

**Connecticut State Board of Accountancy  
January Minutes**

**Thursday, January 3, 2013 – 8:30 A.M.**

Third Floor Conference Room  
30 Trinity St., Hartford, CT 06106  
860-509-6179  
[sboa@ct.gov](mailto:sboa@ct.gov)

Chairman Thomas F. Reynolds called the meeting to order at 08:33 A.M. at the Connecticut State Board of Accountancy, 30 Trinity Street, Hartford, Connecticut.

Present:

Thomas F. Reynolds, CPA, Chairman  
Lee R. Schlesinger  
Richard L. Sturdevant  
Richard H. Gesseck, CPA  
Martha S. Triplett, Esq.  
Michael Weinshel, CPA  
Leonard M. Romaniello, Jr., CPA, CITP, CFE, MST

Absent:

James S. Ciarcia  
Philip J. DeCaprio, Jr., CPA/ABV/CFF, Cr.FA, CVA

Staff Members Present:

Stephanie Sheff, Processing Technician  
Sonia Worrell Asare, Legal Counsel  
Constance Sakyi, Paralegal

OTHERS PRESENT:

Marcia Marien  
Dawn Brolin  
Ernest Zwickler

**Action required - Approved Minutes of the December 6, 2012 Board Meeting:**

Motion made by Mr. Reynolds to approve the December 6, 2012 Minutes. Mr. Romaniello seconded the motion. All present Board Members voted in favor.

**EXAM AND LICENSING**

Review Firm Permits for approval.

- Mr. Michael Weinshel recused himself and left the room. Marcia Marien attended meeting on behalf of Dawn Brolin to discuss her application for initial Certificate and Initial license and requested that Dawn Brolin's application be approved. Mr. Gesseck made a motion to approve her application, noting that she has met the requirements. Mr. Schlesinger seconded the motion. All present Board Members voted in favor.

- Valentina Kerziene – application for Initial Certificate and Initial license was pending due to additional information to be provided by former supervisor Mark Kelley. Mr. Kelley provided the additional information.  
Mr. Weinshel made a motion to approve the application. Mr. Romaniello seconded the motion. All present Board Members voted in favor.
- Ernest Zwikker - application for Initial Certificate and Initial license.  
Ms. Triplett made a motion to approve the application. Mr. Sturdevant seconded the motion. All present Board Members voted in favor.

### **EXECUTIVE SESSION**

Motion made by Mr. Reynolds to go into Executive Session at 9:40 AM inviting Attorney Asare, Stephanie Sheff and Constance Sakyi. Motion was seconded by Mr. Sturdevant. All present voted in favor. A motion was made by Mr. Gesseck for the meeting to return to public session at 10:29 AM. Mr. Schlesinger seconded the motion.

**PUBLIC COMMENT-** Opportunity for members of the public to address the Board.

- Art Renner, CT CPA Society – Informed Board of the Certificate Ceremony Scheduled for January 10, 2013 at the Aqua Turf.

### **OTHER BUSINESS**

#### **Enforcement Cases**

##### **Withdrawn:**

- **2010162-3512:** Miranda, Joseph; John Popolizio: Withdrawn.
- **2012-103763:** Risibridger, Steven I; Robert Hawley: Withdrawn.

##### **Recommending Dismissal/Closure:**

- **2012-103781:** LaSaracina, Felix; AICPA terminated Respondent's membership as a result of guilty plea to wire fraud and willful failure to collect or pay over tax.  
Motion was made by Ms. Triplett to close of the matter, noting that Mr. LaSaracina has surrendered his license and firm permit. Motion was seconded by Mr. Romaniello. All present Board members voted in favor.
- **2010179-3532:** Weinshel, Wynnich & Associates, LLC, Michael Weinshel, and Mark Wynnich; Steve and Barbara Levine. Allegations: conflict of interest; unauthorized preparation of tax returns; and negligence in tax preparation citing capital accountants are inaccurate. Apparent business dispute.  
Mr. Michael Weinshel recused himself from all discussion and left the room. Motion made by Mr. Sturdevant to dismiss matter as proof submitted that authorization was given to complete tax returns, as such no probable cause exist. The motion was seconded by Mr. Romaniello. All present Board members voted in favor.
- **2011088-3724:** Nobile Wealth Management; Steven Bokoff, CPA. Allegations: false and misleading advertisements, unauthorized use of CPA designation; practice of public accountancy

without a CT firm permit; practice of public accountancy without a CT license; unauthorized practice of public accountancy; failure to undergo peer review. Noting duplication in case. Motion made by Mr. Romaniello to dismiss the matter, citing no probable cause. Motion was seconded by Mr. Sturdevant. All present Board members voted in favor.

- **2010171-3521:** Mencher, Stephen. Allegations: misrepresentation and unauthorized use of a CPA title.  
Motion made by Mr. Romaniello to dismiss matter. Motion seconded by Mr. Sturdevant. All present Board members voted in favor.
- **2011006-3554:** Kannenberg Jr., Donald A.; Maria I. Castrodad. Allegations: lack of client confidentiality; conflict of interest; dishonesty, fraud, or negligence in preparing tax returns; and lack of independence.  
Motion made by Mr. Gesseck to dismiss matter. Motion seconded by Ms. Triplett. All present Board members voted in favor.
- **2009047-3221:** Thibodeau, Michael; Merrick, Richard. Allegations: Fraudulent use of client credit card totaling \$23,000.00 for software. Matter has been litigated in civil court regarding a shared client. Matter was previously Tabled matter in October meeting of 2012, Board requesting additional information regarding matter.  
Motion made by Mr. Weinshel to dismiss the matter. Motion seconded by Ms. Triplett. All present Board member voting in favor.

**Recommending Settlement:**

- **2010192-3547:** Barrera, Ganimedes; Anonymous. Allegations: unauthorized practice of public accountancy; failure to obtain a firm permit; false and misleading advertisement; failure to undergo and report peer review; and unauthorized use of a CPA title.  
Motion made by Mr. Gesseck to settle the matter requiring Respondent to cease and desist use of “fully licensed accountant and prospective CPA” language on advertisements. Motion was seconded by Mr. Sturdevant. All present Board member voted in favor.

**Recommending Compliance Meeting/Hearing:**

- **2012016-378:** Offerdahl, Darin; Henry, Raymond & Thompson, LLC. Allegations include misconduct reflecting adversely on the profession of public accountancy and discreditable acts. Board requesting compliance meeting.
- **James Levy:** Motion made by Mr. Weinshel pursuant to §20-280 of General Statutes to subpoena Mr. James Levy to a Hearing regarding the matters 2012-103778, 2012-3757, 2012-103777, 2012-103773, and 2012-3793. Motion was seconded by Mr. Romaniello. All present Board members voted in favor.

**Miscellaneous:**

- **2012011-3760:** Ciccarelli, Dale K. - Requesting further clarity regarding settlement agreement and modification of revocation of license.

Motion by Mr. Weinshel to sustain revocation of Respondent’s license pursuant to settlement agreement. Motion was seconded by Mr. Sturdevant. All present Board members voted in favor.

**Wendy Knothe:** Requesting waiver of \$625.00 statutory penalty for failure to complete Ethics Courses in a timely manner. Ms. Knothe cites the penalty is severe.  
Board unanimously upheld penalty.

**Other**

Board reviewed meeting dates for the year of 2013.

Motion to adjourn the meeting at 11:27 AM by Mr. Sturdevant. Motion was seconded by Mr. Schlesinger. All present Board Members voted in favor.

Next scheduled meeting:

- Thursday, February 5, 2013 - 8:30 AM – 3rd Floor Conference Rm. - 30 Trinity St., Hartford, CT
- Thursday, March 7, 2013 – 8:30 AM – 3<sup>rd</sup> Floor Conference Rm. – 30 Trinity St., Hartford, CT

Respectfully Reviewed by:  
Tom Reynolds,  
Chairman of the Board

Respectfully Submitted by:  
Sonia Worrell Asare,  
Agency Counsel