

**Connecticut State Board of Accountancy
Meeting Minutes
April 6, 2017**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:06 A.M. in Meeting Room J, at 450 Columbus Boulevard, Hartford, Connecticut 06103

Board Members Present:	John H. Schuyler, Chairman	Certified Public Accountant
	Marcia L. Marien	Certified Public Accountant
	Peter J. Niedermeyer	Certified Public Accountant
	Timothy F. Egan	Certified Public Accountant
	Martha S. Triplett, Esq.	Public Member

Board Members Absent:	Dannell R. Lyne	Certified Public Accountant
	Mark Aronowitz	Public Member
	Karla H. Fox, Esq.	Public Member

Board Vacancies: Public Member

DCP Staff Present: Frank Virnelli, Manager
Denise Diaz
Robin Washbond

Public Present: Bonnie Stewart, Executive Director, CT Society of CPAs

Note: The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 450 Columbus Boulevard, Hartford, CT 06103

Richard M. Hurlburt, Director: dcp.occupationalprofessional@ct.gov for minutes and agenda items

Agency Web site: www.ct.gov/dcp

Licensing/Certification: dcp.licenseservices@ct.gov

Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

The vote to approve the minutes of the March 7, 2017 meeting was tabled by the Board due to the lack of a quorum.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

None

NEW BUSINESS

Update on 2017 NASBA Legal Counsel Conference

Mr. Virnelli reported on the NASBA 22nd Annual Conference for Board of Accountancy Legal Counsel, in New Orleans, LA., on March 14-16, 2017 and provided a detailed review of the information presented at the conference. Among the topics discussed were: medical/recreational marijuana federal and state laws and its impact on CPA firms and their clients, data analytics, general legal updates, alleged audit violations, UAA updates, firm mobility, CPE standards and peer review administration oversight.

OLD BUSINESS

Experience requirements for reciprocal CPA applicants

The Board considered the starting date for counting the experience of applicants who passed the exam in other states. Mr. Virnelli reported that section 6(c) of the Uniform Accountancy Act provides for the starting date to be the passing of the exam. The Board agreed to adopt the date of passage of the exam as the date at which to begin counting experience for applicants who passed the exam in another state. The Board requested that Mr. Virnelli draft language for the Board to consider at its May 2, 2017 meeting.

EXAM AND LICENSING

New Business:

Omar A. Polanco, Initial CPA Certification & License with 2 years of Industry Experience –Employer XL Catlin

Mr. Niedermeyer made a motion to approve the application. Mr. Egan seconded the motion. All present board members voted in favor.

Brett William Tynes, Initial CPA Certification & License with 2 years of Industry Experience – Employer GE Capital

Mr. Niedermeyer made a motion to approve the application. Ms. Triplett seconded the motion. All present board members voted in favor.

Silvina Skverer, Initial CPA Certification only with Multinational Experience in both Industry and Public Accounting experience, provided only gathered experience under unlicensed CEO along with a letter petitioning Board for review of non-conforming experience pursuant to regulation 20-280-24 (g):

(g) Non conforming experience: Petitioning the Board.

An applicant who wishes to submit experience to support his or her application for an initial certified public accountant certificate, which does not match the scope and breadth set forth above, including, but not limited to, experience gained as an instructor at a college or university, shall bear the burden of proof to demonstrate that the experience submitted is of sufficient quality and diversity to fulfill the requirements in subsection (e) of this section.

Ms. Triplett made a motion to deny this application. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

EXAMINATION AND CPE EXTENSION/WAIVER

Gigi Guo – Requesting waiver of 18-month examination period

Ms. Triplett made a motion to approve an extension until May 31, 2017.
Mr. Egan seconded the motion. All present board members voted in favor.

Rebecca Halleck – Requesting waiver of 18 month examination period

Ms. Marien made a motion to approve an extension until December 31, 2017.
Mr. Egan seconded the motion. All present board members voted in favor.

Kelsey Lundgren – Requesting waiver of 18 month examination period

Ms. Triplett made a motion to approve an extension until September 30, 2017.
Ms. Marien seconded the motion. All present board members voted in favor.

Mr. Egan made a motion to add Wellington Nunez to the agenda. Ms. Triplett seconded the motion. All present board members voted in favor.

Wellington Nunez – Requesting waiver of 18 month examination period

Ms. Marien made a motion to approve an extension to December 31, 2017. Ms. Triplett seconded the motion. All present board members voted in favor.

ENFORCEMENT AND COMPLAINTS

Case No. 2017- 4. Allegations: C.G.S. §20-280e and Regulations of State Agencies §20-280-20, unauthorized use of the CPA title; and C.G.S. §20-281c(f), failure to register a CPA certificate.

The Respondent held himself out as a CPA, including on his resume. He was told in November, 2016 that he was required to register his certificate. Soon after he was told this, he lost his employment, and did not register. A week after this case was opened; the Respondent contacted the Board to explain his circumstances. He then submitted an application to register his certificate.

Recommendation: Dismiss the case provided that the Respondent registers his certificate.

Mr. Niedermeyer made a motion to dismiss this case. Mr. Egan seconded the motion. Ms. Marien abstained. All remaining board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

- Bonnie Stewart, Executive Director of the Connecticut Society of CPAs commented on the proposed revisions to peer review oversight and said that her organization has been talking, one-on-one, with other states. Under the proposed rules, costs would go up significantly. The CTCPA is checking options in the New England region and until we know the final rules, we are just guessing what the costs might be. Ms. Stewart recently attended an AICPA regional meeting where they indicated that a final announcement was not expected until late Fall as to what the final rules will be.
- Ms. Stewart commented on North Carolina State Board of Dental Examiners v. F.T.C. and the Legislature's response to that case, adopted last year which did not grant the boards immunity and puts board members at risk of being personally sued. Ms. Stewart stated that the Society supports immunity legislation and inquired if the Board considered seeking protection. Chairman Schuyler discussed being covered under the Not-For-Profit Standard and the Office of the Attorney General.
- Ms. Marien asked about the possibility of utilizing Skype for board members who travel long distances to Hartford. Mr. Virnelli will research and report back.

ADJOURN

Mr. Egan made a motion to adjourn the meeting at 11:12 A.M. The motion was seconded by Ms. Marien. All present board members voted in favor.

Next scheduled meeting: Tuesday, May 2, 2017, at 10:00 a.m., in Hearing Room J, 450 Columbus Blvd., Hartford.