



CANNON BUILDING
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DEPARTMENT OF STATE

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DIVISION OF PROFESSIONAL REGULATION

PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, September 15, 2010 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	November 17, 2010

MEMBERS PRESENT

David Doane, Professional Member, President
Michael Wollaston, Professional Member
James Cohee, Professional Member
Judith Scarborough, Professional Member
Robert Paretta, Educational Member
Carmetha Murray, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Eileen Heeney, Deputy Attorney General
Danny Stevenson, Deputy Attorney General
Judy Letterman, Administrative Specialist III

MEMBER ABSENT

Robert Mosch, Professional Member, Secretary
Gary Pippin, Public Member
Sharron Cirillo, Professional Member

ALSO PRESENT

Dana Rubenstein
Julie Labaolia, Court Reporter

CALL TO ORDER

Mr. Doane called the meeting to order at 8:58 a.m.

REVIEW OF MINUTES

A motion was made Mr. Paretta, seconded by Mr. Cohee, to approve the August 18, 2010 meeting minutes as amended. The motion was unanimously carried.

UNFINISHED BUSINESS

Propose to Deny Hearings

Shawn Rozario

Mr. Rozario contacted the Board office and asked to have his application withdrawn. He had originally requested a hearing after receiving the Board's notice proposing to deny his application. His application was withdrawn.

Maia Lam

The Board did not have proof that Ms. Lam received proper notice of today's hearing. The hearing was tabled and will be rescheduled.

Rule to Show Cause Hearings

Lei Han

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Lei Han was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Han to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Han was not in attendance.

Ms. Kelly marked into evidence, Exhibit 1, July 26, 2010 letter notifying her of the cpe deficiencies and notice of today's hearing, notification that Ms. Han would not be attending today's hearing, a letter from Ms. Han and cpe documentation.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Mr. Doane, seconded by Ms. Scarborough to suspend the certificate and permit effective September 15, 2010; No later than December 31, 2010, Ms. Han shall submit to the Board an accurate log and documentation of full compliance with the Board's CPE

requirements. Ms. Han's submission shall correct and clarify the deficiencies noted in this Decision and Order, including self-study hours, hours for acting as an instructor and omission of certificates for Ernst & Young courses. In the event that Ms. Han does not establish compliance with the Board's requirements by December 31, 2010, her certificate and permit shall be revoked, effective January 31, 2011, with no further notice or hearing. The motion was unanimously carried.

Lily Yu Lai Cheung

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Lily Cheung was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Cheung to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Cheung was not in attendance.

Ms. Kelly marked into evidence, Exhibit 1, July 26, 2010 letter notifying her of the cpe deficiencies and notice of today's hearing.

Ms. Letterman was sworn in and testified and stated that the hearing notice was sent to the address on file. Ms. Cheung did not respond to the hearing notice.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Mr. Doane, seconded by Ms. Scarborough to suspend the certificate and permit effective September 15, 2010; No later than December 31, 2010, Ms. Cheung shall submit to the Board an accurate log and documentation of full compliance with the Board's CPE requirements. In the event that Ms. Cheung does not establish compliance with the Board's requirements by December 31, 2010, her certificate and permit shall be revoked, effective January 31, 2011, with no further notice or hearing. The motion was unanimously carried.

Juan Vasquez

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Juan Vasquez was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Vasquez to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Mr. Vasquez was in attendance.

Ms. Kelly marked into evidence, Exhibit 1, notice of today's hearing and cpe documentation.

Mr. Vasquez was sworn in and gave testimony that he submitted all the audit information certified mail and received his license in November 2005. It was determined that the audit notice requested cpe information from 2007 and not 2009. The Board accepted the information submitted.

Olugbenga Sonola

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Olugbenga Sonola was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Sonola to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, email correspondence, employer cpe log with documentation, Exhibit 2, emails, log, and cpe documentation.

Mr. Sonola was sworn in and agreed to continue without an attorney, he gave testimony and presented the Board with additional cpe documentation.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Mr. Doane, seconded Ms. Murray to approve the cpe submitted conditionally after submitting proof of completing a 16 hours of tax cpe, by December 31, 2010, if he does not establish compliance with the Board's requirements by December 31, 2010, his certificate and permit shall be revoked, effective January 31, 2011, with no further notice or hearing file will be flagged for the next renewal and this cpe can not be used for the next renewal. The motion was unanimously carried.

Jing Zou

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Jing Zou was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Zou to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Zou was not in attendance.

Ms. Kelly marked into evidence, Exhibit 1, return postal receipt green card, cover letter and various cpe documents.

The Board went off the record into deliberation.

The Board went back on the record

A motion was made by Ms. Scarborough, seconded by Mr. Cohee to suspend the certificate and permit effective September 15, 2010; No later than December 31, 2010, Ms. Zou shall submit to the Board an accurate log and documentation of full compliance with the Board's CPE requirements. Ms. Zou's submission shall correct and clarify the deficiencies noted in this Decision and Order, in the event that Ms. Han does not establish compliance with the Board's requirements by December 31, 2010, her certificate and permit shall be revoked, effective January 31, 2011, with no further notice or hearing. The motion was unanimously carried.

Asha Abraham

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Asha Abraham was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Abraham to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, correspondence from August 30, 2010, notice of today's hearing and cpe documentation. Exhibit 2 updated cpe log, and certificates

Ms. Abraham was sworn in and agreed to continue without an attorney, she gave testimony, answered questions of the Board and presented additional cpe documentation.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Mr. Doane, seconded by Ms. Scarborough to accept the documentation submitted which can not be used for the next renewal; she will be flagged for audit and needs to monitor her self-study cpe. The motion was unanimously carried.

Nassar Odeh

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Nassar Odeh was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Odeh to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, Board correspondence from Mr. Odeh stating he would not be in attendance, notice of today's hearing, and various cpe documents.

Mr. Odeh was not in attendance

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Ms. Scarborough, seconded by Mr. Cohee to suspend the certificate and permit effective September 15, 2010; No later than December 31, 2010, Mr. Odeh shall submit to the Board an accurate log and documentation of full compliance with the Board's CPE requirements. Mr. Odeh submission shall correct and clarify the deficiencies noted in this Decision and Order. the event that Mr. Odeh does not establish compliance with the Board's requirements by December 31, 2010, his certificate and permit shall be revoked, effective January 31, 2011, with no further notice or hearing. The motion was unanimously carried.

Hyung Tae Kim

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Hyung Kim was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Kim to show cause as to why her license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, the audit notice, various comments; today's hearing notice, cpe information and certificates.

Ms. Kim was not in attendance.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Mr. Doane, seconded by Ms. Scarborough to suspend the certificate and permit effective September 15, 2010; No later than December 31, 2010, Ms. Kim shall submit to the Board an accurate log and documentation of full compliance with the Board's CPE requirements and documentation translated from Korean. Ms. Kim's submission shall correct and clarify the deficiencies noted in this Decision and Order. In the event that Ms. Han does not establish compliance with the Board's requirements by December 31, 2010, her certificate and permit shall be revoked, effective January 31, 2011, with no further notice or hearing. The motion was unanimously carried

Jeffrey Minner

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Jeffrey Minner was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Minner to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of

having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, correspondence from Mr. Minner that he would not be in attendance, notice of today's hearing and various cpe documents.

Mr. Minner was not in attendance.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Mr. Doane, seconded by Ms. Scarborough to suspend the certificate and permit effective September 15, 2010; No later than December 31, 2010, Mr. Minner shall submit to the Board an accurate log and documentation of full compliance with the Board's CPE requirements. Mr. Minner's submission shall correct and clarify the deficiencies noted in this Decision and Order. In the event that Mr. Minner does not establish compliance with the Board's requirements by December 31, 2010, her certificate and permit shall be revoked, effective January 31, 2011, with no further notice or hearing. The motion was unanimously carried.

Samir Sahhar

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the Rule to Show Cause hearing for Samir Sahhar was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Sahhar to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, a number of emails, correspondence from Mr. Sahhar, notice of today's hearing and various cpe documents.

Mr. Sahhar was not in attendance.

The Board went off the record into deliberation.

The Board went back on the record.

A motion was made by Ms. Scarborough, seconded by Mr. Doane to accept the cpe as submitted. The motion was unanimously carried.

Paul Marvel

Mr. Marvel submitted proof of the required Delaware ethics cpe as requested of the Board therefore his Rule to Show Cause Hearing has been cancelled.

Steven Van Arsdell

This hearing will be rescheduled due to the loss of quorum.

Takayuki Morozumi

This hearing will be rescheduled due to loss of quorum.

Shojiro Aono

This hearing will be rescheduled due to loss of quorum.

Compliance to Decision & Order-Ralph Estep

Mr. Estep submitted his final report required for compliance with his Decision and Order. The suspension of Mr. Estep's license will be lifted on September 16, 2010.

Re-Review of Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta to approve the applications of Keisuke Inoue, Matthews Chacko, Keiko Sato and Avril Pinder and to table the applications of Dongwon Kim, due to lack of Delaware specific ethics and Oluwasey Ogunsusi due to lack of GAAP/SSARS experience. The motion was unanimously carried.

Final Denial of Applications

A motion was made by Ms. Scarborough, seconded by Mr. Cohee to deny the applications of Samar Nakkar, Tabatha Samantha Davis and Limestone Group since they did not submit additional documentation and did not request a hearing after being notified that the Board had proposed to deny their applications. The motion was unanimously carried.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Mr. Paretta, seconded by Mr. Wollaston to ratify the applications of Haren Abeyagoonasekera, Khalid Mukhtar Rana, Yuko Wada, Lee Jongpil, Matthew Armandi, Madhu Maganti, and Atsuko Miimi. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Mr. Doane, seconded by Mr. Paretta to approve the applications of Shiho Tanaka and Yuezhu Sun. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Wollaston, seconded by Ms Cirillo to approve the applications of Erica David, Kelly Sullivan, Michael Bienkowski, Jeffrey Willis, Nimesh Majmudar, Tamazana

Purdie, Maria Gonzalez, Garo Ghazarian, Ran Eng, Lilian Zhu, Narendara Mansharamani and Dhiraj Wadhvani. The motion was unanimously carried.

Review of Certificate Application-Eileen Heeney

Ms. Heeney reviewed the criminal report of Joey Solis and determined that his crime was not on the Board's list of crimes that could prevent licensure. The application will be processed.

Review of Delaware Ethics Course

Mr. Wollaston volunteered to review the Delaware ethics course submitted from The Pass Online.

Firm Name Change

The Board received correspondence from Ralph Estep, Jr. requesting that the name of his firm be changed from Estep Group, LLC to Saggio Management Group, Inc. The Board approved his request the name will be changed and a new license issued.

Complaint Status

04-02-08 – Hearing Postponed
04-03-08 – Forwarded to Office of Attorney General
04-05-08 – Assigned
04-12-08 - Forwarded to Office of Attorney General
04-14-08 - Forwarded to Office of Attorney General
04-15-08 – Forwarded to Office of Attorney General
04-16-08 – Forwarded to Office of Attorney General
04-01-09 – Hearing Rescheduled May 19, 2010
04-04-09 - Assigned
04-06-09 – Forwarded to Office of Attorney General
04-07-09 – Forwarded to Office of Attorney General
04-10-09 – Forwarded to Office of Attorney General
04-11-09 – Assigned
04-01-10 – Assigned
04-02-10 – Assigned
04-03-10 – Assigned

Review of Firm Permit Applications

A motion was made by Mr. Doane, seconded by Mr. Paretta to approve the firm application of P & M Private Consultants, P.A. The motion was unanimously carried.

Review of Certificate Qualifications

The Board office had informed Michiko Sawa that his certificate applicant was deficient however he requested that his application be reviewed and approved by the Board as submitted. After review, the Board stated that the applicant had an Associate Degree in Home Economics, had not completed all 21 accounting credits and will need to complete a tax accounting course. Mr. Sawa will be informed of the Board's review and deficiencies of his application.

Elections

This agenda item has been tabled until the October meeting.

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

The hearing for Complaint 04-04-09, Ralph Estep, will be rescheduled for the January 2011 meeting.

PUBLIC COMMENT

No public comment.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, October 20, 2010 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Murphy, seconded by Mr. Wallaston to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 12:08 p.m.

Respectfully submitted,

Judy Letterman
Administrative Specialist III