



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, November 19, 2014 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	January 21, 2015

MEMBERS PRESENT

Kathryn Schultz, Professional Member, President
Karen Smith, Professional Member
John McManus, Professional Member
Judith Scarborough, Professional Member
Robert Mosch, Professional Member
Gary Pippin, Public Member
Robert Paretta, Educational Member, Secretary
Jeffrey Premo, Professional Member

ABSENT

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, Ricore Inc.
Michael McGrath, Ricore Inc.
Jeffrey Weiner, Esq.
Ben Rizzo, DSM
Anthony Rizzo, Joseph Rizzo & Sons
William Santora, Santora CPA Group
Chandra Williams
Carol Aaron, Witness
Lorena Hartnett, RPR, Wilcox & Fetzer LTD
Lucinda Peterson, Lau Associates LLC.

Mary Heim, DAPA
Sharron Cirillo, DAPA

CALL TO ORDER

Ms. Schultz called the meeting to order at 9:13 am.

REVIEW OF MINUTES

A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the amended minutes dated October 15, 2014. The motion carried unanimously.

Unfinished 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. Mr. Paretta, Mr. McManus and Mr. Pippin recused themselves from the hearing. At 9:35 a.m. Carol Aaron was sworn under oath, was examined and testified. At 9:46 a.m. William Santora was sworn under oath, was examined and testified. At 10:50 a.m. the Board requested a 10 minute break to reconvene at 11:00 a.m. The Board took a recess at 12:28 p.m. for lunch and reconvened at 1:10 p.m. At 1:27 p.m. Michael McGrath was sworn under oath, was examined and testified. Ms. Stewart requested a 5 minute recess at 2:04 p.m. The hearing reconvened at 2:10 p.m. At 2:11 p.m. Ben Rizzo was sworn under oath, was examined and testified. The exhibits were reviewed; the state proceeded with the closing, followed by the respondents closing. A short recess was taken at 3:40 p.m. and reconvened at 3:50 p.m. The Board began deliberation with the anticipation of having to continue until Monday, November 24, 2014. The Board stated that one of the reasons they scheduled a continuance for Monday is because there are no scheduled meetings held in the month of December. The Board felt it would be unfair to have Mr. Santora wait until January for a decision.

New Business

Public Hearing on Proposed Changes to Regulations- 9:00 a.m.

Deputy Attorney General Kevin Maloney went on record at 9:15 a.m. Mr. Maloney stated that the hearing is to adopt proposed amendments to the rules and regulations which were published in the Register of Regulations. Court Reporter marked as Board exhibit #1 as the publication of hearing in The News Journal Newspaper and the Board exhibit #2 as the publication of hearing in The Delaware State Newspaper. Mr. Maloney advised of changes reflected in the amended rules and regulations.

Lucinda Peterson stated that her interpretation of the current law is that in order to call yourself a CPA you must have an individual and a firm permit. The proposed changes will restrict who is allowed to get a firm permit and who is allowed to call themselves a CPA.

Sharron Cirillo stated that she has no problem with the proposed law but publicly traded companies such as banks may have an issue with this change. Ms. Cirillo suggested that the Board reach out to the publicly traded companies so that it does not impede their business.

Written comment will be accepted 15 days after the hearing.

The Board will deliberate on the proposed regulations at the January Board meeting.

The hearing went off record at 9:23 a.m.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. McManus, seconded by Mr. Pippin to approve the application of Shu-Yu Huang. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin to approve the application of Nancy Reynolds. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin to approve the application of Xiaomin Ling. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin to approve the application of Heather Raymond. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin to approve the application of John Elmore. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Mr. Pippin to approve the application of Rebecca Chang. 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 Li Ching Wong. The motion carried unanimously.

Review of CPA Applications (reciprocity)

A motion was made by Mr. McManus, seconded by Ms. Smith to approve the application of Stacey McMatt. The motion carried unanimously.

A motion was made by Mr. McManus, seconded by Ms. Smith to approve the application of Susan Wiswell. The motion carried unanimously.

Review of Ethics Course- DSCPA

A motion was made by Ms. Schultz, seconded by Mr. McManus to table the DSCPA ethics course. Ms. Schultz will review and have the results at the next meeting. The motion carried unanimously.

Complaint Status

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

CORRESPONDENCE

Email from Se Jung Jung

Mr. Se Jung Jung sent an email requesting that the Board grant him permission to complete the CPE requirement through 100% correspondence or individual self-study programs. The Board denied Mr. Jung's request.

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 January 21, 2015 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 Ms. Smith, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 5:08 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