

Board of Accountancy
January 24, 2012

Tampa Airport Marriott
Tampa International Airport
Tampa Florida 33607

Tuesday, January 24, 2012

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

BOARD MEMBERS

Teresa Borcheck	Present
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. Erica White, Prosecuting Attorney, Department of Business and Professional Regulation was present. Court Reporter was Penny Appleton.

1. Approve Board Minutes
 - A. December 2, 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. PEVZNER, MICHAEL D. – 2008032875

Ms. Borcheck was recused.

Motion was made by Mr. Robinson, to reconsider, vacate previous denial and approve voluntary relinquishment.

Upon vote the motion passed unanimously.

3. Petitions for Variance or Waiver

- A. BIJLANI, ELZBIETA

Ms. Bijlani was present.

Motion was made by Ms. Caldwell, seconded by Mr. Vogel, to grant petition until May 31, 2012. Upon vote, the motion passed unanimously.

B. DURAN, RAFAEL J.

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

C. MOSS, CARSON

Mr. Moss was present.

Motion was made by Ms. Borcheck, seconded by Mr. Robinson, to deny petition. Upon vote, the motion passed unanimously.

D. TAYLOR, JEFFREY

Mr. Taylor was present.

Motion was made by Mr. Vogel, seconded by Ms. Borcheck, to deny petition. Upon vote, the motion passed unanimously.

4. Reconsiderations

A. ELDRIDGE, DONNA M.

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

B. SAGER, EDWARD

Mr. Sager was present with attorney John Wharton, and David Thomas.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to reconsider, vacate previous denial with terms and condition, a practice review at Mr. Sager's expense within three (3) years of the date of Final Order. Mr. Sager will be required to attend board meeting along with board approved reviewer. Motion passed with Mr. Riggs, Mr. Dennis, Ms. Borders-Byrd and Ms. Borcheck voting no.

5. Now Meets Requirements

A. BROWN, SARAH R.

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

6. Exams- Recommended Denial

Christopher F. Cardinale Applicant is deficient an Authorization of Interstate Exchange of Information form from the Georgia State Board of Accountancy; applicant failed to meet the requirements of rule 61H1-27.001 F.A.C.

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

Anastasia T. Sherman Applicant is deficient three (3) semester hours of upper division business law; applicant failed to meet the requirements of rule 61H1-27.002(3)(b) F.A.C.

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

Carlene A. Wilson Fyne Applicant is deficient three (3) semester hours of graduate level accounting from an accredited institution; hours must be completed after admission to graduate school; applicant failed to meet requirements of rule 61H1-27.001(5)(a) F.A.C.

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

Carol E. Wysocki Applicant is deficient three (3) semester hours of upper division accounting and three (3) semester hours of business law; applicant failed to meet requirements of rule 61H1-27.001(3)(a)(b) F.A.C.

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

7. Exams- Consideration

Mario J. Rass Applicant was charged with municipal ordinance violation - marijuana possession on October 9, 1999; adjudication withheld, and \$126 fine. All sanctions have been satisfied. Applicant charged with burglary of occupied conveyance on September 5, 2001; six (6) years probation, substance abuse treatment, adjudication withheld. All sanctions have been satisfied. Applicant charged with aggravated stalking on September 5, 2001; five (5) years probation concurrent with

burglary offense - adjudication withheld. All sanctions have been satisfied.

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

Steven J. Uhl

Applicant was charged with under age drinking by a minor, possession of marijuana and resisting arrest with out violence on March 10 2003; placed in P.A.Y. program. All sanctions have been satisfied. Applicant was charged with driving under the influence on March 5, 2009; placed on probation. All sanctions have been satisfied.

Mr. Uhl was present.

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

8. Original Licensure – Recommended Denials

Breana K. Giblin

Applicant is deficient one (1) year of work experience under the supervision of a licensed certified public accountant and three (3) semester hours of upper division accounting; failed to meet requirements of rules 61H1-27.002(a) and 61H1-27.0041 F.A.C.

Ms. Giblin was present.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to allow Ms. Giblin to waive her ninety days and place her application in abeyance until the legislative session has ended. Upon vote, the motion passed unanimously.

9. Endorsement – Recommended Denials

Jennifer B. Kushawaha

Applicant is deficient a certificate of work experience form evidencing five (5) years of work experience in public, governmental, academia, or industry accounting after licensure.

Ms. Kushawah was present.

Not action was taken, Ms. Kushawaha withdrew her application.

10. Endorsement – Considerations

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.

Application was listed on December agenda, but the board failed to take any action; neither approving or denying application as required.

Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Kevin D L Rayne Applicant convicted of trespassing on private property on July 15, 2005; community service/nolo conderdere. All sanctions have been satisfied. Applicant convicted of providing alcohol to a minor on September 12, 2008; no penalty, entered pretrial diversion/nolo conderdere. All sanctions have been satisfied.

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

11. Maintenance and Reactivation – Consent Agenda – Staff Approvals

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

12. Maintenance and Reactivation – Requests to Reactivate

Brian R. Biggs Mr. Biggs's license reverted to "delinquent" status on January 1, 2009 for failure to submit the correct number of CPE hours by the December 31, 2008 deadline. His license reverted to "null and void" status on January 1, 2011.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Onan Cordova Mr. Cordova's license reverted to "delinquent" status on January 1, 2001 for failure to submit continuing professional educational (CPE) hours. His license reverted to "null and void" on January 1, 2003.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

David E. Correia Mr. Correia's license reverted to "delinquent" status on January 1, 2006 for failure to submit a passing score on the laws and rules exam. His license reverted to "null and void" on January 1, 2008.

Mr. Correia was present.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

McHenry Hamilton III Mr. Hamilton's license reverted to "delinquent" status on January 1, 2009 for failure to submit a passing score on the laws and rules exam. His license reverted to "null and void" on January 1, 2011.

Mr. Hamilton was present.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Sheryl A. Houff Ms. Houff's license reverted to "delinquent" status on January 1, 1991 for failure to submit CPE hours. Her license reverted to "null and void" status on January 1, 1993.

Ms. Houff was present.

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Paul J. Lunetta Mr. Lunetta's license reverted to "inactive" status on January 1, 1982 for failure to meet the renewal requirements. In the 80's a licensee's license reverted to "inactive" status instead of "delinquent" status. During this period a license could remain on "inactive" status for four (4) years after which time if they did not reactivate; their license expired. Mr. Lunetta's license reverted to "null and void" on January 1, 1986.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Catherine Von Der Porten Ms. Von Der Porten's license reverted to "delinquent" status on January 1, 1990 for failure to submit CPE hours. Her license reverted to "null and void" status on January 1, 1994.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

13. Maintenance and Reactivation – Considerations

Nicholas Carbone Jr. Applicant was approved by the Board of Accountancy at their meeting on June 17, 2011 to reactivate his "null and void" license by December 17, 2011. He was required to complete 280 CPE hours with 40 in accounting and auditing and four (4) hours in board approved ethics. Applicant is deficient 156 CPE hours with four (4) in board approved ethics. Mr. Carbone is requesting that the Board allow him an additional six (6) months, or whatever the board considers appropriate time beyond the December 17, 2011 deadline, to complete the deficiencies.

Mr. Carbone was present.

Motion was made by Ms. Caldwell, seconded by Mr. Riggs, to allow Mr. Carbone an additional six (6) months to complete deficiencies. Upon vote, the motion passed unanimously.

Katalina Cruz Applicant was required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and eight (8) in board approved ethics by November 12, 2011. She is deficient four (4) CPE hours in board approved ethics.

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

Carole E. Reardon Applicant was required to complete 200 continuing professional education hours with 30 in accounting and auditing and four (4) in board approved ethics by November 13, 2011. Ms. Reardon was noticed for a deficiency of a \$155 fee and 25 total CPE hours. Ms. Reardon submitted the fee and an additional 25 CPE hours. The additional hours were completed after the November 13, 2011 deadline. If the Board accepts the hours completed after November 13, 2011, application would be deemed complete.

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

Lori A. Richards Applicant was required to submit 120 (CPE) hours with 30 in accounting and auditing and eight (8) in board approved ethics by June 30, 2011. She is deficient four (4) CPE hours in board approved ethics.

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

14. Maintenance and Reactivation – Voluntary Relinquishment

Licensee's Name

License Number

Black, John W. Jr.	40608
Carter, Larry W.	1596
Daly, Mary L.	38896
Falk, Brian A.	37805
Haber, Abe	11908
Hanft, James D.	30438
Hay, Bryan M.	35353
Homer, Harry F. III	37398
Lindley, Kimberly A.	43127
Moyna, James M.	38711
Nania, Lisa M.	41305
Norris, Brison B.	31809
Ocain, Daryl C.	29741
Osisek, Joseph J.	17829
Painter, Roger W.	5862
Robert L Maige CPA	63647
Vawter, Gammon, Norris & Company, P.C.	19096
Viele, Edmund	12391
Williams, E T.	23169

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

15. Deceased Practitioners

There was a moment of silence for those listed.

16. Temporary Permits

Motion was made by Mr. Dennis, seconded by Ms. Borcheck, to ratify those listed. Upon vote, the motion passed unanimously.

17. Reports

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

Ms. Clark reported.

Ms. Clark informed the board that Rule 61H1-27.001 – College or University Requirements had been approved by the board at their December 2, 2011 meeting, was noticed in the Administrative Weekly December 16, 2011, and will become effective on February 6, 2012.

- B. COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION - MINUTES

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

- C. PROSECUTING ATTORNEY - PROSECUTING REPORT

Ms. White reported.

18. Administrative

A. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item.

B. CONSIDER REQUEST FROM AUDITSENSE LLC

No action was taken.

C. CONSIDER REQUEST FROM CCH, A WOLTERS KLUWER BUSINESS

No action was taken.

D. E-MAILS REGARDING EDUCATION COMMITTEE

This was an informational item.

E. FOR CONSIDERATION - NOMINATION CARLOS JOHNSON

Motion was made by Mr. Dennis, seconded by Mr. Robinson to support the nomination of Mr. Johnson for Vice Chair of the National Association of State Boards of Accountancy. Upon vote, the motion passed unanimously.

F. LEGISLATIVE BILL RELATING TO PUBLIC ACCOUNTANCY

This item was discussed during the FICPA's presentation.

G. MOBILITY FAQ'S

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

H. PRIVATE COMPANY ACCOUNTING STANDARDS SURVEY

This was an informational item.

I. REMARKS FROM EXECUTIVE DIRECTOR

Ms. Kelly reported.

Ms. Kelly informed board members that there is twenty five million dollars worth of unassigned cash with the Department. Within the twenty five million; \$140,000.00 belonging to the Board of Accountancy. Ms. Kelly let board members know that the Department has hired additional OPS staff to expedite the refunds. Ms. Kelly let the board know that she is receiving a monthly report for her review of the unassigned cash.

Ms. Kelly informed the board that funding was approved for her, Ms. Clark and Mr. Hurst to attend the NASBA Conference in March.

19. NASBA

A. 2012 FEE LETTER

This was an informational item.

B. CANDIDATE CONCERNS IIQ3

This was an informational item.

C. CONSIDER PARTICIPATION IN ALD

Maria-Lynn Caldwell; Chief Legal Officer and Director of Compliance Service and Elizabeth Bachuber; ALD Manager were present to address board concerns in participating in the ALD program. Ms. Caldwell informed the board that any time Florida chooses to; they could withdraw from participating in the program. Ms. Kelly stated she has had meetings with the Departments IT as well as NASBA's IT. Ms. Kelly let the board know that the Departments Secretary and General Counsel do not have a problem with the concept.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to approve moving forward with the ALD and CPAverify. Upon vote, the motion passed unanimously.

D. CONSIDER WYOMING AND PENNSYLVANIA -
SUBSTANTIALLY EQUIVALENT FOR MOBILITY

Motion was made by Mr. Riggs, seconded by Ms. Borcheck, to approve the addition of Pennsylvania and Wyoming. Upon vote, the motion passed unanimously.

E. PERFORMANCE REPORT FOR THE 4TH TESTING WINDOW
OF 2011

This was an informational item.

20. FICPA

A. DISCUSSION

Mr. Johnson reported.

Mr. Johnson presented SB 1656 amending s.473.3035 F.S. Mr. Johnson spoke to board members about the issue of privatizing the board. The board asked that the FICPA start over with the feasibility study of privatizing the board. Board members requested that they have input as this study moves forward. The board was informed that the FICPA has come before them previously with this issue along with the issue of who would pay for the study, and the services provided by the Department. Mr. Johnson informed board members that it was only a study, and would need their approval. It was determined that it should be paid for by the Department. Board members asked to see the study once completed before it went any further, study is to be completed by

November 30, 2012. Mr. Johnson discussed the proposed changes to 473.308 Licensure. Motion was made by Mr. Dennis, seconded by Ms. Caldwell to modify the language in section c. to remove the portion that states “at least 10 years before the date of application”. Upon vote, the motion passed unanimously.

Mr. Johnson updated the board on HM1307 regarding the Sarbanes –Oxley Act of 2002.

Mr. Johnson updated the board on HB 937, an act relating to legal notices. Mr. Johnson informed board members that under HB 937, there would no longer be a requirement to place notices in newspapers.

21. Other Business

There was none at this time.

22. Future Meetings

This was an informational item.

Meeting was adjourned at 1:28 p.m.

Cynthia Borders-Byrd, Chair