



Posted: 08/22/13  
ltb

CANNON BUILDING  
861 SILVER LAKE BLVD., SUITE 203  
DOVER, DELAWARE 19904-2467

STATE OF DELAWARE  
DEPARTMENT OF STATE

TELEPHONE: (302) 744-4500  
FAX: (302) 739-2711  
WEBSITE: WWW.DPR.DELAWARE.GOV

DIVISION OF PROFESSIONAL REGULATION

<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b>
<b>DATA AND TIME:</b>	<b>Tuesday, July 17, 2013 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>	August 21, 2013

### **MEMBERS PRESENT**

Judith Scarborough, Professional Member, President  
Jeffrey Premo, Professional Member, Secretary  
Sharron Cirillo, Professional Member  
Kathryn Schultz, Professional Member  
Karen Smith, Professional Member  
Denise Stokes, Public Member  
Robert Paretta, Educational Member

### **ABSENT**

Gary Pippin, Public Member  
Robert Mosch, Professional Member

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

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II  
Christine Mast, Administrative Specialist III

### **ALSO PRESENT**

### **CALL TO ORDER**

Ms. Scarborough called the meeting to order at 9:39 am.

### **REVIEW OF MINUTES**

A motion was made by Ms. Scarborough, seconded by Mr. Premo, to table the minutes for review until the August 21, 2013, meeting. The motion carried unanimously.

### **UNFINISHED BUSINESS**

#### **Re-Review of Applications**

A motion was made by Ms. Cirillo, seconded by Ms. Schultz to approve the Firm application of Reliant Tax Group, LLC. The motion carried unanimously.

Re-Review of Continuing Education Audits

Rachel Tan will be tabled until the next scheduled Board meeting.

**NEW BUSINESS**

Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Scarborough, seconded by Ms. Cirillo, to table the application of Jody-Ann Bailey. Ms. Bailey's Affidavit of Work Experience form did not list an end date of employment and she submitted hours totaling 145 instead of 150. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Ms. Cirillo, to approve the application of Dora Marshall and Stuart Rich. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Cirillo, seconded by Ms. Schultz to approve the applications of Alicia Bacchi, Gang Wang, Mark Martinelli, and Akihiro Hayahsi. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Ms. Schultz, to table the application of John Travis. The Board needs evidence of employment under the supervision of a CPA. A letter is to be sent to Mr. Travis stating we cannot accept his letter, must have an affidavit from employer. The motion carried unanimously.

Review of CPA Firm Permit Applications

A motion was made by Ms. Cirillo, seconded by Mr. Paretta, to approve the applications of Robert L. Fox, MST, CPA, PM Tax Service, and DMS Solution, LLC. The motion carried unanimously.

Review/Update of CPE Ethics Course

A motion was made by Ms. Cirillo, seconded by Mr. Premo to table the course Pass Online, pending additional items that were not originally communicated to them.

A motion was made by Ms. Cirillo, seconded by Mr. Premo to table the course provided by Beacon Hill Financial Educators for further review. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Premo to amend the agenda and add the course Professional Education Service as an update. Professional Education Service was approved. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Ms. Cirillo seconded by Ms. Stokes to ratify the CPA Certificate Application of Artside-Charles Attamah. The motion carried unanimously.

Hearing Officer's Recommendation

A motion was made by Ms. Scarborough, seconded by Mr. Premo, to accept the Hearing Officer's recommendation for Isabella Yao and use the Presidents electronic signature to sign. The motion carried unanimously.

Complaint Status

04-03-11	Referred to AG
04-03-13	Open
04-02-12	Open
04-03-12	Open
04-04-12	Referred to AG
04-02-13	Open
04-01-13	Open
04-12-12	Open
04-13-12	Open
04-14-12	Open
04-15-12	Open
04-04-13	Open
04-05-13	Open
04-06-13	Open

**OTHER BUSINESS BEFORE THE BOARD**

Update on ALD

Ms. Brown had no recent update on ALD; Mr. Collins stated that he would check into it.

Delaware Code

Ms. Scarborough addressed reciprocity and the issues with applicants not being able to self attest. If an applicant was moving from state to state, relying on NASBA would be an easier option. Ms. Scarborough also mentioned that if we allowed self attesting the state of Delaware would not be considered substantially equivalent. Ms. Scarborough stated that if someone is licensed by another state and they are in good standing, why re-check that. Ms. Shultz agreed and stated that is why we have reciprocity, that if they could prove that they are in good standing with the state they are in, that should be sufficient. The Board questions if NASBA's approval is necessary.

Ms. Cirillo elaborated on the definition of time frame of experience and having 1 year of experience after conferring of degree. Ms. Cirillo also mentioned the 10 year rule for new permit applicants.

The Board questioned Mr. Maloney about NEXUS. He stated that he is waiting for a memo and will have it at the next meeting.

Ms. Scarborough mentioned to the Board that Delaware is now the only state without peer review. She also feels that peer review should be determined by the level of service provided, not by who provides it. If you're a CPA or a PA, if you review financial statements everybody is subject to peer review. Ms. Cirillo mentioned that a couple states have passed it but the mandatory implementation date has not yet occurred. Mr.

Collins questioned the peer review process and how it relates to Accounting. Ms. Scarborough explained how peer review relates to Accountancy. He stated that he was questioned regarding a draft of the legislation with regards to peer review. Mr. Collins stated that his acknowledgment was that the Board has been discussing this matter and he did not think it was an existing draft. Mr. Collins questioned if peer review is considered to be a public protection and how it would affect small firms. Mr. Premo stated that he has been a part of the peer review since it was initiated. Mr. Premo also feels that peer review is very cost effective and educational, it also forces them to have everything up to date.

The Board also discussed the different services such as compilation, tax returns and bookkeeping. Mr. Premo questioned if book keepers should be licensed. Ms. Scarborough elaborated on the difference between bookkeeping and accounting. Mr. Maloney questioned the definition of Public Accounting, Ms. Cirillo cited Delaware Law 127.

#### **PUBLIC COMMENT**

None

#### **NEXT SCHEDULED MEETING**

The next meeting will be held August 21, 2013 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

#### **ADJOURNMENT**

A motion was made by Mr. Paretta, seconded Ms. Stokes, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:40 am.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II