

**Connecticut State Board of Accountancy**  
**October Minutes**

**Thursday, October 4, 2012 – 8:30 A.M.**

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

Chairman Thomas F. Reynolds called the meeting to order at 08:35 A.M. at the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut.

Present:

Thomas F. Reynolds, CPA, Chairman  
Richard L. Sturdevant  
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST  
Lee R. Schlesinger  
Michael Weinshel, CPA  
Martha S. Triplett, Esq.  
Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA  
Richard H. Gesseck, CPA

Absent:

James S. Ciarcia

Staff Members Present:

James F. Spallone, Deputy Secretary of the State  
Diane Steir, Interim Manager  
Stephanie Sheff, Processing Technician  
Sonia Worrell Asare, Legal Counsel  
Sharntae Wilson, Paralegal  
Idrina Potts, Intern

OTHERS PRESENT:

Art Renner, CPA, Executive Director, CT CPA  
Dan Dustin, NASBA

**Action required - Approve Minutes of the September 6, 2012 Board Meeting:**

Action required - Approve Minutes of the September 6, 2012 Board Meeting:

Motion made by Chairman Reynolds to amend to the October 4, 2012 Agenda by adding Mr. Dan Dustin, NASBA for public comments and to revise the September 6, 2012 minutes to reflect that Mr. Philip Decaprio was not present at the September 6, 2012 meeting. Mr. Gesseck seconds the motion. All present Board Members voted in favor.

**EXAM AND LICENSING**

Review Certificates, Registrations, Licenses and Permit applications approved by the Interim Manager between dates of September 6, 2012 – October 4, 2012.

- The Board accepted the certificates, registrations, licenses, and permits applications approved by the Interim Manager between the dates of September 6, 2012-October 4, 2012.

### Examination Services

- Jeniece M. Garcia, request for extension of credit for the Regulation Section of CPA exam. Mr. Weinshel made a motion for denial. Mr. Romaniello seconds the motion. All present Board Members voted in favor.
- PCAOB Inspection Reports Received – member comment on review  
Review date August 29, 2012 Report on **Marcum LLP**  
**KPMG LLP**  
September 7, 2012 Report on **KPMG LLP**

### Action Required – Industry, Government, or self employed experience, and other applications

- Kimberly Y. Ball (Sole Proprietor) – Question on acceptance of 3 letters preparation of income tax clients for experience to be accepted for Reciprocal Certificate & Initial License. Experience to be accepted for Reciprocal Certificate & Initial License. Mr. DeCaprio made a motion to appear, application is tabled until appearance. Matter tabled.
- Xiufen WU application for Initial Certificate & Certificate Registration no-public experience. Mr. DeCaprio made a motion to approve. Mr. Romaniello seconds the motion. All present Board Members voted in favor.
- Xia Liu application for Initial Certificate and Initial License. Mr. DeCaprio made a motion to approved. Ms. Triplett seconds the motion.

## REGULATORY ACTIVITY

### OTHER BUSINESS

#### Old Business –

#### Enforcement Cases/ Action Requested

- **2010173-3523**, Robert J. Strada & Co. LLC- Matter regarding failure to undergo peer review and nonrenewal of firm permit. Technical error prevented timely renewal. Mr. Weinshel made a motion to dismiss. Mr. DeCaprio seconds that motion. All present Board Members voted in favor.
- **2009155-3331**, Michael Totilo; Rachel Gabriele- Dispute regarding incompatible professions, lack of independence and fraudulent tax returns. Unable to locate complainant. Mr. Romaniello made a motion to dismiss without prejudice. Mr. Schlesinger seconds that motion. All present Board Members voted in favor.
- **2009035-3209**, Mark Adiletta; Kenneth Richmond- Matter involving negligence in performing tax work. Incorrect tax amendment resulted in penalties. Unable to locate complainant. Mr. DeCaprio made a motion to dismiss without prejudice. Mr. Schlesinger seconds that motion. All present Board Members voted in favor.
- **2001006-1545**, Edward Rosenthal- Failure to renew firm permit. Technical error prohibited firm permit renewal online. Mr. DeCaprio made a motion to dismiss. Mr. Romaniello seconds that motion. All present Board Members voted in favor.
- **2009161-3336**; Anthony Martini; Richard Humphrey- Matter regarding allegations that accounting services were not rendered contrary to the service agreement between parties. Unable to locate complainant. Mr. Gesseck made a motion to dismiss without prejudice. Mr. Romaniello seconds that motion. All present Board Members voted in favor.
- **2012003-3770**, Alan Rothstein; Daniel Lorenz- Matter regarding fee dispute. Question regarding fraudulent charges for phone calls to the IRS. Mr. Romaniello made a motion to dismiss. Mr. DeCaprio seconds that motion. All present Board Members voted in favor.
- **2012010-3758**, Crawford, Larry Lee- Matter regarding notification from AICPA indicating revocation pursuant to SEC violation. Complainant has not held a license since 1988. Mr. Larry Lee

Crawford voluntarily surrendered certificate in September 2012. Mr. Schlesinger made a motion to dismiss. Mr. DeCaprio seconds that motion. All present Board Members voted in favor.

- **20091689-3346**, Sean McNamee- Matter regarding failure to renew license and certificate since 2007 and engaging in the unauthorized practice of public accountancy. Mr. Weinshel made a motion to settle the matter with a penalty of \$2730.00; includes reinstatement for 2008-2010 amount of \$450.00 and \$565.00 for years 2011 and 2012. Completion of SBA 5. Additional 40 hours of CPEs. Completion of additional 16 hours of Ethics Courses. Civil penalties of \$1250.00. Mr. DeCaprio seconds that motion. All present Board Members voted in favor.
- **2011032-3649 and 2010193-3548**, Aubrey Dixon & Turgeon, LLC- Matter regarding failure to report peer review in 2001 and 2004. Duplicate files open on same issue and same respondent, a administrative error. Respondent submitted peer review in response to investigation notices. Mr. Romaniello made a motion to settle the matter for a total sum of \$750.00. Mr. DeCaprio seconds that motion. All present Board Members voted in favor.
- **2010184-3537**, Colandrea, Patrick- Matter regarding failure to renew firm permit and individual license. Submitted documentation requesting waiver, due to medical issues for 2007 and 2008. Mr. Weinshel made a motion that respondent submit a quality review or waivers, \$565.00 reinstatement fee and penalty in the amount of \$500.00. Mr. Sturdevant seconds that motion. All present Board Members voted in favor.
- **2009047-3221**, Michael Thibodeau; Merrick Young, LLC- Matter involving fraudulent use of client credit card totaling \$23,000 for software. Board tabled this matter requesting additional information. All present Board Members voted in favor.
- **2012-3792**, Michael Brooder- Matter regarding failure to renew license, which expired in 2010. Motion by Mr. Weinshel to settle in the amount of \$1065.00, which is \$565.00 reinstatement fee and \$500.00 civil penalty. Mr. DeCaprio seconds the motion. All present Board Members voted in favor.
- **2010098-3448**, Miller Moriarty & Co. LLC- Matter regarding failure to undergo and report peer review. Mr. Weinshel made a motion to require that respondent undergo peer review and report for no later than December 31, 2012 for the 2009 and 2011. In addition imposing a civil penalty in the amount of \$3,000. Ms. Triplett seconds that motion. All present Board Members voted in favor.

## Miscellaneous:

- **2012011-3760**, Ciccarelli, Dale K.- Matter regarding criminal conviction for conspiracy to commit bank fraud. See United State District Court vs. Dale K. Ciccarelli, Case No. 3:12CR28. Respondent's Attorney has stipulated to the facts and is requesting to enter into a settlement agreement. Mr. Weinshel made a motion to revoke license for 5 years, at which time the respondent may reapply for CPA license. The reapplication is subject to completion of all recommendations as follows;
  - Immediate delivery of Respondents certificate and license or affidavit stating that the certificate is lost.
  - 20 hours of ethics courses
  - Signed affidavit affirming that the Respondent has not plead guilty or been convicted of any criminal activity constituting a felony or an element of which dishonest or fraud other than those enumerated in the proposed agreement.
  - 5 letters of recommendation from personal and professional references affirming Respondents rehabilitation
  - \$5000 in civil penalties
  - At the time of reinstatement 40 hours of CPEs in each of the 2 calendar years preceding reinstatement

- Passage of the AICPA ethics exams with a grade of at least 96%
- At the time of reinstatement 120 hours of accounting CPEs in each of the 2 calendar years preceding reinstatement

Mr. DeCaprio seconds that motion. All present Board Members voted in favor, with Mr. Romaniello abstaining.

### **Hearing Request:** Alan Jonas

- **2012015-3780** Jonas, Alan: Former CPA embezzled more than \$500,000 from elderly clients. Sentenced to 12 years of imprisonment. Certificate holder. License expired 1973.
- **2011012-3560** Jonas: Notification via news article regarding pending investigation into embezzlement allegations.
- **2010164-3514** Jonas: Inquiry regarding Mr. Jonas use of CPA title.

Mr. Weinshel made a motion to hold a hearing. Mr. DeCaprio seconds that motion. All present Board Members voted in favor.

### **Other**

New certificate production- Board members approved the certificates as presented.

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

- Art Renner, CT CPA Society
  - Invited Board and Staff to attend CT CPA Society event on November 1, 2012, in Hamden, CT.
  - Mr. Larry Schweitzer, of CT CPA Society's Peer Review Committee volunteers to attend the November 1, 2012 Board meeting to discuss Peer Review requirements.
- Dan Dustin, CPA - Vice President State Board Relations for NASBA
  - Discussed the importance of attending NASBA regional and national conferences.
  - Discussed the commonality of State Board issues regarding Mobility.
  - Discussed the NASBA resources which are available to all State Boards, including the online license database, online enforcement database, and ALLA research database.

### **EXECUTIVE SESSION**

A motion was made by Mr. DeCaprio to call the meeting into Executive Session at 11:17 AM. The motion was seconded by Mr. Schlesinger. Board invited Interim Manager Diane Steir and Attorney Sonia Worrell Asare. All present Board Members voted in favor

- Personnel Matters

Next two scheduled meetings:

- Thursday, November 1, 2012 - 8:30 AM – 2nd floor conference Rm. – 30 Trinity St., Hartford, CT
- Thursday, December 6, 2012 – 8:30 AM – 2nd floor conference Rm. – 30 Trinity St., Hartford, CT

Respectfully Reviewed by:  
Tom Reynolds,  
Chairman of the Board

Respectfully Submitted by:  
Sonia Worrell Asare,  
Agency Counsel