

**Connecticut State Board of Accountancy  
Meeting Minutes  
May 5, 2020**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:00 AM via Microsoft Teams.

Board Members Present: John H. Schuyler, Chairman Certified Public Accountant  
Mark Aronowitz, Public Member  
Timothy F. Egan Certified Public Accountant  
Karla H. Fox, Esq., Public Member  
Dannell R. Lyne, Certified Public Accountant  
Marcia L. Marien, Certified Public Accountant  
Peter J. Niedermeyer, Certified Public Accountant

Board Members Absent: Martha S. Triplett, Esq. Public Member

Board Vacancies: Public Member

DCP Staff Present: Frank Virnelli, Manager  
Robert M. Kuzmich ,R.A., License and Applications  
Specialist  
Denise Diaz, License and Applications Analyst  
Cat Arsenault,  
Vasiliki Gournaris,  
Jason Cohen,

Public Present: Bonnie Stewart, 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, Richard M. Hurlburt, Director.

Website: [www.ct.gov/dcp](http://www.ct.gov/dcp)

Licensing/Certification: [dcp.licenseservices@ct.gov](mailto:dcp.licenseservices@ct.gov)

Enforcement issues: [dcp.accounting@ct.gov](mailto:dcp.accounting@ct.gov)

Connecticut State Board of Accountancy Meeting – May 5, 2020

## **MINUTES OF PREVIOUS MEETINGS**

Approve minutes of the March 3, 2020 Board Meeting

Mr. Niedemeyer made a motion to approve the minutes of the March 3, 2020 Board Meeting as written. The motion was seconded by Ms. Marien. All remaining board members voted in favor.

## **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

### **OLD BUSINESS**

Status of Legislation

Mr. Virnelli stated the legislative session has been postponed. He received an update from Ms. Leslie O'Brien from the Department noting that although not officially over, the legislature is not planning to reconvene to conduct business before May 6, 2020. There may be a special session in June at which point they may act on Agency Bills that are absolutely necessary but that is not a guarantee. Therefore, the Board will have to wait until next year for their proposed bills to be addressed.

Status of Revisions to Regulations

Mr. Virnelli noted that he received an e-mail on April 21, 2020 Mr. Jerry Padula from the Department stating that the Board's proposed revisions (including continuous testing) have been approved by the Office of Policy and Management and have gone to the Governor's Office for their review. Mr. Virnelli also addressed a question from Ms. Fox concerning further approvals required from other entities for the regulation revisions. In addition, in response to a question from the Chairman, Mr. Virnelli stated that he does not know whether any legislative committees are meeting by virtual means in response to the current pandemic but he will inquire.

Continuous Testing

Mr. Virnelli noted that based upon information from NASBA, the actual timeframe is late August relative to any revisions regarding rule changes because that is when candidates will be getting their examination scores back. NASBA also further noted that continuous testing is allowed in some jurisdictions but not in others. Connecticut is among approximately nine other states who are also proposing changes to continuous testing.

## **NEW BUSINESS**

### 1. CPA Evolution

Mr. Virnelli reported that NASBA's proposed model is to have a core of accounting, audit, tax, and technology. Beyond this, candidates can choose disciplines focusing on business reporting and analysis, information systems and controls, and tax compliance and planning. He noted that Connecticut is among other States whose regulations will have to be changed to reflect these changes because our regulations specifically name examination sections.

Mr. Virnelli noted that the AICPA will consider this proposal this month followed by their regional associations addressing and voting on this matter over meetings to be held this summer. It will then be taken up at their annual meeting. Regarding the impact of COVID-19, the new examination shall be in place by January 2024. In response to a question from Mr. Schuyler, Mr. Virnelli noted there was no mention of AICPA's position regarding the examination on Government Accounting at the meeting he in which he participated.

In response to an inquiry from Mr. Niedermeyer, Mr. Virnelli will ask the Department personnel if NASBA's proposed changes can be incorporated into Connecticut's current proposed legislative package so as not to fall behind in the process.

### 2. COVID - 19

#### CPA Extensions

Mr. Virnelli noted that nothing has changed from NASBA regarding the examination. The Board passed a policy previously that basically states they will follow NASBA's recommendations. He further noted that the Board officially declared that the notices to sit for the examination will be extended to September 30, 2020. The Board discussed their prior decision regarding credits associated with previously passed examination section scores. They decided to take no further action until their next Board Meeting at which point this matter will be placed on their agenda under "Old Business".

#### Examination Extensions

Mr. Virnelli stated the Department received requests from candidates outside the examination entrance timeframe deadlines and are looking for extensions from the Board. He read aloud several names of candidates the Department received along with their particular circumstances. Mr. Schuyler sees no harm to the public if the Board were to consider these requests. The Board voted unanimously to consider the six requests for discussion at today's meeting. (Marien/Lyne)

The Board now voted, unanimously, to provide for a blanket extension to September 30, 2020 for these candidates regarding their examination grade extensions and/or notices to sit taking into account the extenuating circumstances pertaining to the current COVID-19 crisis. (Fox/Marien)

### 3. NASBA Executive Director Conference Online

Discussion on this item is included in the above noted discussion.

## **COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY**

Mr. Cohen noted some anonymous comments received online from the public as shown below:

1. Connecticut's CPA's GAA Group has submitted comments to the AICPA and NASBA regarding governmental accounting.
2. Can modification requests be made when the regulations are under review?
3. Expand and broaden position fees; it would be one less thing for others to worry about at this point.

Mr. Schuyler believes the Comment No. 3 relates to the extensions the Board made through September 30, 2020. Further, regarding Comment No. 1, Mr. Schuyler noted that the Board also did comment on this matter and that the purpose of his question was to see if there was any response related to comments.

4. Ms. Bonnie Stewart had attempted to submit typed comments regarding peer review but due to technical difficulties with the Chat Section, was not able to do so. She did note that she will be participating in the closed AICPA Peer review Board Session tomorrow morning.

5. Ms. Denise Diaz addressed the Board regarding the extension of CPE's and the accommodation of late fees relating to the same. The question is what date the late fees will be collected from in light of the CPE extension granted by the Board which is until December 31, 2020. The Board decided to continue this discussion at their next meeting and, as such, this matter will be placed on the next Board Meeting Agenda.

**ADJOURN**

Mr. Aronowitz made a motion to adjourn the meeting at 10:50 AM. The motion was seconded by Ms. Marien. All remaining Board Members voted in favor.

Next scheduled meeting: Tuesday, July 7, 2020 at 10:00 AM. Location to be determined.

Respectfully submitted,

Robert M. Kuzmich, R.A.  
License and Applications Specialist