

October 3 & 4, 2013
Board of Accountancy

Tampa Airport Marriott
Tampa International Airport
Tampa Florida 33607

Thursday, October 3, 2013

The meeting was called to order at 2:04 p.m. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS

Teresa Borcheck	Absent
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. Charles Tunncliff, Prosecuting Attorney, Department of Business and Professional Regulation was present, Roger Maas, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Dustin Metz, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Penny Appleton.

Approve Board Minutes

- A. August 15 & 16, 2013

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to approve the August 15 & 16, 2013 minutes. Upon vote, the motion passed unanimously.

Reports

- A. PROSECUTING ATTORNEY- PROSECUTING REPORT

Mr. Metz reported.

- B. RULES REPORT – ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark informed the board that Rules 61H1-20.0093 – Rules of the Auditor General, Rule 61H1-38004 – Eligibility Criteria, Rule 61H1-38.005 – Scholarships and 61H1-38.007 – Fees have an effective date of October 9, 2013.

61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.

(1) Each Florida certified public accountant who has requested inactive status or became delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida, shall apply for such reactivation by completing and submitting to the Department Forms ~~DBPR 0010-2—Master Individual Application~~ and DBPR CPA 5011-1 – Request for Change of Status, hereby incorporated by reference and effective 7-23-06, respectively; copies of these forms may be obtained from the Board office. However, if a license is delinquent on January 1 for failure to comply with Rule 61H1-33.003, F.A.C., through failure to report compliance with continuing professional education requirements by the immediately prior December 31st, a Florida certified public accountant may reactivate, pursuant to Section 473.311, by certifying the required hours have been completed, paying the fees required by Rules 61H1-31.003, 31.004, and 31.006, F.A.C., by March 15 of the same year of the delinquency.

(2) Each such application shall demonstrate successful completion of the required number of continuing professional education hours.

(a) Florida certified public accountants who have been inactive or delinquent for one reporting period following their most recent current/active license, shall satisfy the requirements of their most recent biennium while active plus 40 additional CPE hours in the following manner:

Accounting/Auditing	Ethics	Behavioral	Total Hours
At least 20 hours	At least 4 hours	No more than 20 hours	120 Hours

(b) Florida certified public accountants who have been inactive for no more than two reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 120 additional CPE hours in the following manner:

Accounting/Auditing	Ethics	Behavioral	Total Hours
At least 30 hours	At least 4 hours	No more than 20 hours	200 Hours

(c) Florida certified public accountants who have been inactive for three or more reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 200 additional CPE hours in the following manner:

Accounting/Auditing	Ethics	Behavioral	Total Hours
At least 40 hours	At least 4 hours	No more than 20 hours	280 Hours

(3) Florida certified public accountants who have been inactive for two or more reporting periods since maintaining a current/active license must complete at least sixty percent (60%) of the necessary hours in the twenty-four (24) months immediately preceding the date of the application for reactivation and the remaining forty percent (40%) may have been completed no more than forty-eight (48) months immediately preceding the date of the application for reactivation.

(4) The first establishment period after reactivation shall commence on the following June 1st and the initial designated reestablishment date shall be the third June 30th following reactivation.

Rulemaking Authority 455.271, 473.304, 473.311, 473.312, 473.313 FS. Law Implemented 455.271, 473.311, 473.312, 473.313, 473.323(1)(i) FS. History—New 12-4-79, Amended 2-3-81, 11-6-83, 3-29-84, 8-20-85, Formerly 21A-33.06, Amended 4-8-86, 12-28-89, 10-16-90, Formerly 21A-33.006, Amended 12-14-93, 5-26-96, 7-23-06, 12-10-09, 7-7-

10,_____.

Motion was made by Mr. Robinson, seconded by Ms. Caldwell to notice proposed rules as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd that the proposed rule would not have an adverse impact on small business nor be likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$2000.00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

C. RULES REPORT – MODIFICATION TO 61H1-21.001 (2)

Independence.

(1) A firm shall not express an opinion on financial statements (as that term is defined in the Standards for Independence) of an enterprise or on the reliability of an assertion by one party for use by another (third) party unless the firm is active licensed and independent with respect to such enterprise or the party making the assertion. A licensed firm is also precluded from expressing such an opinion if the firm is aware that an individual in the firm is not independent and that individual is a covered certified public accountant or is otherwise required to be independent. A certified public accountant shall not express such an opinion unless the certified public accountant is independent with respect to such enterprise or the party making the assertion. A certified public accountant is also precluded from expressing such an opinion if he or she is aware that an individual in the firm is not independent and that individual is a covered certified public accountant or is otherwise required to be independent. All covered certified public accountants and all other individuals who are required to be independent are required to disclose to the firm that they are not independent prior to the issuance of such an opinion; failure to do so is a violation of this rule. All firms are required to adopt appropriate policies to implement the disclosure requirement and to monitor compliance therewith.

(2) In order to delineate the standards against which a certified public accountant's independence or lack thereof is to be judged, the Board has created a document entitled "Standards for Determining Independence in the Practice of Public Accountancy for CPAs Practicing Public Accountancy in the State of Florida" (effective 12-31-2004) (hereinafter "Standards for Independence") which document is hereby incorporated by reference in this rule and available at www.myfloridalicense.com/dbpr/cpa/documents/StandardfordeterminingIndependence.pdf. The standards contained in the "Standards for Independence" are similar to those contained in the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants.

(3) In order to be considered independent a certified public accountant must comply with the requirements set out in the "Standards for Independence" and the requirements of this rule.

Rulemaking Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History—New 12-4-79, Amended 2-3-81, 10-28-85, Formerly 21A-21.01, Amended 10-20-86, Formerly 21A-21.001, Amended 5-21-03, 1-31-05, 12-10-09,_____.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Dennis, to approve language as presented and notice for rule development. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd that the proposed rule would not have an adverse impact on small business nor be likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$2000.00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

Motion was made y Dr. Fennema, seconded by Ms. Borders-Byrd, to approve the Statement of Regulatory Cost as written by Ms. Kelly. Upon vote, the motion passed unanimously.

Administrative

A. BOARD OF ACCOUNTANCY STATISTICS

Ms. Kelly reported.

Ms. Kelly informed board members that the stats had gone up for processing of applications, due to performing background checks. Ms. Caldwell stated even with the addition of performing background checks the stats for completing applications was good.

B. CALIFORNIA BOARD OF ACCOUNTANCY

This was an informational item.

C. GAA PROVISIO LANGUAGE

This was heard on October 4, 2013.

D. PEER REVIEW UPDATE

Mr. Dennis led the discussion.

Mr. Dennis informed the board that they had six months to establish rules required by Statute for Peer Review. Mr. Dennis stated the rules would need to be in place by January 1, 2014, due to the fact that compliance will begin January 1, 2015. The board discussed the issues, and models of other state's programs. After much discussion the board requested the following rules be drafted for their approval.

Chapter 61H1-39 Peer Review

61H1-39.001 Definitions.

61H1-39.002 Peer Review Program Standards.

61H1-39.003 Peer Review Administering Entities.

61H1-39.004 Peer Review Oversight Committee Composition and Responsibilities.

61H1-39.005 Compliance with Peer Review Requirements.

61H1-39.001 Definitions.

(1) "Board" means the Florida Board of Accountancy.

(2) "Compilation" means a service performed in accordance with American Institute of Certified Public Accountants, Incorporated's Statement on Standards for Accounting Review Services Number 19 issued in December 2009, codified in AR 80 which is hereby adopted and incorporated by reference and available at <http://www.aicpa.org/Research/Standards/CompilationReview/DownloadableDocuments/AR-00080.pdf> .

(3) "Firm" means a sole proprietor, partnership, corporation, limited liability company, or any other firm required to be licensed under section 473.3101, Florida Statutes.

(4) “Peer Review Administering Entity” or “AE” means an organization approved by the board to facilitate and administer a peer review program in accordance with the peer review standards established by the board.

(5) “Peer Review Program” means the entire peer review process of a peer review administering organization.

(6) “Review” means a service performed in accordance with American Institute of Certified Public Accountants, Incorporated’s Statement on Standards for Accounting Review Services Number 19 issued in December 2009, codified in AR 90 which is hereby adopted and incorporated by reference and available at

<http://www.aicpa.org/Research/Standards/CompilationReview/DownloadableDocuments/AR-00090.pdf> .

Rulemaking Authority 473.3125, 473.304 FS. Law Implemented 473.3125(4) FS. History–New

61H1-39.002 Peer Review Program Standards.

The board hereby adopts and incorporates by reference, as its minimum standards, the American Institute of Certified Public Accountants, Incorporated’s “Standards for Performing and Reporting on Peer Review” and “Peer Review Standards Interpretations,” (AICPA Standards), effective March 7, 2013, and available at

www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf and

<http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandardsInterpretations.pdf>, respectively.

Rulemaking Authority 473.3125, 473.304 FS. Law Implemented 473.3125(2) FS. History–New

61H1-39.003 Peer Review Administering Entities.

(1) Peer Review Administering Entities shall be approved by the board.

(2) To qualify as a Peer Reviewing Administering Entity (AE), an organization must submit an administration plan to the board for review and approval. The plan of administration must:

(a) establish Report Acceptance Boards (RAB), as needed, and provide professional staff, as needed, for the operation of the review program;

(b) establish and document a program to communicate to enrolled licensees the latest development in peer review standards and the most common findings in the reviews conducted by the AE;

(c) establish and document procedures for resolving any disagreement which may arise out of the performance of a review;

(d) establish procedures to resolve matters which may lead to the dismissal of a licensee from the peer review program, and conduct hearings pursuant to those procedures;

(e) establish procedures to evaluate and document the performance of each reviewer, and conduct hearings which may lead to the disqualification of a reviewer who does not meet the standards adopted in Rule 61H1-39.002, F.A.C.;

(f) require the maintenance of records of reviews conducted under the program in accordance with the records retention rules of standards adopted in Rule 61H1-39.002, F.A.C. ; and

(g) provide for the periodical performance assessments and related reports to the board’s Peer Review Oversight Committee.

(3) If requested by the board or the Peer Review Oversight Committee, a peer review administering entity shall provide a list of the licensees enrolled in its programs and the date of their last peer review.

(4) The board shall maintain a list of board-approved peer review administering entities.

Rulemaking Authority 473.3125, 473.304 FS. Law Implemented 473.312(2)5 FS. History–New

61H1-39.004 Peer Review Oversight Committee Composition and Responsibilities.

(1) The board shall appoint a peer review oversight committee (PROC) to oversee and monitor implementation of the peer review requirement set forth in section 473.3125, Florida Statutes.

(2) The PROC shall consist of three members, appointed for a term of service of no less than three years and no more than five years. Board appointment shall be based upon the review of applications of those who possess the following qualifications:

- (a) current licensure in good standing as a Florida certified public accountant; and
- (b) extensive auditing experience as part of a firm or practice unit that has undergone a peer review and received a review rating of pass on the most recent review.

(3) PROC members may not:

- (a) be a current member of the board;
- (b) be an employee of the department or AE; or
- (c) be a voting member of the AE's governing board
- (d) perform any enforcement related work for the board/department during their term on the PROC.

(4) Responsibilities of the PROC shall include:

- (a) Recommending to the board the approval or termination of peer review administering entities, peer review programs and peer review standards; and
- (b) Monitoring and assessing the effectiveness of the peer review programs and peer review standards.

Rulemaking Authority 473.3125, 473.304 FS. Law Implemented 473.3125(3) FS. History—New

61H1-39.005 Compliance with Peer Review Requirements.

(1) An individual practicing pursuant to section 473.3141, Florida Statutes, shall determine whether or not the individual performs services as specified in section 473.3125(4), Florida Statutes.

(2) Effective January 1, 2015, if the firm performs services as specified in section 473.3125(4), Florida Statutes, the firm shall enroll with a board-approved AE prior to submitting an application for licensure or an application for license renewal.

(3) For firms that renew their license for periods beginning January 1, 2015, the firm shall determine whether it performed services as specified in section 473.3125(4), Florida Statutes for the prior license period.

(a) If the firm performed services as specified in section 473.3125(4), Florida Statutes, during the prior license renewal period, the firm shall enroll in a board approved peer review program.

(b) If the firm did not perform services as specified in section 473.3125(4), Florida Statutes, during the prior license renewal period, the firm is not required to be enrolled in a board approved peer review program on January 1, 2015.

(c) If a firm that has not enrolled in a board approved AE at the time of licensure renewal subsequently decides to perform the services specified in section 473.3125(4), Florida Statutes, the firm shall enroll in a board approved AE prior to performing such services.

(4) A firm is considered enrolled when it has completed the AE's application process and paid the enrollment fee. As part of any disciplinary action relating to services performed as specified in section 473.3125(4), Florida Statutes, the board will require confirmation of the firm's enrollment by a board approved AE.

(5) A firm that is terminated by a board approved AE shall notify the board in writing within 30 days of the effective date of the termination and provide the termination letter from the AE.

Rulemaking Authority 473.3125, 473.304 FS. Law Implemented 473.3125(4) FS. History—New

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to notice for rule development as proposed. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis,

seconded by Mr. Robinson that the proposed rule would not have an adverse impact on small business nor be likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$2000.00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

E. PUBLIC RECORD LAW – DISCUSSION

Board Members discussed the issue of public records and the sunshine law concerning audits or other services for Florida Government. There were two issues one being contractual requirements and the other trade secrets including formulas. The board determined that CPA's performing work for government agencies will need to spell out in their contract, how public record request will be handled.

F. REMARKS FROM EXECUTIVE DIRECTOR

Ms. Kelly reported.

Ms. Kelly informed Board Members that she and Angela Francis, Management Review Specialist attend the FICPA Expo in Ft. Lauderdale. Ms. Kelly stated that the licensees and applicants had positive comments about the Board of Accountancy. She stated many of the licensees informed her that they appreciated being able to renew online and no longer having to submit their CE.

Ms. Kelly informed Board Members that NASBA had reached out to the Board regarding releasing names of candidate that are exam eligible to third parties.

Motion was made by Ms. Caldwell, seconded by Mr. Riggs, to allow NASBA to release the names. Upon vote, the motion passed with Mr. Robinson, Dr. Fennema, and Mr. Vogel voting no.

G. REPORT ON UNLICENSED ACTIVITY – DUSTIN METZ

NASBA

A. 2013 Q-3

This was an informational item.

The meeting was recessed at 4:50 p.m.

Friday, August 16, 2013 reconvened

The meeting reconvened at 9:06 a.m. 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

STAFF

Veloria Kelly	Present
June Carroll	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. Charles Tunnicliff, Prosecuting Attorney, Department of Business and Professional Regulation was present, Roger Maas, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Dustin Metz, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Rob Darling.

OGC Action Request

A. BROWN, NANCY L – 2011038250

Mr. Riggs, Mr. Vogel and Ms. Caldwell were recused.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to reject settlement stipulation. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borcheck, to offer a counter stipulation to include all terms in the original stipulation and include probation for two years from the date of the entry of the Final Order in this matter. Administrative cost in the amount of fifty-seven and forty-eight cents (\$57.48) to be paid within thirty days of the entry of the Final Order. Respondent will accept or reject the Board's counter stipulation in writing, ensuring any acceptance is received by the Board within thirty calendar days of the entry of the Order, if respondent doesn't approve counter stipulation within the thirty days, respondent will be deemed to have rejected counter stipulation. Upon vote, the motion passed unanimously.

B. DOHAN & COMPANY PA CPA'S – 2011038255

Mr. Riggs, Mr. Vogel and Ms. Caldwell were recused.

Motion was made by Dr. Fennema, seconded by Ms. Borcheck, to reject settlement stipulation. Upon vote, the motion passed unanimously.

C. DOHAN, STEVEN H – 2011038254

Mr. Riggs, Mr. Vogel and Ms. Caldwell were recused.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to reject settlement stipulation. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borcheck, to offer a counter stipulation to include all terms in the original stipulation and include probation for two years from the date of the entry of the Final Order in this matter. Administrative cost in the amount of fifty-seven and forty-eight cents (\$57.48) to be paid within thirty days of the entry of the Final Order. Respondent will accept or reject the Board's counter stipulation in writing, ensuring any acceptance is received by the Board within thirty calendar days of the entry of the Order, if respondent doesn't approve counter stipulation within the thirty days, respondent will be deemed to have rejected counter stipulation. Upon vote, the motion passed unanimously.

D. SMILEY, RODNEY – 2011004842

This item was tabled.

Petition for Variance or Waiver

A. DONOVAN, CASSANDRA

Ms. Donovan was present.

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

B. SUMRALL, JUSTIN

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to approve the Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

Reconsideration

A. HERSHMAN, AARON I.

Mr. Hershman was present.

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

Exams – Do not meet requirements

Haritha Krishna Murthy

Applicant is deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission into graduate school. Deficient coverage of upper division cost managerial accounting and accounting information systems. Deficient three (3) semester hours of business law to include coverage of contracts torts and the Uniform Commercial Code.

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

Patricia Werner

Applicant is deficient six (6) semester hours of upper division accounting to include coverage of accounting information systems.

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

Exams – Considerations

Nicholas Theophilus Bejelis

Applicant charged on October 4, 2004 with operating vehicle while driver's license suspended. adjudication withheld. All sanctions have not been satisfied. Applicant charged on November 20, 2003 with DUI - unlawful blood

alcohol level reduced to reckless driving. Attend DUI School or Drug Rehab, Community service, fine or community service, drivers license suspended, probation six (6) months. All sanctions have been satisfied. Application complete on August 29, 2013.

Motion was made by Dr. Fennema, seconded by Ms. Borcheck, to deny application based on F.S. 455.227 (1) (h) and F.S. 473.323(1) (l). Upon vote, the motion passed unanimously.

Jason David Bell

Applicant charged with flee attempt to elude a police office and driving while driver license was suspended or revoked on January 24, 2004; adjudication withheld. All sanctions have been satisfied. Application is incomplete.

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

Lusy Garcia

Applicant charged on May 31, 2011, with failure to report damage to unattended vehicle, placed in the deferred prosecution program. All sanctions have been satisfied. Application complete on August 27, 2013.

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

Mauricio Gomez

Applicant was charged on October 14, 2008 with possession of liquor by person under 21 years of age; pre-trial diversion program. All sanctions have been satisfied. Applicant charged on January 16, 2009 with possession of cannabis/20 grams or less; case disposed with probation. All sanctions have been satisfied. Applicant charged on November 26, 2010 with disorderly conduct; case disposed. All sanctions have been satisfied. Applicant was charged on January 15, 2012 with DUI; 50 hours of community service, one year supervision with early termination at six months, license suspended for six (6) months, paid court costs and fines. All sanctions have been satisfied. Application completed on July 12, 2013. At the August 16, 2013 meeting the board requested Mr. Gomez appear before them.

Mr. Gomez was present.

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

James Darioe Jefferson

Applicant charged on May 25, 2008, with battery; pled Nolo Contendere, adjudication withheld and paid court cost. All sanctions have been satisfied. Application is incomplete.

Amanda Gene Simanton

Applicant charged on October 7, 1997 with possession of a controlled substance; adjudication withheld. All sanctions have been satisfied. Applicant charged on November 2, 2001 with disorderly intoxication/disorderly conduct on November 2, 2001; case dismissed. Application is incomplete.

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

Benjamin Ryan Suarez

Applicant was charged on June 30, 2009 with possession of marijuana not more than 20 grams and forgery of possessed drivers license with altered date of birth, misdemeanor. Pretrial diversion program. All charges were dismissed nolle pros. All sanctions have been satisfied. Application is incomplete.

Mr. Suarez was present.

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

Original – Considerations

William Robert Gates II

Applicant charged on February 21, 2009 with misdemeanor disorderly conduct; nolle prosequere - completed ACF/plea and pass. All sanctions have been satisfied. Application complete on August 29, 2013.

Motion was made by Mr. Riggs, seconded by Ms. Borcheck, to deny application based on F.S. 455.227 (1) (h) and F.S. 473.323(1) (l). Upon vote, the motion passed unanimously.

Endorsement – Considerations

Justine T. Badman

Applicant charged in September of 1998 with bank fraud; guilty. All sanctions have been satisfied. Applicant appeared before the board at their June 14, 2013 meeting. Board requested Ms. Badman submit official charging/ indictment documents. Application complete on April 1, 2013.

Ms. Badman was present, as was her employer Mr. Kanton.

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

Mark Joseph Martukovich

Applicant answered affirmatively to the question regarding holding self out or practiced as a Certified Public

Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Guy Wilson Moore Jr.	18720
Mark Paul Soticheck II	36448

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve for voluntary relinquishment. Upon vote, the motion passed unanimously.

Deceased Practitioners

There was a moment of silence.

Temporary Permits

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

Administrative

C. GAA PROVISIO LANGUAGE

Motion was made by Mr. Robinson, seconded by Ms. Caldwell, to approve the draft survey presented by Ms. Kelly. Upon vote, the motion passed unanimously.

Additions

Discuss guidelines for the audits of lobbying firm compensation and provide update letter to Joint Legislative Auditing Committee

Motion was made by Mr. Dennis, seconded by Ms. Caldwell, to approve draft letter presented with a technical change. Upon vote, the motion passed unanimously. Ms. Kelly will make the technical change and send the letter to the Joint Legislative Auditing Committee.

FICPA

A. DISCUSSION

Ms. Curry; President/CEO of the Florida Institute of CPAs and Mr. Rivers Buford; Director of Governmental Affairs were present.

Ms. Curry thanked the board for approving Ms. Kelly to attend the recent FICPA Accounting Show. She stated its advantages for the profession to meet and talk with Ms. Kelly.

Ms. Curry let the board know that when they are ready to send out the survey regarding the evaluation of the Department of Business and Professional Regulations' administrative performance for the Division of Certified Public Accounting, the FICPA is ready to help with this project.

Ms. Curry stated the importance of submitting the letter regarding guidelines for the audits of lobbying firm compensation to the Joint Legislative Auditing Committee. She stated the FICPA will be present for this discussion and the importance of educating the Legislatures.

Other Business

Draft Rules for Chapter 61H1-39 Peer Review was presented with the proposed language from the meeting on October 3, 2013.

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

Future Meetings

This was an informational item.

Adjourn

Meeting was adjourned at 11:46 a.m.

William H. Durkin, Chair