

**Connecticut State Board of Accountancy**  
**Meeting Minutes**  
**Thursday, November 13, 2014 – 10:00 A.M.**  
Third Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Chairman John H. Schuyler, CPA, called the meeting to order at 10:03 a.m. at the Connecticut State Board of Accountancy, Third Floor Conference Room, 30 Trinity Street, Hartford, CT.

**BOARD MEMBERS PRESENT:**

John H. Schuyler, CPA  
Marcia L. Marien, CPA  
Dannell R. Lyne, CPA  
Mark Aronowitz  
Martha S. Triplett, Esq.  
Peter J. Niedermeyer, CPA  
Karla Fox, Esq.

**BOARD MEMBER ABSENT:**

Timothy F. Egan, CPA

**STAFF MEMBERS PRESENT:**

Sonia Worrell Asare, Legal Counsel  
Stephanie Sheff, License and Application Analyst  
Constance Sakyi, Paralegal Specialist 1

**OTHERS PRESENT:**

Bonnie Olivieri, Practice Programs Manager, CT CPA Peer Review/Ethics  
Michael Solakian, CT CPA Peer Review  
Mark Zampino, Public Affairs Director, CT CPA  
Harrison Robbins-Pesce, Legal Intern

**ACTION REQUIRED** – Approve Minutes of the September 4, 2014 and October 7, 2014 board meetings. Ms. Fox made a motion to approve the minutes. Mr. Lyne seconded the motion. All present board members voted in favor.

**PEER REVIEW**– Bonnie Olivier and Michael Solakian, CT CPA Peer Review

Ms. Olivieri and Mr. Solakian gave a brief summary of the CTCPA’s oversight process and procedures regarding the peer review program. Ms. Olivieri distributed the CTCPA’s Peer Review Annual Report on Oversight and AICPA “Peer Review Question and Answer” to the board members.

Mr. Solakian also gave a brief summary of the peer review process and how the number of firms involved in peer review is diminishing due to the fact that firms are merging, retiring, etc.

Ms. Olivieri encouraged the board's staff to use NASBA's Facilitated State Board Access to Peer Review Results Program (FSBA), a secure website for members of state boards to access peer review reports. Attorney Asare informed Ms. Olivieri that state boards are beginning to accept reports and letters via FSBA.

## **INFORMATION REPORTS – Administrative Updates**

### **REQUEST FOR VOTE ON BOARD MEETING DATES FOR 2015 CALENDAR YEAR**

Ms. Triplett made a motion to approve the 2015 meetings dates as proposed. Ms. Marien seconded the motion. All present board members voted in favor.

### **LICENSE RENEWAL PROCESS UPDATE**

Attorney Asare stated that 1209 certificates, 971 licenses and 334 firm permits have been renewed as of November 13, 2014 and reminder email notices have been sent.

### **PTIN Data List**

Attorney Asare stated that the Internal Revenue Service (IRS) contacted the National Association of State Board of Accountancy's (NASBA) Enforcement Committee to request a list of individuals who are in the PTIN Database as holding a CPA license. Attorney Asare stated that when the board moves into one tier system it will be easier for customers to verify who is active and who is inactive on our system. The staff will cross check the PTIN list against our database to ensure the individuals listed are in fact licensed CPAs.

### **Firm Background Checks**

Attorney Asare stated that the office is requesting new firms applying for a permit submit a certificate of good standing from the Secretary of State's Business Recording Office in their domicile state. Attorney Asare also stated that this will ensure that these new firms are properly registered.

## **REGULATIONS AND STATUTORY AMENDMENTS – REQUEST FOR VOTE**

### **Commission and Contingent Fees Regulatory Language Amended:**

The board agreed to table the discussion for December 2, 2014 meeting and have a subcommittee examine the amendment before voting on it.

### **Definition of Attest Change**

Attorney Asare explained the proposed change to the definition of attest. Ms. Marien made a motion to approve the proposed amendment of the definition of attest. Mr. Aronowitz seconded the motion. All present board members voted in favor.

### **NASBA NATIONAL CONFERENCE OVERVIEW**

Chairman Schuyler and Mr. Aronowitz attended the NASBA 107th Annual Meeting in Washington, D.C. on November 2-5, 2014. Chairman Schuyler and Mr. Aronowitz gave a brief summary of the subjects discussed.

**PUBLIC COMMENT** – None at this time.

**EXAM AND LICENSING  
OLD BUSINESS**

**Action required – Industry, Government, or Self Employed experience, and Other Applications**

**Theodore J. Thomas** – Requesting an extension in CPE requirements for 6 months. Application was tabled during August 4, 2014 board meeting requesting for additional information. Materials have not been submitted to date.

**Michael DesRoches** – Requesting 30 day extension of time to complete CPEs. Application was tabled during August 4, 2014 board meeting requesting for more information. Materials have not been submitted to date.

**NEW BUSINESS**

**Action Required - Industry, Government, or Self Employed experience, and Other Applications**

**John Barrett III** – Initial CPA Certificate & Initial License, Industry Experience  
Ms. Marien made a motion to approve the application. Ms. Triplett seconded the motion. All present members voted in favor.

**Lindsay D’ermo-Owens** – Initial CPA Certificate & Certificate Registration, Industry Experience  
Ms. Marien made a motion to approve the application. Mr. Aronowitz seconded the motion. All present members voted in favor.

Ms. Triplett made a motion to amend Mr. Kennedy’s name on the agenda by correcting the first name to appear as Stephen James on November’s agenda. Ms. Marien seconded the motion. All present members voted in favor.

**Stephen James Kennedy** - Reciprocal CPA Certificate & Initial CPA License, IQEX exam taken. Does not qualify as he did not sit for CPA exam.  
Ms. Marien made a motion to deny the application as the board only accepts the Uniform CPA exam at this time. Ms. Fox seconded the motion. All present members voted in favor.

The board requested that Attorney Asare research the acceptance of IQEX exam in the future.

**Lyndon Laemmerhirt** – experience was not under supervision of CPA, sent in letter relating to non-conforming experience  
Mr. Niedermeyer made a motion to deny the application. Ms. Fox seconded the motion. All present members voted in favor.

**REVIEW FIRM PERMITS FOR APPROVAL - None**

**PCAOB Inspection Reports Received**

- Review date - October 20, 2014 **EisnerAmper LLP**  
**Hoberman, Goldstein & Lesser, P.C.**  
**KPMG LLP**  
**Mahoney Sabol & Company, LLP**  
**Wolf & Company, P.C.**

- Review date October 24, 2014 **BDO USA, LLP**

#### **EXAMINATION AND CPE EXTENSION**

**Laurie L. Hiller** – Requesting waiver of late CPE fee.

Ms. Marien made a motion to grant the request. Ms. Triplett seconded the motion. All present members voted in favor.

#### **OTHER BUSINESS**

Enforcement Cases

**2011057-3677 Bernice Dohn vs. Reinhardt Lange:** Withdrawn by Complainant on September 2, 2014. The board acknowledged the request to withdraw the matter.

**2012017-3782 Vincent Baker vs. Brodeur & Company, CPAs, P.C.:** Withdrawn by Complainant on October 22, 2014. The board acknowledged the request to withdraw the matter.

**2013-27 Jane Asumadu vs. Lennox T. Miller & Company:** Withdrawn by Complainant via verbal communication on October 8, 2014. The board acknowledged the request to withdraw the matter.

**2013-12 Michael D. Corrado vs. Daniel E. Durkee:** Withdrawn by Complainant on October 9, 2014. The board acknowledged the request to withdraw the matter.

**2013-18 Ken Ford vs. Liberty Tax Services:** Withdrawn by Complainant on October 8, 2014. The board acknowledged the request to withdraw the matter.

#### **2012-103783 – James Silva vs. Lori Bonaldi**

Allegations: § 20-281(a) (10) actions reflecting adversely on the profession of public accountancy; §20-281(l) (c) lack of independence and § 20-280-15(c) discreditable acts. Substantiated

Violations: The Complainant has been unresponsive to the board's written communications. A personal loan was given by the Complainant to the Respondent. The Respondent indicates that he never provided any attest services on behalf of the Complainant; as such, the loan was permissible. Further the Respondent indicates that he made several payments on the loan, until such time both parties attempted to re-negotiate the terms of the loan via individual counsel.

Ms. Triplett made a motion to dismiss without prejudice. Mr. Lyne seconded the motion. All present members voted in favor.

#### **2012-103762 Jerry C. Root vs. Joseph Pepitone & Scranton Financial Group Associates**

Allegations: § 20-281(k) failure to return client records and § 20-281(a) (5) negligence in the practice of public accountancy. Substantiated Violations: The Complainant has been unresponsive to the board's written communications. Respondent submitted written statement that he did not file the returns in a timely matter due to a delay in receiving required materials from the Complainant. Ms. Marien made a motion to dismiss without prejudice. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

#### **2011081-3711 Mary A. Rucci vs. Thomas Rhode**

Allegations: §20-280(4) incompetence in tax preparation, §20-281k failure to return client records, § 20-280-15c discreditable acts and §20-281(a) (10) unprofessional conduct.

Substantiated Violations: The Complainant has been unresponsive to several of the board's written communication. Respondent submitted written statement that he did not file the returns in a timely matter due to a delay in receiving required materials from the Complainant.

Ms. Marien made a motion to dismiss without prejudice. Ms. Triplett seconded the motion. All present board members voted in favor.

**2011047-3667 Richard Cogill vs. Cynthia Greene**

Allegations: §20-281k failure to return client records.

Substantiated Violations: The Complainant has been unresponsive to several of the board's written communication. Respondent submitted a statement that she did not provide the documents to the Complainant because the Complainant did not submit written authorization permitting the Respondent to relinquish the client's documents to the Complainant's agent. The Respondent submits that without written authorization, the Respondent did not feel it was appropriate to hand the client's documents to the agent.

Mr. Niedermeyer made a motion to dismiss without prejudice. Mr. Lyne seconded the motion. All present board members voted in favor.

**2011041-3658 & 2012-103786 (Duplicate File) A. I. Kalmanash vs. L&L Group, LLC**

Allegations: § 20-280-16(n) false and misleading advertisement, §20-281(e) failure to obtain a permit to practice public accountancy, §20-281(e) failure to undergo peer reviews, §20-281(d) failure to obtain a license to practice public accountancy and §20-279b (7) & §20-281g engaging in the unauthorized practice of public accountancy.

Substantiated Violations: The Complainant has been unresponsive to several of the board's written communication. The Respondent does not hold a CPA license or firm permit. Further, the Respondent submitted evidence that the Respondent does not hold out to the public that the firm or owners are CPAs or a CPA firm. The services provided to the Complainant do not fall under the jurisdiction of the board.

Ms. Triplett made a motion to dismiss for lack of jurisdiction. Ms. Marien seconded the motion. All present board members voted in favor.

**2011029-3639 Jeffrey H. Malich vs. Michael J. Maunsell** Allegations: §20-281(g) unauthorized use of a C.P.A. title; §20-279b (7) & §20-281(g) unauthorized practice of public accountancy; and §20-281(b) failure to renew license or certificate.

Substantiated Violations: The Complainant has been unresponsive to several of the board's written communication. The Respondent submitted a statement indicating that the firm was sold to another party. The Respondent also disclosed that the tax returns were not signed under the designation of a CPA nor did the Respondent hold out to the Complainant that he was a CPA. The Respondent's CPA license expired in December 2001 and holds an unregistered certificate.

Ms. Marien made a motion to dismiss for lack of jurisdiction. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**2012-103770 & 2011-253576 (Duplicate) Connecticut State Board of Accountancy vs. Reinhart Lange**

Allegations: §20-281(c) failure to renew firm permit; failure to report quality review reporting and §20-281(e) failure to undergo quality review.

Substantiated Violations: Previously settled under case number 2011-2535376. The matter was opened in error.

Ms. Triplett made a motion to dismiss finding no probable cause. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2013-17 William Gradie vs. John Ferland**

Allegations: § 20-281k failure to return client records and §20-281(a) (10) unprofessional conduct.

Substantiated Violations: The Complainant has been unresponsive to several of the board's written communication. Further, the Respondent submitted proof of attempting to correct the issue by paying penalties and interest resulting from the error on the tax returns. The Respondent also waived the fee for preparation of the return.

Mr. Niedermeyer made a motion to dismiss finding no probable cause. Ms. Fox seconded the motion. All present board members voted in favor.

**2010180-3533 Mehrnoz Aghili vs. Elmer Laydon**

Allegations: § 20-281a engaging in actions reflecting adversely on the profession of public accountancy and § 20-281k failure to return client records.

Substantiated Violations: Evidence that Respondent responded in writing to Complainant's inquiries. Board member Marcia Marien reviewed matter. Ms. Marien recused herself.

Ms. Triplett made a motion to dismiss finding no probable cause. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**2013-46 Gregory Deligdisch & Thomas Cohn vs. Hobart Summers**

Allegations: §20-281(g) unauthorized use of CPA title; §20-281a (10) professional misconduct and §20-280(4) incompetence in preparing tax returns.

Substantiated Violations: Respondent is listed on LinkedIn as a CPA.

Ms. Marien made a motion to issue a cease and desist order and require Respondent to provide a proof of attempt to correct LinkedIn listing. Ms. Fox seconded the motion. All present board members voted in favor.

**201190-3726 Donna W. Corey, Respondent; Michael A. Ziebka, Complainant.**

Allegations: §20-279b (7) & §20-281g engaging in the unauthorized practice of public accountancy; §20-281g including issuing financial statements and reports; §20-281e practicing without a firm permit; §20-281d practicing public accountancy without a license; §20-281 failure to undergo and report peer reviews as a result of not having a firm permit. Substantiated Allegations: Board Member Dannell Lyne reviewed the matter finding that Respondent has been engaging in the unauthorized practice of public accountancy, issuing financial statements, practicing without a firm permit, practice of public accountancy without a license and failure to undergo and report peer reviews.

Mr. Lyne recused himself. Ms. Marien made a motion to approve the following recommended orders. Ms. Triplett seconded the motion. All present board members voted in favor.

1. Cease and desist issuance of compilations with reports as provided for in the Statement on Standards for Accounting and Review Services No. 1 ("SSARS 1"), as amended;
2. Recall all letters issued in the past two years to the management, and replace them with management use only letters. Draft management use only letters. Respondent letters to management should include the following language as provided by Rule 14-2 Safe harbor language: "I (we) have prepared the accompanying (financial statements) of (name of entity) as of (time period) for the (period) then ended. This presentation is limited to preparing in the form of financial

statements information that is the representation of management (owners). I (we) have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or any other form of assurance on them.”

3. Submit to the Board of Accountancy copies of all compilations letters issued to third parties in the past two years;
4. Provide a list of all reports issued in the last two years;
5. Submit a copy of this agreement signed by the Respondent delivered by January 31, 2015; and
6. A \$1200.00 in civil penalties, paid via check made payable to the Treasurer of the State of Connecticut by January 31, 2015.

**2014-22 Donna W. Corey, Respondent; Michael Solakian, Complainant.**

Allegations: §20-279b (7) & §20-281g engaging in the unauthorized practice of public accountancy; §20-281g including issuing financial statements and reports; §20-281e practicing without a firm permit; §20-281d practicing public accountancy without a license; §20-281 failure to undergo and report peer reviews as a result of not having a firm permit. Substantiated Allegations: Ms. Corey has violated various statues and regulations. Among those violations, engaging in the unauthorized practice of public accountancy, issuing financial statements, practicing without a firm permit, practice of public accountancy without a license and failure to undergo and report peer reviews. Mr. Lyne recused himself. Ms. Marien made a motion to apply the recommended orders set forth in Case #201190-3726 - Donna W. Corey v. Michael A. Ziebka to this matter . Ms. Triplett seconded the motion. All present board members voted in favor.

**2014-29 Connecticut State Board of Accountancy vs. Alfred P. Adovasio**

Allegations: failure to complete continuing education courses as prescribed by Connecticut State Board of Accountancy’s regulations § 20-280-25 and statutes § 20-281g(f).  
Substantiated Violations: Respondent admits to “poor recording keeping.” Respondent admits he was unable to provide proof of attendance for 16 of the 40 courses reported. 24 hours of proofs of attendance have been provided but are dated for the current fiscal year. Based on the foregoing the Respondent took all the necessary courses, but is unable to prove the 24 courses were taken in the correct fiscal year.

Ms. Marien made a motion to settle the matter for the amount of \$625.00 pursuant to regulation § 20-280-27 for failure to take required CPEs in specified time, \$450.00 in civil penalties for false reporting of CPEs and 4 hours of ethics courses to be completed and reported by January 31, 2015. Ms. Marien amended her motion stating that Respondent should be included in 2014 CPE audit. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2013-32 Connecticut State Board of Accountancy vs. Carolyn J. Reichardt**

Allegations: failure to complete continuing education courses as prescribed by Connecticut State Board of Accountancy’s regulations § 20-280-25 and statutes § 20-281gd (f).  
Substantiated Violations: Respondent submitted a sworn affidavit that several certificates were destroyed due to a flood in the Respondent’s basement. Respondent was only able to substantiate 10 courses during the CPE audit.  
Ms. Triplett made a motion to dismiss. Ms. Marien seconded the motion. All present board members voted in favor.

**2013-43 Connecticut State Board of Accountancy vs. Edward F. Kittredge**

Allegations: failure to complete continuing education courses as prescribed by Connecticut State Board of Accountancy's regulations § 20-280-25 and statutes § 20-281g (f).

Substantiated Violations: Respondent submitted proof of carryovers. Respondent initially only reported 32 hours of CPEs. Respondent acknowledges that he failed to report the prior year carryover courses in error. Proof of carryovers were provided.

Ms. Marien made a motion to dismiss finding no probable cause. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**2014-45 Connecticut State Board of Accountancy vs. Lisa Krzyzaniak**

Allegations: failure to complete continuing education courses as prescribed by Connecticut State Board of Accountancy's regulations § 20-280-25 and statutes § 20-281g (f).

Substantiated Violations: Respondent completed all CPEs and past the audit but after the September, 2014 deadline. Respondent failed to request an extension.

Ms. Triplett made a motion to settle the matter requiring Respondent to complete 4 hours of ethics courses to be completed by January 31, 2015. Mr. Aronowitz seconded the motion. All present board members voted in favor.

**2014-41 Connecticut State Board of Accountancy vs. Debra Jean Silverthorn**

Allegations: failure to complete continuing education courses as prescribed by Connecticut State Board of Accountancy's regulations, § 20-280-25 and statutes § 20-281(g).

Substantiated Violations: None. After receiving notice of violation Respondent provided proof of CPEs. Respondent initially underreported courses by responding with incorrect courses.

Recommendations: Dismissal finding no probable cause.

Ms. Marien made a motion to dismiss finding no probable cause. Ms. Triplett seconded the motion. All present board members voted in favor.

**2014-52 Connecticut State Board of Accountancy vs. Dino P. Iavecchia**

Allegations: failure to complete continuing education courses as prescribed by Connecticut State Board of Accountancy's regulations § 20-280-25 and statutes § 20-281g (f).

Substantiated Violations: Respondent only submitted proof of 24 of the 40 reported courses. One reported course indicated 3.5 credits, but proof of 3 credit hours was given to the board.

Respondent indicates an error occurred in reporting courses during the renewal cycle. Respondent requests that the board consider 20 hours of carryover courses from the prior year. Of the 20 hour carryover credits Respondent only provided proof of 16 carryover hours. Respondent did not report the supplemental CPE carryovers at the time of renewal, but request that the board consider the carryover to mitigate the audit failure. As such, if the board considers the supplemental the respondent would have proof of 40 courses.

Ms. Triplett made a motion to settle the matter for \$300.00 in civil penalties for false reporting of CPEs and 4 hours of ethics courses to be completed and reported by January 31, 2015.

Mr. Niedermeyer seconded the motion. All present board members voted in favor.

**PUBLIC COMMENT-** Opportunity for Members of the Public to Address the Board

Mr. Mark Zampino, CTCPA Public Affairs Director stated that on October 15, 2014, the Department of Revenue Service informed the CTCPA that it has rescinded its mandatory e-filing for 1040ES. Mr. Zampino distributed to the board members a copy of the CT CPAs Peer Review Committee Comments.

Mr. Niedermeyer made a motion to adjourn the meeting at 12:32 p.m. Ms. Triplett seconded the motion. All present board members voted in favor.

Next scheduled meeting: Tuesday, December 2, 2014 -10:00 AM - 2nd Floor, 30 Trinity Street, Hartford, CT