

**Connecticut State Board of Accountancy  
Meeting Minutes  
July 7, 2020**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:04 AM via ZOOM Webinar.

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  
Richard M. Hurlburt, Director, Occupational and Professional  
Licensing Division  
Robert M. Kuzmich ,R.A., License and Applications  
Specialist

Public Present: Bonnie Stewart, CT Society of CPAs  
Lisa Bugryn, 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)

## **MINUTES OF PREVIOUS MEETINGS**

Approve minutes of the May 5, 2020 Board Meeting

Ms. Marien made a motion to approve the minutes of the May 5, 2020 Board Meeting as written. The motion was seconded by Mr. Lyne. All remaining board members voted in favor.

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

No comments concerns were noted.

## **OLD BUSINESS**

Status of 2020 Legislation

Mr. Virnelli noted that none of the Boards technical issues will be dealt with in special session this year. He expects that the Boards legislative package will not be taken up until the 2021 session. Mr. Virnelli was also notified in the same e-mail that there was no action on the Board of Accountancy Regulations as of July 2, 2020.

Status of Revisions to Regulations

Mr. Virnelli stated that he is not sure there will be enough time to allow continuous testing in Connecticut by August. Mr. Schuyler noted that although he is disappointed, he is not surprised and noted this was to be expected given the COVID crisis. Mr. Virnelli stated that the revisions are going through the process and he is hopeful that they can be addressed in the next month or two. He will stay in touch with people in charge and will keep the Board updated.

Continuous Exam (Testing)

This item was discussed above.

## **NEW BUSINESS**

1. CPA Evolution

Mr. Virnelli cited information that came from the Eastern Regional Meeting noting that NASBA is looking for input on this matter by the end of August. He noted that the Board needs to make changes to their regulation to eliminate the specificity of exam sections. Mr. Virnelli stated that this does not have to be in place until January 2024, so the Board does have some time to get these changes through. He hesitates to propose these

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changes until the Board's previous changes have gone through although these secondary revisions are more straight forward and technical in nature.

Mr. Schuyler is hoping that some model language will be proposed which is more general in nature and will not have to be changed every time there is a tweak. Mr. Virnelli cited examples of proposed changes to the UAA (Uniform Accountancy Act) dealing with education requirements and the need for the accounting program having to be recognized by the Council for Higher Education and Accreditation and only require individual Board recognition instead.

Mr. Schuyler, reading from a chat, noted that there are a number of States concerned with the proposed changes which were not identified at this time. He noted that the Board may have to address these concerns before their next meeting scheduled for September 3, 2020 and get their remarks distributed to the Board before the meeting. Mr. Virnelli offered to contact some of the other States and find out what their concerns are.

Mr. Aronowitz stated an item raised at a past meeting was to hold Board meetings at State colleges and Universities. Ms. Marien noted that there was talk of this before during her term as CPA President and that few of these meetings (maybe three) were held at different locations. Ms. Fox cited a Hartford facility, used in the past for a retreat, that may work for these off-site meetings. Mr. Schuyler knows the facility and agrees with Ms. Fox and wonders the reason for holding these meetings at colleges and universities. Ms. Fox thinks the idea is valid and gives Board members a chance to interact with faculty that teach the subjects that are on the CPA examination. Mr. Aronowitz believes the reason for these new location meetings is to get the students more involved with the process.

## 2. COVID - 19

### CPA Extensions Examination Extensions

Mr. Virnelli noted that nothing has changed regarding any extensions. The NASBA has the same guidance for the end of the year for both the exam sections and the testing notices.

## 3. Remote Proctoring of CPA Exam

Ms. Fox noted that this concept sounds difficult and explained some of the process from past experience. Mr. Virnelli explained that he sat in on session that NASBA and Prometric organized on this topic. Prometric has a system in place that they have been testing prior to actual use. He saw a demonstration of this of what a test taker needs to do just to take the examination. The process is proprietary and not available to the Boards to see at this time. Prometric is working on making this process accessible to the Boards perhaps in a separate demonstration exclusive to Board Members. Mr.

Virnelli further explained more technical details that need to be addressed by Prometric regarding the actual administration of the test. He further noted some of the pros and cons of this process. Mr. Virnelli stated that this raises the questions as to whether this process represents the future and should CPA's be the trial group of participants.

Mr. Schuyler stated that a participant's in a past Regional Breakout Meeting from New York who is a current acting Professor warned all against "going down this road". He noted problems encountered in New York with internet connectivity issues. Ms. Fox noted problems as told to her by the daughter of a professor at a recent gathering in Storrs, Connecticut concerning problems she encountered completing courses and examinations online. Mr. Virnelli noted that requests for comment from the Board on this process will be sent out in early fall.

#### 4. Legislative Proposals for 2021

Mr. Virnelli noted that the Department will be receiving requests for proposals in August which will be brought before the Board at their September 3, 2020 meeting.

#### 5. NASBA Eastern Regional Conference Online

Mr. Virnelli noted this category gives any individuals a chance to comment on this event. Mr. Aronowitz stated an issue arose regarding governmental accounting being kept in the CPA Examination.

#### 6. The extension of CPE's and the accommodation of late fees relating to the same.

Mr. Virnelli stated that he is not in a position to comment on this at the moment since there is no representation from licensing at this meeting. He will follow up with licensing on this matter.

### **OTHER NEW BUSINESS**

1. Ms. Stewart noted that she has been receiving calls regarding carry over for continuing education credits. Their response has been that any extra credits earned through December of this year will be carried over to the next year which will end June 30th for CPE purposes. Mr. Virnelli noted that the Department has responded in the same way to questions they have received on this matter

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

1. Ms. Bonnie Stewart commented on firm mobility noting that that this is something the Board had said they would be willing to seek in the past. At that time it was a choice between the CPE reciprocity or firm mobility. For financial reasons, CPE reciprocity was chosen because it impacted more individuals. She noted this year a number of

States did seek firm mobility that had not had it in the past such as Massachusetts where they do expect this to pass this year. Maine will also be seeking this this year leaving Connecticut as the only New England State not to have this. Most States have adopted firm mobility. She asked if the mobility bill can be included in this year's DCP's package. Mr. Virnelli said he will suggest this issue to be considered by the Department. He cautioned that the Department may hesitate on this matter if distracts from other issues that need to be taken up.

There were no further comments or concerns from any other people present today.

## **ADJOURN**

Ms. Marien made a motion to adjourn. The motion was seconded by Mr. Aronowitz. All remaining Board Members voted in favor. The meeting adjourned at 10:40 AM.

Next scheduled meeting: Thursday, September 3, 2020 at 10:00 AM. Location to be determined.

Respectfully submitted,

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