



CONNECTICUT STATE BOARD OF ACCOUNTANCY

MEETING MINUTES

July 5, 2022

The meeting was called to order by Chairman John H. Schuyler at 10:02 a.m. via ZOOM Webinar.

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, Public Member Peter J. Niedermeyer, Certified Public Accountant
MEMBERS ABSENT	Martha S. Triplett, Esquire, Public Member
BOARD VACANCIES	Two Certified Public Accountant Members
DCP STAFF PRESENT	Ryan Burns, Staff Attorney, Unit Head, Legal Cat Arsenault, Staff Attorney, Legal Kristina Corbett, Associate Accounts Examiner, Investigations Shameeka Grose, Paralegal Specialist, Legal Robert Kuzmich, License & Applications Specialist Verinda M. Birdsong, MPA, License & Applications Analyst
OTHERS PRESENT	Cindy Panioto, Connecticut Society of CPAs Bonnie Stewart, Connecticut Society of CPAs Dan Dustin, National Association of State Boards of Accountancy (NASBA)

For more information, refer to DCP Agency website: www.ct.gov/dcp.

DCP STAFF INTRODUCTIONS

The following newly assigned staff to the Board were introduced: Ryan Burns, Kristina Corbett, Shameeka Grose, and Verinda Birdsong.

MINUTES FROM PREVIOUS MEETING

The Board voted unanimously to approve the draft minutes of the April 18, 2022, and May 10, 2022. No comment, edits or deletions presented.

Ms. Marien made a motion to approve the minutes of April 18, 2022, and the motion was seconded by Mr. Niedermeyer. All remaining Board Members voted in favor. Mr. Schuyler abstained due to non-attendance.

Ms. Marien made a motion to approve the minutes of May 10, 2022, and the motion was seconded by Mr. Egan. All remaining Board Members voted in favor. No abstentions.

Action Item: Mr. Kuzmich noted that the June 10, 2022, will be presented at the next scheduled meeting on September 6, 2022.

COMMENTS OR CONCERNS OF ANY PERSONS PRESENT TODAY

Bonnie Stewart from Connecticut Society of CPAs addressed the Chair to ask for a time to present comments for an applicant requesting an extension from the Board and was noted by the Chair.

DCP INVESTIGATION DIVISION COMPLAINT STATUS REPORT

No investigations or updates of investigations were presented.

OLD BUSINESS

1. Legislative Updates

None provided.

2. Reinstatement fees

Information will be provided to the board at the next scheduled meeting.

NEW BUSINESS

1. National Association of State Boards of Accountancy (NASBA) Presentation – Dan Dustin

Board Chair Schuyler opened the floor for a presentation by Dan Dustin by which Mr. Dustin informed the board on new initiatives by national boards of accountancy regarding internships, specific accounting coursework and concentration in terms of content for academic programs and increasing internship hours. More firms are creating internship programs to obtain 150 hours through graduate programs.

The AICPA is soliciting public comments for the exposure draft “blueprint” for the exam for candidates through September 30, 2022. Further discussion on software usage for boards of accountancy in terms of updating systems and a viable timeline to assist in tracking credits.

Some board discussion regarding changing the date of which additional credit is calculated for those who pass a section of the exam commenced. Further clarity solicited by Attorney Arsenault regarding adopting the 18-months adoption of extension of additional credits for the new exam slated for 2024-2025 was discussed. Language regarding the exact rule and requirements will be forthcoming from NASBA later for consideration for Board review for potential CT regulatory changes (“consideration”).

2. Reinstatement Fees

In March 2022 the Board voted to set new reinstatement late fees, which needed to be adopted in regulations. The regulations revisions have not been completed at this time. They will be ready for the Board’s review before the next meeting on September 6, 2022.

The chair took a motion to add the following additions to the agenda:

- Cynthia Calderon
- Curt Campise
- Megan Merolle
- James Russell
- Robert London
- Enforcement Case 2022-15, Andrew B. Rosenberg

(Niedermeyer/Lyne). Motion passes. No comments or abstentions.

3. Extension/Waiver Requests

Exam Credits:

1. Erienne Tenaglia:

- a. Requested to extend REG (expired on 4/26/2022) to 8/31/2022.
- b. Reason: Good cause.
- c. Vote: Denied

(Marien/Lyne). Motion passes. No comments or abstentions.

2. Cynthia Calderon:

- a. Requested to extend her AUD and REG exam credits (both expired on 6/30/2022) to 9/30/2022. Her AUD expired on Her REG (originally expired on 12/31/2019, but last September, the board approved to extend it to 6/30/2022).
- b. Reason: Good cause.
- c. Vote: Approved contingent upon Prometric's confirmation of technical issues at testing center; otherwise, it's tabled to September 6th meeting.

There were discussions and comments provided by Bonnie Stewart, Connecticut Society of CPAs regarding specific circumstances for consideration for an extension.

(Marien/Lyne). Motion passed. No comments or abstentions.

CPE Extensions:

1. Jody Paviglione

- a. Request withdrawn

2. Curt Campise

- a. Requested an extension to 8/31/2022 to complete CPEs.
- b. Reason: medical
- c. Vote: Approved

(Marien/Egan). Motion passes. No comments or abstentions.

3. Megan Merolle

- a. Requested an extension to 11/30/2022 to complete CPEs.
- b. Reason: medical
- c. Vote: Approved

(Marien/Lyne). Motion passes. No comments or abstentions.

4. James Russell

- a. Requested an extension to 8/31/2022 to complete CPEs.
- b. Reason: Good Cause
- c. Vote: Approved

(Lyne/Fox). Motion passes. No comments or abstentions.

5. Robert London

- a. Requested an extension to 7/31/2022 to complete CPEs.
- b. Reason: Good cause
- c. Vote: Tabled until more information and supporting documentation are provided.

(Marien/Niedermeyer). Motion passes. No comments or abstentions.

6. Case 2022-15 – Andrew B. Rosenberg

Alleged violations

1. Operating a CPA firm since January 2021 without having obtained a firm permit, in violation of C.S.G. 20-281.
2. Failing to notify DCP of changes in his employment and address, in violation of Regulation 20-280-15d(b).
3. Settlement agreement: He agreed to pay a total of \$2,500 settlement fees, consisting of:
 - a. \$2,000 for operating a CPA firm without a firm permit (\$1,000 per year; for 2021 and 2022).
 - b. \$500 for failure to notify DCP of changes in employment and address.
 - c. Vote: Approved.

(Marien/Fox). Motion passes. No comments or abstentions.

COMMENTS OR CONCERNS OF ANY PERSONS PRESENT TODAY

Ms. Stewart also provided the approval by the Office of the Governor and Boards of Commissions for two new board members (CPAs). These persons should be onboarded and presented at the next scheduled meeting on September 6, 2022.

ADJOURNMENT

There being no further business, a motion to adjourn was presented by Mr. Egan and seconded by Mr. Niedermeyer and noted by Board Administrator. The meeting adjourned at 11:03 a.m.

Respectfully submitted,

Verinda M. Birdsong, MPA
License and Applications Analyst
Board Coordinator, DCP

2022 CURRENT BOARD MEETING SCHEDULE

September 6
November 8