



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, January 21, 2015 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	February 18, 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
Alison Houck, Professional Member
Prameela Kaza, Public 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
Michael Boyer, Poncerella & Associates
Volodymyr Ulitovskyi, Applicant

CALL TO ORDER

Ms. Schultz called the meeting to order at 9:24 am.

INTRODUCTION OF NEW MEMBERS

The Board introduced themselves to Prameela Kaza and Alison Houck.

REVIEW OF MINUTES

A motion was made by Mr. Paretta seconded by Mr. Pippin, to approve the amended minutes dated November 19, 2014 and November 24, 2014. The motion carried unanimously.

Unfinished Business

Deliberate on Proposed Regulation

Mr. Maloney reviewed the proposed regulations changes with the Board. Deliberations were completed and no written comments were received. A motion was made by Mr. McManus, seconded by Ms. Smith, to approve the proposed regulation changes. The motion carried unanimously.

RTSC Hearing

Volodymyr Ulitovskyi

The hearing went on record at 9:31 a.m. with the Board members introducing themselves.

Ms. Schultz stated that the reason for the Rule to Show Cause Hearing was due to failure to submit documentation of having completed a required continuing education for renewal, as attested to on the application for licensure renewal.

Mr. Ulitovsky was sworn in at 9:35 a.m. and presented the Board with his testimony.

The Board went into deliberations at 9:45 a.m.

The hearing resumed at 9:56 a.m. with Mr. McManus making a motion, seconded by Ms. Smith, to inform Mr. Ulitovsky that he has 60 days from the date of the Order to complete 28 hours of live CPE for the 2011-2013 renewal period. He will also be issued a letter of reprimand. None of his courses used for 2013 renewal can be used for the 2015 renewal. Mr. Ulitovsky's will be automatically selected for the 2015 post renewal audit. The motion carried unanimously.

Review and Consideration of Disciplinary Order

William Santora

The Board reviewed the order and has agreed to make some amendments. Mr. Maloney stated that he will make the requested changes and forward the order to Ms. Brown. Ms. Brown will then forward it to the Board for a final review. Mr. Maloney stated that the Board can continue the review of the order at the next Board meeting if needed.

New Business

Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to table the application of Christina Johnson contingent upon confirmation that she is still employed at the same company listed on the application. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Ved Gupta. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Pocholo Bote. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Zhi Zhou. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Imad Dirani. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Mary Delgado. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Justin Christaldi. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Liang Dong. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Roberto Rios. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Matthew Hirsch. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Curtis Lavigne. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Carl Duyck. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Alex Masciantonio. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Michael Boyer. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. McManus to approve the application of Abdul Qadeer. The motion carried unanimously.

Review of Firm Permit Applications

A motion was made by Ms. Smith, seconded by Mr. Pippin to table the application of Baker Tilly Virchow Krause, LLP pending a current business license for 2015. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. Pippin to approve the application of Ronald Pryor CPA, PA. The motion carried unanimously.

Review of Ethics Courses

A motion was made by Ms. Schultz, seconded by Mr. McManus to approve the DSCPA ethics course. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus to approve the Surgent McCoy CPE, LLC. The motion carried unanimously.

Ratification of Applications

A motion was made by Ms. Schultz, seconded by Mr. Mosch, to ratify the CPA Certificate application of Sook-Rye Jang. The motion carried unanimously.

Complaint Status

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

CORRESPONDENCE

Letter from Tristan Spence

Mr. Spence addressed a letter to the Board requesting that the Board consider approving his CPA Permit application despite only having completed 122 semester hours of college education. The Board's response is that the Board does not have the authority to waive the statutory requirements. Mr. Spence is required to submit proof of 150 credit hours.

Email from Marion Adams

Ms. Brown presented the Board with an email from Marion Adams CPA, Senior Audit Manager of Swenson Advisors, LLP, inquiring about the requirements of Delaware. Swenson Advisors has a client that is a non-profit organization in DE. The client would like to hire Swenson Advisors to provide accounting services related to their financial statements, specifically a compilation. The work will be done from their (Swenson Advisors) office in California. Ms. Adams is inquiring if there are any restrictions for providing this type of service to their client. The Board stated that they do not have the authority to interpret the law and advised Ms. Adams to seek a personal counsel to help interpret the law. The Board also referenced Ms. Adams to the Delaware Code, Section 108 "Substantial Equivalency."

Email from Maksim Dyachuk

Ms. Brown presented the Board with an email from Maksim Dyachuk. Mr. Dyachuk has a European company and would like to establish a company in Delaware and provide financial and accounting services to non-residents of the USA. Mr. Dyachuk is inquiring whether a certificate is required if someone decides to practice accounting/provide accounting services or would like to hire an accountant. The Board's stated that they do not have the authority to give legal opinion or interpret the law. The Board also advised Mr. Dyachuk to seek his own legal counsel.

Email from Cody Presley

Ms. Brown presented the Board with an email from Mr. Presley inquiring about CPE's. Mr. Presley wants to know if a DE licensee who is working in Florida can take CPE training provided by the LBA Group and if it will count towards his DE continuing education. The Board referenced Mr. Presley to the Rules and Regulations Section 11.0 "Continuing Education."

Email from Andrew Ahern III, Esq.

Mr. Ahern addressed a letter to the Board regarding Mr. Dan Caputo. Mr. Ahern is concerned that the Board is requesting unnecessary documents. Mr. Ahern stated that the Board is requesting college transcripts, work experience, etc., and that requesting that information is an error. Mr. Ahern stated that Mr. Caputo supplied all of that information when he first applied back in 1987. Mr. Caputo's license expired June of 2005 and DPR does not guarantee archived information from the 80's. The Board responded that they do not have the authority to waive a statutory requirement. Mr. Caputo will have to submit the requested information. Mr. Caputo has been practicing without a firm or individual permit since 2005. Ms. Brown will submit necessary information to the Investigative Unit for review.

OTHER BUSINESS BEFORE THE BOARD

Proposed Regulatory Amendment (4.1.3 & 6.1.4)

The Board discussed applicants who attained their certificate and/or permit in the 80's and then let their permit expire. According to the Delaware Code, if the applicant ever wants to re-apply they are required to prove that they passed the exam. NASBA, as well as DPR do not have access to all of the archived files from the 80's. The Board suggested that since the applicant holds a Delaware Certificate, that should suffice as evidence that they have passed the appropriate exams and was in accordance with DE's rules. Ms. Brown stated that she will inform the credentialing department that an applicant who falls under this category should be determined at the discretion of the Board.

Delaware Code

Mr. Maloney stated that he will be having a meeting with his boss and Mr. Mangler to go over the amendments to the statute. Mr. Maloney stated that his goal is to have Mr. Mangler at the February board meeting to discuss the results of the meeting.

PUBLIC COMMENT

The Board discussed rescheduling the April 15th meeting due to the end of the tax season. Ms. Brown said that she will check DPR's calendar to see what is available and get back to the Board by email.

Mr. McManus mentioned that he attended the Continuing Education Committee meeting in Nashville with NASBA. The secretary to the CEO of NASBA made mention to Mr. McManus that for the last several meetings there has been no representation from Delaware at the NASBA Eastern regional or the Annual Conference. She also mentioned that if DE wanted to start being active again there are scholarships available

through NASBA. Mr. McManus informed the Board that if anyone wants to attend to let him know so he can give them the information that is needed.

Ms. Rubenstein and Mr. McManus both stated that the Regional Conference is more informative than the Annual Conference.

NEXT SCHEDULED MEETING

The next meeting will be held February 18, 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. Schultz, seconded by Ms. Kaza, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:58 a.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