

Fall 2026

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The Connecticut Data Privacy Act Expansion: Are You Covered?

Connecticut has enacted significant amendments to the Connecticut Data Privacy Act (CTDPA), expanding its scope and introducing new compliance obligations for businesses that collect, use, share, or sell personal information. Now, many businesses – including employers that may not think of themselves as “data companies” – could have new compliance obligations. *page 11*

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CTCPA Women's Awards

Celebrating Connecticut's exceptional female finance professionals

Wednesday, January 20 • TPC River Highlands, Cromwell • 7:30-10:30 a.m.

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Managing Editor/Graphic Designer
Kirsten Piechota

kirstenp@ctcpas.org • 860-258-0231

Assistant Editor

Caitlin Bailey O'Neill

caitlinb@ctcpas.org • 860-258-0228

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From the Executive Director and CEO



Insights, Connections, and Advocacy: What's New at the CTCPA

This issue highlights what you can expect from the CTCPA: useful information about changes affecting your work, opportunities to learn from one another, and a voice for the profession in Connecticut.

Our articles on data privacy and payroll fraud address challenges many firms and organizations are facing today. Our advocacy update highlights CTCPA's ongoing work beyond the legislative session, while our member stories celebrate the people who make this community so valuable.

We're also creating more ways for members to connect. The new Connecticut Finance & Accounting Community gives professionals working in organizations a place to share perspectives and build relationships with peers. Our Town Hall Meetings offer regular opportunities to hear timely updates, ask questions, and participate in the conversation. And the new Connection Hub can help you find companies and services when your firm or organization needs them.

Whether you work in public practice, business, government, or a nonprofit, I want you to see a place for yourself here. Please continue sharing what you're seeing, what you need, and where the CTCPA can make a difference.

I hope you enjoy this issue.

Bonnie Stewart, Executive Director & CEO

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- **Be part of a community** built around the unique needs of finance and accounting professionals in industry.

Upcoming Programs

Auditing AI: What Finance Professionals Need to Know About Risk, Controls, and Assurance

October 22 • 10:00-11:00 a.m.

As artificial intelligence becomes more embedded in business operations, finance leaders must understand how to evaluate its risks, controls, and reliability. Join **Michelle Donohue**, Managing Director, Audit & Assurance at Deloitte, for a practical discussion designed specifically for CFOs, controllers, and finance professionals working in business and industry.

Learn what it means to audit AI, the questions finance leaders should be asking, and how organizations can strengthen oversight as AI adoption continues to grow.

2027 Planning Reset: Scenario Planning, Cash, Cost and Outlook

November 19 • 10:00-11:00 a.m.

CTCPA Town Hall Meeting: Year-End Planning

December 16 • 9:00-10:00 a.m.

Your work is evolving. Your network should, too. www.ctcpas.org/CFAC



Payroll Fraud as a Tax Season Risk

By Julie Saindon, *isolved*

You are in a client review right now – maybe this week, maybe next. The CFO mentions that payroll has been running a little higher than expected and asks if you’ve seen anything in the numbers. You haven’t looked yet.

That is the moment this article is about: the window between something seeming off and discovering eight months of payroll has been redirected to a ghost employee. That window is almost always open longest in the weeks before tax season, and it closes fastest for the clients whose advisors never brought it up.

You are not a forensic accountant, but you are often the person who sees it first. This is because you have the financial relationship and the instinct to notice when something does not belong. The question is whether your clients’ payroll controls are built to surface that kind of problem before it gets to you – or after.

Here’s the thing about payroll fraud that most business owners don’t understand. Tax season is not when it begins – it’s when it succeeds. Q1 is about 90 days away. If you haven’t had this conversation with your clients yet, now is the right time.

Why Tax Season Is the Best Time to Be a Fraudster

Payroll fraud does not start during tax season. It starts when someone with system access tests whether anyone is watching. What tax season does is create the conditions where months of undetected fraud finally pay off.

Your clients’ teams get buried under year-end close, W-2 preparation, filing deadlines, and the first payroll runs under a new calendar. Approval workflows that function reasonably well in ordinary times get compressed. Requests that would ordinarily get a second look get waved through because everyone assumes someone else is checking.

Fraudsters are not impulsive – they are patient. The Association of Certified Fraud Examiners’ (ACFE) *2024 Report to the Nations* found that occupational fraud goes undetected for a median of 12 months before discovery, and that window grows when internal teams are stretched.¹

The schemes your clients are most vulnerable to were launched in an unremarkable month, when some-

one probed for a gap and found one. Tax season is simply when the conditions make detection least likely and the amounts tend to be largest. October is when there is still time to close the gaps.

Connecticut is not immune. In 2025 alone, the U.S. Department of Justice and the Connecticut Attorney General’s Office ordered recovery of nearly \$43 million in fraud, including cases involving payroll manipulation and falsified employee counts.²

One Stamford-based case involved more than \$28 million stolen from an employer through falsified records over several years before investigators caught it.³ Your clients still have time to close their gaps before they become the next case.

What the Fraud Looks Like Inside Your Clients’ Companies

Three schemes account for most of the payroll fraud losses your clients are likely to face. None of them require technical sophistication; they require access, patience, and the absence of someone checking.

¹ Association of Certified Fraud Examiners. *Occupational Fraud 2024: A Report to the Nations*. ACFE, 2024. Available at: [acfe.com/-/media/files/acfe/pdfs/rtnn/2024/2024-report-to-the-nations.pdf](https://www.acfe.com/-/media/files/acfe/pdfs/rtnn/2024/2024-report-to-the-nations.pdf)

² Marc E. Fitch. “This Year in Connecticut: \$43 Million in Government Fraud.” *Inside Investigator*, Dec. 23, 2025. Available at: [insideinvestigator.org/this-year-in-connecticut-43-million-in-government-fraud](https://www.insideinvestigator.org/this-year-in-connecticut-43-million-in-government-fraud)

³ U.S. Department of Justice, District of Connecticut. “Stamford Man Who Stole More Than \$28 Million from Mars, Inc. Sentenced to 63 Months in Federal Prison.” Jan. 22, 2026. Available at: [justice.gov/usao-ct/pr/stamford-man-who-stole-more-28-million-mars-inc-sentenced-63-months-federal-prison](https://www.justice.gov/usao-ct/pr/stamford-man-who-stole-more-28-million-mars-inc-sentenced-63-months-federal-prison)

Ghost Employees and Falsified Pay Rates

Ghost employee fraud involves adding fictitious workers to payroll or keeping terminated employees active in the system so that paychecks generate and redirect to accounts the fraudster controls. Both this scheme and falsified pay rate fraud share the same root cause: the person who can make changes to payroll is also the person who approves the run.

Ask your clients who touches payroll entry and who touches payroll approval. If the answer is the same person with no independent review, that is the conversation to have before year-end.

Falsified wage rate fraud is quieter and often runs longer. A payroll administrator with edit access bumps an hourly rate or salary in small increments, staying below whatever informal threshold might trigger a review. Your client probably doesn't have a formal threshold. Over 18 months, those increments can

add up to tens of thousands of dollars that never appear as a single suspicious transaction.

Business Email Compromise and W-2 Phishing

Business email compromise, or BEC, is the scheme that most visibly spikes around tax season. It targets your clients' payroll and HR staff specifically because of what those employees can do: they have system access and they are authorized to move money.

A well-constructed BEC attack impersonates a company executive or a trusted vendor and requests something urgent: a direct deposit change, an off-cycle wire, a W-2 correction that needs to go to a new address. The email arrives during a moment of genuine organizational chaos, which in Q1 is nearly every moment.

W-2 phishing is a specific flavor of this threat your clients may not have heard about. An attacker poses as the CEO

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What tax season does is create the conditions where months of undetected fraud finally pay off.

or a senior finance leader and emails the HR or payroll manager with an urgent request: send all employee W-2s for review. The recipient, under pressure and trusting the apparent source, sends the file. The attacker now has enough to file fraudulent returns before any of those employees can file their own.

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The FBI's 2024 *Internet Crime Report* documented \$2.77 billion in BEC losses across more than 21,000 reported incidents, and the IRS has issued standing guidance warning businesses and payroll providers that W-2 data theft attempts spike sharply between January and early April each year.⁴

Attackers go after your clients' HR and payroll staff specifically because those employees hold both the data and the authority to act on requests quickly. A one-call confirmation before acting on any request to change banking information or transmit employee data stops most of these attempts cold.

The real issue is not the fraud – it's the absence of anyone checking.

None of these schemes are technically sophisticated. They work because of structural gaps, not ingenuity. When you look at what your clients' payroll environments actually look like, you will often find that one or two people hold every key. They add employees, they approve pay changes, they run payroll, and they release disbursements, all without any independent review touching the process.

Segregation of duties addresses most of this. Payroll entry, payroll approval, and payroll disbursement should rest with different people or, at a minimum, be subject to an independent review step before funds move.

- Supervisor sign-off required on all new employee additions.
- A mandatory approval log for any pay rate change.
- Automated exception reports flagging new direct deposit accounts.

Every payroll system logs who made a change, when, and from which device.

That log is only useful if someone reviews it. A monthly reconciliation comparing the current payroll register to the prior period, checking headcount against HR records, and flagging rate changes or new banking information takes most clients about two hours. For someone running an eight-month ghost employee scheme, a two-hour monthly review is an insurmountable obstacle.

Five Questions to Bring to Your Next Client Meeting

You do not need to show up as a forensic fraud specialist to make this conversation useful. You need five questions and the willingness to keep asking when the answers are vague.

1. Who can add an employee to payroll, and who reviews those additions independently? If the same person does both, that is your opening.
2. When was the last time someone compared the active payroll register against current HR records, name by name? If the answer is never or not recently, that reconciliation needs to happen before December.
3. What happens when someone requests a direct deposit change or a change to employee banking information? Is there a confirmation step, a callback, a required approval – or does the request just go through?
4. Ask whether anyone has walked the payroll or HR team through how to recognize impersonation attempts, spoofed email addresses, and out-of-pattern requests from apparent leadership. This does not require a cybersecurity budget. It requires a 30-minute conversation and a written policy, and there is still time to have both before W-2 season.

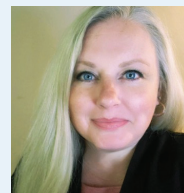
Attackers go after your clients' HR and payroll staff specifically because those employees hold both the data and the authority to act on requests quickly. A one-call confirmation before acting on any request to change banking information or transmit employee data stops most of these attempts cold.

5. Does the company use multi-factor authentication on payroll and HR system logins? If not, a stolen password is all it takes.

Your clients will not bring this up. They assume their payroll provider handles security, or that their team is too trustworthy to be the problem, or that the company is too small to be worth targeting.

The ACFE's 2024 research found that smaller organizations consistently have fewer anti-fraud controls in place and suffer losses that represent a greater share of their revenue when fraud occurs.⁵ You are the person in their financial life who looks at the numbers without any of those assumptions.

The conversation you have with them this fall is the one that determines what their February looks like.



Julie Saindon is Regional Workforce Solutions Manager at isolated. isolated gives organizations a trusted resource

for managing the employee journey, from hiring and onboarding to payroll, benefits administration, workforce reporting, and ongoing employee development. Julie can be reached at JSaindon@isolvedhcm.com or www.isolvedhcm.com.

⁴. Federal Bureau of Investigation, Internet Crime Complaint Center. 2024 *Internet Crime Report*. FBI IC3, April 2025.

⁵. Association of Certified Fraud Examiners. *Occupational Fraud 2024: A Report to the Nations*. ACFE, 2024. See also note 1.



The Connecticut Data Privacy Act Expansion: Are You Covered?

By Robert G. Brody and Catherine Y. Bailey, Brody and Associates, LLC

Connecticut has enacted significant amendments to the Connecticut Data Privacy Act (CTDPA), expanding its scope and introducing new compliance obligations for businesses that collect, use, share, or sell personal information.

Now, many businesses — including employers that may not think of themselves as “data companies” — could have new compliance obligations.

What Is the Connecticut Data Privacy Act?

The CTDPA, which originally took effect in 2023, is Connecticut’s comprehensive consumer privacy law. Similar to privacy laws enacted in states such as California, Virginia, and Colorado, it regulates how certain businesses collect, use, store, share, and sell consumers’ personal information.

Although much of the amended law focuses on consumer privacy, employers should not assume they are exempt.

Under the original law, the CTDPA generally applied only to businesses that met specific data-processing thresholds, such as controlling or processing the personal data of large numbers of Connecticut residents. Covered businesses were required to:

- Provide consumers with privacy notices explaining how their data is collected and used;
- Allow consumers to access, correct, delete, and obtain copies of their personal information;
- Give consumers the ability to opt out of certain data processing activities, including targeted advertising and the sale of personal data; and
- Implement reasonable safeguards to protect personal information.

Because the law was aimed primarily at larger businesses engaged in significant consumer data processing, many employers assumed it did not apply to them.

What’s Changing?

Recent amendments dramatically expand the CTDPA. While many of the

original consumer privacy rights remain, the amendments:

- Broaden the law’s reach so more organizations are covered;
- Create an entirely new regulatory framework for data brokers;
- Add new protections for sensitive personal information;
- Restrict how businesses use personal data to determine individualized prices;
- Prohibit the sale of precise geolocation information;
- Regulate certain uses of facial recognition technology; and
- Expand protections for genetic information and consumer health data.

The changes take effect in phases over the next several months, giving businesses time to review and update their privacy practices.

Why Employers Should Pay Attention

Although much of the amended law focuses on consumer privacy, employers should not assume they are exempt.

Employers routinely collect and maintain sensitive personal information

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during recruiting, hiring, onboarding, payroll administration, benefits administration, and other HR functions. Depending on how that information is collected, shared, or monetized, portions of the expanded CTDPA may apply.

Organizations that collect government-issued identification numbers, financial information, health information, biometric data, genetic information, or precise geolocation data should evaluate whether their current privacy practices comply with the amended law.

Sensitive Data and Expanded Compliance Obligations

The amended CTDPA places particular emphasis on sensitive data. Unlike some provisions that apply only after certain business-size thresholds are met, obligations relating to sensitive data may apply based exclusively on the type of information being processed.

Sensitive data includes:

- Government-issued identification numbers;
- Financial account information;
- Health information;
- Citizenship or immigration status;
- Biometric identifiers;
- Genetic information;
- Precise geolocation data; and
- Information revealing race, ethnicity, religion, or sexual orientation.

For employers, sensitive data may include information maintained in personnel files, benefits records, leave documentation, accommodation requests,

For employers, sensitive data may include information maintained in personnel files, benefits records, leave documentation, accommodation requests, and other HR-related records.

and other HR-related records. Employers should evaluate how such information is collected, stored, accessed, and shared. Privacy notices should accurately describe the categories of data collected, the purposes for processing, and any third-party disclosures.

New Requirements for Data Brokers

One of the most significant additions is the creation of a new regulatory framework for data brokers.

The amended CTDPA defines a data broker as a business, or part of a business, that sells or licenses “brokered personal data.” This includes direct identifiers, such as names and addresses, as well as information that could reasonably identify an individual when combined with other data.

Because this definition is broad, organizations that monetize personal information should carefully evaluate whether they qualify.

Data Broker Registration and Deletion Obligations

Beginning January 1, 2027, covered data brokers must register annually with the Connecticut Department of Consumer Protection (DCP), pay a registration fee, and maintain a compliant privacy policy.

The law also establishes a centralized deletion mechanism similar to California’s Delete Act. Connecticut residents will be able to submit one deletion request requiring all registered data brokers to delete their personal information. Registered brokers must regularly access the system, determine if a relevant request has been made, and honor verified requests.

Restrictions on Surveillance Pricing

The amendments regulate “surveillance pricing,” meaning the use of personal data to determine individualized prices. For example, using a customer’s browsing history or location data to determine what price to charge that customer versus any other consumer may constitute surveillance pricing.

Businesses that use automated processing to increase prices must disclose that practice. Certain retailers and third-party delivery services are prohibited from engaging in surveillance pricing except in limited circumstances.

Ban on Selling Precise Geolocation Data

The amended law prohibits the sale of precise geolocation data, defined as information identifying an individual’s location within approximately a 1,750-foot radius. Businesses collecting location information should review their practices to ensure compliance.

New Facial Recognition Requirements

Businesses using facial recognition technology for security or fraud prevention must provide clear notice and maintain a publicly available policy describing that use.

The law also restricts facial recognition systems that compare individuals against publicly available or third-party databases.

Enhanced Protections for Genetic Data

The amendments strengthen protections for consumers using direct-to-consumer genetic testing services by requiring:

- Clear disclosures;
- Affirmative consent for certain uses of genetic information;
- Appropriate security safeguards; and
- Procedures allowing consumers to access or delete their genetic information and biological samples.

When Do the Changes Take Effect?

July 1, 2026

Beginning July 1, 2026, the law:

- Expanded its applicability threshold, potentially bringing more organizations within its scope;

- Eliminated the automatic opportunity to cure violations before enforcement;
- Enhanced consumers' rights regarding profiling and automated decision-making; and
- Imposed new requirements for businesses handling children's data and consumer health information.

October 1, 2026

Additional provisions took effect that:

- Require greater transparency regarding automated decision-making;
- Regulate "surveillance pricing," or using personal data to determine individualized prices; and
- Impose additional disclosure obligations on businesses using certain automated technologies.

January 1, 2027

Businesses that qualify as data brokers must:

- Register annually with the DCP;
- Pay a registration fee;
- Maintain a compliant privacy policy; and
- Comply with Connecticut's new centralized data deletion system.

What Employers Should Do Now

Employers need to evaluate their current data privacy practices. In particular, employers should review:

- The categories of personal information they collect, use, and retain;
- Whether they collect or process sensitive personal data;
- What employee information is shared with payroll providers, benefits administrators, and other third-party service providers, and whether those disclosures

Connecticut residents will be able to submit one deletion request requiring all registered data brokers to delete their personal information. Registered brokers must regularly access the system, determine if a relevant request has been made, and honor verified requests.

are necessary, consistent with applicable privacy laws, and supported by appropriate contractual privacy and security protections;

- Whether existing privacy notices and internal policies accurately reflect their data collection, use, retention, and disclosure practices; and

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- Whether agreements with third-party service providers contain appropriate data processing, confidentiality, privacy, and information security provisions.

Employers should also conduct appropriate due diligence before engaging third-party service providers and periodically evaluate whether those providers maintain adequate privacy and security practices.

While employers may rely on third-party vendors to process employee information, doing so does not eliminate their own obligations under applicable privacy laws. Accordingly, employers should ensure that vendors are appropriately vetted and that agreements include appropriate requirements for protecting personal information.

In addition, organizations should evaluate whether their use of artificial intelligence or automated decision-making tools triggers any additional disclosure requirements or necessitates updates

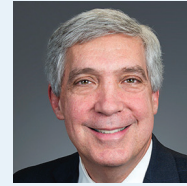
to existing policies and procedures under the amended law.

Taking these proactive steps now can help employers identify potential compliance gaps and better prepare for Connecticut's expanded privacy requirements as they take effect.

Conclusion

The amendments to the Connecticut Data Privacy Act represent a significant expansion of Connecticut's privacy laws. While the original CTDPA focused primarily on businesses engaged in large-scale consumer data processing, the expanded law reaches a broader range of organizations and creates substantial new compliance obligations.

Employers and businesses should review their data collection, privacy policies, vendor relationships, and internal data governance practices now to ensure they are prepared before the various provisions take effect.



Robert G. Brody is the founder of Brody and Associates, LLC, a labor, employment, and benefits law firm located in Westport and New York City. The firm regularly advises management on compliance with the latest local, state, and federal employment laws.



Catherine Bailey is an Associate at Brody and Associates. She counsels and advocates on behalf of management and highly compensated senior executives on labor, employment, and benefits law matters.

The firm can be reached at info@brodyandassociates.com or 203-454-0560.

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Cohen, Kaufman & Associates
LLC, CPAs

Bradley Kronstat**Timothy Lamb**

Timothy J. Lamb, CPA

Richard Lawrence**Edward Lemkin**

Edward Lemkin, CPA

Edwin Lorah

Ed Lorah & Associates, LLC

Eric Minotti

Retired – EY

Edwin Muenzner

Edwin R. Muenzner, CPA

David Mulhall

LPL Financial Services

Stephen Musante

Musante & Musante, CPAs

Jeff Musante

Musante & Musante, CPAs

Michael Pallein

Michael G. Pallein, CPA

Katherine Patnaude

PKF O'Connor Davies, LLP

Stephen Pedneault

Forensic Accounting Services, LLC

Paul Piasecki

Innovative CPA Group

Michael Piergallini

Evans Insurance Agency,
Evans, Pires & Leonard

Brian Reilly**Lori Riiska**

Lori Riiska, CPA, LLC

Todd Shelansky

HarperWhitfield P.C.

William Stout

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Michael Totilo

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Robert A. Vance, CPA

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Weinshel, Wynnck
& Associates, LLC

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>> Classified Advertisements >>

Help Wanted

CPA Tax Manager, Leadership Opportunity/Path to Partner, FT in office – Well-established CPA firm in Fairfield County, CT is seeking an accomplished CPA Tax Manager to join our leadership Team. This is an exceptional opportunity for an experienced tax professional who is looking to take the next step in their career with a firm that values long-term relationships, professional excellence, and future leadership. For the right individual, this position offers a clear opportunity for advancement and a potential path to Partner. Key Responsibilities: Prepare & review Form 1040, 1120, 1065. Qualifications: Active CPA License, Min. 10 years exp. in public accounting, Advanced Proficiency in CCH Pro-systems Fx Tax. Proven Leadership, communication, and client relationship management skills. Competitive salary commensurate with experience. Comprehensive Benefits package, including PTO, holidays, 401k. This is more than a Tax Manager position, it's an opportunity to become an integral part of our firm's future and build a long-term career with a clear path to leadership and partnership. Email us at cpafairfield@gmail.com.

Future Owner Wanted – Growing CPA firm in Rocky Hill seeks Tax and Audit CPAs for a near-term, direct path to equity ownership. We welcome entrepreneurial CPAs with or without an existing book of business to lead our practices and help shape firm strategy. Please contact tomroy@crandg.com.

Mergers/Acquisitions

CPA Looking to Acquire Practice – Tax practitioner in southern Fairfield County looking to join and ultimately acquire a practice within one to two years. Open to confidential discussions with retirement-minded owners. Email sellyourfirm+nextsteps@simplelogin.com.

>> Place a classified ad at
www.ctcpas.org/Classifieds

Member Meetings



Register and find more at www.ctcpas.org/MemberMeetings.



CTCPA Town Hall Meetings

Join us for our monthly Town Hall Meetings – a must-attend event for anyone looking to stay ahead of the latest hot topics impacting the profession. This is your chance to engage with leading voices in the finance and accounting industry.

Learn more and register at www.ctcpas.org/TownHallMeetings.

Third Wednesday of the Month • 9:00-10:00 a.m. • Online • 1 credit
October 21 • November 18 • December 16

Recent sessions have explored timely topics including:

- The psychology of why CPAs struggle to rest during and after demanding seasons.
- CT primary results and what they could mean for the election and the legislative session.
- Insight from new and young professionals about what's attracting them to the profession.
- CPA licensure pathways across the northeast to new IRS guidance affecting practitioners.

NEW!



Connecticut Finance & Accounting Community

Designed for finance and accounting professionals working within organizations, this new community brings CFOs, controllers, internal auditors, finance leadership, and others together through year-round programs and opportunities to connect.

Auditing AI: What Finance Professionals Need to Know About Risk, Controls, and Assurance

October 22 • 10:00-11:00 a.m.

2027 Planning Reset: Scenario Planning, Cash, Cost and Outlook

November 19 • 10:00-11:00 a.m.



I Second That! A Roberts Rules of Order Event for Leaders

Thursday, January 28 • 5:00-7:00 p.m. • Online • Free

Ever feel like you're winging it in board or committee meetings? By the end of the event, you'll confidently pick up that gavel and run a successful meeting. This event is not just for emerging leaders, but anyone who runs a formal meeting. Presented in collaboration with the Connecticut Bar Association Young Lawyers Section.



TechConneCT Roundtable

Connect with members of the CTCPA Technology Group for an exchange of ideas, best practices, and practical applications.

Exploring AI in Accounting and Tax Research

Thursday, November 12 • 9:00-10:00 a.m. • Online



DRS Dinner Meeting with CTCPA and Connecticut Bar Association Tax Section

Tuesday, November 17 • 5:00-7:30 p.m. • \$70

Join us for an opportunity to meet directly with DRS leadership and staff to talk taxes. Choose your topic area and you'll be joined by CPAs, tax attorneys, and a DRS staff person who works every day in that topic area.



State Tax Group Meeting

Navigate the details of Connecticut tax compliance while building relationships with fellow members and other leaders.

Tuesday, October 20 • 9:00 a.m. - 10:00 a.m. • Online

Tuesday, January 5 • 9:00 a.m. - 10:00 a.m. • Online

Tuesday, May 4 • 9:00 a.m. - 10:00 a.m. • Online



Premier Member Coffee Hour

Premier Members have exclusive access to the inside scoop from CTCPA Executive Director **Bonnie Stewart!** If you aren't a Premier Member yet, learn more and join at www.ctcpas.org/PremierMembers.

Wednesday, November 4 • 9:00-10:00 a.m. • In Person



Governmental Accounting & Auditing Group Meetings

Discuss developments, regulations, and compliance issues with public sector and public accounting professionals.

Tuesday, February 9 • 9:00-10:00 a.m. • Online

Tuesday, April 20 • 9:00-10:00 a.m. • Online

CTCPA Groups and Committees

Special Interest Groups

Join groups and find upcoming meetings at www.ctcpas.org/Groups.

Connect with colleagues, subject matter experts, regulators, legislators, and more. Whether you're a seasoned professional looking to give back or a young professional just discovering your path, every member is welcome to join these special interest groups.



Accounting, Auditing, Financial Reporting Group

Discuss exposure drafts and enhance relationships with standard-setters.

Contact: April DiFalco • april@ctcpas.org



NEW!

Connecticut Finance & Accounting Community

Build peer connections and explore trends with fellow CFOs, controllers, internal auditors, and other finance leaders.

Contact: Kendalynn Morales • kendalynnm@ctcpas.org



Educators Group

Discuss hot topics in this candid, conversational group.

Contact: April DiFalco • april@ctcpas.org



Employee Benefit Plans Group

Discuss issues affecting benefit plans, program audits, and employers.

Contact: Lisa Bugryn • lisab@ctcpas.org



Federal Taxation Group

Discuss issues and build relationships with legislators and regulators.

Contact: Lisa Bugryn • lisab@ctcpas.org



Financial Institutions Group

Share trends, regulatory and legislative developments, and new pronouncements.

Contact: April DiFalco • april@ctcpas.org



Firm/Company Administrators Group

Connect and learn about best practices and tools to help your organization grow.

Contact: April DiFalco • april@ctcpas.org



Golf Group

Support scholarships/grants by helping plan our annual golf tournament.

Contact: April DiFalco • april@ctcpas.org



Governmental Accounting & Auditing Group

Talk FASB, GASB, and single audits with public sector and audit professionals.

Contact: Lisa Bugryn • lisab@ctcpas.org



Not-for-Profit Organizations Group

Focus on accounting, taxation, and financial reporting for not-for-profits.

Contact: Lisa Bugryn • lisab@ctcpas.org



Pipeline Task Force

Work with subcommittees to inspire students, promote accounting, and support future Connecticut CPAs.

Contact: April DiFalco • april@ctcpas.org



State Taxation Group

Navigate the regulatory and legislative aspects of Connecticut tax compliance.

Contact: April DiFalco • april@ctcpas.org



TechConneCT Roundtable

Ask and answer questions on anything related to technology or software at our interactive roundtables.

Contact: Giselle Millado • gisellem@ctcpas.org



Trust, Estate, and Gift Taxation Group

Discuss taxation, trusts, gifting strategies, and more.

Contact: April DiFalco • april@ctcpas.org

Leadership Committees

Leadership committees have specific membership requirements and appointment procedures. Please contact the staff liaison for more.



Membership Committee

Assist with member recruitment and evaluating benefits to increase engagement and the member experience.

Contact: April DiFalco • april@ctcpas.org



New & Young Professionals Cabinet

Plan programs and volunteer opportunities for members aged 35 and younger.

Contact: April DiFalco • april@ctcpas.org



Peer Review Committee

Stay ahead of changing standards and explore the peer review market niche. *Membership by CTCPA Chair appointment.*

Contact: Lynette Lindner • lynettel@ctcpas.org



Investment Committee

Oversee the CTCPA's investment portfolio and report to the Board of Directors.

Contact: Bonnie Stewart • bonnies@ctcpas.org

Governance Committees

Governance committees are by election or appointment only. Please contact the staff liaison for more.



Bylaws Committee

Recommend bylaws modifications to the Board of Directors and voting members. *Membership by CTCPA Chair appointment.*

Contact: Bonnie Stewart • bonnies@ctcpas.org



Nominating Committee

Nominate a slate of leadership nominees and Advisory Council appointees. *Membership by CTCPA Advisory Council election.*

Contact: Bonnie Stewart • bonnies@ctcpas.org



Professional Ethics Committee

Investigate ethics complaints and maintain the Code of Professional Conduct. *Membership by CTCPA Chair appointment.*

Contact: Lynette Lindner • lynettel@ctcpas.org



Audit-Review Committee

Recommend and oversee an independent CPA firm attestation engagement. *Membership by CTCPA Chair appointment.*

Contact: Bonnie Stewart • bonnies@ctcpas.org



2026 CTCPA Annual Meeting a Celebration of the Profession, Opportunities for the Future

2026 CTCPA Annual Meeting

Thank you to everyone who came out to support the 2026 CTCPA Annual Meeting and helped make it an engaging, inspiring event! As always, events like this would not have been possible without the generous support of our members and partners.

Congratulations to new CTCPA Chair **Muhammad Malloy** of CohnReznick, Jack Brooks Leadership Award winner **Rachel Tressy** of Voya Financial, Inc., and special thanks to outgoing Chair **Mary Manfredi** of General Dynamics Electric Boat.

Nationally recognized leader in accounting and technology **James Bourke** of Withum offered a captivating keynote address on how artificial intelligence and emerging technologies are already transforming the way professionals work, highlighting practical applications, the competitive advantages of early adoption, and actionable steps organizations can take to adapt.

His message was clear: the future of AI is not on the horizon – it is here, and organizations that embrace these

changes today will be better positioned to thrive in a rapidly evolving profession.

The 2026-2027 Board of Directors was elected and the Advisory Council members were also installed.

Our new Board of Directors members and officers are:

Chair
Muhammad Malloy, CPA
CohnReznick

Chair-elect
Amber Moore, CPA, MSA
Goldblatt Bokoff LLC

Treasurer
Katherine Patnaude, CPA, MSA
PKF O'Connor Davies

Secretary
Eliot Bassin, CPA, CFE
Fiondella, Milone & LaSaracina LLP

Advisory Council Chair
Kariann McDougall, CPA, MSA
EY

Members-at-Large
Anne Comer, CPA
CRC Specialty

Thomas Maddaloni, CPA
Birchwood Country Club

Michael Sabol, CPA, CFE, CFF
MahoneySabol

Jennifer Schempp, CPA
Beers, Hamerman, Cohen & Burger, P.C.



Incoming Chair Muhammad Malloy of CohnReznick delivers his acceptance remarks.



Nominating Committee member Katherine Donovan of Donovan² CPAs presents the Nominating Committee slate.



Keynote speaker James Bourke of Withum discusses how artificial intelligence and emerging technologies are transforming the way we work today.



2026-2027 CTCPA Board of Directors members were elected and installed at the event. Pictured (from left) are Treasurer Katherine Patnaude, Chair-elect Amber Moore, Member-at-Large Michael Sabol, Chair Muhammad Malloy, Member-at-Large Thomas Maddaloni, Member-at-Large Jennifer Schempp, and Advisory Council Chair Kariann McDougall. Not pictured are Secretary Eliot Bassin and Member-at-Large Anne Comer.



Outgoing Chair Mary Manfredi of General Dynamics Electric Boat reflects on the activities of the past year.



Some of the past CTCPA chairs in attendance catch up during the networking breakfast.

Event Sponsor



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Exhibitors





Rachel Tressy of Voya Financial, Inc. Honored with Jack Brooks Leadership Award

Congratulations to **Rachel Tressy**, CPA, CIA, CRMA, who was honored at the 2026 CTCPA Annual Meeting as the recipient of this year's Jack Brooks Leadership Award.

Rachel exemplifies what it means to be a dedicated leader, mentor, and advocate for others. Over the years, she has risen through the volunteer ranks of the CTCPA with unwavering commitment, serving first on the Nominating Committee, then on the Advisory Council, and most recently on our Audit Committee and the Board of Directors.

Rachel is Executive Vice President and Chief Auditor for Voya Financial, Inc., a leading retirement, employee benefits, and investment management company.

In that role, she has been an invaluable voice for CTCPA members working in business and industry within our organization. She is known for her openness, generosity with her time, and willingness to share her expertise. Whether answering questions, offering thoughtful guidance, or speaking up to provide perspective, she consistently helps strengthen our community.

Rachel is also a powerful example of a leader who lifts others up. She has been an instrumental member of our Women's Awards planning committee over the last several years; when a keynote speaker fell ill days before the program, Rachel immediately stepped up to the plate. She led an inspiring fireside chat with our emcee with very little preparation time, and her thoughtful reflections and authentic message resonated deeply with attendees.

Beyond the CTCPA, Rachel's commitment to empowering women and girls is evident in her service on the Board of Directors for Grace Academy, an all-girls, tuition-free middle school in Hartford. Each year, she sponsors students from the school to attend the Women's Awards program so they can see strong female leadership in action and envision the possibilities for their own futures.

Through both her words and her actions, Rachel Tressy embodies the values of leadership, mentorship, and service. She is deeply committed to supporting and empowering women at every stage, from middle school students just beginning to dream about their futures to professionals navigating leadership in their careers.



Your membership is vital to protect the profession.

Strong advocacy and informed oversight do not happen without support. CTCPA's ability to protect CPAs and finance professionals in Connecticut is made possible by member dues.

Your membership helps champion sensible regulation, fair enforcement, and a knowledgeable voice representing CPAs and finance professionals at the Capitol.

Thank you for standing with CTCPA.



Advocacy Update

2026 Election and Relationship Building

Connecticut is now in campaign and election season, with every seat in the General Assembly (as well as the state's constitutional offices) on the ballot. We are following these races closely, with particular attention to changes involving policymakers who understand and have experience with the accounting profession.

Maintaining strong relationships with existing legislative and regulatory contacts remains a priority, while we also work to identify and begin building relationships with new policymakers who may play important roles in shaping the profession's future.

This work is especially important as we look ahead to the 2027 legislative session. Establishing relationships early allows us to introduce policymakers to the profession's priorities, provide background on the issues affecting CPAs and accounting firms, and ensure that our perspective is represented as new legislation and policy proposals take shape.

Modernizing Connecticut's CPA Statutes

We are continuing our work with the Department of Consumer Protection, the Connecticut State Board of Accountancy, and the National Association of State Boards of Accountancy (NASBA) to modernize Connecticut's CPA statutes.

Many of the current statutory provisions were written 20 to 30 years ago and no longer fully reflect the way the accounting profession operates today. Changes in terminology, firm structures, peer review practices, technology, and the broader regulatory environment have created a need to update the statutes so they are clearer, more relevant, and better aligned with current practice.

We expect this to be a multi-year effort requiring coordination among the profession, state regulators, policymakers, and other stakeholders. Our immediate focus is on developing and advancing proposed legislation for the 2027 legislative session. The goal is to address outdated provisions thoughtfully while preserving the regulatory framework necessary to protect the public and support a strong, modern accounting profession in Connecticut.

CPE Standards Are Changing

The CPE landscape is shifting. In conjunction with AICPA, NASBA, and state boards of accountancy, the CTCPA invited members to participate in a national study examining the future of CPE for CPAs this fall. The AICPA/NASBA National Profession-Wide Study sought input from accounting professionals to better understand how CPE can evolve to meet the needs of the future.

Separate from the Task Force's broader work, however, NASBA and the AICPA approved revised *Standards for Continuing Professional Education Programs* earlier this year.

The revised standards move toward a more principles-based framework, address participant engagement and evolving learning models, and provide additional flexibility in measuring CPE.

Certain provisions became effective August 1, 2026, with additional transition dates extending into 2027 and 2028.

CTCPA is closely following both the implementation of these standards and the broader Task Force work.



What Should CTCPA Be Watching?

Advocacy works best when it is a two-way conversation. If there is a legislative, regulatory, tax, accounting, auditing, business, or professional issue that you believe CTCPA should be following, please tell us.

Whether you work in public accounting, business and industry, government, nonprofit, education, or another area of the profession, we want to know what you are seeing and what is affecting you and your organization.

Your input helps CTCPA determine where we should advocate, what information we should provide, and where we can make the greatest difference for Connecticut's accounting and finance community. Contact **Bonnie Stewart** at bonnies@ctcpas.org.

CTCPA Recognition Reception Honors New CPAs, Scholarship Recipients, Educator of Excellence

The Recognition Reception, held at The Farms in Wallingford, brought together scholarship recipients, accounting educators, new Connecticut CPAs, and leadership from the CTCPA and the State Board of Accountancy to celebrate the future of the profession.

The CTCPA Accounting Scholarship Foundation (ASF) provides scholarships to Connecticut high school and college students, helping provide a strong pipeline for the profession for years to come. This year, trustees awarded more than \$50,000 in scholarships to help aspiring CPAs.



Congratulations to our new CPAs and college scholarship winners!

New Connecticut CPAs

John Ayvas	Peter Marcouiller
Danielle Braun	Dan McCormack
Allison Cross	Kevin Mitchell
Karl-Marx Delphonse	Mustafa Mufti
Nour El Ouafi	Taehyeon Park
Miles Ellsworth	Annabell Periche
Rigoberto Escalera	Michael Powell
Grace Foltz	Madison Powers
Michael Gordon	Hayden Rublewski
Dahiana Ibarra	Gokhan Turhan
Justine Lewicki	Mallory Wood

High School Scholarship Recipients

Jessica Bodea of Rocky Hill High School – University of Rhode Island
Kacey Chen of South Windsor High School – University of Saint Joseph
Maddox Houston of The Woodstock Academy – Clark University
Kayla Locke of Newtown High School – Fairfield University
Ethan Ramsdell of Manchester High School
Ella Raney of Coginchaug Regional High School – University of Connecticut
Marcelo Rosa of St. Joseph High School – University of Connecticut
Maria Salemi of Tolland High School – University of Kentucky
Melissa Saquinula of Danbury High School – George Washington University
Michael Torrani of Trumbull High School – Auburn University

College Scholarship Recipients

Community College Accounting Scholarship
Haydn Charles – Southern New Hampshire University

Four-Year College Accounting Scholarships

Bradyn Benben – University of Connecticut
Julia Cirone – University of Connecticut
Christina Koutroumanis – Quinnipiac University
Ryan Ogren – Bentley University
Julie Orenstein – University of Connecticut
Kylee Vazquez – University of Connecticut

Children of CTCPA Members Scholarship

Julia Cirone – University of Connecticut, daughter of **Tony Cirone**

Minority Accounting Scholarship

Alexandria Galiana – University of Connecticut

Candidate's Award Scholarship

Monica Garbacz – Bryant University

Accounting Club and Beta Alpha Psi Grants

Central Connecticut State University
Quinnipiac University



Trustees present the merit-based \$500 High School Accounting Scholarship annually to up to 10 Connecticut high school seniors planning to pursue a career in accounting to help them finance their post-secondary education.



Leaders in attendance included CTCPA Chair-elect **Amber Moore** of Goldblatt Bokoff LLC, State Board of Accountancy Public Member **Robert Day III**, Accounting Scholarship Foundation trustee **Brad Oatley** of Goldblatt Bokoff LLC, 2025-2026 Accounting Scholarship Foundation Chair **Stefan Prins** of PKF O'Connor Davies, Deputy Commissioner of Consumer Protection **Jeff Martin**, and trustees **Michael Liapakis** of KPMG and **Caitlin Nero** of Whittlesey.

Educator of Excellence 'Eddy' Award Presented to Michelle Kusaila of Central Connecticut State University



Michelle Kusaila (left) accepts the 2026 Educators of Excellence Award (the "Eddy") from CTCPA Chair-elect Amber Moore.

The Educators of Excellence Award (the "Eddy") honors the critical role accounting educators play in nurturing accounting students and CPA candidates. At this year's Recognition Reception, we honored **Michelle Kusaila** of Central Connecticut State University.

Here is an excerpt from her winning nomination:

[Professor Michelle] mentors with patience, clarity, and genuine care, helping students understand complex material while also guiding them toward their academic and career goals.

She makes accounting feel meaningful by connecting lessons to real-world ethics, professional growth, and long-term success. Her encouragement, availability, and willingness to help, whether through extra support, career advice, or simple motivation, have made a real difference in students' confidence and direction.

Thank You for Your Support of the 2026 Accounting Scholarship Foundation Golf Tournament

Thank you to everyone who supported our Accounting Scholarship Foundation Golf Tournament this summer at The Farms Country Club in Wallingford.

Your generosity helped raise funds for the CTCPA Accounting Scholarship Foundation, providing scholarships that support and inspire the next generation of accounting professionals. We appreciate your commitment to making a lasting impact!



The isolated team at the "Splittin the Greens" 50/50 hole.



Accounting Scholarship Foundation scholarship winner Julia Cirone told attendees how her award helped her fund her education and get closer to her goal of becoming a Connecticut CPA.

Major Sponsors

Tournament Sponsor



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Golf Tournament Committee Members

Katherine Donovan, Chair

Donovan² CPAs

Michael Aloï

Summit Financial

Matt Gaieski

CLA (CliftonLarsonAllen LLP)

Daniel Horvath

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Derik Jahn

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Eddy Lebron

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Caitlin Nero

Whittlesey

Joseph Oyewale

Haven SteelCo Erectors

Teri Pough

Baker Tilly US, LLP

Matthew Sabol

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Anthony Santos

Robert Half Finance and Accounting

Lisa Schwartz

Integrity Merchant Solutions

April DiFalco, Staff Liaison

Connecticut Society of CPAs



Special thanks to the team from tournament sponsor Robert Half!



Connecticut Professionals' Leadership Academy

Apply online at www.ctcpas.org/LeadershipAcademy.

Presented in partnership by:



The Connecticut Professionals' Leadership Academy is a dynamic, cross-industry program designed to shape the next generation of bold, innovative leaders.

The academy brings together high-performing professionals from architecture, finance, law, accounting, and insurance to strengthen leadership, inspire fresh ideas, and build lasting cross-profession connections. Over six months, participants meet one day each month for immersive sessions that accelerate growth and inspire meaningful change.

Program Snapshot

Duration: 6 months | 1 day/month **Cost:** CTCPA Members – \$600
Includes all six sessions, breakfast and lunch, 23 CPE credits and completion certificate recognized by the Professional Partner Associations.

Format: In-person workshops and networking

Eligibility: Early- to mid-career professionals who are members of the sponsoring associations

Deadline: Apply by November 30, 2026.

Endorsed by Employers



Take it from
Deloitte Hartford
Managing Partner
Rich Tavolieri, CPA:

“From my personal experience, I have observed the transformative impact of the Academy on its participants. It not only enriches their perspectives but also broadens their outlook, making them well-rounded professionals. It has been clear that encountering a wide range of disciplines invigorates participants, instilling a sense of optimism and readiness to take on the multifaceted demands of their forthcoming roles.”

Congratulations to the 2026 CTCPA Member Leadership Academy Graduates!



Natalya Brown, CPA, MBA
Atlantic Metals & Alloys



Lydia Catanzaro, CPA
Nicola Yester & Company, P.C.



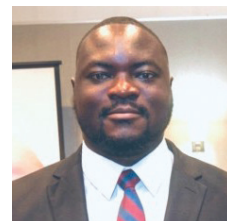
Jonathan Esteves, CPA, MSAT
Deloitte



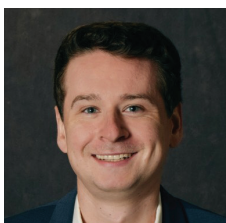
Thomas Heard, CPA
MahoneySabot



Shannen Ogle, CPA
Deloitte



Joseph Oyewale, MS, FMVA
Haven SteelCo Erectors



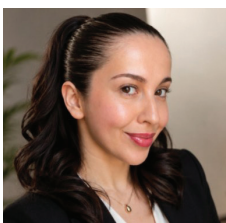
Callem Persson, CPA
PCLB CPAs, LLC



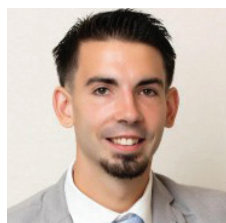
Tyler Pyne, CPA
CLA
(CliftonLarsonAllen LLP)



Christina Roy, CPA
Fiondella, Milone & LaSaracina LLP



Yekaterina Taylor
Monitor My Health



Robert White
Fiondella, Milone & LaSaracina LLP

Health and Wealth Benefits Programs

Benefits Bridge specializes in health and wealth benefits programs designed to help employers, individuals, and families reduce or eliminate many of the costs associated with maintaining their physical, mental, and financial well-being.



Benefits Spotlight Effective Solutions for 401(k) Plan Sponsors

Let us take on your administrative responsibilities.

We offer a solution that significantly reduces the amount of responsibility a plan sponsor must take on:

- Easy to administer
- Fiduciary protection
- Compliant
- Cost-effective
- Well-known providers

Select from two pooled solutions.

- Enjoy a professional suite of recordkeeping, administrative, fiduciary, and investment management services under two plan options:
 - 401(K) Retirement Plan Exchange®
 - 401(K) Choice Pooled Employer Plan (PEP)

We make it easy for employers of all sizes to offer a high-quality retirement plan.

CTCPA Insurance Hub



Dental and Vision Insurance

Save on dental and vision insurance for you, your family, and your company. For complete details, contact Mark Williams with Acrisure at 860-351-0107 or MarWilliams@acrisure.com or view our Specialty Benefits Guide at www.ctcpas.org/MemberPerks.



Identity Theft Protection

Protect you, your family, and your workforce from identity theft and cyber attacks with a suite of protective tools and support services. Learn more at www.ctcpas.org/MemberPerks or contact Lauren Kuhn with Progressive Benefit Solutions at 203-208-4841.



Nationwide®

Pet Health Insurance

Nationwide provides affordable pet health coverage from preventive care to significant medical incidents. Visit <https://benefits.petinsurance.com/ctcpas> to explore plans and get a no-obligation quote with your member discount.



Brown & Brown

Professional Liability Insurance

Save money on the professional liability insurance you need. To learn more, call Ken Gross at 1-800-453-4021 and mention that you are a CTCPA member.

Upcoming Conferences

Learn more and register at
www.ctcpas.org/Conferences.

CTCPA Original Programs

Designed by CTCPA members, these conferences bring the latest insights, trends, and expertise to help you stay informed, connected, and ahead of the curve.



Cybersecurity

November 17 • Online • 6 Credits
Express Code: CYBERWEB



State Tax 360°

November 10 • Rocky Hill & Online • 8 Credits
Express Codes: ST360 (in person) & ST360WEB (online)



Federal Tax

December 1 & 2 (two mornings) • Online • 8 Credits
Express Code: FTCWEB

Partner Conferences

We've partnered with leading organizations across the CPA and finance community to bring you a broad range of topics and diverse perspectives.



Technology Conferences from K2 Enterprises

Artificial Intelligence

November 6 • Online • 8 Credits
Express Code: AICWEB2

Technology

November 30 & December 1 • Online • 16 Credits
Express Code: TECWEB-B

Excel

December 14 • Online • 8 Credits
Express Code: KECWEB2

Tax and Technology

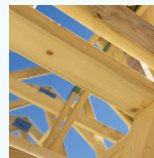
December 23 • Online • 8 Credits
Express Code: K2TTC



Personal Financial Planning

Maryland Association of CPAs

October 27 • Online • 8 Credits
Express Code: PFPWEB



Construction Contractors

New York State Society of CPAs

October 27 • Online • 8 Credits •
Express Code: NYCCCWEB



New England Practice Management

New England Society of CPAs

November 18-20 • Foxwoods Resort Casino
17 Credits • Express Code: MAP



Private Wealth

New York State Society of CPAs

December 10 • New York, NY & Online
8 Credits • Express Codes: PWC & PWCWEB



Tax Planning for Business Entities

New York State Society of CPAs

December 15 • New York, NY & Online
8 Credits • Express Codes: TPBEC & TPBECWEB

Professional Development

▶ Register for these programs and hundreds more at www.ctcpas.org/Register.

Date	Title	Course Code	Member Early/Standard	Nonmember Early/Standard	CPE Hours	Location
October						
23	AI 101 for CPAs: Core Concepts and Practical Applications	HALAL6	\$89/\$89	\$119/\$119	2	Online
26	Excel Functionality That Every Accountant Should Know	EFASK4-B	\$160/\$180	\$225/\$245	4	Online
26-29	AHI: Level III – Beginning In-Charge Staff Training	BIC24-B	\$800/\$835	\$925/\$960	24	Online
27	AHI: AI for Accountants – Practical Applications	AHIAI2-D	\$89/\$99	\$124/\$135	2	Online
27	Construction Contractors Conference (Virtual)	NYCCCWEB	\$249/\$299	\$349/\$399	8	Online
27	Personal Financial Planning Conference (Virtual)	PFWEB	\$345/\$345	\$445/\$445	8	Online
28	K2's Excel PivotTables for Accountants	EPT4-B			4	Online
November						
2	Demystifying Accounting for Blockchain, Cryptocurrency, and NFTs	DAB4-C	\$160/\$180	\$225/\$245	4	Online
2	Essential Data Backup Strategies	EDBS2	\$79/\$89	\$114/\$124	2	Online
2	Home Office Rules	HOF2	\$79/\$89	\$114/\$124	2	Online
2	K2's Top PDF Features You Should Know	TPDF2-C	\$79/\$89	\$114/\$124	2	Online
3	Automation For Increasing Personal Efficiency and Effectiveness	AIPE3-B	\$104/\$119	\$144/\$159	3	Online
3	Efficient Automation Solutions Using QuickBooks Online Advanced	EASQ4-B	\$104/\$119	\$144/\$159	3	Online
4	Maximizing Your Social Security Benefits	SSR4-B	\$160/\$180	\$225/\$245	4	Online
5	K2's Implementing Internal Controls in QuickBooks Online Environments	ICQ4-C	\$160/\$180	\$225/\$245	4	Online
6	K2's Artificial Intelligence Conference (Virtual)	AICWEB2	\$289/\$324	\$414/\$449	8	Online
9	This Year's Best Income Tax, Estate Tax, and Financial-Planning Ideas	IEFP	\$289/\$324	\$414/\$449	8	Online
10	State Tax 360° Conference (In person)	ST360	\$289/\$324	\$414/\$449	8	Rocky Hill
10	State Tax 360° Conference (Virtual)	ST360WEB	\$289/\$324	\$414/\$449	8	Online
11	K2's CPA Firm Update	CPAFU2-C	\$79/\$89	\$114/\$124	2	Online
12	K2's Office Scripts –The New Macros	OSNM2-C	\$79/\$89	\$114/\$124	2	Online
13	The One Big Beautiful Bill Act (OBBA): What You Need To Know	OBBA-B	\$160/\$180	\$225/\$245	4	Online
16	Charting, Graphing, and Mapping Data Made Easy!	CGM2-B	\$79/\$89	\$114/\$124	2	Online
16	K2's The New World of Expense Management: Smart Cards, Real-Time Tracking	NWEM3-B	\$104/\$119	\$144/\$159	3	Online
16-19	AHI: Level IV – Management and Leadership Essentials Training	MLE24-B	\$800/\$835	\$925/\$960	24	Online
17	Cybersecurity Conference (Virtual)	CYBERWEB	\$209/\$229	\$304/\$324	6	Online
17	DRS Dinner Meeting with CTCPA and Connecticut Bar Tax Section	DRS26	\$70/\$70	\$70/\$70	1	TBD
18	K2's Technology for CPAs – Don't Get Left Behind	TEC-B	\$289/\$324	\$414/\$449	8	Online
18-20	New England Practice Management Conference	MAP	\$829/\$829	\$1,059/\$1,059	17	Mashantucket
19	K2's Excel Charting and Visualizations	ECV4-C	\$160/\$180	\$225/\$245	4	Online
19	The Best Federal Tax Update Course by Surgent	BFTU	\$289/\$324	\$414/\$449	8	Online
23	K2's Formatting Excel Spreadsheets The Right Way	FES2-C	\$79/\$89	\$114/\$124	2	Online
24	ChatGPT Deep-Dive Hands-on Bootcamp for CPAs	HALAI7	\$89/\$89	\$119/\$119	2	Online
24	Tax Update for Client Advisory Services	TXU4	\$160/\$180	\$225/\$245	4	Online
25	K2's Excel Best Practices	EBP-C	\$289/\$324	\$414/\$449	8	Online
25	K2's Ten PDF Tips You Need To Know	PDF2-C	\$79/\$89	\$114/\$124	2	Online
30-12/1	K2's Technology Conference	TECWEB-B	\$499/\$534	\$624/\$659	16	Online
December						
1	Annual Accounting and Auditing Update	ACAU-B	\$289/\$324	\$414/\$449	8	Online
1-2	Federal Tax Conference (Virtual)	FTCWEB	\$289/\$324	\$414/\$449	8	Online
2	Harnessing ChatGPT – Unlocking Professional Efficiency	HCGPT4-B	\$160/\$180	\$225/\$245	4	Online
3	AHI: Level IV – Management and Leadership Essentials Training	MLE8-A	\$289/\$324	\$414/\$449	8	Online
3	K2's CRM – The Ultimate Business Automation Tool	CRM2-C	\$79/\$89	\$114/\$124	2	Online
3	Surgent's Federal Tax Camp	SATC	\$289/\$324	\$414/\$449	8	Online
4	Google Gemini Deep Dive Hands-on Bootcamp for CPAs	HALAI8	\$89/\$89	\$119/\$119	2	Online
4	Microsoft Copilot Deep Dive Hands-on Bootcamp for CPAs	HALAI9	\$89/\$89	\$119/\$119	2	Online
7	Are You Really Ready? Effective Disaster Recovery & Business Continuity Planning	AYRR2-C	\$79/\$89	\$114/\$124	2	Online
7	Building Bulletproof Spreadsheets: When Accuracy Is Everything	BBS2-C	\$79/\$89	\$114/\$124	2	Online
7	Social Security and Medicare: Planning for You and Your Clients	SSRB	\$289/\$324	\$414/\$449	8	Online
7-10	AHI: Level V – Advanced Management and Leadership Essentials	AMLE16-A	\$560/\$595	\$685/\$720	16	Online

Date	Title	Course Code	Member Early/Standard	Nonmember Early/Standard	CPE Hours	Location
8	2026's Biggest Security and Privacy Concerns	SPC4-B	\$160/\$180	\$225/\$245	4	Online
8	Free and Open Source Technology For Your Organization	FOST2-B	\$79/\$89	\$114/\$124	2	Online
10	Individual Income Tax Update: 2026 Form 1040 and the Big Beautiful Bill	FITU	\$289/\$324	\$414/\$449	8	Online
10	Private Wealth Conference (In person)	PWC	\$349/\$379	\$469/\$499	8	New York
10	Private Wealth Conference (Virtual)	PWCWEB	\$349/\$379	\$469/\$499	8	Online
11	Business Income Tax Update: 2026 Business Returns and the Big Beautiful Bill	BITU	\$289/\$324	\$414/\$449	8	Online
11	Trump Accounts Created by OBBBA: A Comprehensive Guide for Accounting and Finance Professionals	TAC2-B	\$79/\$89	\$114/\$124	2	Online
14	Database Basics for Financial Professionals	DBFP4-B	\$160/\$180	\$225/\$245	4	Online
14	K2's Excel Conference (Virtual)	KECWEB2	\$289/\$324	\$414/\$449	8	Online
14	QuickBooks Online Reporting: Beyond The Basics	QOR3-C	\$104/\$119	\$144/\$159	3	Online
15	AH! AI for Accountants – Practical Applications	AHIAI2-E	\$79/\$89	\$114/\$124	2	Online
15	An Accountant's Detailed Guide to Databases, Integration, and Data Sharing	ADGD4-B	\$160/\$180	\$225/\$245	4	Online
15	Tax Planning for Business Entities Conference (In person)	TPBEC	\$349/\$379	\$469/\$499	8	New York
15	Tax Planning for Business Entities Conference (Virtual)	TPBECWEB	\$349/\$379	\$469/\$499	8	Online
16	K2's The Best Kept Secrets of Microsoft 365	MS3652-C	\$79/\$89	\$114/\$124	2	Online
17	Financial Statement Disclosures: A Guide for Small and Medium-Sized Businesses	GSM4-B	\$160/\$180	\$225/\$245	4	Online
18	Agentic AI for CPAs: Automate Work Flows with Intelligence	HALAI10	\$89/\$89	\$119/\$119	2	Online
21	Advanced Topics in Power BI	ATBI2-C	\$79/\$89	\$114/\$124	2	Online
21	Surgent's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships	HMBI-B	\$289/\$324	\$414/\$449	8	Online
22	K2's Understanding Your Ransomware Risk	URR2-C	\$79/\$89	\$114/\$124	2	Online
23	K2's Tax and Technology Conference (Virtual)	K2TTC	\$289/\$324	\$414/\$449	8	Online
28	K2's Excel PivotTables for Accountants	EPT4-C	\$160/\$180	\$225/\$245	4	Online
29	Ethical AI Practices for CPAs: Ensuring Responsible Use	HALAI4	\$89/\$89	\$119/\$119	2	Online
30	K2's Business Intelligence, Featuring Microsoft's Power BI Tools	BIF-B	\$289/\$324	\$414/\$449	8	Online
30	Smarter Tax Services with Artificial Intelligence (AI) Tools	HALTX1	\$89/\$89	\$119/\$119	2	Online

January

4-7	AH! Level I – Basic Staff Training	BST24-C	\$800/\$835	\$925/\$960	24	Online
7	The Complete Guide to the Preparation of Form 1041	1041	\$289/\$324	\$414/\$449	8	Online
11	Don Farmer's Advanced Individual Income Tax Workshop (In person)	AIITW	\$289/\$324	\$414/\$449	8	Rocky Hill
12	Don Farmer's Advanced Corporate Income Tax Workshop (In person)	ACITW	\$289/\$324	\$414/\$449	8	Rocky Hill
12	AH! AI for Accountants – Practical Applications	AHIAI2-F	\$79/\$89	\$114/\$124	2	Online
18	Don Farmer's Advanced Individual Income Tax Workshop (Virtual)	AIITWWEB	\$289/\$324	\$414/\$449	8	Online
19	Don Farmer's Advanced Corporate Income Tax Workshop (Virtual)	ACITWWEB	\$289/\$324	\$414/\$449	8	Online



Advanced Tax Workshops

Make sure you're fully prepared for the upcoming tax season with concrete examples to break down tax developments affecting individual and corporate income tax planning and return preparation. These programs will include up-to-the-minute updates, recurring problems, and planning ideas.

We're please to welcome Sean O'Connell, CPA, MST, as our new instructor for this year's programs. Sean is a Chicago-based tax professional and experienced national presenter and brings real-world tax expertise and practical insights to help CPAs prepare for the upcoming tax season.

Advanced Individual Income Tax Workshop

Monday, January 11 • Rocky Hill

Monday, January 18 • Online

Express Codes: AIITW (Rocky Hill), AIITWWEB (online)

8 Credits

Advanced Corporate Income Tax Workshop

Tuesday, January 12 • Rocky Hill

Tuesday, January 19 • Online • 8 Credits

Express Codes: ACITW (Rocky Hill), ACITWWEB (online)

8 Credits



Welcome, New Members!

30 www.ctcpas.org



Member News

Send news from your company or organization to Caitlin Bailey O'Neill at caitlinb@ctcpas.org.

Now in its 30th year, the *Hartford Business Journal's* "40 Under Forty" list recognizes the next generation of leaders helping shape Connecticut's future. Included in this year's list are two CTCPA members:



Jay Civittolo

Jay Civittolo is an audit partner at CohnReznick LLP within the Financial Sponsors and Financial Services practice, primarily serving private equity funds, with a focus on small business investment company (SBIC) funds.



Jason Correia

Jason Correia is a principal in CLA's deal services practice in Connecticut, supporting private equity firms and family business owners through complex M&A transactions in the middle market.

The New Haven branch of **Beers, Hamerman, Cohen & Burger, P.C.** recently moved to North Haven. The new address is 127 Washington Avenue, 4th Floor, East Building, North Haven, Connecticut 06473.



Paul Iannone



Danny Pannese

Paul N. Iannone and **Danny A. Pannese**, both associate professors in the Jack Welch College of Business and Technology at Sacred Heart University, wrote the article "One Big

Beautiful Exclusion: Exploring the Benefits of the Section 1202 Exclusion for Start-Ups" for the May 6 *New England Journal of Entrepreneurship*.



Mark Torello

Members of Whittlesey's Technology and Cybersecurity team earned Cybersecurity Maturity Model Certification (CMMC) credentials, strengthening the firm's ability to support government contractors and subcontractors across the defense industrial base. Member **Mark Torello** earned the Certified CMMC Professional (CCP) credential.



Gregg Lionetti

Gregg Lionetti was named a partner at HarperWhitfield, P.C. He began his career with HarperWhitfield as a student co-op while attending Central Connecticut State University. After gaining extensive experience in public accounting, Gregg returned to HarperWhitfield as a Senior

Manager. His admission to the partnership represents a full-circle milestone. He specializes in tax, accounting, valuation, and advisory services for closely held businesses, their owners, high-net-worth individuals, and trusts.

Company Milestones

RSM US LLP – 100th Anniversary

RSM US LLP is celebrating its 100th anniversary, marking a century of advising middle market businesses through periods of economic, operational, and technological change.

In Hartford and across the region, RSM serves companies that are helping shape the economy and drive growth across industries, reflecting the broader impact of the middle market nationwide.

"Reaching 100 years reflects the strength of our people and the middle market businesses we serve," said **Susan Martinelli**, Hartford Office Leader. "We're proud to support organizations driving innovation and contributing to the vitality of our local community."

Nicola, Yester & Company – 40th Anniversary

Nicola, Yester & Company, P.C. is celebrating its 40th anniversary, marking four decades of dedicated service to businesses and individuals, along with a longstanding commitment to supporting charities and community organizations.

Founded in 1986 by **Timothy J. Nicola** and **Norman J. Yester**, the firm has grown from four employees into a team of 25, continuing to proudly serve closely held businesses with care, integrity, and expertise.

The firm was named a *Hartford Business Journal* Best Place to Work, a recognition reflected in the loyalty and longevity of its dedicated staff.

Innovative Asset Advisors Group – First Anniversary

Innovative Asset Advisors Group (IAAG) celebrated its first anniversary, marking a year of significant growth, strategic expansion, and continued commitment to helping clients achieve their financial goals through a comprehensive, family office-style approach.

Founded with a vision of providing comprehensive financial guidance and personalized family office-style wealth management services, IAAG has rapidly grown over the past year while expanding its capabilities to better serve clients and their families. The firm has welcomed new advisors, broadened its service offerings, and launched its companion company, Innovative Asset Management Group (IAMG), to provide clients with access to alternative investment strategies and opportunities.



Connecticut Society of CPAs

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