

**Connecticut State Board of Accountancy
July 12, 2012
Minutes**

Chairman Thomas F. Reynolds called the meeting to order at 08:35 A.M. at the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut.

Present:

Thomas F. Reynolds, CPA, Chairman
James S. Ciarcia
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST
Lee R. Schlesinger
Michael Weinshel, CPA
Martha S. Triplett, Esq.

Staff Members Present:

James F. Spallone, Deputy Secretary of the State
Diane Steir, Interim Manager
Stephanie Sheff, Processing Technician
Sonia Worrell Asare, Legal Counsel

Absent:

Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA
Richard H. Gesseck, CPA
Richard L. Sturdevant

OTHERS PRESENT:

Art Renner, CPA, Executive Director, CT CPA
Addison Koelle, Intern
Sarah Chess, Intern
Dawn Brolin

OFFICE AND BOARD OPERATIONS AND ADMINISTRATION

Action required - Approve Minutes of the June 4, 2012 Board Meeting:

- Mr. Weinshel made motion to table the minutes. Mr. Romaniello made a motion to second. All present Board members voted in favor.

Operations Update and Review:

NASBA is offering to review all the foreign credentials free of charge to ensure that credit hours are equivalent to United States standards.

EXAM AND LICENSING:

Review Certificates, Registrations, Licenses and Permit applications approved by the Interim Manager between dates of June 4, 2012 – July 12, 2012:

The Board accepted all approved certificates, registrations, licenses and permit applications approved by the Interim Manager between June 4, 2012 – July 12, 2012.

Review date June 5, 2012 Report on Hoberman, Miller, Goldstein & Lesser, P.C.:

- **PCAOB Inspection Reports Received – member comment on review:** No additional comments or concerns.

Action required – Industry, Government, or self-employed experience, and other applications:

- Robert W. Baird application for Reciprocal CPA Certificate and Certificate Registration non-public experience
 - Mr. Weinshel made a motion to approve. Mr. Romaniello second the motion. All present Board members voted in favor.
- Mary Queenan-Freeland application for Initial CPA Certificate and Initial CPA License Government - Internal Revenue experience
 - Mr. Weinshel made a motion to approve. Mr. Romaniello second the motion. All present Board members voted in favor.
- Donald Carey application for Initial CPA Certificate and Initial CPA License public experience with “no” checked off on question 4 in Section 7 of the SBA-12 form.
 - Mr. Weinshel made a motion to table. Ms. Triplett made a motion to second. All present Board members voted in favor.
- Dawn Walmsley Brolin (Revised) application for Initial CPA Certificate and Initial CPA License Public experience with “no” checked off on questions 2 and 4 in Section 7 of the SBA-12 form.
 - Mr. Weinshel made a motion to deny the application based on the experience. Mr. Romaniello second the motion. Discussion between Board members.
 - Mr. Schlesinger made a motion to move into executive session to discuss Dawn Brolin’s application. Mr. Romaniello second the motion. All present Board members voted in favor. Board entered into executive session at 9:17 A.M..
 - At 9:54 A.M. Mr. Schlesinger made a motion to enter into public session. Ms. Triplett second the motion.
 - Mr. Weinshel withdrew motion to deny the application. Mr. Romaniello withdraw his second.
 - Mr. Ciarica made a motion that the Board deny the application of Dawn Walmsley Brolin based on Section 7 of both the original and supplemental SBA 12 forms, where two content of experience boxes were checked “no.” The board recommends the applicant obtain additional content of experience, where the supervising CPA affirms a positive content of experience. Ms. Triplett second the motion. All present Board members voted in favor.
 - *Ms. Dawn Brolin requests that the Board provide clarity within the Regulations regarding the requirements for experience.*
- Trinity M. Mascola application for Initial CPA Certificate and Initial CPA License application for non-public experience

- Mr. Weinshel made a motion to approve. Mr. Romaniello second the motion. All present Board members voted in favor.

Enforcement/ REGULATORY ACTIVITY:

- Subcommittee will review implications of posting enforcement matters on NASBA's national licensing and enforcement database.
- Subcommittee will consider implementing an Active and Inactive status for registered and licensed CPAs.
 - **Kim Waryznowicz, Case# 2012006-3750** : Board voted to dismiss the matter. Allegations are not supported in fact or law. No probable cause. Complainant admits error in bringing claim.
 - Mr. Schlesinger made a motion to dismiss. Mr. Romaniello second the motion. All present Board members voted in favor. Mr. Weinshel abstained.

NASBA Activities

Received grades for April-May CPA exams:

The Board received exam grades. The Board received notice of individuals who are registered for future exams.

NASBA international evaluation services for CPAES states:

NASBA is offering to provide evaluation services for CPAES candidates.

OTHER BUSINESS

Old Business: None

Sub-committees in Formation: No reports were given by subcommittees.

- Enforcement Docket Prioritization - Schlesinger, Triplett, Weinshel, Ciarcia
- Corporate Ethics/NASBA-Weinshel, Reynolds
- Corporate Programs for Qualifying Experience - Gesseck, Triplett, Romaniello
- Changes to Regulations – Ciarcia, Reynolds
- Comfort Letters – Decaprio, Gesseck, Romaniello

Other:

- Meyers & Co., LLC
 - Clarification was given on the firm name. Board moved to approve.
- Miller Moriarty & Co., LLC
 - Clarification was given on the reinstatement date. Board moved to approve.

New Certificate Production:

The Board continues to discuss finalizing the appearance and formatting of the certificates. Interim Manager Diane Steir will continue to review.

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

Art Renner, CT CPA, expressed appreciation that Secretary of State Denise Merrill and the Board participated in the certificate presentation and scholarship award event, which was held on June 5, 2012.

EXECUTIVE SESSION

A motion was made by Chairman Reynolds to adjourn the July 12, 2012 Board Meeting of the Connecticut State Board of Accountancy at 10:28 A.M. Romaniello second the motion. All present Board members voted in favor; no votes against and no abstentions. Chairman Reynolds made a motion to go into executive session. Mr. Schlesinger second the motion. Mr. Schlesinger made a motion to invite Diana Steir, Sonia Worrell Asare, and Stephanie Sheff into executive session. Mr. Romaniello second the motion. All Board members voted in favor.

The next meeting is scheduled for August 2, 2012.

The next meeting is scheduled for September 6, 2012.

Respectfully reviewed by:
Tom Reynolds,
Chairman

Respectfully submitted by:
Sonia Worrell Asare,
Agency Counsel