

Board of Accountancy
December 2, 2011

Department of Business & Professional Regulation Board Room
1940 North Monroe Street
Tallahassee Florida 32399

Friday, December 2, 2011

The meeting was called to order at 9:00 a.m. by Ms. Caldwell, Chair. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS

Teresa Borcheck	Excused Absence
Cynthia Borders-Byrd	Present
Maria E. Caldwell	Present
David L. Dennis	Present
William Durkin	Present
M.G. Fennema	Present
Steve Riggs	Present
Eric Robinson	Present
H. Steven Vogel	Present

STAFF

Veloria Kelly	Present
June Carroll	Present

Mary Ellen Clark, Assistant Attorney General and Board Counsel was present. Eric Hurst, Chief Attorney, Department of Business and Professional Regulation was present. Court Reporter was Tracy Brown.

1. Approve Board Minutes

A. October 7, 2011

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve. Upon vote, the motion passed unanimously.

2. OGC Action Request

A. PEPPLER, BRIDGET – 2010052774

Ms Caldwell and Ms. Borders-Byrd were recused.

Mr. Durkin acted as chair.

Ms. Pepple was present with attorney Mr. Soreide.

Motion was made by Mr. Dennis, seconded by Mr. Durkin, to accept counter stipulation. Upon vote, the motion passed with Mr. Robinson voting no.

B. SULLIVAN & COMPANY, P.A. (KEVIN SULLIVAN D-B-A) –
2009065062

Ms. Caldwell and Ms. Borders-Byrd were recused.

Mr. Durkin acted as chair.

Mr. Sullivan was present with his attorney Mr. Bayo. Mr. Christaldi, attorney for complainant was also present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to accept stipulation. Upon vote, the motion passed with Mr. Robinson, voting no.

C. SULLIVAN, KAREN – 2009065050

Mr. Bayo, Esquire was present.

Motion was made by Mr. Durkin, seconded by Mr. Vogel, to approve voluntary relinquishment of license. Upon vote, the motion passed unanimously.

D. SULLIVAN, KEVIN – 2009065056

Ms. Caldwell and Ms. Borders-Byrd were recused.

Mr. Durkin acted as chair.

Mr. Sullivan was present with his attorney Mr. Bayo. Mr. Christaldi, attorney for complainant was also present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to accept stipulation. Upon vote, the motion passed with Mr. Robinson, voting no.

3. Petitions for Variance or Waiver

A. FELICIANO, MONICA

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to approve petition. Upon vote, the motion passed unanimously.

B. GIGI, JULIANN

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny petition. Upon vote, the motion passed unanimously.

C. GRESH, WILLIAM

Mr. Gresh was present.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to approve petition. Upon vote, the motion passed unanimously.

D. ROWE, CLAYTON

Mr. Rowe was present.

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to approve petition. Upon vote, the motion passed unanimously.

E. SANDOVAL, LAURIE

Motion was made by Mr. Dennis, seconded by Mr. Durkin, to approve petition. Upon vote, the motion passed unanimously.

F. TAYLOR, JEFFREY

Mr. Taylor was present.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to continue until the January 24, 2012 meeting, to allow Mr. Taylor to evidence work experience. Upon vote, the motion passed unanimously.

G. WEITZ, JENNIFER

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to approve petition. Upon vote, the motion passed unanimously.

4. Reconsiderations

A. ATKINSON, ERIK

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to reconsider, vacate previous denial, and approve. Upon vote, the motion passed unanimously.

B. SAGER, EDWARD

Mr. Sager was present with attorney John Wharton.

This will be continued until the January 24, 2012 meeting.

5. Now Meets Requirements

A. CHUI, KIT

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to reconsider, vacate pervious denial and approve. Upon vote, the motion passed unanimously.

6. Exams – Recommended Approvals

Rachel E. Benitez Applicant was charged with retail theft on October 10, 2003; nolle/prosecution. All sanctions have been satisfied.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Finees M. Casado Applicant charged with two counts of unauthorized practice of law and two counts of theft by deception in connection

to unauthorized practice of law on August 15, 2006. Trial pending in Massachusetts scheduled for November 2011. Applicant charged with two counts of unauthorized practice of law on June 12, 2007; paid fine placed on 2 years probation and 2 years administrative probation. All sanctions have been satisfied. Applicant charged with false statement in notice of appearance to immigration Judge on August 21, 2007; paid fine placed on 3 years probation. All sanctions have been satisfied. Applicant charged with two counts of theft by deception in connection to unauthorized practice of law on October 10, 2007; paid fine placed on 2 years probation and 2 years administrative probation. All sanctions have been satisfied

Mr. Casado was present.

Motion was made by Dr. Fennema, seconded by Mr. Vogel, to continue until Mr. Casado submits all information from courts regarding all charges. Upon vote, the motion passed unanimously.

Leonard D. Dent Applicant charged with a car accident which resulted in property damage/personal injury on August 12, 2004. All sanctions have been satisfied.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Garry C. Dickson Applicant charged with possession of burglary tools on August 31, 1990; no action taken. Applicant charged with violation of county ordinance on December 19, 1991; adjudication withheld with fine. All sanctions have been satisfied. Applicant charged with loitering and prowling and possession cannabis and grand theft auto on December 21, 1991; no prosecution. Applicant charged with battery on December 29, 2003; no prosecution. Applicant charged with Battery on October 10, 2004; no prosecution.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Keith M. Galus Applicant charged with dealing in stolen property on October 23, 2008; approval to seal records granted on August 16, 2010.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to approve for convictions only. Upon vote, the motion passed unanimously.

Jonathan I. George Applicant charged with burglary unoccupied February 13, 2002; no action. All sanctions have been satisfied. Applicant charged with possession of cocaine July 13, 2003; probation. All sanctions have been

satisfied. Applicant charged with burglary occupied May 5, 2004; boot camp. All sanctions have been satisfied. Applicant was charged with possession of cocaine September 15, 2006; probation. All sanctions have been satisfied.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Sarah L. Heikkinen Applicant was charged with possession of alcohol by a person under the age of 21 on January 24, 2009. Pled no contest, adjudication withheld. All sanctions have been satisfied. Applicant charged with possession of alcohol by a person under the age of 21 on August 14, 2007. Citation issued, case nolle prosequi, charges dropped. All sanctions have been satisfied.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Stewart A. Lundeen Applicant charged with two counts of burglary on August 3, 2001; two (2) years probation and restitution. All sanctions have been satisfied. Applicant charged with larceny on August 3, 2001; two (2) years probation and restitution. All sanctions have been satisfied.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to approve for convictions only. Upon vote, the motion passed unanimously.

Todd S. Menahem Applicant charged with criminal possession of forged instrument on March 6, 1997; probation. All sanctions have been satisfied. Applicant was charged with possession of cocaine, possession of drug paraphernalia, and tampering with physical evidence on June 29, 2001; three years probation. All sanctions have been satisfied. Applicant charged with soliciting a prostitute on February 8, 2003; auto impound, and paid a fine. All sanctions have been satisfied.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Ryan C. Middleton Applicant charged with DUI June 2004; six (6) months probation, one (1) year suspended license, and BAL.09. All sanctions have been satisfied. Charged with operating motor vehicle while license suspended/obtaining control substance by fraud November 2004; adjudication withheld and three (3) years probation. All sanctions have been satisfied. Charged with reckless driving June 2007; six (6) months probation. All sanctions have been satisfied.

Charged with accident property damage/resist officer without violence August 2002; six (6) months probation. All sanctions have been satisfied. Charged with contribute to delinquency of minor August 2001; six (6) months probation. All sanctions have been satisfied.

Mr. Middleton was present.

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to approve for convictions only. Upon vote, the motion passed unanimously.

Steve J. Pierre Applicant was charged with carrying prohibited weapon openly on June 19, 2011; one (1) day in jail. On June 19, 2011 applicant displayed his concealed weapon in his vehicle. He had a concealed weapon permit. All sanctions have not been satisfied.

Mr. Pierre was present.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve for conviction only pending evidence that all sanctions have been satisfied.

7. Exams- Recommended Denial

Francis F. Gonzalez Applicant is deficient 12 quarter hours of upper division accounting to include coverage of cost/managerial and accounting information systems.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

8. Exams- Consideration

Brian S. Skornicki Applicant answered affirmatively to the question regarding having had an application for registration, certification, or licensure in Florida or in any other jurisdiction denied.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to deny based upon 473.308(6) (a). Upon vote, the motion passed unanimously.

9. Endorsement – Consideration

Jeffery A. Dertz Applicant answered affirmative to question regarding holding one self out or practicing as a CPA in the geographical boundaries of the State of Florida.

No action was taken.

Christine E. Lindinger

Applicant answered affirmately to question regarding holding one self out or practiced as a CPA in the geographical boundaries of the State of Florida.

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to approve. Upon vote, the motion passed unanimously.

Bryan N. Polozola

Applicant answered affirmatively to the question "Has a license, registration or permit to practice any regulated profession, occupation, vocation, or business been revoked, annulled, suspended, relinquished, surrendered, or withdrawn in Florida or in any other jurisdiction, or is any such proceeding or investigation now pending.

This item was continued. The board requested Mr. Polozola, submit all documents pertaining to charges.

Donna L. Rose

Applicant answered affimatively to question regarding holding oneself out or practiced as a CPA in the geographical boundaries of the State of Florida.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve. Upon vote, the motion passed unanimously.

10. Maintenance and Reactivation – Consent Agenda – Staff Approvals

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to approve those listed. Upon vote, the motion passed unanimously.

11. Maintenance and Reactivation – Requests to Reactivate

Lawrence W. Campbell

Mr. Lawrence's license reverted to "delinquent" status on January 4, 2005 for failure to submit continuing professional education (CPE) hours. His license reverted to "null and void" status on January 4, 2007

Mr. Dennis disclosed that he knew Mr. Campbell; however, he could be impartial.

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to approve delinquent status for six (6) months in order to reactive under the unusual hardship provision. Upon vote, the motion passed unanimously.

Sherry K. Conners

Ms. Conners' license reverted to "delinquent" status on January 1, 2003 for failure to submit (CPE) hours and the license renewal fee. Her license reverted to "null and void" on January 1, 2005. She submitted a passing score on the laws and rules exam.

12. Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Baker, Mary S.	6962
Barnhart, Tommy L.	38756
Bauck, Aaron W.	41527
Bell, David N.	35472
Bodine, Stephen W.	21971
Casselton, Constance A.	40653
Cirrincone, Christopher L.	40822
Demas, David J.	38132
Echols, Danielle E.	41459
Eidson, Joan M.	17545
Erik D. Luoma, CPA	66925
Farrell, Joseph F.	32695
Fendley, John S.	38915
Gina Z. Harris, CPA	65983
Heitzner, Steven L.	30137
Kredi, Abraham	4205
Lee, Martin A.	34797
Meredith, John W.	18110
Moore, Joseph B.	15961
Niehaus, Mark	39168
Resler, John B.	31634
Rodney, Earl	5040
Scherbarth, David A.	2487
Smith, Roger K.	39252
Thomas, Cherie B.	24535
Weatherford, John P.	35390
Wiskirchen, Michael J.	39357
Wuggazer, Robert J.	18223

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to approve those listed. Upon vote, the motion passed unanimously.

13. Deceased Practitioners

There was a moment of silence for those listed.

14. Temporary Permits

This was an informational item.

15. Reports

- A. ATTORNEY GENERAL - RULES REPORT FROM ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark informed board members that Rule 61H1-27.001 has been noticed for rule development.

Motion was made by Dr. Fennema, seconded by Mr. Vogel, to approve language as written, along with the removal of (5)(a). Upon vote, the motion passed unanimously.

Board determined there would be no adverse cost to small business by the changes to the rule.

B. BUDGET TASK FORCE UPDATE – MR. DURKIN

Mr. Durkin reported.

Mr. Durkin informed the board that the Budget Task Force had met on November 21, 2011. Mr. Durkin let the board know that by the end of December 2011, the budget for unlicensed activity would be in the black. Mr. Durkin suggested this information be looked at more often.

C. EXECUTIVE ORDER 11-211

Ms. Clark informed the board that this was for their information.

D. PROSECUTING ATTORNEY REPORT

Mr. Hurst reported.

16. Administrative

A. ELECTION OF CHAIR AND VICE CHAIR FOR 2012

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to nominate Ms. Borders-Byrd as chair. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to nominate Mr. Durkin as vice chair. Upon vote, the motion passed unanimously.

B. 2012 COMMITTEE APPOINTMENTS

Ms. Borders-Byrd made the following appointments:

Probable Cause Panel
Ms. Borders-Byrd, chair
Mr. Riggs, vice chair
Ms. Borcheck
Mr. Shinn
Mr. Oscher
Mr. Tipton (alternate)

CPE Committee:
Mr. Robinson, chair
Mr. Durkin, vice chair

Education Committee
Dr. Fennema, chair
Ms. Borcheck, vice chair

Minority Scholarship Committee
Ms. Caldwell, chair

Budget Task Force Committee
Mr. Dennis, chair
Mr. Vogel, vice chair

C. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item.

D. BOARD REAPPOINTMENTS

Ms. Borders-Byrd and Ms. Caldwell were recognized as having been reappointed to the board.

E. OPERATIONAL AUDIT - CIU, PMW & ADDITIONAL ADMINISTRATIVE MATTERS

This was an informational item. Ms. Kelly informed the board that they would receive an update on the unassigned cash.

F. PRIVATIZATION UPDATE

Mr. Vaccaro, Deputy Secretary of the Department of Business and Professional Regulation reported.

Mr. Vaccaro informed the board what services are being provided by the Department of Business and Professional Regulation's Division of Service Operations, Bureau of Education and Testing, the Division of Certified Public Accounting, Office of the General Counsel, Division of Technology, Division of Administration, Office of the Secretary, Office of Legislative Affairs and the Office of Communication. Mr. Vaccaro provided the board with fiscal information for the Board of Accountancy for the fiscal years ending June 30, 2010 and 2011.

G. REVIEW OF NONPROFIT, FOR PROFIT & OTHER ENTITY AUDIT REPORTS

This was an informational item.

H. ULA PRESENTATION - SANDI POREDA, DIRECTOR OF COMMUNICATIONS, DBPR

Ms. Poreda, Director of Communications for the Department of Business and Professional Regulation reported.

Ms. Poreda informed the board that up to \$60,000 was allocated to be used for the unlicensed activity campaign. Ms. Poreda gave the board the objectives, key messages, and campaign goals for the CPA unlicensed activity campaign. Ms. Poreda informed the board that the unlicensed media campaign will be executed during the months when the highest numbers of people are looking for assistance with tax preparation. She stated the Department will be working with the Florida Institute of CPA's.

I. UPDATE ON ANNUAL NASBA MEETING – MS. BORDERS-BYRD AND MR. DENNIS

Ms. Borders-Byrd and Mr. Dennis informed board members that they along with Ms. Kelly had attended the NASBA Annual meeting held in Nashville Tennessee. Ms. Borders-Byrd let board members know that Ms. Caldwell and Mr. Robinson are now serving on NASBA committees. Mr. Dennis informed board members that there has been established a Blue Ribbon panel on Standard Settings for Private companies, and that this is an item that has been on the NASBA agenda for the last decade. The Board will determine their position after the FICPA's survey on the subject has been completed.

Board staff was asked to place this on the next board agenda for further review.

17. NASBA

A. ALD - CONSIDER PARTICIPATION

Maria Caldwell, Esq. and Rebecca Gebhardt from NASBA reported.

Ms. Gebhardt presented a power point show to introduce board members to the benefits of the Accountancy Licensing Database. She explained that the information can only be seen by Directors of State Boards, and Board staff. There is no cost to each state to participate and the benefits are numerous to the State Boards, including improvement of enforcement efforts with regard to discipline, and will help staff with licensure status of applicants. Ms. Gebhardt informed the board that there are currently thirty five states participating.

The board determined they wanted further information, including the controls, and technology.

B. CANDIDATE PERFORMANCE ON THE CPA EXAM

This was an informational item.

C. FINANCIAL ACCOUNTING FOUNDATION'S PROPOSAL

This was an informational item.

D. FOCUS QUESTIONS

This was an informational item, however, Ms. Kelly asked board members to send her any suggestions they may have.

18. FICPA

A. DISCUSSION

Mr. Johnson was present along with Ms. Green and Ms. Curry.

Mr. Johnson reported that HB 769 has proposed language to streamline the one (1) year of work experience for applicants applying for licensure after December 31, 2008. Mr. Johnson stated that the House and Senate leadership approves of streamlining the application process, to get CPA's to work faster.

Mr. Johnson informed the board that the Peer Review language is considered regulation, therefore will be removed at this time. However if the environment changes and there is an opportunity this language will be placed into a bill.

Mr. Johnson informed the board that included in HB769 was a provision that upon approval by the Board of Accountancy, the Department of Business and Professional Regulation will contract for a feasibility study to assess the privatization of the Division of Certified Public Accounting.

19. AICPA

A. EARLY SCORE REPORTING TIMELINE

This was an informational item.

20. Other Business

There was none at this time.

21. Future Meetings

This was an informational item.

The meeting was adjourned at 4:35 p.m.

Maria E. Caldwell, Chair