

June 13 -14, 2013
Board of Accountancy

Tampa Airport Marriott
Tampa International Airport
Tampa Florida 33607

Thursday, June 13, 2013

The meeting was called to order at 2:00 p.m. 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	Excused Absence
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. C. Erica White, Prosecuting Attorney, Department of Business and Professional Regulation was present. Court Reporter was Penny Appleton.

Approve Board Minutes

A. APRIL 26, 2013

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

Reports

A. COMMITTEE - BUDGET TASK FORCE UPDATE - MR. DENNIS

Mr. Dennis reported.

Mr. Dennis informed the board that the Budget Task Force had met on June 3, 2013. During the meeting the discussion revolved around excess cash, sweeping of the account, and bringing the total balance down by adding full time employees and reducing fees.

B. RULES REPORT – ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark informed board members that this was for their information to let them see the progress of the current rules that they have been working on, and that no action was required.

B. 61H1-33.006 F.A.C.

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 December 31, 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. Dennis, seconded by Mr. Robinson, to approve text as amended. 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 or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-38.004 Eligibility Criteria.

A student who meets the foregoing general criteria shall be eligible to be chosen to receive a scholarship so long as the following criteria are met:

(1) Applicants must demonstrate a financial need which is defined as the cost of attendance at an institution of higher education less the expected family contribution and any gift aid for which the student is entitled. "Cost of attendance" is defined as a Board approved estimate of the expenses incurred by a typical financial aid student attending college. It includes direct educational costs (tuition, books, supplies, computers) as well as indirect costs (room and board, transportation, laundry, child care and personal expenses). Applicants will be required to authorize the Clay Ford Scholarship Certified Public Accountant Education Minority Assistance Advisory Council (Council) to verify information submitted including financial assistance and educational costs. It is the intent that scholarship money from this source should not affect a student's eligibility for other scholarships, but should reduce their self-help aid. However, the Council shall take other assistance into consideration when determining a student's eligibility for a scholarship under this section.

(2) Applicants must be enrolled as full-time students in a fifth year accounting program as defined in 473.306(2), F.S., at an approved institution as defined in 61H1-27.001, F.A.C., and declared a major in accounting.

(3) Applicants must demonstrate scholastic ability of a minimum undergraduate grade point average of 2.5 based on a 4.0 scale.

(4) Applicants must be academically in good standing as defined by the college or university.

(5) Applicants must be of "good moral character" as that term is defined in Section 473.306(4)(a), F.S.

(6) All applications must be postmarked by June 1 of the year to which the scholarship will apply.

Specific Authority 473.304(1), 473.3065(3) FS. Law Implemented 473.3065 FS. History—New 9-22-99, Amended 5-28-06,_____.

Motion was made by Mr. Dennis, seconded by Mr. Robinson, to approve language as presented. 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 or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-38.005 Scholarships.

(1) Scholarships will be awarded in the amount of at least \$3,000.00, not to exceed \$6,000.00, per semester up to a maximum of two (2) semesters.

(2) Scholarship awards ~~checks~~ will be made payable ~~jointly~~ to the institution ~~and the student~~ and will be transmitted ~~mailed~~ during September ~~August~~ for those enrolled in the fall term and during January ~~December~~ for those enrolled in the winter term.

(3) A maximum of \$200,000.00 ~~\$400,000.00~~ may be expended for all scholarships each year.

(4) A minimum of \$1,000.00 must be maintained in the program account.

Rulemaking Authority 473.304(1), 473.3065(3) FS. Law Implemented 473.3065 FS. History—New 9-22-99, Amended 10-5-09,_____.

Motion was made by Mr. Dennis, seconded by Mr. Robinson, to approve language as presented. 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 or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,00 in the

aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-38.007 Fees.

An equal assessment per license out of existing licensing fees, as set forth in Section 473.3065, Florida Statutes, and not to exceed \$10 per license shall be made in an amount needed ~~to collect \$105,000.00 during the first fiscal year of the fund and to collect \$200,00.00 \$100,000.00 per fiscal year thereafter~~ in order to fund the authorized scholarships.

Specific Authority 473.304(1), 473.3065(3) FS. Law Implemented 473.3065 FS. History–New 9-22-99,_____.

Motion was made by Mr. Dennis, seconded by Mr. Robinson, to approve language as presented. 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 or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

E. 2013 REGULATORY PLAN

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to approve the 2013-2014 Annual Regulatory Plan as presented. Upon vote, the motion passed unanimously.

Additions

- A. Prosecuting Attorney Report

Ms. White reported.

Ms. White informed the board that there are a total of ninety seven outstanding cases; in which sixty three of them are in legal, where Probable Cause had not been found. Most of the sixty three cases are more than a year old. Ms. White let the board know that the OGC’s office is working on this backlog, and two Additional Attorneys and an Administrative Assistant will be hired.

Administrative

A. 2013 CHANGES TO RULES OF THE AUDITOR GENERAL

61H1-20.0051 Assembled Financial Statements.

(1) “Assembled Financial Statements” shall be deemed and construed to mean providing various manual or automated bookkeeping or data processing services the output of which is in the form of financial statements. The function of assembling financial statements includes preparing a working trial balance, assisting in adjusting the books of account, and consulting on accounting matters. The transmittal letter accompanying the assembled financial statements shall be prepared on the Licensed Audit Firm or unlicensed entities’ letterhead.

(2) The term “assembled financial statements” refers to any financial statements included in Section 473.302(8)(c), F.S.

(3) There is provided a specific exemption to Rule ~~61H1-20.009~~ ~~61H1-22-004~~, F.A.C., for certified public accountants who prepare assembled financial statements if, and only if, such assembled financial statements are prepared in accordance with Rule 61H1-20.0053, F.A.C.

Rulemaking Authority 473.304, 473.315 FS. Law Implemented 473.302, 473.322 FS. History–New 10-28-98, Amended 9-21-10, _____.

Motion was made by Dr. Fennema, seconded by Ms. Border-Byrd, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-20.0092 Government Auditing Standards.

“Government Auditing Standards” shall be deemed and construed to mean Government Audit Standards issued by the Comptroller General of the United States, in effect as of December 2011 ~~July 2007~~. (Entitled Government Auditing Standards, December 2011 ~~July 2007~~ Revision (GAO-12-331G ~~GAO-07-731G~~)), available from the United States General Accounting Office, Washington, D.C. 20548-0001 or from its website at <http://www.gao.gov/yellowbook> <http://www.gao.gov/govaud/ybk01.htm>.

Rulemaking Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 10-28-86, Amended 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.0092, Amended 10-19-94, 9-30-97, 9-29-02, 9-21-10, _____.

Motion was made by Mr. Dennis, seconded by Ms. Border-Byrd, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-20.0093 Rules of the Auditor General.

(1) “Rules of the Auditor General” shall be deemed and construed to mean the following Rules of the Auditor General of the State of Florida in effect as follows:

Chapter	Title
10.550	Local Government Entity, effective <u>9/30/2012</u> 9/30/2009 Audits
10.650	Florida Single Audits Non-profit and For-profit Organizations, effective <u>9/30/2012</u> 9/30/2009
10.700	Audits of Certain Nonprofit Organizations, effective <u>06/30/2012</u> 6/30/2009
10.800	Audits of District School Board, effective <u>06/30/2012</u> 6/30/2009
10.850	Audits of Charter Schools and Similar Entities, effective <u>06/30/2012</u> 6/30/2009

These rules hereby incorporated by reference and are available from the State of Florida, Auditor General’s Office or from its website <http://www.myflorida.com/audgen>, under the Rules and Guidelines section.

(2) Certified public accountants performing accounting services in connection with Local Governmental Entity Audits required to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Rule Chapter 10.550-10.559, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(3) Certified public accountants performing accounting services in connection with Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations required by Section 215.97, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.650, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(4) Certified public accountants performing accounting services in connection with Standards for Audits of Certain Nonprofit Organizations required by Section 215.981(1), 1001.453(4), 1004.28(5), or 1004.70(6), F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.700, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(5) Certified public accountants performing accounting services in connection with Standards for Audits of District School Boards required by Sections 11.45 or 218.39, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.800, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(6) Certified public accountants performing accounting services in connection with Standards for Audits of Charter Schools and Similar Entities required by Section 218.39 or 1002.37, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.850, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

Rulemaking Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History—New 10-22-86, Amended 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.0093, Amended 9-30-97, 9-29-02, 9-21-10,

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Riggs, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

B. BOARD OF ACCOUNTANCY STATISTICS

Ms. Kelly reported.

Ms. Kelly informed the board that the Division's goal for 2013 is completing investigations within 120 days, and that an OPS employee began assisting in investigation duties. Ms. Kelly informed the board that board staff will have additional sources beginning the new fiscal year, with the hiring of two investigators and two attorneys to assist completing the goal's set.

Ms. Kelly explained to the board how unlicensed activity cases are handled within the board.

C. CALIFORNIA BOARD ACCOUNTANCY - NOTICE OF PROPOSED EMERGENCY ACTION

This was an informational item.

D. COMMENTS FROM THE EXECUTIVE DIRECTOR

Ms. Kelly reminded board members to submit their financial disclosure forms by July 1, 2013, send in their travel reimbursement expense reports by June 21, 2013. She also requested that board members submit their bio along with photo by June 24, 2013 for the Division of Certified Public Accounting's website.

Ms. Kelly thanked the board for their 2012 report to the Legislation and informed them that the Board of Accountancy will now be getting seven new positions, and received an increase in funding for the Unlicensed Activity campaign.

Ms. Kelly asked board members if they would be interested in having Michael Decker of the FICPA attend a board meeting to discuss the CPA exam and the AICPA's role. The board agreed that would like to extend an invitation to Mr. Decker.

D. CONSIDER RESOLUTION FOR GLENN THOMAS

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

E. CONSIDER SENDING DIVISION DIRECTOR TO PEER REVIEW SUMMIT

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to approve Ms. Kelly attend the Peer Review Summit. Upon vote, the motion passed unanimously.

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

F. DOAH HEARING – FYI

This was an informational item; board was notified that the Department prevailed in this case.

G. UPDATE ON BACKGROUND CHECK

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve draft letter to the Division of Administrative Services; Department of Business and Professional Regulation as to why background checks are necessary. Upon vote, the motion passed unanimously.

NASBA

A. CANDIDATE CONCERNS 13Q1 REPORT

This was an informational item.

AICPA

A. PROFESSIONAL CODE OF CONDUCT EXPOSURE DRAFT

This was an informational item.

Other Business

Ms. Kelly informed the board that at the NASBA conference she and Ms. Clark recently attended there was discussion that some states do not have the ability to enforce discipline to those that have had discipline within the PCAOB. 473.323 (1) (j) states "Suspension or revocation of the right to practice before any state or federal agency". Ms. Kelly asked the board if they would like to request that the PCAOB included in this statute and be placed on the legislative agenda for 2014.

Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to make the request. Upon vote, the motion passed with Mr. Dennis and Ms. Caldwell voting no.

The meeting recessed at 4:05 p.m.

Friday, June 14, 2013

The meeting reconvened at 9:00 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
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. C. Erica White, Prosecuting Attorney, Department of Business and Professional Regulation was present. Court Reporter was Penny Appleton.

Petition for Variance or Waiver

A. DINGMAN, CHRISTOPHER

Mr. Dingman was present.

Motion was made by Ms. Caldwell, seconded by Dr. Fennema, to approve petition for variance or waiver. Upon vote, the motion passed unanimously.

B. SAS, ZOFIA

Ms. Sas was present.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, approve petition for variance or waiver. Upon vote, the motion passed unanimously.

Exams – Do not meet requirements

Rachael Catriona Spinellie	Applicant is deficient coverage in upper division accounting information systems.
----------------------------	---

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

Exams – Considerations

Jeremy Dunn	Applicant charged on April 18, 2005 with DUI; released on own recognizance. All sanctions have been satisfied. Applicant charged on
-------------	---

August 16, 2006 with DUI; guilty. All sanctions have been satisfied. Application completed on April 24, 2013.

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

Scott Eames Applicant charged on February 1, 2007 with burglary with battery; adjudication withheld. All sanctions have been satisfied. Application completed on April 15, 2013.

Mr. Eames was present.

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

David Grider Applicant charged on August 15, 2009 with trespass after verbal warning and unauthorized possession of a driver's license; none - declined case. All sanctions have been satisfied. Application completed on May 14, 2013.

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

Michael Hitchcock Applicant charged on January 1, 1995 with traveling too fast for conditions; paid fine. All sanctions have been satisfied. Applicant charged on March 13, 1996 with unlawful speed; paid fine. All sanctions have been satisfied. Applicant charged on June 22, 1997 with expired registration six months or less; paid fine. All sanctions have been satisfied. Applicant charged on April 20, 1998 with unlawful speed; paid fine. All sanctions have been satisfied. Applicant charged on June 26, 1998 with unlawful operation of radio/sound making device or instruments; paid fine. All sanctions have been satisfied. Applicant charged on August 1, 1998 with expired registration six months or less and unlawful speed; paid fine. All sanctions have been satisfied. Applicant charged on August 18, 1998 with expired registration six months or less and unlawful speed; paid fine. All sanctions have been satisfied. Applicant charged on August 25, 1999 with proof of insurance, expired registration six months or less, and unknowingly operating vehicle with driver license suspended/cancelled/revoked; paid fine. All sanctions have been satisfied. Applicant charged on September 21, 1999 with expired tag; paid fine. All sanctions have been satisfied. Applicant charged on January 2, 2001 with seat belt law; paid fine. All sanctions have been satisfied. Applicant charged on January 20, 2001 with running stop sign; paid fine. All sanctions have been satisfied. Applicant charged on October 27, 2001 with seat belt law; paid fine. All sanctions have been satisfied. Applicant charged on November 26, 2001 with unlawful speed; paid fine. All sanctions have been satisfied. Applicant charged on August 17, 2002 with unlawful speed; paid fine. All sanctions have been satisfied. Applicant charged on November 25, 2004 with fail to obey red light; paid fine. All sanctions have been satisfied. Application completed on May 8, 2013.

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

John Huddleston Applicant charged on March 20, 2008 with DUI; guilty and probation. All sanctions have been satisfied. Applicant charged on March 20, 2008 with possession of marijuana with intent to sell or deliver; adjudication withheld. All sanctions have been satisfied. Application completed on May 4, 2013.

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

Brian Johnson Applicant charged on July 13, 1999 with possession of marijuana; adjudication withheld and pretrial diversion program. Applicant charged on May 10, 2001 with possession of marijuana; adjudication of nolle prosee and fine. All sanctions have been satisfied. All sanctions have been satisfied. Application completed on April 17, 2013.

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

Matthew Stanley Applicant charged on February 25, 1994 with open container, alcohol beverage possess by person under 21; possess use etc. drug paraphernalia, and possession of cannabis less than 20 grams; nolle completed deferred prosecution. All sanctions have been satisfied. Applicant charged on June 19, 1996 with open container; withheld adjudication. All sanctions have been satisfied. Applicant charged on January 21, 1997 with driving under the influence; guilty. All sanctions have been satisfied. Application completed on May 1, 2013.

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

Heather Starratt Applicant charged on February 15, 2012 with battery-misdemeanor; adjudication withheld by judge, plead no contest, six (6) months probation, released early at three (3) months. All sanctions have been satisfied. Application is incomplete.

Ms. Starratt was present.

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

Original Licensure – Considerations

William McCue IV Applicant is requesting the Board extend his initial CPA licensure application, which is due to expire September 26, 2013, until December 31, 2013. Applicant indicates that he has been a full time student in Law School since passing the last section of the CPA exam September 18, 2011. Applicant has secured work for the period of September through December 2013 which will give him the remaining three months of experience which he is deficient.

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

Endorsement – Considerations

Justine Badman Applicant charged in September of 1998 with bank fraud; guilty. All sanctions have been satisfied. Application completed on April 1, 2013.

Ms. Badman was present.

Ms. Badman waived her ninety days requirement. Board requested this come back before them with supplemental information.

Michael D. Eastham Applicant answered “Yes” to question #2 regarding has any judgment or decree of a court been entered against you in this or any other state, province, district, territory, possession or nation, related to the practice or profession for which you are applying, or is there any such case pending. Mr. Eastham states that a lawsuit was filed against himself and many other licensees as third party defendants in the state of Texas, alleging that they engaged in the sale of an unregistered security. At the February 8, 2013 Board meeting the Board approved a six month extension/wavier of the applicant's application. The Board requested an updated status of Texas' decision regarding the pending case against him. The applicant submitted the requested documentation indicating that the case has been settled. Application completed on December 12, 2012.

Mr. Eastham was present.

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

Maria Gonzalez Applicant charged on February 10, 2001 with larceny petty; comm arbitration mediation. All sanctions have been satisfied. Applicant charged on August 30, 2008 with possession of alcohol by person under the age of 21 and display ID of another; nolle. All sanctions have been satisfied. Application is incomplete.

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

Neil Singer The Board reviewed this information at their April 26, 2013 meeting and requested it be placed on the June 14, 2013 meeting with the Interstate Exchange form from New York. The New York Board of Accountancy submitted an Interstate Exchange form indicating that disciplinary action was taken against applicant. Applicant was charged with committing unprofessional conduct within the purview and meaning of Section 6509(9) of the New York State Education Law, in specific violation of Section 29.1(b) (3) of the Rules of the Board of Regents, 8NYCRR, in that; on May 23, 1984, July 26, 1984 and October 22, 1984 the applicant referred clients to a real estate tax shelter, and accepted a fee for the referral. Applicant's licenses was suspended for a period of two years, placed on probation for a period of five years, and pay a fine in the amount of \$25,000.00 as set forth in the terms of probation. All sanctions have been satisfied. The applicant currently holds an active CPA license in New York which expires December 31, 2014. Application is incomplete.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to approve for personal history only. Upon vote, the motion passed unanimously.

Joseph Leuchter 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 Ms. Borders-Byrd, to approve. Upon vote, the motion passed unanimously.

Maintenance and Reactivation – Consent Agenda – Staff Approvals

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

Maintenance and Reactivation – Considerations

James P. Gately Applicant charged on March 15, 2007 with driving while intoxicated; pled guilty, placed on probation and 10 year revocation of license. All sanctions have been satisfied. Board previously approved at the March 10, 2009 meeting. Applicant charged on August 25, 2007 with trespassing; pled guilty; time served. All sanctions have been satisfied. Applicant charged on March 29, 2008 with violation of probation; continued probation. All sanctions have been satisfied. Applicant charged on November 28, 2009 with criminal mischief; pled guilty; time served. All sanctions have been satisfied.

Applicant was not available on August 5, 2010, for an inspection by the Public Company Accounting Oversight Board (PCAOB); firm was deregistered.

Mr. Gately was present.

Mr. Gately withdrew his application for reactivation and is requesting his license be placed on inactive status. Board advised Mr. Gately that he may re-apply for reactivation in a year’s time, meeting the CPE hours, paying fees, and submitting documentation of good moral character.

Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee’s Name</u>	<u>License Number</u>
Cornerstone Accounting Group LLP	65799
K. Reid, CPA, Inc.	3792
Milian, Ernesto O.	66975

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

Deceased Practitioners

There was a moment of silence.

Firms

This item was withdrawn

Temporary Permits

Motion was made by Ms. Caldwell, seconded by Mr. Vogel, to ratify those listed. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to refer Schmoyer and Company, LLC to enforcements. Upon vote, the motion passed unanimously.

FICPA

A. DISCUSSION

Justin Thames; Governmental Affairs Manager of the Florida Institute of Certified Public Accountants was present.

Mr. Thames informed the board that SB328 will be made public, as the Governor has signed the bill. Bill SB 328 will rename the Minority Scholarship program to the Clay Ford Scholarship Program. Mr. Thames informed the board that with this bill there would be revising provisions for distribution of scholarships, revising the annual maximum expenditures and the frequency of distribution of money for the scholarships.

This bill also requires the board to adopt rules for peer review programs, authorizing the board to establish a peer review oversight committee. Mr. Thames states the FICPA has started internally revisiting prior work that had been done on this topic. They are reaching out to the AICPA for their comments. Mr. Thames stated in the past the board has set up sub committees to address peer review and it may be beneficial to utilize resources from past board members. This bill will become effective January 1, 2015.

Mr. Thames informed the board that the state budget was very successful and thanked the board for their work to make this happen. Mr. Thames informed the board that the new budget includes seven new full time employees.

Mr. Thames let the board know that the FICPA will be happy to help the board write a report on the Department of Business and Professional Regulation's performance. The report is due by December 31, 2013. Ms. Clark request that a copy of the letter requiring the report be sent to the board members, herself and Ms. Kelly.

Mr. Thames informed the board that the FICPA is welcoming in a new Chairman on July 1, 2013; the new Chairman is Ken Strous.

Mr. Thames informed the board that the FICPA would like the board to hold a meeting in conjunction with their MEGA CPE Conference next year.

Other Business

Mr. Dennis state he wanted to publically thank John Scales of the Department of Business and Professional Regulation's technology department for coming working on a Sunday to add software for the board meeting to his laptop.

Mr. Durkin expressed his appreciation to C. Erica White for her services.

Future Meetings

This was an informational item.

Adjourn

Meeting was adjourned at 11:28 a.m.

William H. Durkin, Chair