

CANNON BUILDING  
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STATE OF DELAWARE  
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

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<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b>
<b>MEETING DATE AND TIME:</b>	<b>Wednesday, October 19, 2011 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
<b>MINUTES APPROVED:</b>	

### **MEMBERS PRESENT**

Robert Mosch, Professional Member, President  
James Cohee, Professional Member  
Jeffrey Premo, Professional Member  
Robert Paretta, Educational Member  
Gary Pippin, Public Member  
Carmetah Murray, Public Member

### **ABSENT**

Michael Wollaston, Professional Member, Secretary  
Judith Scarborough, Professional Member  
Sharron Cirillo, Professional Member

### **DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Daniel Stevenson, Deputy Attorney General  
Catherine Simon, Administrative Specialist III  
Shelly Ide, Administrative Specialist II  
Kay Warren, Deputy Director

### **ALSO PRESENT**

None

### **CALL TO ORDER**

Mr. Mosch called the meeting to order at 9:03 a.m.

## **REVIEW OF MINUTES**

A motion was made by Mr. Cohee, seconded by Mr. Pippin, to approve the minutes of the September 21, 2011 meeting. The motion was unanimously carried.

## **UNFINISHED BUSINESS**

### Final Denial of Application

A motion was made by Mr. Cohee, seconded by Mr. Paretta, to deny the application of Ebodam Shin due to non-response to correspondence in both May and August 2011 tabling his application, and further response to September correspondence proposing to deny his application pending receipt of proof of experience under a licensed CPA. The motion was unanimously carried.

### Re-Review of Applications

A motion was made by Mr. Paretta, seconded by Mr. Premo, to propose to deny the application of Deborah Champagne due to not meeting the work experience requirements. The motion was unanimously carried.

A motion was made by Mr. Paretta, seconded by Mr. Cohee, to table the application of Jeter & Associates, LLC, pending proof of name change of the firm to accurately reflect that there is only one licensed accountant in the firm. The motion was unanimously carried.

### Re-Review of Delaware Ethics CPE

A motion was made by Mr. Paretta, seconded by Murray, to approve the ethics CPE course offered by PASS Online pending final review by Mr. Mosch. The motion was unanimously carried.

### Election of Officers

A motion was made by Mr. Mosch, seconded by Ms. Murray, to elect Mike Wollaston as President and Judy Scarborough as Secretary. The motion was unanimously carried.

### Memo from James Collins Regarding Upcoming Legislative Session

After some discussion, the Board agrees they have no new legislation to propose.

### Letter from AICE, Inc. Regarding Foreign Credentialing

Ms. Simon obtained information from Misun Shin, Delaware Coordinator at NASBA. Of the 32 NASBA member states, only Ohio and Colorado accept foreign credentialing reports from AICE. Additionally, AICE is not NACES (National Association of Credential Evaluation Services) approved, and therefore is not recognized by NASBA. As such, the Board decided there is no need to utilize AICE for credentialing of foreign education.

## **NEW BUSINESS**

### Review of CPA Permit Applications

A motion was made by Ms. Murray, seconded by Mr. Premo, to approve the applications of Nina Knowles, Shigeko Mehr and Learline Burrows, and to table the applications of Ki Up Kwon and Mariko Hattori pending proof of completion of 8 hours taxation CPE and a Delaware-specific ethics course. The motion was unanimously carried.

### Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Paretta, seconded by Mr. Cohee, to approve the applications of Jomay Ng, Michael Martinec, Delia DeAscanis, Katherine Griffiths, Patrick O'Brien, Toshikazu Kamioka, Hailan Wu, I. Chen Lee, Rimple Mashruwala, Keith Kaminski, Matthew Altshuler, Jaclyn Meer, Melanie Hoover and Abdulla Aljasmii. The motion was unanimously carried.

### Review of CPA Firm Permit Application

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to approve the application of Colonial Income Tax Service, LLC. The motion was unanimously carried.

### Review of PA Permit Application

A motion was made by Mr. Cohee, seconded by Mr. Pippin, to approve the applications of Samuel Warren and Michele Scott. The motion was unanimously carried.

### Complaint Status

04-02-10 – Closed  
04-03-10 – Forwarded to Hearing Officer  
04-07-10 – Assigned  
04-02-11 – Assigned  
04-03-11 – Assigned  
04-04-11 – Assigned  
04-05-11 – Assigned

### Ratification of CPA Certificate Application

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to ratify the application of Dawit Afeworki Haile. The motion was unanimously carried.

### Inquiry from Jennifer Steele

Jennifer Steele is planning to apply for a CPA Permit once she has completed her work experience. However, she holds an associates degree and her required 4 years of work experience won't be complete until May 2013. This is almost a whole year after the new licensure requirements become effective. According to the statute effective August 1, 2012, this means she would have to obtain a 150 semester hour bachelor degree in order to apply for licensure. Ms. Steele is asking the Board to consider allowing her an exception to the law so that she can apply for licensure but not meet the current requirements in place until after the new law is implemented. After some discussion, a motion was made by Mr. Mosch, seconded

by Mr. Pippin, to keep the law as is with no grandfathering provision. The motion was unanimously carried.

Request for Extension of CPA Exam Credit – Naa Adamafo-Quayson

Ms. Adamafo-Quayson requested we allow an extension of her CPA exam credit. After some discussion, a motion was made by Mr. Mosch, seconded by Mr. Cohee, to deny the extension due to lack of hardship.

Update on Progress of CE Audit Responses

Ms. Simon advised that there are 6 licensees who have not responded to the audit. Audit reviews will continue at the conclusion of the meeting.

**OTHER BUSINESS BEFORE THE BOARD** (for discussion only)

Mr. Mosch suggested some changes be made to the Delaware ethics course checklist. He passed out a copy of the proposed changes for the members to review.

Ms. Simon reported that Nancy Wolfe appealed to Superior Court regarding the Board's decision on her previous complaint. Superior Court denied her appeal. Ralph Estep has submitted an appeal to Superior Court for the recent Board decision to revoke his license. That action is still pending.

**PUBLIC COMMENT**

None

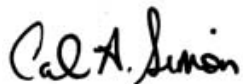
**NEXT SCHEDULED MEETING**

The next meeting will be held on Wednesday, November 16, 2011 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. Murray, seconded by Mr. Premo, to adjourn the meeting. The motion was unanimously carried. The meeting adjourned at 10:14 a.m.

Respectfully submitted,



Catherine A. Simon  
Administrative Specialist III