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DEPARTMENT OF STATE

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DIVISION OF PROFESSIONAL REGULATION

<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b>
<b>MEETING DATE AND TIME:</b>	<b>Wednesday, July 15, 2008 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>	Approved September 17, 2008

### **MEMBERS PRESENT**

Sharron Cirillo, PA Member, President  
David Doane, CPA Member, Secretary  
Joyce Dyer, Public Member  
Judith Scarborough CPA Member  
William Fletcher, Attorney Member  
Matthew Kent, Public Member

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

Eileen Kelly, Deputy Attorney General  
Judy Letterman, Administrative Specialist III

### **MEMBER ABSENT**

Douglas Phillips, CPA Member  
Michael Wollaston

### **ALSO PRESENT**

Julia La Badis, Court Reporter  
Kenneth Dodoo  
Armin Chokse  
Robert Szipsky  
Dana Rubenstein  
Shelly Ciafre  
Jyothi Manohar  
Thomas Williams  
Dianne Headley

Tonya Cicconi

**CALL TO ORDER**

Ms. Cirillo called the meeting to order at 9:30 a.m.

A motion was made by Ms. Scarborough, seconded by Mr. Fletcher to go on the record

**NEW BUSINESS**

Show Cause Hearings

Kenneth Dodoo

A motion was made by Ms. Scarborough, seconded by Mr. Fletcher to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the rule to show cause hearing for Kenneth Dodoo was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Dodoo to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, Mr. Dodoo's CPE log with attachments dated September 19, 2007, Exhibit 2, undated cpe log with attachments, Exhibit 3, Board deficiency letter to Mr. Dodoo, Exhibit 4, today's hearing notice.

Mr. Dodoo was sworn in by the court reporter.

Mr. Dodoo presented additional evidence to the Board.

Mr. Dodoo informed the Board that he submitted the log and certificates in September 2007 show 88 hours and thought he had taken the Delaware ethics course. When he was advised by the Board that he was deficient, he took courses in February 2008. The Board office had not received this additional information.

A motion was made by Mr. Fletcher, seconded by Mr. Doane to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Mr. Kent to go back on the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Mr. Kent to accept the new cpe and to select his file for 2009 post renewal audit. The motion was unanimously carried.

Armin Choksey

A motion was made by Mr. Doane, seconded by Mr. Kent to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the rule to show cause hearing for Armin Choksey was the result of the Boar's post renewal continuing education audit, the Board issued notice to Mr. Choksey to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, February 1, 2008 Board deficiency letter, Exhibit 2, May 13, 2008 Board letter advising of deficiency, and Exhibit 3, today's hearing notice.

Mr. Choksey was sworn in by the court reporter.

Mr. Choksey presented cpe log and stated during the last renewal he worked for three different firms. He currently works as an audit manager and does not prepare tax returns and his employer officer internal ethic courses and was unaware of the requirement for a Delaware specific ethics course.

A motion was made by Mr. Doane, seconded by Mr. Kent to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Ms. Dyer to go back on the record. The motion was unanimously carried.

A motion was made by Ms. Scarborough, seconded by Ms. Dyer to require Mr. Choksey to provide proof of Delaware ethics and 16 hours of tax cpe within 30 days of the signing of this order or the license will be suspended until received and to select his file for the 2009 post renewal audit. The motion was unanimously carried.

#### Robert Szipsky

A motion was made by Mr. Doane, seconded by Mr. Kent to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the rule to show cause hearing for Robert Szipsky was the result of the Boar's post renewal continuing education audit, the Board issued notice to Mr. Szipsky to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, letter from the Board concerning his deficiencies, Exhibit 2, today's hearing notice, and Exhibit 3, certificate from Price Waterhouse with cpe hours.

Mr. Szipsky was sworn in by the court reporter.

Mr. Zipsky stated that he has included a taxation course on the log which he did not complete and deducted them from the total hours required which left him with only 11.5 or the 16 hours required. He made up the deficiency by taking a tax course in November 2007.

A motion was made by Mr. Doane, seconded by Mr. Kent to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Mr. Kent to go back on the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Mr. Kent to accept the additional cpe and noted that the tax course completed in November 2007 can not be used in the 2009 renewal and to select his file for the 2009 post renewal audit. The motion was unanimously carried.

### Shelly Ciafre

A motion was made by Mr. Doane, seconded by Mr. Fletcher to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy stated the purpose for the rule to show cause hearing for Shelly Ciafre was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Ciafre to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, February 5, 2008 letter of deficiency, Exhibit 2, May 6, 2008 letter again notifying Ms. Ciafre of deficiency, Exhibit 3, today's hearing notice, Exhibit 4 April 5, 2008 letter from Ms. Ciafre with attachments.

Ms. Ciafre was sworn in by the court reporter.

Ms. Ciafre stated that she was unaware of any deficiency and that she only had 16 hours of self-study cpe which was less than 30%. Her firm had presented AICPA video courses were not self-study since they were conducted as a group session. Her submission meets the cpe requirements

A motion was made by Ms. Cirillo, seconded by Mr. Fletcher to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Ms. Dyer to go back on the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Ms. Scarborough to accept the CPE as submitted and not select her file for 2008 post renewal audit. The motion was unanimously carried.

Jyothi Manohar

A motion was made by Mr. Doane, seconded by Ms. Dyer to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy, stated the purpose for the rule to show cause hearing for Jyothi Manohar was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Manohar to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, letter to Ms. Manohar failure to respond to post renewal audit, Exhibit 2, February 27, 2008 letter from Ms. Manohar with attachments, Exhibit 3, letter to Ms. Manohar stating deficient in Delaware ethics course and tax, Exhibit 4 notice of today's hearing, Exhibit 5, Ms. Manohar's training transcript Exhibit 6, letter from Ms. Manohar requesting an extension.

Ms. Manohar was sworn in by the court reporter.

Ms. Manohar stated that she has been licensed in Pennsylvania since 1989 and the 2007 was her first Delaware renewal. Failure to respond to the audit was an oversight on her part and he had taken 9 hours of tax and an ethics course through her employer. She was unaware of the Delaware specific ethic requirement but completed the course and the required tax hours. Her employer has her original certificates.

A motion was made by Ms. Scarborough seconded by Mr. Kent to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Ms. Dyer to go back on the record. The motion was unanimously carried.

A motion was made by Ms. Cirillo, seconded by Ms. Scarborough to ask her to submit the cpe log, certification from her employer verifying receipt of the certificates for the courses listed on the log, within 30 days of the Board Order or the license would be suspended until received, if the documentation is rejected a show cause hearing will be scheduled and select her file for the 2009 post renewal audit. The motion was unanimously carried.

Thomas Williams

A motion was made by Mr. Doane, seconded by Mr. Fletcher to go on the record. The motion was unanimously carried.

Mr. Williams was originally scheduled for a hearing on May 21, 2008, did not appear and the hearing proceeded. Before the ruling was finalized, Mr. Williams requested a hearing.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy, stated the purpose for the rule to show cause hearing for Thomas Williams was the result of the Board's post

renewal continuing education audit, the Board issued notice to Mr. Williams to show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, the Board's failure to respond letter, Exhibit 2, May 28, 2008 letter from Mr. Williams with attachment, Exhibit 3, today's hearing notice Exhibit 4, certificate of seminar attendance.

Mr. Williams was sworn in by the court reporter.

Mr. Williams apologized for the missing hours and informed the Board he made up the deficiency on May 29, 2008.

A motion was made by Mr. Doane, seconded by Mr. Kent to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Ms. Scarborough to go on the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Mr. Scarborough to accept Mr. William's submission for the 2007 and select his file for the 2009 post renewal audit. The motion was unanimously carried.

#### Virginia Headley

A motion was made by Mr. Doane, seconded by Ms. Scarborough to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy, stated the purpose for the rule to show cause hearing for Virginia Headley was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Headley to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence, Exhibit 1, CPE log, Exhibit 2, two certificates of completions, Exhibit 3, May 13, 2008 deficiency letter, Exhibit 4, a handing written letter from Ms. Headley concerning attendance, Exhibit 5, notice of today's hearing.

Ms. Headley was sworn in by the court reporter.

Ms. Headley stated that she had signed up for a course however when she arrived at the conference she changed courses and didn't realize she hadn't taken the course until after renewal. She informed the Board that she came to the Board office and was told to take the course as soon as possible.

A motion was made by Mr. Doane, seconded by Mr. Kent to go off the record. The motion was unanimously carried.

A motion was made by Ms. Cirillo, seconded by Mr. Kent to go back on the record. The motion was unanimously carried.

A motion was made by Ms. Cirillo, seconded by Mr. Doane to continue the hearing so that Ms. Headely can provide evidence that the cpe is complete and the log completed. The motion unanimously carried.

Tonya Cicconi

A motion was made by Mr. Doane, seconded by Ms. Scarborough to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy, stated the purpose for the rule to show cause hearing for Tonya Cicconi was the result of the Board's post renewal continuing education audit, the Board issued notice to Ms. Cicconi to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Ms. Kelly marked into evidence Exhibit 1, CPE credit form pertaining to a December 2006 Delaware ethics course, Exhibit 2, cpe certificate from Global Tax Management, Exhibit 3, the Boards deficiency letter, Exhibit 4, notice of today's hearing, Exhibit 5, CPE certificates from Global Tax management, course outline for Delaware ethics course and lit of attendees

Ms. Cicconi was sworn in by the court reporter

Ms. Cicconi informed the board that the cpe credit form was incomplete even though she had attended the course she did not sign out therefore she can prove she was in attendance. She stated other attendees could verify her attendance. Her original submission of the certificate from Global Tax Management was a triplicate and unreadable however a copy of the original was presented as evidence.

A motion was made by Mr. Doane seconded by Mr. Kent to go off the record. The motion was unanimously carried.

A motion was made by Ms. Scarborough, seconded by Mr. Doan to go back on the record. The motion was unanimously carried.

A motion was made by Ms. Cirillo, seconded by Mr. Kent to submit within 30 days of the date of the Order, either proof that she has retaken the Delaware ethics course or a sign-in sheet from the December 2006 course with an affidavit from another attendee certifying that both had attended, documentation pertaining to the three December 2005 self-study course and if this information is not received, her permit will be suspended until received and her file will be selected for the 2009 post renewal audit. The motion was unanimously carried.

Jani Mirchandani

A motion was made by Mr. Doane, seconded by Mr. Fletcher to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy, stated the purpose for the rule to show cause hearing for Jani Mirchandani was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Mirchandani to show cause as to why her license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Mr. Mirchandani was not in attendance.

Ms. Kelly marked into evidence Exhibit 1, May 13, 2008 delinquency letter, Exhibit 2, May 29, 2008 letter from Jani Mirchandani requesting and extension, Exhibit 3, Letter from the Board sent to address provided by Ms. Mirchandani of today's hearing with green card showing received on June 6, 2008.

Ms. Mirchandani attested at the time of renewal that she had completed the required CPE. However the documentation submitted did not show that he had completed a Delaware ethics course.

A motion was made by Mr. Doane, seconded by Ms. Cirillo to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Ms. Dyer to go back on the record. The motion was unanimously carried.

A motion was made by Ms. Cirillo to notify Ms. Mirchandani she has 30 days from the date of the Order to submit evidence of completion of a Delaware ethics course and if not received her permit will be suspended until received and her file will be selected for the 2009 post renewal audit. The motion was unanimously carried.

Josh Sabini

A motion was made by Ms. Scarborough, seconded by Mr. Doane to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy, stated the purpose for the rule to show cause hearing for Josh Sabini was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Sabinito show cause as to why his license should not be suspended or revoked base on her failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Mr. Joshi was not in attendance.



Ms. Kelly marked into evidence Exhibit 1, May 6, 2008 deficiency notice Exhibit 2, today's hearing notice with return register receipt, Exhibit 3, March 25, 2008 letter from Mr. Sabini stating he was not aware of the Delaware ethics requirement.

Mr. Joshi attested at the time of renewal that he had completed the required CPE. However the documentation submitted did not show that he had completed a Delaware ethics course.

A motion was made by Mr. Doane, seconded by Mr. Kent to go off the record. The motion was unanimously carried.

A motion was made by Ms. Cirillo, seconded by Mr. Doane to go back on the record The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Mr. Kent to suspend his license for 30 days, following the date of mailing the Order. If Mr. Joshi does not submit proof of completion of the Delaware ethics within 30 days, his license will be revoked and his file will be selected for the 2009 post renewal audit. The motion was unanimously carried.

#### Timothy Umbreit

A motion was made by Mr. Doane, seconded by Mr. Kent to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy, stated the purpose for the rule to show cause hearing for Timothy Umbreit was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Umbreit show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Mr. Umbreit was not in attendance.

Ms. Kelly marked into evidence Exhibit 1, May 13, 2008 deficiency letter, Exhibit 2, today's hearing notice with return registered receipt, Exhibit 3, June 23, 2008 letter to the Board with proof of completion of Delaware ethics, and Mr. Umbreit stated he would not be at the hearing.

Mr. Umbreit attested at the time of renewal that he had completed the required CPE. However the documentation submitted did not show that he had completed a Delaware ethics course.

A motion was made by Ms. Dyer, seconded by Mr. Doane to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Mr. Kent, to go back on the record. The motion was unanimously carried.

A motion was made by Ms. Cirillo, seconded by Mr. Doane to accept the documents as submitted to meet the 2007 renewal requirements and his file will be selected for the 2009 post renewal audit. The motion was unanimously carried.

John Gallagher

A motion was made by Mr. Doane, seconded by Mr. Kent to go on the record. The motion was unanimously carried.

Ms. Kelly, Deputy Attorney General representing the Board of Accountancy, stated the purpose for the rule to show cause hearing for John Gallagher was the result of the Board's post renewal continuing education audit, the Board issued notice to Mr. Gallagher show cause as to why his license should not be suspended or revoked base on his failure to submit documentation of having completed the required continuing education for renewal as attested to on the application for licensure renewal.

Board members were introduced.

Mr. Gallagher was not in attendance.

Ms. Kelly marked into evidence Exhibit 1, May 13, 2008 deficiency letter with return register receipt, Exhibit 2, June 3, 2008 letter of today's hearing notice with returned register receipt

Mr. Gallager attested at the time of renewal that he had completed the required CPE. However the documentation submitted did not show that he had completed a Delaware ethics course.

A motion was made by Ms. Dyer, seconded by Ms. Scarborough to go off the record. The motion was unanimously carried.

A motion was made by Mr. Doane seconded by Mr. Kent to go back on the record. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Mr. Kent to suspend his permit for 30 days following the date of the Order and if the proof of completion is not received the permit will be revoked. Upon receipt of proof of completion, the permit will be reinstated and his file will be selected for the 2009 post renewal audit. The motion was unanimously carried.

**ADJOURNMENT**

A motion was made by XXXX seconded by XXXX to adjourn the meeting. The motion was unanimously carried. The meeting adjourned at XXX p.m.

Respectfully submitted,

Judy Letterman  
Administrative Specialist III