

## ONLINE PUBLIC COMMENTS FOR REVIEW

Date: 01/04/2022

Regulation: 400-RICR-00-00-1

Title: Rules and Regulations of the Rhode Island Board of Accountancy

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### Reviewed Comments

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**Comment ID:** 11512-127

**Comment By:** Elizabeth Pimentel **On:** 11/30/2021

This comment is currently enabled for public display.

#### Comment:

Hello - I just want to be sure 'self-study' CPE will still be allowed. Will that be considered under 'remote learning'? Thanks!

**Reviewed by:** Amy Stewart

**On:** 12/02/2021

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**Comment ID:** 11512-128

**Comment By:** Steven Shore **On:** 11/30/2021

This comment is currently enabled for public display.

#### Comment:

The proposed rule changes seem to indicate that self-study courses will not be allowed unless some method of verification of actual attendance is present. There are many good self-study programs available (I subscribe to Thomson Reuters Checkpoint Learning) which are professionally competent and beneficial to practitioners which do not verify attendance. Checkpoint Learning for example requires a passing grade be achieved on a final test to attain a certificate of completion. The exam is fairly challenging and assures that you have achieved a reasonable level of reading of written course content. To not allow any self-study without attendance verification as an acceptable part of fulfilling the 120 hour requirement is arbitrary and burdensome. The Board should consider the allowance of a reasonable number of hours of self-study courses in meeting the 120 hour requirement.

**Reviewed by:** Amy Stewart

**On:** 12/02/2021

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**Comment ID:** 11512-129

**Comment By:** Jessica Ratcliffe **On:** 12/02/2021

This comment is currently enabled for public display.

#### Comment:

Please provide clarification on changes to self-study. If the proposed regulation removes the ability to conduct self-study courses, CPA's who are self-employed or employed in private industry would be at a huge disadvantage compared to those who receive their credits from their public accounting firms via in-house sponsored CPE trainings. Self-study allows CPA's the ability to conduct their CPE credits at their leisure outside of standard business hours, as offered by in-person and webinar classes. I have completed many self-study exams via Surgent McCoy and they have proved to be both comprehensive and challenging.

**From:** [Broadfield, Dawne \(DBR\)](#)  
**To:** [Robert Schloss](#)  
**Cc:** [Paravisini, Diane \(DBR\)](#)  
**Subject:** RE: [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations  
**Date:** Tuesday, November 30, 2021 2:21:35 PM

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Mr. Schloss,

The email instructions indicate to address your questions to Diane Paravisini who is copied on the email.

When you click the link in the body of email, you then click on the "Rulemaking Documents" tab, click on the Proposed Rule and you will see the language changed, strikethrough and underlines.

Please direct any future questions to Diane Paravisini.

Thank you.

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*Dawne Broadfield*

Department of Business Regulation  
State Building Office  
Board of Accountancy  
560 Jefferson Blvd, Suite 100  
Warwick, RI 02886  
401.889.5446

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**From:** Robert Schloss <rschloss@rhmlp.com>  
**Sent:** Tuesday, November 30, 2021 2:18 PM  
**To:** Broadfield, Dawne (DBR) <Dawne.Broadfield@dbr.ri.gov>  
**Subject:** [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

I don't see the summary of changes on the website – can you let me know where they are?

Robert A. Schloss, CPA  
Rosenstein, Halper & Maselli, LLP.  
PO Box 9567  
Providence, RI 02940-9567  
30 Chapel View Blvd. Suite 220  
Cranston, RI 02920  
Phone (401)331-6851 Fax (401) 331-6853

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**From:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>

**Sent:** Tuesday, November 30, 2021 2:10 PM

**To:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>

**Subject:** NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

To All Interested Parties:

Please be advised that the Rhode Island Board of Accountancy has proposed amendments to its Rules and Regulations, [400-RICR-00-00-1 \[linkprotect.cudasvc.com\]](#). Written comments should be submitted no later than December 30, 2021, via the Secretary of State's Rulemaking Website [\[linkprotect.cudasvc.com\]](#) under the "Comments" tab or by email to [diane.paravisini@dbr.ri.gov](mailto:diane.paravisini@dbr.ri.gov). The proposed amendments and summary of changes can be accessed by the links in this email on the [Secretary of State's website \[linkprotect.cudasvc.com\]](#).

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*Dawne Broadfield*

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**From:** [Broadfield, Dawne \(DBR\)](#)  
**To:** [Christopher Lefoley](#)  
**Cc:** [Stewart, Amy \(DBR\)](#); [Paravisini, Diane \(DBR\)](#)  
**Subject:** RE: [EXTERNAL] : Re: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations  
**Date:** Wednesday, December 1, 2021 8:30:56 AM

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Mr. Lefoley,

Your question has been sent to Attorney Amy Stewart, who is copied on this email.

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*Dawne Broadfield*

Department of Business Regulation  
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Warwick, RI 02886  
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---

**From:** Christopher Lefoley <chrislefoleycpa@verizon.net>  
**Sent:** Wednesday, December 01, 2021 8:29 AM  
**To:** Broadfield, Dawne (DBR) <Dawne.Broadfield@dbr.ri.gov>  
**Subject:** [EXTERNAL] : Re: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

Hi Dawne:

I was wondering if you could clarify one thing under the proposed changes. Do I understand it correctly that they are proposing to eliminate the self study courses? Not sure I'm reading it correctly. If you could clarify it that would be a big help.

Thanks,

Chris Lefoley CPA

-----Original Message-----

From: Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>  
To: Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>  
Sent: Tue, Nov 30, 2021 2:14 pm  
Subject: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

To All Interested Parties:

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“Comments” tab or by email to [diane.paravisini@dbr.ri.gov](mailto:diane.paravisini@dbr.ri.gov). The proposed amendments and summary of changes can be accessed by the links in this email on the [Secretary of State’s website](#).

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## Dawne Broadfield

Department of Business Regulation  
State Building Office  
Board of Accountancy  
560 Jefferson Blvd, Suite 100  
Warwick, RI 02886  
401.889.5446

**From:** [Rich Cedor](#)  
**To:** [Paravisini, Diane \(DBR\)](#)  
**Subject:** [EXTERNAL] : Comments on Proposed Amendments to the Board of Accountancy Rules and Regulations 11-30-21  
**Date:** Wednesday, December 1, 2021 9:44:17 AM

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Hello Diane,

I hope you are well! My comments on the proposed amendments to the above referenced regs are:

The changes on pages 17-18 appear to remove “individual self study” as a form of acceptable CPE. It seems “Remotely-delivered CPE” has replaced individual self study and require attendance checks through out the remotely delivered program, such as by answering question prompts at certain points.

Current rules include individual self study, which does not require attendance checks. I believe current rules also allow 80 of the 120 hour requirement to be individual self study, with the remaining 40 hours required to be “live” CPE.

I would appreciate if someone could respond to me on this issue. I recently renewed my license and do not want to invest time and money in self study hours if they are no longer acceptable.

Thank you,

Rich

Richard Cedor, CPA  
291 Fletcher Road  
North Kingstown, RI 02852  
401-524-3128

**From:** [Broadfield, Dawne \(DBR\)](#)  
**To:** [Paravisini, Diane \(DBR\)](#); [Stewart, Amy \(DBR\)](#)  
**Subject:** FW: [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations  
**Date:** Wednesday, December 1, 2021 5:29:44 PM

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Amy,

I responded to this without even thinking. I thought it was a renewal question and nothing to do with the Regulations. See response below.

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*Dawne Broadfield*

Department of Business Regulation  
State Building Office  
Board of Accountancy  
560 Jefferson Blvd, Suite 100  
Warwick, RI 02886  
401.889.5446

---

**From:** Broadfield, Dawne (DBR)  
**Sent:** Wednesday, December 01, 2021 5:28 PM  
**To:** Sherry Ferdinandi <[sherry@ferdinandicpa.com](mailto:sherry@ferdinandicpa.com)>  
**Subject:** RE: [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

Good Morning,

Your license (3047) expires on 06/30/2022.

The CPE reporting period was calendar years 2019, 2020, 2021.

In essence, this CPE Reporting Period Only is 42 months. You now have up to June 30, 2022 to obtain the required CPEs.

The new reporting cycle going forward is July 1, 2022 to June 30, 2025.

There are no waivers for CPEs.

---

*Dawne Broadfield*

Department of Business Regulation  
State Building Office



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---

**From:** Sherry Ferdinandi <[sherry@ferdinandicpa.com](mailto:sherry@ferdinandicpa.com)>  
**Sent:** Tuesday, November 30, 2021 3:49 PM  
**To:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>  
**Subject:** [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

Hi Dawne – just wondered if the Board is contemplating waiving any CPE's for 2020. The Bar Association has waived all of their 2020 and 2021 CLE's due to the pandemic. Please advise.  
Hope all is well.  
Regards,  
Sherry

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**From:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>  
**Sent:** Tuesday, November 30, 2021 2:16 PM  
**To:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>  
**Subject:** NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

To All Interested Parties:

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---

*Dawne Broadfield*  
Department of Business Regulation  
State Building Office  
Board of Accountancy  
560 Jefferson Blvd, Suite 100  
Warwick, RI 02886  
401.889.5446

**From:** [Broadfield, Dawne \(DBR\)](#)  
**To:** [Stewart, Amy \(DBR\)](#); [Paravisini, Diane \(DBR\)](#)  
**Subject:** FW: [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations  
**Date:** Wednesday, December 1, 2021 5:40:55 PM

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Sorry .... This is the rest of the email train.

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*Dawne Broadfield*

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State Building Office  
Board of Accountancy  
560 Jefferson Blvd, Suite 100  
Warwick, RI 02886  
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**From:** Broadfield, Dawne (DBR)  
**Sent:** Wednesday, December 01, 2021 5:35 PM  
**To:** Sherry Ferdinandi <[sherry@ferdinandicpa.com](mailto:sherry@ferdinandicpa.com)>  
**Subject:** RE: [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

You need to obtain them by the time you renew on 06/30<sup>th</sup>.

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*Dawne Broadfield*

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---

**From:** Sherry Ferdinandi <[sherry@ferdinandicpa.com](mailto:sherry@ferdinandicpa.com)>  
**Sent:** Wednesday, December 01, 2021 5:31 PM  
**To:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>  
**Subject:** RE: [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations  
**Importance:** High

Hi Dawne, this is great news. I'm short about 21 credits as of today. BUT, very easy to fix by Jan 31<sup>st</sup>. Happy Holidays and thank you for this good news.  
Regards,

Sherry

**Sherry Ferdinandi, CPA**  
**945 Reservoir Avenue, Ste A**  
**Cranston, RI 02910**

**\*\*\*\*\*WE HAVE MOVED PLEASE NOTE NEW ADDRESS\*\*\*\*\***  
**945 RESERVOIR AVE. STE A, CRANSTON, RI 02910**

**401-228-3344(office)**

**401-943-3343(fax)**

**Email:** [sherry@ferdinandicpa.com](mailto:sherry@ferdinandicpa.com)

**Website:** [www.sherryferdinandicpa.com](http://www.sherryferdinandicpa.com) [[sherryferdinandicpa.com](mailto:sherryferdinandicpa.com)]

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---

**From:** Broadfield, Dawne (DBR) [<mailto:Dawne.Broadfield@dbr.ri.gov>]

**Sent:** Wednesday, December 01, 2021 5:28 PM

**To:** Sherry Ferdinandi <[sherry@ferdinandicpa.com](mailto:sherry@ferdinandicpa.com)>

**Subject:** RE: [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

Good Morning,

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---

**From:** Sherry Ferdinandi <[sherry@ferdinandicpa.com](mailto:sherry@ferdinandicpa.com)>

**Sent:** Tuesday, November 30, 2021 3:49 PM

**To:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>

**Subject:** [EXTERNAL] : RE: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

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Hope all is well.

Regards,  
Sherry

---

**From:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>

**Sent:** Tuesday, November 30, 2021 2:16 PM

**To:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>

**Subject:** NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

To All Interested Parties:

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*Dawne Broadfield*

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State Building Office  
Board of Accountancy  
560 Jefferson Blvd, Suite 100  
Warwick, RI 02886  
401.889.5446



**From:** [Broadfield, Dawne \(DBR\)](#)  
**To:** [Paravisini, Diane \(DBR\)](#); [Stewart, Amy \(DBR\)](#)  
**Subject:** FW: [EXTERNAL] : Re: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations  
**Date:** Thursday, December 2, 2021 2:36:30 PM

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Did I forward this one to you? Sorry .... Loosing track.

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*Dawne Broadfield*

Department of Business Regulation  
State Building Office  
Board of Accountancy  
560 Jefferson Blvd, Suite 100  
Warwick, RI 02886  
401.889.5446

---

**From:** Broadfield, Dawne (DBR)  
**Sent:** Thursday, December 02, 2021 2:36 PM  
**To:** JENNIFER MASSEUR <[jenmcpa@gmail.com](mailto:jenmcpa@gmail.com)>  
**Subject:** RE: [EXTERNAL] : Re: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

You're welcome.

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*Dawne Broadfield*

Department of Business Regulation  
State Building Office  
Board of Accountancy  
560 Jefferson Blvd, Suite 100  
Warwick, RI 02886  
401.889.5446

---

**From:** JENNIFER MASSEUR <[jenmcpa@gmail.com](mailto:jenmcpa@gmail.com)>  
**Sent:** Thursday, December 02, 2021 10:29 AM  
**To:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>  
**Subject:** Re: [EXTERNAL] : Re: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

Thank you for the information.

On Wed, Dec 1, 2021 at 5:40 PM Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)> wrote:

| Good Evening,

Please refer to the FAQs, <https://dbr.ri.gov/documents/divisions/accountancy/BOA-Frequently-Asked-Questions.pdf> and

The Rules and Regulations, Section 1.8, <https://rules.sos.ri.gov/regulations/part/400-00-00-1>.

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*Dawne Broadfield*

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**From:** JENNIFER MASSEUR <[jenmcpa@gmail.com](mailto:jenmcpa@gmail.com)>

**Sent:** Tuesday, November 30, 2021 3:37 PM

**To:** Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)>

**Subject:** [EXTERNAL] : Re: NOTIFICATION: Proposed Amendments to the Board of Accountancy Rules and Regulations

Hi Dawne

I was wondering if you could help me and just clarify as for continuing education credit qualifications. I am going to be taking a college level Spanish course this summer...Can that count towards any of my 120 credit hours? And if so does every in class hour count as a credit? I'm kind of confused because a "3 credit" class may meet for 3 hours a week for 15 weeks so would it count for 3 CPE credits or 45 because that was the total class time?

Thanks for any input or insight you can provide.

Jen Masseur CPA

On Tue, Nov 30, 2021 at 2:14 PM Broadfield, Dawne (DBR) <[Dawne.Broadfield@dbr.ri.gov](mailto:Dawne.Broadfield@dbr.ri.gov)> wrote:

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---

*Dawne Broadfield*

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560 Jefferson Blvd, Suite 100

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**From:** [Ribezzo, John](#)  
**To:** [Paravisini, Diane \(DBR\)](#)  
**Subject:** [EXTERNAL] : Comment-Amendments to the Board of Accountancy Rules and Regulations  
**Date:** Tuesday, December 28, 2021 3:49:57 PM

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Dear Ms. Paravisini:

I believe that self-study programs that are remotely delivered should not be removed from the approved types of programs for purposes of fulfilling the CPE requirements. I have used various self-study programs in the past and have found them to be very informative and helpful in allowing me to remain current in the profession. All the programs that I have attended assure that the individual is listening to the material presented by having the individual answer poll questions. Also, all the programs that I have attended are approved by NASBA. I do not work in public accounting and therefore do not have access to in-house educational programs. The programs that I have attended provide a myriad of topics to select from and are available at various times and days that are convenient for my schedule.

Thank you,

John Ribezzo, Professor

Department of Business Administration

Community College of Rhode Island  
400 East Avenue  
Warwick, RI 02886  
(401)825-2324  
FAX: (401)825-2370



**From:** [Linda Smith](#)  
**To:** [Paravisini, Diane \(DBR\)](#)  
**Subject:** [EXTERNAL] : changes to CPE requirements  
**Date:** Thursday, December 16, 2021 12:20:47 PM

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Just responding to the email sent regarding proposed changes to the CPE requirements. I do find it helpful to be able to do self-study courses, when it is convenient, outside of regular business hours. Please reconsider the proposed change. Thank you!

***Linda Smith, CPA***

Leonelli & Vicario, Ltd.

240 Chestnut Street

Warwick, RI 02888

Tel: (401)781-5555

Fax: (401)467-3477

E-Mail: [lsmith@vicario.com](mailto:lsmith@vicario.com)

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