

**Connecticut State Board of Accountancy
Meeting Minutes
January 4, 2022**

The meeting was called to order by Chairman John H. Schuyler at 10:03 AM via ZOOM Webinar.

Board Members Present: John H. Schuyler, Chairman, 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: Two Public Members

DCP Staff Present: Robert M. Kuzmich, Architect Emeritus, Lic./App. Specialist
Frank Virnelli, Manager
Cat Arsenault, Staff Attorney

Public Present: Bonnie Stewart, CT Society of CPA's
Brian Reilly

Note: The administrative functions of the Boards, Commissions, and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division.

Website: www.ct.gov/dcp

Licensing/Certification: dcp.licenseservices@ct.gov

Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

Approve minutes of the November 9, 2021, Board Meeting.

Mr. Egan made a motion to approve the minutes of the November 9, 2021 Board Meeting as written. The motion was seconded by Mr. Lyne. All remaining board

members voted in favor with the exception of Mr. Niedermeyer who abstained from the vote since he was not at this meeting.

The Board voted unanimously to add the approval of the minutes from the Board of Accountancy Special Meeting held November 29, 2021 to today's meeting agenda. (Fox/Marien)

The minutes shall be amended to reflect that Ms. Marien had to leave the meeting earlier and, therefore, did not participate in the vote on Case 2019-11. It is also noted that Mr. Egan had recused himself from the meeting prior to the discussion on this matter and, therefore, also did not participate in the vote. As such, the Board voted, unanimously, to approve the minutes as amended herein. (Marien/Lyne)

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

1. Ms. Bonnie Stewart commented on the experience and verification process requirements for CPA candidates. She noted that Connecticut's is one of six (6) states that has a two-year requirement which is different than the national standard. She suggested the Board amend this requirement to one year consistent with the national standard to benefit Connecticut.

She also commented on the work experience requirement which states that experience must be gained by working directly under a CPA as opposed to the majority of the country which requires that this experience only be verified by a CPA. The later accommodates varying current industry standards for working environments. She asked the Board to consider amending their regulation to accommodate these changes to make Connecticut more consistent with the rest of the nation.

Mr. Schuyler asked to defer further discussion on this matter noting that the Board intended to discuss this matter further on in this meeting under Old Business No. 2 – Alternative Experience.

OLD BUSINESS

1. Legislation Update

Mr. Virnelli read updates from an e-mail he received noting a proposed exemption from having to comply with the new CPE deadlines in place in the Department for other Boards and Commissions. Ms. Stewart noted that the CTCPA has proposed changes for tax issues only and not Federal licensing requirements.

2. Alternative Experience

Mr. Schuyler noted that this item is being addressed in recognition of the Travelers Program and for the application of Mr. David Katz previously reviewed by this Board. He also noted a previous presentation to the Board by NASBA for their Experience Review Program. He noted that the Board's law allows for consideration of alternate experience.

The Travelers Program

Mr. Reilly from Travelers Insurance reviewed their work experience program he previously presented to the Board. He asked the Board for their interpretation regarding work experience gained under CPA's who are registered and some who are not and whether the experience gained under nonregistered CPA's counts. In addition, the current law requires that registered individuals must be so for at least three years, and he is asking to the Board whether they would consider individuals registered less than three years as some currently are in their program. He noted Travelers is committed to registering all their CPA Managers and Supervisors. Mr. Reilly noted that the registration of the supervisors does not at all change their qualifications.

Mr. Virnelli referred to the Regulation regarding the requirements for accepted work experience noting the language refers to both license and certificate. Mr. Schuyler stated that this language relies on how "supervision" is defined. It was also noted that the regulation does reference a means of alternate experience. The question is does the current language allow for the Board to make consider alternate experience? Mr. Reilly answered questions from Ms. Arsenault regarding how Travelers applicants designate and document their experience from the Travelers Program. Ms. Arsenault asked Mr. Reilly whether he is asking the Board for an exception for all the supervisors who do not have the three years registration or is he asking for certain individuals to be named. In response, Mr. Reilly noted this a fair question, and he does not know where all the supervisors stand on their registration status. He is asking the Board for some relief for those candidates who gained experience under managers who may not have been registered for all their supervision time.

Ms. Fox suggested the Board consider a broader scope when looking at alternative work experience beyond just the Travelers Program so this matter does not have to be revisited on a case-by-case basis in the future. Mr. Schuyler agrees with this approach. Ms. Arsenault noted that any policy the Board may draft needs to be approved by them and then go through the regulation change process. After more discussion, it was decided by the Board to have Mr. Virnelli work together with Mr. Niedermeyer and Mr. Reilly to draft a new policy.

3. The Board now returned back to the issue discussed earlier in the meeting under "Comments and Concerns of Any Person Present Today" and raised by Ms. Bonnie Stewart concerning the experience and verification process requirements for CPA candidates. Ms. Marien and Mr. Egan are not in favor of making the change to reduce

the experience time required just to increase the number of eligible candidates in the “pipeline”. Mr. Schuyler is in favor of complying with the National Standard for work experience in place in many surrounding States barring any really egregious matter. It was decided that Ms. Stewart will work with the AICPA to gather language from the surrounding States that have this change in work experience in place.

It was decided that the Board will address this matter on a more holistic approach to avoid having to revisit this issue in the future. Mr. Schuyler will work with Ms. Stewart on developing language for proposed regulation amendments.

4. The Board discussed the license application of Mr. Katz who came before them on July 6, 2021. Mr. Katz was initially denied in March of 2020 because of experience and asked for reconsideration and the chance to present his documentation to the Board personally. The Board needed time to discuss this case and to review the documentation sent to them by Mr. Virnelli. They voted to defer further discussion until their next meeting.

Mr. Schuyler noted that he is impressed with Mr. Katz’s determination and believes he is a very credible candidate and is in favor in giving him another chance. It was decided to address his application at their next meeting and incorporate it with their proposed policy changes.

NASBA Experience Review Program

Mr. Virnelli asked the Board if they wish to allow this program as an option for candidates. Mr. Schuyler noted the statutes allow this program to be considered but do not mandate that it be accepted. It was decided that this program is not very beneficial to most candidates and would not be a requirement.

NEW BUSINESS

1. Agreement with PCAOB

Mr. Schuyler explained the details of this standard agreement to the Board. He noted that the Board requires an updated agreement which designates the new Department contact, Ms. Cat Arsenault. The Board has previously reviewed this document. The Board voted unanimously to approve this agreement and designate Mr. Schuyler as authorized to sign the same on behalf of the Board. (Fox/Marien)

Before discussion began on the Extension/Waiver Requests, Ms. Marien asked the Board if they wish to consider a blanket extension in light of the COVID pandemic. Ms. Arsenault noted that there is only one request associated with COVID from the candidates listed below. Ms. Stewart noted that she has received many calls concerning COVID, remote testing, and possible extensions. She stated that they are

back to being all virtual again. Ms. Arsenault noted that NASBA does not advocate blanket extensions and are in favor of taking requests on a case-by-case basis.

Ms. Arsenault asked the Board to consider adding two additional candidates to their agenda today:

Sandie Samrin
Allyson Kielbania

The Board voted unanimously to add the above candidates to today's meeting agenda. (Egan/Niedermeyer)

2. Extension/waiver requests:

Examination Credit Extensions:

1. Rongrong Liang

Requested extensions for the AUD, BEC, and the FAR Examinations (all expire 12/31/2021) to December 31, 2022, due to travel restrictions attributed to Covid. The Board voted unanimously to approve the request. (Marien/Fox)

2. Juan Long

Requested extensions for the FAR Examination (expires 12/31/2021) to December 31, 2022, due to travel restrictions attributed to Covid. The Board voted unanimously to approve the request. (Marien/Fox)

3. Xiaowei Tang

Requested extensions for the AUD and the REG Examinations (all expire 12/31/2021) to June 30, 2022, due to travel restrictions attributed to Covid. The Board voted unanimously to approve the request and extended the date to December 31, 2022. (Marien/Fox)

4. Tong Wu

Requested extensions for the BEC and the FAR Examinations (all expire 12/31/2021) due to travel restrictions attributed to Covid. He did not specify a date. The Board voted unanimously to approve the request and extended the date to December 31, 2022. (Marien/Fox)

5. Haocheng Yang

Requested extensions for the AUD, BEC. and the FAR Examinations (expire 11/26/2021, 12/31/2021, and 04/08/2022 respectively) due to travel restrictions attributed to Covid. He did not specify a date. The Board voted unanimously to approve the request and extended the date to December 31, 2022. (Marien/Fox)

6. Josh Budwitz

Requested extension for the FAR Examination (expires 12/31/2021) to February 17, 2022, due to a medical reason. The Board voted unanimously to approve the request. (Marien/Lyne)

7. Steven Gagas

Requested extensions for the BEC and the FAR Examinations (expire 02/02/2021 and 02/25/2022 respectively) to May 31, 2022, due to a medical reason. The Board voted unanimously to approve the request. (Marien/Niedermeyer)

8. Kerona Richards

Requested extensions for the AUD and the REG Examinations (both expire 12/31/2021) to June 30, 2022, due to a medical reason. The Board voted unanimously to approve the request. (Lyne/Fox)

9. Matthew Roy

Requested extensions for the AUD and the REG Examinations (both expire 12/31/2021) to June 30, 2022, due to good cause and a medical reason. The Board voted unanimously to approve the request and extended the date to March 31, 2022. (Marien/Fox)

10. Sandie Samrin

Requested extension for the FAR Examination (expires 01/20/2022) to March 31, 2022, due to a medical reason and good cause. The Board voted unanimously to approve the request. (Marien/Egan)

11. Allyson Kielbania

Requested extensions for the BEC and the AUD Examinations (both expire 12/24/2021) to March 31, 2022, or longer due to good cause. The Board voted unanimously to approve the request and extended the date to June 30, 2022. (Niedermeyer/Lyne)

Continuing Professional Education Extensions/Waivers:

1. Sara Stevenson

Requested waiver of the \$625.00 late fee for good cause. The Board voted to deny her request. (Marien/Niedermeyer) Ms. Fox abstained from the vote.

2. Stephanie Frye

Requested waiver of the Continuing Professional Education requirement for good cause. The Board voted to deny her request but granted an extension to June 30, 2022, to complete the CPE requirement. (Marien/Fox) Mr. Niedermeyer voted in opposition.

3. Allison Manke

Requested an extension of the Continuing Professional Education requirement to December 5, 2021, for medical reason. The Board voted unanimously to approve her request. (Marien/Niedermeyer)

4. Alpana Marwah

Requested an extension of the Continuing Professional Education requirement to December 31, 2021, for medical reason. The Board voted unanimously to approve the request. (Marien/Lyne)

5. Michael Phillips

Requested a waiver of the Continuing Professional Education requirement for documented military reasons. The Board voted unanimously to approve his request. (Marien/Fox)

6. Gabriel Seksay

Requested an extension of the Continuing Professional Education requirement to December 17, 2021, for good cause. The Board voted unanimously to deny his request. (Marien/Fox)

7. Paul Sterczala

Requested an extension of the Continuing Professional Education requirement to November 19, 2021, for good cause and medical reason. The Board voted unanimously to approve his request. (Marien/Fox)

8. Olena Taran

Requested an extension of the Continuing Professional Education requirement to November 26, 2021, for good cause and medical reason. The Board voted unanimously to approve the request. (Marien/Fox)

9. Chantal Laliberte

Requested an extension of the Continuing Professional Education requirement to December 31, 2021, for medical reason. The Board voted unanimously to approve the request. (Marien/Egan)

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

There were no further comments or concerns of anyone present today.

ADJOURN

Mr. Niedermeyer made a motion to adjourn. The motion was seconded by Mr. Lyne. All remaining Board Members voted in favor. The meeting adjourned at 12:16 PM.

Next scheduled meeting: Tuesday, March 8, 2022, at 10:00 AM. The meeting will be held remotely via ZOOM Webinar.

Respectfully submitted,

Robert M. Kuzmich, Architect Emeritus
License and Applications Specialist