

Connecticut State Board of Accountancy  
May 04, 2010  
Minutes

Acting Chairman Michael Weinshel called the meeting to order at 08:33 A.M. at the State Board of Accountancy, 30 Trinity Street 250, Hartford, CT 06106.

Present:

James S. Ciarcia  
Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA  
Richard H. Gesseck, CPA  
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST  
Martha S. Triplett, Esq.  
Michael Weinshel, CPA

Staff Members Present:

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

Absent:

Thomas F. Reynolds, CPA, Chairman  
Richard L. Sturdevant

Motion was made by Leonard Romaniello and seconded by Philip DeCaprio to approve the minutes of the April 07, 2010 Board Meeting. All voted in favor; no votes against and no abstentions.

**Executive Director's Operations Update and Review:**

**Budget**

- FY10 Deficit Mitigation Plan passed and signed removes \$6,728 in equipment funding.

**Licensing**

- Draft of new "Steps for Certificate" in progress.
- Late Renewals still coming in.

**Facilities**

- Contacted Department of Public Works Security on February 11, 2010 about replacement Security Badges – new photos may be taken on May 4, 2010.
- 30 Trinity St. Tenants meeting held on April 29, 2010.

**General Administrative**

- Continuing with weekly updating of the Emergency Command Center for the H1N1 Pandemic.
- Accepted a Summer Intern – intern then found a better alternative.
- Pandemic exercise scheduled for May 19, 2010.

The Board reviewed and noted, for the record, CPA Certificate Registration, CPA License & Firm Permit Applications approved by the Executive Director April 07, 2010 through May 03, 2010.

The Board noted, for the record, new PCAOB Inspection Reports received:

- Rothstein, Kass & Company, P.C.- March 31, 2010;
- Spielman Koenigsberg & Parker, LLP- March 31, 2010;
- Squar, Milner, Peterson, Miranda & Williamson- March 31, 2010;
- PCAOB Rule 4009 Determination- Marks Peneth & Shron LLP- October 07, 2008.

Motion made by Philip DeCaprio to approve Mrs. Laura Geraty Recchia's CPA Certificate Experience Verification application in Industry Accounting. James Ciarcia seconded the motion. All voted in favor; no votes against and no abstentions.

Motion made by Philip DeCaprio and seconded by James Ciarcia to approve Mr. Marc Michael Cohen's CPA Certificate Experience Verification application in Industry Accounting. All voted in favor; no votes against and no abstentions.

Motion made by James Ciarcia and seconded Leonard Romaniello to approve Mr. James P. Frederick's CPA Certificate Experience Verification application based on five year's practice of public accountancy in the immediate previous ten years. All voted in favor; no votes against and no abstentions.

Motion made by Leonard Romaniello and seconded by Philip DeCaprio to reject the application for a Firm Permit submitted by Trusted Advisor CPA (Accounting & Tax Services). All voted in favor; no votes against and no abstentions.

### **Public Session- Enforcement Agenda**

#### **I. Requesting Settlement Approval:**

##### **A. Licensing Related Cases (failure to renew on time/failure to undergo/file quality review on time):**

**2010005-3353 Fried & Kowgios Partners CPAs LLP**- failure to renew Firm Permit in 2009 & 2010; *requesting settlement approval with \$850 penalties, \$150 in back Permit fees and reinstatement with lapse in Firm Permit.*

**2010039-3388 H. Maggie Mayer**- failure to renew CPA License; *requesting settlement approval with \$250 in penalties and reinstatement with lapse in dates.*

**2010040-3389 H. Maggie Mayer**- failure to renew Firm Permit; *requesting settlement approval with \$250 in penalties and reinstatement with lapse in dates.*

**2010062-3412 Joseph Dias**- failure to renew CPA License; *requesting settlement approval with \$250 in penalties and reinstatement with lapse in dates.*

**2010066-3416 Michaud & Accavallo, CPAS, LLC**- failure to submit quality review and renew Firm Permit; *requesting settlement approval with \$500 in penalties and reinstatement with lapse dates.*

**2010076-3426 Kerry Coppola**– failure to renew CPA License; *requesting settlement approval with \$250 in penalties and reinstatement with lapse dates.*

**2010096-3446 Daniel Rosen**- failure to renew Firm Permit on time; *requesting settlement approval with \$250 in penalties and reinstatement with lapse in dates.*

**2010097-3447 Daniel Rosen**- failure to renew CPA License; *requesting settlement approval with \$250 in penalties and reinstatement with lapse in dates.*

**2010100-3450 John Letizia**- failure to renew Firm Permit and CPA License in 2009 & 2010; *requesting settlement approval with back licensing fees & penalties totaling \$1,365 and reinstatement with a lapse in Firm Permit.*

**2010102-3452 Massucci & Associates, LLC**- failure to renew Firm Permit; the Firm is requesting leniency on the late penalties as it attempted to renew in December 2009 using the on-line renewal system but it was not accepting renewals. *Requesting settlement approval with \$250 in penalties and the reinstatement with lapse in Firm Permit.*

**2010106-3456 Raymond Goren**– failure to renew CPA License; *requesting settlement approval with \$250 in penalties and the reinstatement with lapse in CPA License.*

**2010107-3457 Russell Thompson**- failure to renew CPA License; *requesting settlement approval with \$250 in penalties and reinstatement with lapse in CPA License.*

**2010108-3458 Robert Lasaracina**- failure to renew Firm Permit, CPA license and submit quality review for 2009; *requesting settlement approval with \$750 in penalties, submission of quality review report, and reinstatement of his CPA License & Firm Permit.*

**2009261-2781 Richards, Witt & Charles, LLP**- failure to submit quality review reports; *requesting settlement approval with \$1000 in penalties, submission of all outstanding quality review reports, and reinstatement with lapse in Firm Permit.*

Motion made by James Ciarcia and seconded by Leonard Romaniello to approve settlement agreements in the following enforcement cases: # 2010005-3353, against Fried & Kowgios Partners CPAs LLP; # 2010039-3388 & 2010040-3389, against Ms. H. Maggie Mayer; # 2010062-3412, against Mr. Joseph Dias; # 2010066-3416, against Michaud & Accavallo, CPAs, LLC; # 2010076-3426, against Ms. Kerry Coppola; # 2010096-3446 & 2010097-3447, against Mr. Daniel Rosen; # 2010100-3450, against Mr. John Letizia; # 2010102-3452, against Massuci & Associates, LLC; # 2010106-3456, against Mr. Raymond Goren; # 2010107-3457, against Mr. Russell Thompson; # 2010108-3458, against Mr. Robert Lasaracina; # 2009261-2781, against Richards, Witts & Charles, LLP. All voted in favor; no votes against and no abstentions.

## **II. Recommending Dismissal:**

**2009128-3302 Richard Pelletier**- failure to return client records; *requesting dismissal; no probable cause; no violation found.*

**2010099-3449 Arthur Aery**- failure to renew CPA License; *requesting dismissal; no probable cause; no violation found.*

**2010035-3383 H. Maggie Mayer**- failure to file 2008 tax returns; *requesting dismissal; no probable cause; no violation found.*

**2010074-3424 William Ardito**- *requesting dismissal; no jurisdiction.*

**2010063-3413 David Audibert**- failure to renew; *requesting dismissal; no probable cause; no violation found.*

Motion made by James Ciarcia and seconded by Philip DeCaprio to dismiss the following enforcement cases: # 2009128-3302, against Mr. Richard Pelletier; # 2010099-3449, against Mr. Arthur Aery; # 2010035-3383, against Ms. H. Maggie Mayer; # 2010074-3424, against Mr. William Ardito; # 2010063-3413, against Mr. David Audibert. All voted in favor; no votes against and no abstentions.

### **III. Request To Reopen:**

**2009149-3325 Alan Clavette**– negligence in estate accounting; The Board dismissed this case at its April 7, 2010 meeting based upon counsel’s assessment as there was no probable cause to find a violation. The complainant, Mr. Arthur Malley, requested reconsideration based on the fact that he had not, at that time, commented on Mr. Clavette’s reply to his complaint and belief he was going to have an opportunity before any decision was made. Mr. Malley requests the opportunity to comment on the reply and to raise additional allegations of negligence and provide supporting evidence for those allegations. *Recommending reopening the case to provide the complainant further opportunity to comment on the response to the complaint and to support his allegations.*

Motion made by Martha Triplett and seconded by Richard Gesseck to reopen enforcement case # 2009149-3325, against Mr. Alan Clavette. All voted in favor; no votes against and Mr. Philip DeCaprio abstained.

A Motion was made by Leonard Romaniello and seconded by Philip DeCaprio to adjourn the April 07, 2010 Board Meeting of the Connecticut State Board of Accountancy at 09:36 A.M. All voted in favor; no votes against and no abstentions.