate. All voted in favor; no votes against and no abstentions.

Motion made by Richard Gesseck and seconded by Michael Weinshel to enter into the executive portion of the meeting at 10:37 A.M. to review cases where litigation is pending. All voted in favor; no votes against and no abstentions.

Motion made by Richard Bond and seconded by Richard Gesseck to close the executive portion of the meeting at 10:45 A.M. All voted in favor; no votes against and no abstentions.

Motion made by Martha Triplett and seconded by Leonard Romaniello to adjourn the December 04, 2008 Board meeting at 10:46 A.M. All voted in favor; no votes against and no abstentions.