

NEW JERSEY STATE BOARD OF ACCOUNTANCY  
PUBLIC SESSION MINUTES  
MAY 18 , 2006  
HUDSON ROOM

A meeting of the New Jersey State Board of Accountancy was convened in accordance with the provisions of the Open Public Meetings Act. Pursuant to those provisions, the proper notifications were made to the Office of the Secretary of State, the Camden Courier-Post, the Trenton Times, the Asbury Park Press, the Record and the Star-Ledger. John Tully, President of the Board, called the meeting to order at 9:34 A.M. The following roll call was taken:

Keith Balla, CPA Present  
Robert Cagnassola, CPA Present  
John Dailey, Jr., CPA Present  
Andrew DuBoff, CPA Present  
Bennie Hadnott, CPA Present  
Albertus Jenkins, Public Member Late Arrival - 11:00 AM  
Donald Jump, CPA Present  
Aubrey Kosson, CPA Present  
Margaret Shoe, Public Accountant Present  
Robert Sommer, Public Accountant Excused  
Peter Torok, Public Member Present  
John Tully, CPA, Government Member Present

Also present at the meeting were William Mandeville, Executive Director; Marianne Greenwald, Deputy Attorney General; Dale Nelson, CPA, Director of Accountancy; Melba Perez, Assistant to the Executive Director; Marie Lisa, Board Staff; Jonathan Eisenmenger, Board Staff; Mike Polito, CPA, Past President, NJSCPA; David Plaskow, Editor, NJSCPA Magazine; Richard Van Volkenburgh, PA, NJAPA; Henry Rinder, President, NJSCPA; Irene Douma, Professor, Montclair State University and Dr. James Carroll.

## **II Minutes of the Meeting of April 20, 2006**

On a motion made by Andrew DuBoff, seconded by Bennie Hadnott, the Board voted to approve the April 20, 2006 Public Session minutes with corrections. The vote of the Board was eight voting in favor with Albertus Jenkins, Donald Jump and John Tully abstaining.

## **III President's Remarks**

President Tully thanked the Board members for their vote of confidence in voting him as President of the Board. He informed the Board that many things will be accomplished in this coming year.

President Tully informed the Board that a replacement for Dale Nelson has not been found. The Board is going to have to do a more with less.

## **IV Executive Director's Remarks**

Executive Director Mandeville informed the Board that the paper renewals for firms that have not renewed, were mailed out mid April. All firm registrations will expire on June 30, 2006.

## **V Request for Transfer of Grades**

A Ramez Younan

Ramez Younan is requesting a transfer of his grades from the State of Illinois. Mr. Younan is lacking 30.69 semester hours in Liberal Arts and 6 semester hours in Business Law. Mr. Younan passed the exam in

1999.

On a motion made by Andrew DuBoff, seconded by Robert Cagnassola, the Board voted to inform Mr. Younan that his request is denied and that he must make up the credits he is lacking to qualify for the June 30, 2000 rule or he must meet the 150 hours or go back to the State of Illinois and obtain licensure. The vote of the Board was unanimous.

B Paul Donato

Paul Donato is requesting a transfer of his grades from the State of Pennsylvania. Mr. Donato is lacking 15.2 semester hours for the required 150 credits.

On a motion made by Andrew DuBoff, seconded by Keith Balla, the Board voted to deny Mr. Donato's request and inform him that he must meet the 150 hour requirement to obtain licensure in the State of New Jersey. The vote of the Board was unanimous.

## **VI Request for Waiver of Educational Deficiencies**

A Florin Armenciu

Florin Armenciu is requesting a waiver of educational deficiencies of 16.8 semester hours in Accounting and 3.3 semester hours in Business Law.

On a motion made by Donald Jump, seconded by John Dailey, the Board voted to deny Mr. Armenciu's request for a waiver of education deficiencies because his request doesn't meet N.J.S.A. 13:29-1.6B1. Mr. Armenciu is to be informed that he must make up the credits and qualify under the 120 hour requirement and then he may re-apply to the Board for a waiver. The vote of the Board was ten voting in favor with Andrew DuBoff abstaining.

## **VII Request for Appeal**

A Eugene P. Leoporiere/Pamela Mandel, Esq. - 10:30 A.M. Appearance

Robert Cagnassola recused himself and left the room. John Dailey recused himself.

Mr. Leoporiere appeared before the Board to request reconsideration of a Consent Order filed by the Board on April 3, 2006.

Ms. Mandel thanked the Board for the opportunity to appear before them to discuss the reconsideration of Mr. Leoporiere's CPA license. Ms. Mandel informed the Board that Mr. Leoporiere has been barred from the AICPA. Mr. Leoporiere has lived an exemplary life. He has submitted letters attesting to his character. The people that wrote the letters understood what occurred and still wrote letters on his behalf. The decision that the Board has taken against Mr. Leoporiere's license has made a big impact on his life, since he is the sole provider in his home. Mr. Leoporiere was forced to resign from his position based on the six months suspension and will be out of a job July 19, 2006 and will no longer have benefits. Ms. Mandel believes that there could have been other options the Board could have taken. Ms. Mandel suggested that the Board should change Mr. Leoporiere's status from suspended to stayed suspension and just accept the 45 days that have been served. At this time, there is a position available that Mr. Leoporiere may be qualify for if he had his CPA license.

On a motion made by Keith Balla, seconded by Donald Jump, the Board voted to enter into Executive Session at 11:00 A.M. to properly deliberate on Mr. Leoporiere's request for reconsideration of his license. The vote of the Board was unanimous.

Albertus Jenkins arrived at 11:00 A.M.

On a motion made by Donald Jump, seconded by Keith Balla, the Board voted to reconvene in Public Session at 11:12 A.M. to make a recommendation regarding the reconsideration of Mr. Leoporiere's CPA license. The vote of the Board was unanimous.

On a motion made by Albertus Jenkins, seconded by Andrew DuBoff, the Board voted to uphold the Consent Order issued to Mr. Leoporiere on April 3, 2006. The vote of the Board was eight voting in favor with Aubrey Kosson in opposition.

### **VIII New Business**

#### A Instructions for Registering for Temporary Practice

Dale Nelson informed the Board that Marge Loscalzo raised some questions regarding registering for temporary practice in the State of New Jersey.

On a motion made by Margaret Shoe, seconded by John Dailey, the Board voted to refer this matter to the Rules and Regulations Committee for review. The vote of the Board was unanimous.

### **IX Old Business**

#### A Harold Dischino, CPA

On a motion made by Andrew DuBoff, seconded by Bennie Hadnott, the Board voted that they do not wish to pursue in the matter since there is insufficient cause to proceed in the matter of DeSantis vs. Harold Dischino, CPA. The vote of the Board was unanimous

### **X Committee Reports**

#### A CPA Examination Committee

Aubrey Kosson informed the Board it would be desirable for Board members to visit a Prometric testing facility.

#### B Ethics Committee

John Tully informed the Board that there will be a meeting following the end of the May Board meeting to review additional ethics courses that have been received.

#### C CPE Committee

No report was given.

#### D RMA Committee

Robert Cagnassola had no report for the Board.

#### E QE Committee

Robert Cagnassola informed the Board that there was a full committee meeting held on May 8, 2006. Mr. Cagnassola also informed the Board that Dale Nelson's position has not been filled. If no one is found to continue running the Quality Enhancement Program it will make a great impact on the Board. A person with technical experience is needed to continue to run this program.

#### F Education Committee

Bennie Hadnott informed the Board that he attended a NASBA Education Committee meeting and the

2004-2005 proposal is going to back to be re-worked. The proposal is going back to be re-worked. Mr. Hadnott also informed the Board that he will be attending the June 22- 24, 2006 NASBA Regional Meeting in San Juan, Puerto Rico. Mr. Hadnott will have a report for the Board at the July Board meeting.

#### G Reciprocity Committee

Keith Balla had no report for the Board.

#### H Nominating Committee

Robert Cagnassola had no report for the Board.

#### I Statute/Rules/Regulations Committee

Donald Jump informed the Board that a meeting was held on March 2006 to review the CPE rule changes. When Maryanne Sheehan has completed the changes, the draft rule will be brought back to the Board for review.

#### J Planning Committee

Margaret Shoe had no report for the Board.

#### K Monitoring Profession Committee

John Dailey had no report for the Board.

### **XI Public Comments**

Henry Rinder, President, NJSCPA congratulated all the new Board officers in their new positions. Mr. Rinder informed the Board that the Annual Business Meeting was conducted on May 4 and 5, 2006 about 300 members attended. The next meeting will be held at the Taj Mahal in Atlantic City in 2007. On November 8 -11, 2006 the out of state meeting will be held in San Juan, Puerto Rico. Anyone attending this conference should register soon. The block of rooms that have been reserved for this conference have been filled but the Society is working on obtaining additional rooms. Mr. Rinder also informed the Board that the Society is pushing to obtain a New CPA Orientation rule and one sponsor has been obtained.

Michael Polito informed the Board that he was under the impression that you must obtain full licensure to work in New Jersey. He was not aware of temporary licenses and this is something that the New Jersey Board should clarify.

Irene Douma, Professor, Montclair State University informed the Board that she has been part of the peer review process and the Board should be very aware that it should obtain someone to cover Mr. Nelson's position.

On a motion made by Andrew DuBoff, seconded by Bennie Hadnott, the Board voted to enter into Executive Session at 11:15 A.M. to discuss the results of the May 9, 2006 Investigative Inquiry, one Request for Waiver of New Jersey Successful Candidate, one Request for a Refund, four Requests for Reinstatement, three matters of Old Business, two matters of New Business and four Consumer Complaints. The vote of the Board was unanimous.

Respectfully submitted,

William Mandeville  
Executive Director