

**Connecticut State Board of Accountancy  
Meeting Minutes**

**Thursday, October 3, 2013 – 8:30 A.M.**

Second Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Temporary Chairman Michael Weinshel, CPA called the meeting to order at 8:58 a.m. at the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut.

**PRESENT:**

Temporary Chairman Michael Weinshel, CPA  
Richard H. Gesseck, CPA  
Richard L. Sturdevant  
Martha S. Triplett, Esq. – Arrived at 8:55 AM  
James S. Ciarcia – Left at 9:30 A.M.

**ABSENT:**

Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST  
Philip J. DeCaprio, Jr., CPA/ABV/CFF, CR/FA. CVA. DABFA

**STAFF MEMBERS PRESENT:**

James F. Spallone, Deputy Secretary  
Sonia Worrell Asare, Legal Counsel  
Stephanie Sheff, Processing Technician  
Constance Sakyi, Paralegal Specialist 1

**OTHERS PRESENT:**

Art Renner, CPA, Executive Director of CT Society of CPA  
Camille Murphy, President of CT CPA

**ACTION REQUIRED** – Approve Minutes of the September 13, 2013 Board Meeting

Mr. Gesseck made a motion to approve the September 13, 2013 minutes as presented. Ms. Triplett seconded the motion. All present Board Members voted in favor.

Mr. Weinshel expressed his appreciation to former Board member, Mr. Lee R. Schlesinger for his dedication and services to the Board and asked the Office to send a letter of appreciation to Mr. Schlesinger.

**CPE Audit Report** – A written report was distributed to the Board Members indicating the following: 184 letters were sent to CPAs who were randomly selected for audit; 163 passed the audit; 5 never responded; 15 did not have proof for all reported CPE hours; waiting for documentation from 1 CPA. The Board decided the following: Send letters to the 5 CPAs who never responded to the audit, informing them of a fine of \$1000 for non-responsiveness; Open

enforcement cases and send notices of violation to the 15 CPAs who did not provide proof for all reported CPE hours. Ms. Triplett made a motion to agree to the recommendations. Mr. Gesseck seconded the motion. All present Board Members voted in favor.

### **STATUS OF CHANGES ON REGULATIONS**

Mr. Weinshel stated that the Legislatures will meet in February, 2014, therefore, Board Members who have any changes to the statutes must give them to Mr. Weinshel at the November Board Meeting. Attorney Asare stated that she submitted Notice to Amend regulations to Continuing Professional Education hours of attestation from 16 to 8, and to date has not received any comments.

**ALD – Iron Data Contract 2** – Mr. Ciarcia stated that the ALD program has been a priority for the Board for the past 2 years. Mr. Weinshel stated that NASBA has agreed to pay the fee for the Connecticut State Board of Accountancy to join the ALD online database. Mr. Weinshel also stated that ALD should be a priority and asked Deputy Secretary Spallone to follow up with Interim Manager Diane Steir to get a contract in place.

### **EXAM AND LICENSING**

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

- **How-Ru Lawn** – Application for Initial CPA Certificate & Initial CPA License; Public and Industry Accounting experience, Industry has no checked off on section 7, question on section 8 supervising CPA for less than three years. Mr. Ciarcia made a motion to deny as applicant's industry experience does not qualify. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.
- **Dariel Benitez** – Application for Initial CPA Certificate & Initial CPA License; Public and Industry Accounting experience. Mr. Sturdevant made a motion to table the matter for the Board meeting in November, requesting further information. Mr. Gesseck seconded the motion. All present Board Members voted in favor.
- **Daniel Pappalardo** – Application for Reciprocal CPA Certificate & Initial CPA License; Public and Industry Accounting experience. Application tabled at the September 13, 2013 Board Meeting. Additional information on experience provided. Mr. Sturdevant made a motion to table the matter for the November meeting and invite applicant to attend and explain what type of accounting work he was doing in Connecticut. Ms. Triplett seconded the motion. All present Board Members voted in favor.
- **Hillel C. Adler** – Application for Initial CPA Certificate & Initial CPA License; Industry Accounting experience. Mr. Gesseck made a motion to table the matter for the Board Meeting in November, requesting more explanation of applicant's experience. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.

## REVIEW FIRM PERMITS FOR APPROVAL

PCAOB Inspection Reports Received – member comment on review

- Review date September 9, 2013 Report on **Dixon Hughes Goodman LLP(f/k/a Dixon Hughes PLLC)**

**Mitchell & Titus, LLP**  
**PricewaterhouseCoopers LLP**  
**Rothstein, Kass & Company, P.C.**  
**Dworken, Hillman, LaMorte & Sterczala P.C., LLP**  
**EisnerAmper LLP**

## OTHER BUSINESS

Enforcement Cases

- **2012016-3781 Offerdahl, Darin L., Respondent;** Henry, Raymond & Thompson, LLC., Complainant. Allegations: misconduct having an adverse reflection on the profession of public accountancy and discreditable acts. Mr. Weinshel volunteered to chair compliance meeting held on September 11, 2013. Substantiated Violation: misconduct having an adverse reflection on the profession of public accountancy. None Substantiated: Actions did not rise to the level of discreditable acts as contemplated in the model rules and CT statutes and regulations. Recommendation: Settlement of the matter stipulating: 8 hours of Ethics CPE due by June 30, 2014, and payment of civil payment of \$1000.00 within 30 days in receipt of notice of settlement by Respondent. Mr. Weinshel recused himself. Mr. Sturdevant made a motion to agree to the settlement as recommended. Mr. Ciarcia seconded the motion. All present Board Members voted in favor.
- **2011-3578 Frederick, James P., Respondent ;** Connecticut State Board of Accountancy, Complainant. Allegations: professional misconduct, conviction of crime, pled guilty to attempted grand larceny, 3rd degree. Respondent is licensed in New York. Respondent has an unregistered certificate and an inactive license in Connecticut since 2011. Activity occurred during CT licensure. Substantiated Allegations: professional misconduct, conviction of crime, pled guilty to attempted grand larceny, 3rd degree. Respondent admits he is in violation of the General Statutes and has entered into settlement agreement with New York State Board of Accountancy regarding the matter. A hearing was conducted on September 19, 2013, with Mr. Leonard Romaniello as Hearing Officer. Recommendation: Settlement of the matter, stipulating 16 Hours of Ethics Courses to be completed by March 2014. Mr. Gesseck made a motion to table the matter for the Board meeting in November, as the Board members want the Hearing Officer, Mr. Leonard Romaniello to report to them about the recommendation. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.
- **201210-3764 Belzer, Leonard, Respondent;** C.J. Mozzochi, Ph.D., Complainant. Allegations: incompetence, improper filing of tax returns, unauthorized use of the CPA/PA title, and negligence in the practice of public accountancy. Settlement: \$1200.00 and cease and desist use of CPA title. Board approved modification of settlement at the February meeting, allowing a \$100.00 a month payment. Mr. Belzer appeared at the April Board meeting requesting to have civil penalties removed. Board voted to uphold settlement with \$100.00 payment. Payment has not been received to date. Respondent has not signed or

issued payment in response to the settlement agreement. Ms. Triplett made a motion to issue formal charges and conduct a hearing. Mr. Gesseck seconded the motion. All present Board Members voted in favor.

- **2012-103779 Financial Directions, Inc., Respondent ;** Connecticut State Board of Accountancy, Complainant. Matter Tabled due to lack of quorum at the August Board meeting. Allegations: failure to obtain a firm permit, engaging in an unauthorized practice of public accountancy, including issuing compilation reports with financial statements and footnotes for businesses; and failure to undergo peer reviews. Substantiated Violations: failure to obtain a firm permit, engaging the unauthorized practice of public accountancy, including issuing compilation reports with financial statements and footnotes for businesses; and failure to undergo peer reviews. Respondent request to amend settlement agreement. Mr. Weinschel recused himself. Mr. Ciarcia made a motion to table the matter for the Board meeting in November for further discussions. Ms. Triplett seconded the motion. All present Board Members voted in favor.
- **2011082-3712 P. Richard Schwaeber, PC., Respondent ;** CT State Board of Accountancy, Complainant. Allegations: Incompetence in tax preparation, issuing unqualified financial statements and/or audit, engaging in the practice of public accountancy without a license, engaging in the unauthorized practice of public accountancy and actions reflecting adversely on the practice of public accountancy. Substantiated Violations: None. Mr. Ciarcia made a motion to dismiss. Mr. Sturdevant seconded the motion. Mr. Gesseck recused himself. All present Board members voted in favor.

#### **SBA-12 – COMMITTEE REPORT**

Mr. Gesseck stated that the industry and public section of Form SBA-12 needs to be revised. Attorney Sonia Worrell Asare offered to email Board Members copy of the revised form for their review.

#### **PUBLIC COMMENT -** Opportunity for members of the public to address the Board

Mr. Art Renner, Executive Director of the CT Society of CPA, invited the State Board of Accountancy and the Board Members to the Educational Trust Fund Scholarship Award Dinner on Thursday, November 7<sup>th</sup>, 2013 at 6:00 p.m. at the Cascade, Hamden, CT, at which time the Connecticut CPA Society will be honoring former Chairman of the Board, Mr. Thomas F. Reynolds, CPA.

Mr. Sturdevant made a motion to adjourn the meeting at 11:46 A.M. Ms. Triplett seconded the motion. All present Board Members voted in favor.

Next scheduled meeting:

- Friday, November 15, 2013 - 8:30 AM - 2nd Floor, 30 Trinity Street, Hartford, CT

