



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, October 15, 2014 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	November 19, 2014

MEMBERS PRESENT

Jeffrey Premo, Professional Member, President
Karen Smith, Professional Member
John McManus, Professional Member
Judith Scarborough, Professional Member
Robert Mosch, Professional Member
Kathryn Schultz, Professional Member, Secretary

ABSENT

Gary Pippin, Public Member
Robert Paretta, Educational Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

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

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA
Stacey Stewart, DOJ
Cynthia Cerminara, R. Core Inc.
Mark Rizzo, R. Core Inc.
Michael McGrath, R. Core Inc.
Jeffrey Weiner, Esq.
Ben Rizzo, DSM
Anthony Rizzo, Joseph Rizzo & Sons
William Santora, Santora CPA Group
Chandra Williams
Carol Aaron, Witness
Terry Burke, RMR,CRR, Wilcox & Fetzer LTD

CALL TO ORDER

Mr. Premo called the meeting to order at 9:00 am.

REVIEW OF MINUTES

A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the amended minutes dated September 17, 2014. The motion carried unanimously.

NEW BUSINESS

Disciplinary Hearing- William Santora-9:30 a.m.

The Disciplinary Hearing for Mr. Santora went on record at 9:30 a.m. with introduction of the Board members. An hour recess (lunch) was taken at 12:12 p.m. A 10 minute recess was taken at 2:34 p.m. The hearing resumed at 2:45 p.m. with the Board making the decision to continue the hearing at the next scheduled Board meeting.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Haomin Gu. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Emily Clarke. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Chad Tyler. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of An Wu-Ting. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Bobby Rouse. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Min Zhang. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Jungeon Park. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Yiping Ou. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of James Kane. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Marc Benda. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Michelle Jannette. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Jamie Rohrback motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Dana Walker. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Karen Smith. Karen Smith abstained from voting. The motion carried.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Chikako Oyanagi. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Koichi Masuda. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. McManus to approve the application of Jae Wook Lee. The motion carried unanimously.

Review of Firm Applications

A motion was made by Ms. Schultz, seconded by Mr. Mosch to approve the application of Stephano Slack LLC. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Ms. Scarborough, seconded by Mr. McManus to ratify the CPA Certificate application of Nadew Shiferaw. The motion carried unanimously.

Elections

A motion was made by Mr. Mosch, seconded by Mr. McManus to elect Ms. Schultz for President and Mr. Paretta for Secretary. The motion carried unanimously.

Complaint Status

04-03-11	Closed
04-03-13	Closed
04-02-12	Assigned to Board
04-02-13	Closed
04-13-12	Closed
04-05-13	Assigned to Hearing Officer
04-08-13	Open

CORRESPONDENCE

Email from Jason Hale

Mr. Levin sent an email questioning if the Board would accept the Professional Development Conference to fulfill his CPE credit hours. The Board reviewed the course.

A motion was made by Mr. McManus, seconded by Mr. Mosch, to approve the conference as acceptable and can be used to fulfil the CPE requirements. The motion carried unanimously.

Email from Xia Long Li

Mr. Li sent an email questioning how he can get access to the latest US GAAP standards and if there are any resources that he can use. The Board suggested that Mr. Li subscribe to a service AICPA website.

Email from Carlton Johnson

Mr. Johnson sent an email inquiring about IRS regulations and whether the Board is aware of any changes in Circular 230 in regards to public accountants practice privileges communicated by the IRS. The Board was advised by Mr. Maloney not to issue any legal advice. The Board cannot interpret the law and Mr. Johnson was advised to consult his own counsel.

Email from Teresa Janusz

Ms. Janusz sent an email questioning the Board's expectations for individual practitioners whose principal office is located outside of the state but who will be servicing client(s) within the state. Ms. Janusz is also questioning whether these practitioners need to obtain an individual permit to practice in Delaware. The Board's response is that she would need a firm permit but not an individual permit, as long as the individual is coming from a substantially equivalent state.

Email from Christy Snow

Ms. Snow sent an email inquiring whether the firm name C.P.A Firm Harnett Accounting & Tax Service, PA can be changed to Capital & Worth Inc. or Capital & Worth Tax & Financial Services Inc. Ms. Snow stated that Mr. Harnett will remain the sole owner of the corporation, there will be no change in ownership. The Board's response is both names are acceptable.

OTHER BUSINESS BEFORE THE BOARD

Proposed Regulatory Amendment (4.1.3 & 6.1.4)

The Board has decided to review this at the next scheduled Board meeting.

Delaware Code

The Board continued to discuss revisions to the amended statute.

PUBLIC COMMENT

No Public Comment

NEXT SCHEDULED MEETING

The next meeting will be held November 19, 2014 at 9:00 am in Suite 100, first floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Schultz, seconded by Mr. Premo, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 3:31 p.m.

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