

Board of Accountancy  
November 16, 2012

DBPR Board Room  
1940 North Monroe Street  
Tallahassee FL 32399

Friday, November 16, 2012

The meeting was called to order at 9:16 a.m. instead of 9:00 a.m., due to technical difficulties with recorder. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS		STAFF	
Teresa Borcheck	Present	Veloria Kelly	Present
Cynthia Borders-Byrd	Present	June Carroll	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		

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

**1. Approve Board Minutes**

A. September 27<sup>th</sup> and 28<sup>th</sup>, 2012

Motion was made by Ms. Borcheck, seconded by Dr. Fennema, to approve minutes. Upon vote, the motion passed unanimously.

**2. OGC Action Request**

A. BARRINGTON G. COOMBS & ASSOCIATES PA – 2011021409

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

Mr. Durkin chaired.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to accept stipulation. Upon vote, the motion passed unanimously.

B. COOMBS, BARRINGTON – 2011021239

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

Mr. Durkin chaired.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to accept stipulation. Upon vote, the motion passed unanimously.

C. GARCIA, MANUEL – 2010053636

Ms. Borders-Byrd, Ms. Borcheck and Mr. Riggs were recused.

Mr. Durkin chaired.

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

D. RODRIGUEZ, JUAN CARLOS – 2011019245

Ms. Borders-Byrd, Ms. Caldwell, and Mr. Riggs were recused.

Mr. Durkin chaired.

Motion made by Mr. Robinson, seconded by Mr. Dennis, that Mr. Rodriguez waived his right to dispute material facts and request a hearing pursuant to Section 120.57 Florida Statutes. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Dennis, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Dennis, to revoke license, issue a fine in the amount of \$10,000, and cost in the amount of \$1,893.02.00 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

E. RODRIGUEZ, JUAN CARLOS – 2011026328

Ms. Borders-Byrd, Ms. Caldwell, and Mr. Riggs were recused.

Mr. Durkin chaired.

Motion made by Mr. Robinson, seconded by Mr. Robinson, that Mr. Rodriguez waived his right to dispute material facts and request a hearing pursuant to Section 120.57 Florida Statutes. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Robinson, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Robinson, to revoke license, issue a fine in the amount of \$10,000, and cost in the amount of \$1,923.80 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

**3. Petition for Variance or Waiver**

A. JONES, BENJAMIN

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

#### **4. Disciplinary Matters**

##### **A. KEVIN M. SULLIVAN – 2009065056**

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to extend probation until February 8, 2013, to review the probationary report as was required by Final Order. Upon vote, the motion passed unanimously. Motion was made by Mr. Durkin, seconded by Mr. Dennis to approve Mr. Hevia as the reviewer. Upon vote, the motion passed unanimously.

##### **B. SULLIVAN & COMPANY PA – 2009065062**

Motion was made by Mr. Durkin, seconded by Mr. Dennis, to extend probation until February 8, 2013, to review the probationary report as was required by Final Order. Upon vote, the motion passed unanimously. Motion was made by Mr. Durkin, seconded by Mr. Dennis to approve Mr. Hevia as the reviewer. Upon vote, the motion passed unanimously.

#### **5. Exams – Recommended Denials**

Ana M. Castro	Applicant is deficient three (3) semester hours of graduate level taxation from an accredited institution; this course must be taken after admission to graduate school.
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Motion was made by Mr. Robinson, seconded by Dr. Fennema, to deny. Upon vote, the motion passed unanimously.

#### **6. Exams – Considerations**

Jordan Ross Allen	Applicant charged on April 8, 2004 with petty theft; paid court and attorney fees. All sanctions have been satisfied. Application was complete on October 11, 2012.
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Motion was made by Ms. Borcheck, seconded by Mr. Durkin, to approve for convictions only. Upon vote, the motion passed unanimously.

Andres Borrás	Applicant charged on October 15, 2009 with domestic battery; state declined to file charges based on evidence submitted. Application was complete on October 11, 2012.
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Motion was made by Ms. Borcheck, seconded by Mr. Durkin, to approve for convictions only. Upon vote, the motion passed unanimously.

Jesse Thomas Carbone	Applicant charged on November 12, 2001 with driving while ability impaired; found guilty and paid fine. All sanctions have been satisfied. Applicant charged on January 24, 2004 with driving while intoxicated; found guilty and paid fine. All sanctions have been satisfied. Application is currently incomplete.
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Motion was made by Ms. Borcheck, seconded by Mr. Durkin, to approve for convictions only. Upon vote, the motion passed unanimously.

Guillermo L. Cuellar                      Applicant charged on July 8, 1990 with possession of marijuana; adjudication withheld. All sanctions have been satisfied. Applicant charged on May 8, 1993 with possession of marijuana; adjudication withheld. All sanctions have been satisfied. Application is currently incomplete.

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

Matthew Dubato                              Applicant charged on September 6, 2009 with loitering and prowling, entering and automobile; pled guilty, adjudication withheld, placed on 24 months' probation. All sanctions have been satisfied. Application is currently incomplete.

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

Nathan Daniel Evans                      Applicant charged on January 26, 2005 with juvenile possession with intent to distribute marijuana; six (6) months' probation and 25 hours of community service. All sanctions have been satisfied. Application is currently incomplete.

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

Spencer L. Garrity                              Applicant charged on November 8, 1994 with misdemeanor, shooting a fire arm with the city limits; paid \$247, five (5) days in jail. All sanctions have been satisfied. Applicant charged on November 1, 1999 with DUI; paid fine and lost license for six (6) months. All sanctions have been satisfied. Applicant charged on November 3, 2001 with petty misdemeanor, public consumption; paid \$85 fine. All sanctions have been satisfied. Application was complete on October 23, 2012.

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

Andres Mauricio Giraldo                      Applicant charged on October 2, 2009 with possession of marijuana under 20 grams; adjudication withheld and fee paid (was not indicated on application but submitted official court documentation). All sanctions have been satisfied. Applicant charged on June 2, 2011 with possession of marijuana under 20 grams; nolle prosequere, completed class and community service. All sanctions have been satisfied. Application was complete on September 13, 2012.

Mr. Giraldo was present.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to approve for convictions only. Upon vote, the motion passed unanimously.

Joycelyn Latortue                      Applicant charged with felony drug charge on April 01, 1998; surrendered to the Coleman Federal Camp, 48 month sentence, and one year supervised probation. All sanctions have been satisfied. Application is currently incomplete.

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

Michelle Negaard                      Applicant charged on January 3, 2001 with DUI; upon completion of probation, victims impact panel, group counseling and courts the charge was lowered to speeding. All sanctions have been satisfied. Applicant charged on June 19, 2003; 24 hours of drug and alcohol classes, victims impact panel and court fees. All sanctions have been satisfied. Application was complete on October 15, 2012.

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

Carlos G. Padilla                      Applicant charged on December 11, 2005 with retail theft; advocate program. All sanctions have been satisfied. Application was complete on September 26, 2012.

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

Ivan Rezvoy                              Applicant charged on November 1, 2001 with disturbing the peace by fighting; conditional/revocable release for 18 months, paid \$100 fine and performed 60 hours of community service. All sanctions have been satisfied. Applicant charged on April 26, 2002 with DUI; driver license suspended for one (1) year. All sanctions have been satisfied. Application was complete on September 14, 2012.

Mr. Rezvoy was present.

Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to approve for convictions only. Upon vote, the motion passed unanimously.

Brett Logan Tanner                      Applicant charged on October 14, 1989 with trespassing; adjudication withheld and \$120.00 fine. All sanctions have been satisfied. Applicant charged on April 14, 1991 with

disorderly conduct; nolle prosequi, \$250.00 bond (was not indicated on application but submitted official court documentation). All sanctions have been satisfied. Application was complete on September 9, 2012.

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

Bryan Matthew Woods                      Applicant charged on November 1, 1995 with uttering a forged instrument and third degree grand theft; pled guilty, probation which was revoked and sentenced to serve 180 days in county jail with credit for 113 days served, concurrent with Pinellas County case. All sanctions have been satisfied. Applicant charged on January 19, 1996 with aggravated stalking; adjudicated guilty, probation revoked and sentenced to serve one (1) year and one (1) day in state prison with credit for 75 days served. Applicant's civil rights were restored on March 28, 2007, except specific authority to possess or own a firearm. All sanctions have been satisfied. Application is currently incomplete.

Mr. Woods was present.

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

## **7. Original – Considerations**

Scott A. Stinard                      Applicant charged on January 25, 2006 with possession of cocaine, refusal of a breath test, driving under the influence, possession of drug paraphernalia, and driving with a suspended license. Applicant pled nolle prosequi to the charges of possession of cocaine and possession of drug paraphernalia, and nolo contendere on charges willful, wanton reckless driving, refusal of breath, and driving with a suspended license. Paid fines, placed on one (1) year of probation and completion drug classes. All sanctions have been satisfied. Application is currently incomplete.

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to request board staff to ask Mr. Stinard to appear before them at their February 8, 2013 board meeting. Upon vote, the motion passed unanimously.

## **8. Endorsement – Considerations**

G. David Edwards                      Applicant answered "Yes" to number four of the background questions regarding proceedings or investigations for any license, registration permit, etc. Mr. Edwards moved firm from Florida to Tennessee. Office staff failed to continue to pay licensee's Florida renewal

fees and therefore, he was practicing without a current active Florida CPA license. Staff contacted the Tennessee Board who confirmed there were no disciplinary actions taken against the licensee and he was only issued a letter of warning. Application is currently incomplete.

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

Catherine Ann Roeder            Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida.

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

### **9. Maintenance and Reactivation – Consent Agenda – Staff Approvals**

Motion was made by Mr. Riggs, seconded by Mr. Vogel, to approve those listed. Upon vote, the motion passed unanimously.

### **10. Maintenance and Reactivation – Voluntary Relinquishment**

<b><u>Licensee's Name</u></b>	<b><u>License Number</u></b>
Allison Creely PA	63798
Marcelo A. Alvarez	28001211
Jerome M. Benjamin	5731
James D. Butler	20431
Robert M. Burke	38482
Andrea K. Champagne	34133
Doyle Richard Cobb	13377
Nancy R. Diaz	21708
Carl Willard Duyck	36944
Jo Ann Feldhauser	38106
Whitcomb H. Guerin	4760
Harris Cotherman Jones Price & Associates	16406
Kelly Ann Laine	39756
Raymond Lewis Mitch	13338
Thomas J. Murphy	23514
Nussbaum Yates Berg Klein & Wolpow LLP	62969
Pierce & Bowen, CPAS	11292
Lee S. Piper	36431
Richard S. Polep	39903
Joseph Wayne Riella, CPA PA	65205
Douglas Roozeboom	37497
David Rosenblum	38086
Loren Kendrick Seeley	28001274
Terri I Siegel	8329
Joseph Lawrence Williams	7458
Steven Wolpow	32627

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

### **11. Deceased Practitioners**

There was a moment of silence for those listed.

### **12. Temporary Permits**

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to ratify those listed. Upon vote, the motion passed unanimously. Motion was made by Ms. Borcheck, seconded by Mr. Durkin, to refer SB & Company, LLC to enforcements. Upon vote, the motion passed unanimously.

### **13. Reports**

- A. COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION - 6-4-2012

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to ratify minutes. Upon vote, the motion passed unanimously.

- B. COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION - 9-10-2012

Motion was made by Ms. Borcheck, seconded by Ms. Caldwell, to ratify minutes. Upon vote, the motion passed unanimously.

- C. PROSECUTING ATTORNEY - PROSECUTING REPORT

Mr. Hurst reported.

- D. RULES REPORT – ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark informed board members that the rules report contained an updated Statement of Estimated Regulatory Costs (SERC) for Rule 61H1-26.002 Minimum Capitalization or Adequate Public Liability Insurance for Florida Firms with the Exception of a Sole Proprietorship. Motion was made by Mr. Dennis, seconded by Mr. Durkin to approve revised SERC. Upon vote, the motion passed unanimously.

Ms. Clark presented revised language and SERC for Rule 61H1-26.004 Changes by Firms.

Motion was made by Mr. Dennis, seconded by Ms. Caldwell to approve the revised language to Rule 61H1-26.004 Changes by Firms as presented. Upon vote, the motion passed unanimously.

#### **61H1-26.004 Changes by Firms.**

- (1) No change.
- (2) In the event of the formation of a new sole proprietorship, partnership, corporation



or limited liability company or a change in the name of a sole proprietorship, partnership, corporation or limited liability company, such sole proprietorship, partnership, corporation or limited liability company shall, within thirty (30) days of the event, become certified for licensure by the Board in accordance with Rule 61H1-26.003, F.A.C., and pay the license fee required by Rules 61H1- 31.010 and 31.009, ~~subsections 61H1-31.001(5) and (6),~~ F.A.C.

*Rulemaking Authority 473.304, 473.3101 FS. Law Implemented 473.3101 FS. History– New 12-4-79, Amended 2-3-81, Formerly 21A-26.04, Amended 6-4-86, Formerly 21A-26.004, Amended 11-3-97, 7-16-98, 8-17-98, 1-31-05, 8-28-06, 1-26-10\_\_\_\_\_.*

Ms. Clark informed board that the Joint Administrative Procedures Committee recommended technical changes for the following rules:

61H1-29.002 Temporary License  
61H1-29.0025 Temporary License – Electronic Practice  
61H1-31.001 Collection and Payment of Fees  
61H1-31.002 Examination and Reexamination Fees  
61H1-31.003 Renewal of Active and Inactive License Fee for CPA  
61H1-31.004 Delinquency Fee  
61H1-31.005 Initial Licensure Fee  
61H1-31.006 Reactivation Fee  
61H1-31.0065 Change of Status Process Fee  
61H1-31.007 Temporary License Fee  
61H1-31.0075 Temporary License Fee – Electronic Practice  
61H1-31.008 Licensure by Endorsement  
61H1-31.009 Renal of Accountancy Firm License Fee  
61H1-31.010 Initial Accountancy firm License Fees  
61H1-31.011 Licensure and Exam Score Verification Fee  
61H1-31.012 Duplicate License Fee  
61H1-31.014 Continuing Education Provider and Course Approval Fees  
61H1-31.015 Reinstatement of a Null and Void License Fee  
61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers

Motion was made by Mr. Dennis, seconded by Dr. Fennema to approve Ms. Clark to make the technical changes as required by the Joint Administrative Procedures Committee. Upon vote, the motion passed unanimously.

Ms. Clark informed the board that Rule 61H1-26.003 Licensure of Florida Certified Public Accountant Firms became effective October 7, 2012, that Rule 61H1-33.003 became effective November 7, 2012, and Rule 61H1-033.0033 Obligations of CPA Ethics Course Continuing Education Providers became effective November 7, 2012.

#### **14. Administrative**

##### **A. BOARD OF ACCOUNTANCY STATISTICS**

This was an informational item.

##### **B. CONSIDER HB 769 REPORT**

Board members discussed the final draft report that they worked on collectively. After discussing some changes to wording, motion was made by Mr. Dennis, seconded by Ms. Borcheck to approve document with changes discussed. Upon vote, the motion passed unanimously. Board staff was instructed to make changes for chair's signature to be forwarded to the President of the Senate and the Speaker of the House.

C. CONSIDER RULE 61H1-27.001 COLLEGE OR UNIVERSITY REQUIREMENTS

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve language for 61H1-27.001 College or University Requirements for rule development. Upon vote, the motion passed unanimously.

**61H1-27.001 College or University Requirements.**

(1) An accredited college or university within the meaning of Section 473.306, F.S., is a four-year degree granting college or university in the State University System or other four-year degree granting educational institution accredited at the time applicant's degree was received by virtue of membership in one of the following regional accrediting agencies so listed:

- (a) Middle States Association of Colleges and Secondary Schools;
- (b) New England Association of Schools and Colleges;
- (c) North Central Association of Colleges and Secondary Schools;
- (d) Northwest Commission on Colleges and Universities;
- (e) Southern Association of Colleges and Schools;
- (f) Western Association of Schools and Colleges;

(g) Association of Independent Colleges and Schools. After August 2, 1992 the Association of Independent Colleges and Schools (AICS) will no longer be deemed an acceptable accrediting agency, unless the college or school accredited by the AICS is regulated by the Commission for Independent Education and exempted from licensure by the CIE under the provisions of Section 246.085, F.S.

(h) Canadian, Mexican, Irish, Australian, New Zealand, and Hong Kong academic accounting programs approved by the provincial education bodies or the equivalent educational accreditation body for that country.

(2) A listing of accredited colleges and universities as recognized by the Board is contained in the "Accredited Institutions of Post-secondary Education"; published by the American Council on Education for the Council on Post-secondary Accreditation as published for the time period the candidate attended the institutions. However, an applicant whose degree was received from a non-accredited college or university may qualify under the provisions of subsection (3).

(3) If an institution was not accredited at the time an applicant's degree was received but was so accredited at the time his application was filed with the Board, the institution will be deemed to be accredited for the purpose of subsections (1) and (2) provided it:

(a) Certifies that the applicant's total educational program would qualify him for graduation with a baccalaureate degree during the time the institution has been accredited, and

(b) Furnishes the Board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify applicant as an accounting major can be matched with substantially equivalent postaccrediting courses.

(4) If an applicant's degree was received at an accredited college or university as

defined in subsections 61H1-27.001(2) and 61H1-27.001(3), F.A.C., but the educational program used to qualify him as an accounting major included courses taken at either two-year or four-year nonaccredited institutions either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which applicant's degree was received provided it either has accepted by virtue of inclusion in an official transcript, or will accept by certification to the Board, such courses for credit toward graduation.

(5)(a) A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree for admission to a graduate business degree program; the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting; and the accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these courses that is necessary for graduation). The advanced subjects completed to qualify under this rule may not be used to satisfy the requirements of Rule 61H1-27.002, F.A.C. Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three-course sequence, are titled "introductory," "fundamentals," or "principles," and even if they are offered at the graduate level.

(b) A graduate seeking approval under this subsection shall provide at his own expense to the Board, a complete course by course evaluation of any foreign transcripts by an evaluation service as approved by the Board.

*Rulemaking Authority 473.304, 473.306 FS. Law Implemented 473.306 FS. History—New 12-4-79, Amended 2-3-81, 3-21-84, 10-28-85, Formerly 21A-27.01, Amended 4-8-86, 9-1-87, 8-25-88, 12-28-89, 3-29-90, Formerly 21A-27.001, Amended 1-11-95, 5-11-03, 3-21-05, 4-9-06, 8-13-06, 12-*

#### D. CRIMINAL HISTORY INFORMATION

Board discussed applicants submitting criminal history background with their applications. Deputy Secretary Vaccaro informed the board that DBPR has other applicants that are required to submit a criminal history background prior to approval of an application and the requirement included in the practice act is addition to what is included in 455. Ms. Kelly advised a change would be needed to the practice act. Ms. Kelly also stated she would contact the Office of General Counsel for an opinion. Board members requested staff review further and bring back for discussion.

#### E. ELECT CHAIR AND VICE CHAIR FOR 2013

Motion was made by Ms. Caldwell, seconded by Mr. Dennis, to elect Mr. Durkin as chair and Mr. Riggs as vice chair. Upon vote, the motion passed unanimously.

#### F. OIL SPILL CLAIMS AND CONTINGENT FEES

This was an informational item.

**G. REMARKS FROM THE EXECUTIVE DIRECTOR**

Ms. Kelly reported.

Ms. Kelly informed the board that staff is working on making all committee meetings as well as Probable Cause meetings electronic. Ms. Kelly informed the board that staff is also working on making verifications of grades or licensure available online as well.

**H. REPORT ON SIGNIFICANT FINANCIAL TRENDS & FINDINGS**

This was an informational item.

**I. REVIEW OF CHARTER SCHOOL 2010-11 AUDIT REPORTS**

This was an information item; Mr. Dennis requested that a representative from the Auditor Generals Office appear to discuss audit reports.

**J. REVIEW OF LOCAL GOVERNMENTAL ENTITY 2010-11**

This was an informational item.

**K. VOLUNTARY RELINQUISHMENT STATUS**

Ms. Kelly informed the board that this item was placed on the agenda, due to licensee's having a concern about the voluntary relinquishment application stating that the individual has discontinued the practice of public accounting in Florida". Ms. Kelly stated that this may make it necessary to revise and make changes to the voluntary relinquishment application. Ms. Kelly asked board members to send her any concerns or comments that they may have. The revised application will be presented to the board at their February 8, 2013 board meeting.

**15. NASBA**

**A. CONSIDER PUERTO RICO FOR SUBSTANTIAL EQUIVALENCY**

Motion was made by Mr. Dennis, seconded by Mr. Robinson, to accept Puerto Rico as being substantially equivalent to Florida. Upon vote, the motion passed unanimously.

**B. NASBA 2013 CONFERENCES**

Ms. Boarders- Byrd thanked the board members for attending the 2012 NASBA conference in Orlando.

Motion was made by Mr. Durkin, seconded by Ms. Caldwell, to approve Ms. Clark, Mr. Hurst and Ms. Kelly to attend the 31<sup>st</sup> Annual Conference for Executive Directors and Legal Counsel. Upon vote, the motion passed unanimously.

**C. JURISDICTION REPORTS**

This was an informational item.

## **16. FICPA**

### **A. DISCUSSION**

Deborah Curry reported.

Ms. Curry informed the board that the FICPA is educating their members as to the importance of the board proceedings and are encouraging their members to attend. Ms. Curry told the board that the AICPA Board of Directors has adopted a resolution expressing support to promote fiscal responsibility and sustainability and that this is something the FICPA will be monitoring the guidelines on this topic. Ms. Curry also informed the board that legislation regarding military spouses has not been seen in Florida.

Ms. Curry thanked Ms. Borders-Byrd for her job as 2012 Board Chair.

## **17. AICPA**

### **A. DEPARTMENT OF CONSUMER AFFAIRS - CALIFORNIA BOARD OF ACCOUNTANCY**

This was an informational item.

## **18. Other Business**

Motion was made by Ms. Caldwell, seconded by Mr. Durkin to support Ted Long for the position of Board of Directors position of Vice Chair of the National Association of State Boards of Accountancy. Upon vote, the motion passed unanimously.

Deputy Secretary Vaccaro was present and thanked the board members for all their hard work.

Ms. Clark informed the board that Ms. Rosemary Larry had filed a challenge to the provision under which she was previously denied, however, Ms. Larry was granted a license. Ms. Clark stated that she has filed a petition with the judge to dismiss the case. Ms. Clark informed the board that the expiration provision for scores will need to be looked at.

## **19. Future Meetings**

This was an informational item.

## **ADDITIONS**

### **1. Petition for Variance or Waiver**

#### **A. Florida Institute of Certified Public Accountants (FICPA)**

Mr. Paul Brown of the FICPA was present.

Motion was made by Mr. Dennis, seconded by Mr. Robinson, to approve temporary waiver of petition for Rule 61H1-33.0033(1) FAC. The board granted a five year waiver on the following grounds. Mr. Brown established that the purpose of the accountancy continuing professional education statute would be met as required by Section 473.312, Florida Statutes, in that Mr. Brown provides technical review of Petitioner's continuing

professional education ethics course manual and fields questions regarding ethical situations involving Board rules, the Florida Statutes, and the American Institute of Certified Public Accountancy's Code of Professional Conduct. Upon vote, the motion passed unanimously.

## **20. Adjourn**

The meeting was adjourned at 12:31 P.M.

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Cynthia Borders-Byrd, Chair