



Posted: 05/15/2013
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DIVISION OF PROFESSIONAL REGULATION

PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, April 17, 2013 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	May 15, 2013

MEMBERS PRESENT

Judith Scarborough, Professional Member, President
Robert Mosch, Professional Member
Jeffrey Premo, Professional Member, Secretary
Sharron Cirillo, Professional Member
Gary Pippin, Public Member
Robert Paretta, Educational Member

ABSENT

Denise Stokes, Public Member
Michael Wollaston, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II

ALSO PRESENT

Dana Rubenstein, Delaware Society of Certified Public Accountants
Steven Emanuelson, Applicant

CALL TO ORDER

Ms. Scarborough called the meeting to order at 9:16 am.

REVIEW OF MINUTES

A motion was made by Mr. Premo, seconded by Mr. Pippin, to approve the amended minutes of the February 20, 2013, meeting. The motion carried unanimously.

UNFINISHED BUSINESS

Proposal to Deny

The Proposal to Deny Hearing for Mr. Emanuelson went on record at 9:18 am with introductions. Mr. Emanuelson was sworn in at 9:19 am. The hearing went off record at 9:50 am for Board deliberations. The hearing resumed at 10:01 am with Mr. Mosch making the motion, seconded by Ms. Scarborough, to deny Mr. Emanuelson's application for Combined CPA Certification and Permit because he does not meet the requirements of Code § 107 (a)(2). The motion carried unanimously.

Re-Review of Continuing Education Audits

A motion was made by Mr. Premo, seconded by Ms. Cirillo, to approve the review of Teresa Zaki's continuing education. The motion carried unanimously.

A motion was made by Mr. Premo, seconded by Ms. Cirillo, to table the review of Ms. Tan's continuing education pending receipt of CPE log and certificates dated and in order. The motion carried unanimously.

Re-Review of CPE Ethics Course

Mr. Paretta made a motion, seconded by Mr. Mosch, to deny the application from Prime Vest Group. The quality of the course overall does not meet the standards and the CPE requirements listed are incorrect. The motion carried unanimously.

Proposal to Deny Application

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, to table & add Ismael Cisse on the June agenda and Fesnak & Associates on the May agenda, pending any new documentation we may receive. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, to table the application for MRW Consulting Group until Mr. Maloney researches the expired applications. The motion carried unanimously. Mr. Paretta abstained from this vote.

Final Denial of Application

A motion was made by Mr. Premo, seconded by Mr. Paretta, to final deny the applications of Anthony Sacco and Your Virtual CFO, as there has been no response from either party. The motion carried unanimously.

Update on Annulment

A decision was made by the Deputy Attorney General Mr. Maloney and the Board to postpone the update on the annulment for Yogesh Shah until the May 15th, 2013 meeting.

NEW BUSINESS

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Paretta, seconded by Ms. Cirillo, to approve the applications

of Kelly Ann Smith, Jorge Porras Martinez, Xiaoming Qi, Stephen Berkeridge, Darya Gay, Deanna Burroughs, Byran Taylor, Hyung Jun Lim, Dustin Brooks, Geeta Vemuri, Kajal Agarwal & Shanette White. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to amend the agenda for Eric Schwartz and Niraj Pandey that their applications are for PA permits and to approve Mr. Schwartz and Mr. Pandey's PA application. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to approve the applications of Constance Savage, Elizabeth Knaide, Kazunori Iwamoto, and Ryan Paulson. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to propose to deny the application of Zhaohui Xu. Mr. Xu's educator experience doesn't qualify him for a permit. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to propose to deny the application of Bernard Fisher. Mr. Fisher needed a permit to practice during 9/1/05 to present if he was practicing at his Delaware location. Also no description was given on affidavit. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Pippin to table the application of Takeshi Kusaka, contingent upon contacting supervisor for authentic affidavit. The motion carried unanimously.

A motion was made by Ms. Cirillo, seconded by Mr. Pippin to propose to deny the application of Sandeep Dhar, a valid permit is required for a supervisor that is attesting. The motion carried unanimously.

Review of Firm Permit Applications

A motion was made by Ms. Scarborough, seconded by Mr. Premo, to table the application of Reliant Tax Group LLC due to having a misleading name. Reliant Tax Group has to request a name change. This is a one person business, to say group is misleading. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Premo, to approve the Firm application of Szewczyk & Co. and Ejaz Younas CPA, LLC. The motion carried unanimously.

Review of CPE Ethics Course

Ms. Scarborough will review the CPE Ethics course of Pass Online and have an update at the May 15, 2013 meeting.

Ratification of CPA Certificate Applications

A motion was made by Mr. Paretta, seconded by Mr. Mosch, to ratify the approval of the CPA Certificate Applications of Lichen Wang, Jill Malat, Heather Ferris, Shelley Khanna, Hugo Desmeules, Mohammed Sartawi, Sherif Mousa, & Ravishankar Natarajan.. 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	Open
04-05-12	Closed
04-08-12	Closed
04-02-13	Open
04-09-12	Open
04-10-12	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

Request for Extension/Exceptions of CPE's

Katia Azar submitted a request for an extension to complete her required CPE of at least 1 year. A motion was made by Mr. Mosch, seconded by Ms. Cirillo not to grant Ms. Azar's request. The motion carried unanimously.

Daniela Gheorghe submitted a request for an extension for the continuing education requirements for the biennial period ending June 2013. A motion was made by Ms. Cirillo, seconded by Mr. Mosch to grant Ms. Gheorghe an additional year to complete her CPE's. Ms. Gheorghe is to keep the Board advised of her condition and the hours taken for each of the periods can not be counted more than once. Ms. Gheorghe may be selected for audit. The motion carried unanimously.

HEARING OFFICER RECOMMENDATION

A motion was made by Ms. Scarborough, seconded by Mr. Mosch to reject the Hearing Officer's recommendation of Junko Kaga. The Board will accept numbers 3 & 4 of the recommendation but replace 1 & 2. Upon final order Ms.Kaga will be suspended, she will have 45 days from date of the final order to complete the additional hours. Ms. Kaga is to submit to the Board additional documentation, including a fully completed division CPE Log. If she fails to successfully complete and provide the documentation, Ms.Kaga's license will then be revoked. In addition the Board requested that number 5 be added stating that Ms. Kaga will receive a letter of reprimand. The motion carried unanimously.

CORRESPONDENCE

Kyle Deitchman

A motion was made by Mr. Mosch, seconded by Ms. Cirillo to deny Mr. Deitchman's request to be exempt from the current certification law and to instead to use the law that was in effect prior to August 1, 2012. The motion carried unanimously.

OTHER BUSINESS BEFORE THE BOARD

Delaware Code (Practice of Accountancy & Nexus Issues)

The Board discussed the idea of implementing a nexus requirement. Mr. Maloney indicated the board could not impose a citizenship requirement but may be able to require some other nexus, i.e. work in the state. He will have to research the issue for the next meeting.

The board discussed the definitions section of the UAA versus the definition in existing law. Further discussion included experience requirements and peer review. The board requested that James Collins attend the May meeting to provide input on what legislative changes the Division would support.

Nancy Wolf

Update on collection efforts regarding disciplinary fines charged to Ms. Wolf that have remained unpaid.

Email from Hugo Desmeules, CFA, CPA

Ms. Brown provided the Board with the email from Hugo Desmeules for review. The Board suggested Mr. Desmeules consult a private attorney for legal opinions in regard to his questions.

Update on ALD

Ms. Brown informed the Board that the Division is making progress with implementing ALD.. According to Ms. Greenly (DPR Project Leader) she is in touch with her contact Elizabeth Stanton and will keep the Board updated regularly. Ms. Scarborough requested a more detailed response be presented at the next meeting.

PUBLIC COMMENT

Ms. Rubenstein questioned PA being listed after the firm Szewczyk & Company. Ms. Cirillo confirmed that PA means Professional Association.

NEXT SCHEDULED MEETING

The next meeting will be held May 15, 2013 at 9:00am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Pippin, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 12:58pm.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive style with a large, stylized initial 'L'.

LaTonya Brown
Administrative Specialist II