

August 15 and 16, 2013
Board of Accountancy

Tampa Airport Marriott
Tampa International Airport
Tampa Florida 33607

Thursday, August 15, 2013

The meeting was called to order at 2:11 p.m. The roll was called by Mr. Durkin, Chair, 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	Excused Absence
June Carroll	Present

Mary Ellen Clark, assistant Attorney General and Board Counsel was present. Charles Tunnick, 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.

Administrative

F. PEER REVIEW PRESENTATION

Mr. Dennis presented this item.

Mr. Dennis gave the history of peer review. He informed the board that in 1988 the AICPA Bylaws required peer review for membership balancing the educational aspect of peer review. Many States decided at that time to make this mandatory for their profession. Mr. Dennis informed the board of the rehabilitative aspect of Peer Review, with Education being the primary focus.

There was a general discussion of peer review issues, and processes. Mr. Dennis informed the board that the process begins with a firm enrolling with an Administrative Entity (AE), the firm selects a peer review firm, the AE approves, and the peer reviewer conducts a review of the firm. The peer review firm will send a draft report and work papers to the AE. Draft reports are not to be distributed, without the Report Acceptance Board (RAB) acceptance. The AE will conduct a technical review, and the AE through the RAB will review and accept report, at that time the firm will complete any corrective action required at that time. There are two types of peer reviews, the system review and the engagement review. The system review is more comprehensive than the

engagement review. The AE Oversight Committee reviews the effectiveness of the peer reviewer, the technical aspect, qualifications and continuing education. This oversight of the AE is performed every other year. Mr. Brown of the FICPA informed the board that there is an appeal process. There is the issue of transparency and many states have postings on their websites of reviews; Mr. Dennis stated he wouldn't be for posting the reviews; or making the reviews public.

There was a general discussion of forming a Peer Review Oversight Committee (PROC). The PROC Committee would see that the process is fair; twenty nine out of fifty four states have created a PROC Committee. Mr. Dennis informed the board that other states have between three and five members consisting of CPA non-board members, who may be active or retired. The issue of terms will need to be determined. There would be a need for an agreement between the Board and the AE. The members of the board would be compensated for any travel, should they be compensated for their time; it would need to be determined whether these were all subjects that will need to be considered in this process.

Mr. Dennis went over the key issues with the board, the first being educational and rehabilitative vs. remedial. The consensus of the board is that this should be educational, not rehabilitative. The second issue is to define who can be an Administrative Entity, should there be an application process for approval, should the AICPA's established guidelines be used, and should a PROC be formed. The consensus of the board was not to restrict to one Administrative Entity, with the exception of one board member who thought it should be restricted to one AE. The third issue is enrollment, and the process for getting firms signed up for Peer Review. The board discussed various ways of getting this accomplished; an example was placing this in the Statute as a requirement. The board discussed if there should be a penalty if the firm doesn't enroll and what the penalty should be. Ms. Clark informed the board that they must have a disciplinary guideline for penalties to be created. Disciplinary rules will need to be drafted to deal with issues that may arise from this.

Board members discussed the confidentiality regarding Peer Reviews, what would be public record, whether there could there be a statutory public records exemption, perhaps patterning it after the medical profession. Board members were in favor of a PROC; however, they would want to see language for public record exemptions, as they felt the reports should be confidential.

Approve Board Minutes

A. June 13 and 14, 2013

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

The meeting was recessed at 5:12 p.m.

Friday, August 16, 2013 reconvened

The meeting reconvened at 9:03 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. Charles Tunnick, 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.

OGC Action Request

A. MOTION FOR WAIVER, LORN LEITMAN, CASE #2011-0034876

Mr. Riggs and Mr. Vogel were recused.

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to approve the voluntary surrender of license agreement. Upon vote, the motion passed with Mr. Dennis voting no.

Petition for Variance or Waiver

A. FIDUCCIA, TRACIE

Ms. Fiduccia was present.

Ms. Fiduccia withdrew her application and petition.

B. REESE, ASHLEY

Ms. Reese was present.

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

Non-Disputed Fact Hearing

A. FERGUSON, TRAVIS

Mr. Ferguson was present.

The Board determined to continue the hearing for six months in order for Mr. Ferguson to complete his educational requirement.

Reconsideration

A. BARRIOS, JULIE VICTORIA

The Board determined to table this until Ms. Barrios submits official transcripts evidencing completion of educational requirements.

B. BOEHM, JACQUELYN KAY

Ms. Boehm was present.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to reconsider, vacate the previous denial and approve the petition for Variance or Waiver. Upon vote, the motion passed unanimously.

C. HERSHMAN, AARON I.

The Board determined to table this until Mr. Hershman submits official transcripts evidencing completion of educational requirements.

Exams – Do not meet requirements

Victoria Abena Amiah	Applicant failed to satisfy requirements of 61H1-27.001(5) deficient an official foreign evaluation by a Board approved evaluator.
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Motion was made by Mr. Robinson, seconded by Mr. Dennis, to deny the application. Upon vote, the motion passed unanimously.

Amber Renee McGrew	Deficient three (3) semester hours of upper division accounting to include coverage in taxation and cost/managerial and three (3) semester hours of upper division business law.
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Motion was made by Mr. Robinson, seconded by Mr. Dennis, to deny the application. Upon vote, the motion passed unanimously

Exams – Considerations

Dustin James Breck	Applicant was charged with burglary of occupied structure unarmed, resisting officer-obstruct without violence and battery on officer, firefighter, EMT, etc., on April 11, 2012, Adjudication withheld. All sanctions have been satisfied. Application incomplete.
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Mr. Breck was present.

Motion was made by Dr. Fennema, seconded by Mr. Robinson, 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.

Motion was made by Mr. Dennis, seconded by Ms. Borcheck, to request that Mr. Gomez appear before the board. Upon vote, the motion passed unanimously.

Chris Hamilton Applicant charged on June 2, 1999 with DUI; probation, fine, driving privileges revoked. All sanctions have been satisfied. Applicant charged on February 9, 2002 with reckless driving; fines, court costs. All sanctions have been satisfied. Applicant charged on February 18, 2009 with DUI; fines, probation, restricted license, 30 days in jail. All sanctions have been satisfied. Application incomplete.

Mr. Hamilton was present.

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

Emily Rochelle Ortega Applicant charged on September 24, 2008 with DUI; 1 year probation, \$500 fines, suspended license, 40 hours of community service and DUI School. All sanctions have been satisfied. Applicant charged on May 25, 2009 with driving while license suspended; one (1) year suspended license; one (1) year probation, \$706 in fines and court costs. Applicant charged on October 18, 2010 with DUI; fines and court cost of \$1507, one (1) year probation, 240 hours of community service, one (1) year license suspension, DUI School and evaluation. All sanctions have been satisfied. Application completed on July 2, 2013.

Ms. Ortega was present.

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

Rachel Richards Applicant charged with misdemeanor possession of drug paraphernalia on December 4, 2010. Paid fine, placed on one (1) year of unsupervised probation. All sanctions have been satisfied. Application completed on May 20, 2013.

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

Kenneth Mark Stafford Applicant charged on February 27, 1986 with DUI; suspended license, fine, probation, DUI school and community service. All sanctions have been satisfied. Applicant charged on September 11, 1991 with a DUI; suspended license, fine, probation, DUI school and community service. All sanctions have been satisfied. Applicant was charged on November 25, 2005 with DUI; suspended license, fine, probation, DUI school and community service. All sanctions have been satisfied. Application completed on July 16, 2013.

Mr. Stafford was present.

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

Justin Yan Applicant charged with driving under the influence on April 30, 2010. Paid fines, placed on one (1) year of probation, license suspended. All sanction have been satisfied. Applicant charged with driving with suspended license on October 18, 2010. Sentenced to four (4) days in jail. All sanction have been satisfied. Application completed on May 24, 2013

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

Maintenance and Reactivation – Consent Agenda – Staff Approvals

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

Maintenance and Reactivation – Request to Reactivate

Jose Manuel Reigosa Mr. Reigosa is requesting reinstatement of his license. His license reverted to delinquent status on January 1, 2000 for failure to submit continuing professional education (CPE) hours, a passing score on the laws and rule exam and paying the license renewal fee. Disciplinary actions were taken against Mr. Reigosa by the Board of Accountancy at their meeting on July 19, 2002. The Final Order dated July 31, 2002 required Mr. Reigosa appear

before them at the time the Stipulation was presented to the Board, the Stipulation stated Mr. Reigosa's license would be Reprimanded, Administrative fine of \$2400 due during the probation period, probation for one year, review by a CPA consultant for the Department, with the review to consist of all aspects of Mr. Reigosa's practice, at his cost. If the review showed deficiencies Mr. Reigosa probation would be extended and further terms and conditions would be considered. Mr. Reigosa was also required to complete sixteen hours of CPE in addition to those for renewal of his license. At the June 25, 2003 Board meeting, the Board voted that if Mr. Reigosa applies for re-licensure he would need to meet the requirements of his Final Order. Mr. Reigosa has not met the conditions of his Final Order.

Mr. Reigosa was present.

Mr. Reigosa withdrew his application for reactivation. He was advised by the board to complete the conditions of the 2002 Final Order, before he reapplies for reactivation.

Maintenance and Reactivation – Considerations

Michael John Keglovich

Applicant is requesting an extension to reactivate his null and void license. His license reverted to delinquent status on January 1, 2008 for failure to submit the continuing professional education (CPE) hours. His license reverted to null and void status on January 1, 2010. Mr. Keglovich was granted a six (6) month extension January 16, 2013. Mr. Keglovich indicates he has completed 70 of the 200 CPE hours needed. Mr. Keglovich is requesting an additional six (6) months in order to complete the remaining 130 hours.

Mr. Keglovich was present.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve an extension until April 30, 2014. Upon vote, the motion passed unanimously.

Maintenance and Reactivation – Voluntary Relinquishment

Licensee's Name

License Number

Robert Ackerman	37474
Mike Bellairs	25965
Ray Lester Clinebelle Jr.	39348
Kent Joseph Francois	35924
Jack Furney	18533
Jeffrey Hannie	8023
Robert M. Levine	13680
James Barry Lynch	3385

James Michael Peppers	21640
Sandy & Nelson PA	17829
Ned Sheffield	35360
David Wyper	37107

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

Deceased Practitioners

There was a moment of silence.

Temporary Permits

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

Reports

- A. ACCOUNTING EDUCATION MINUTES - 3-27-2013

Motion was made by Ms. Borders-Byrd, seconded by Mr. Robinson, to ratify the actions of the Accounting Education Committee. Upon vote, the motion passed unanimously.

- B. ACCOUNTING EDUCATION MINUTES - 5-22-2013

Motion was made by Ms. Borders-Byrd, seconded by Mr. Robinson, to ratify the actions of the Accounting Education Committee. Upon vote, the motion passed unanimously.

- C. CPE COMMITTEE MINUTES - 5-22-2013

Motion was made by Ms. Borders-Byrd, seconded by Mr. Dennis, to ratify the actions of the Accounting Education Committee. Upon vote, the motion passed unanimously.

- D. ACCOUNTING EDUCATION MINUTES - 7-12-2013

Motion was made by Ms. Borders-Byrd, seconded by Mr. Dennis, to ratify the actions of the Accounting Education Committee. Upon vote, the motion passed unanimously.

- E. PROSECUTING ATTORNEY- PROSECUTING REPORT

Mr. Metz reported.

- F. RULES REPORT – ASSISTANT ATTORNEY GENERAL -1

Ms. Clark reported.

Ms. Clark informed the board that there is no action to be taken on this report and it is for their information.

- G. RULES REPORT – ASSISTANT ATTORNEY GENERAL -2

61H1-20.001 Definitions

(1) "Certified public accountant," or "CPA," shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.

(2) "Florida certified public accountant" shall be deemed and construed to mean a person who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S.

(3) "Non-Florida certified public accountant" shall be deemed and construed to mean a person who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.

(4) "Firm" or "Firms of certified public accountants" shall be deemed and construed to mean a sole proprietor, partnership, professional corporation or limited liability company engaged in the practice of public accounting, including individual partners, stockholders or members thereof, any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S., or its state of domicile.

(5) "Florida firm" shall be deemed and construed to mean any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S.

(6) "Non-Florida firm" shall be deemed and construed to mean any legal entity that is practicing public accounting pursuant to a license issued in its state of domicile.

(7) A "suspended certified public accountant" is prohibited from practicing public accounting as a sole proprietor, partner or shareholder and using the "CPA" designation. A suspended certified public accountant may be an employee under the supervision of a certified public accountant who holds an active license.

(8) Except as to a certified public accountant employed by a Florida firm, "office" shall be deemed and construed to mean a place in which public accounting is conducted or any place for which the physical address is identified in advertising. As to a certified public accountant employed by a Florida firm, "office" shall mean his/her designated address of record.

Rulemaking Authority 473.304 FS. Law Implemented 455.271, 473.3101, 473.3141 FS. History—New 12-4-79, Formerly 21A-20.01, Amended 10-20-86, Formerly 21A-20.001, Amended 8-13-06, 11-3-09, 3-18-10, _____.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Dennis, 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 \$200.00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-20.006 Firm or Firms of Certified Public Accountants.

"Firm" or "Firms of certified public accountants" shall be deemed and construed to mean a sole proprietor, partnership, professional corporation or limited liability company engaged in the practice of public accounting, including individual partners, stockholders or members thereof.

Rulemaking Authority 473.302(8), 473.304 FS. Law Implemented 473.3101 FS. History—New 12-4-79, Formerly 21A-20.06, 21A-20.006, Amended 11-4-93.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to repeal language Upon vote, the motion passed unanimously.

61H1-24.001 Advertising.

(1) No certified public accountant shall disseminate or cause the dissemination of any advertisement or advertising which is in any way fraudulent, false, deceptive, or misleading, if it, among other things:

- (a) Contains a misrepresentation of facts; or
- (b) Makes only a partial disclosure of relevant facts; or
- (c) Creates false or unjustified expectations of beneficial assistance; or
- (d) Appeals primarily to a layperson's fears, ignorance, or anxieties regarding his state of financial well-being; or
- (e) Contains any representation or claims, as to which the certified public accountant, referred to in the advertising, does not expect to perform; or
- (f) Contains any other representation, statement, or claim which misleads or deceives; or
- (g) In the event that a certified public accountant uses the term "specialty" or "specialist" or any other term tending to indicate an advanced standing in any aspect of the practice of public accountancy, in any advertisement or offering to the public, the advertisement must state that the use of the term is a self-designation and is not sanctioned by the state or federal government. This requirement shall not apply to any statement indicating the certified public accountant has received any bona fide formal recognition or attainment; or
- (h) Represents that professional services can or will be competently performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables affecting the fees that will in fact be charged; or

(2) "Advertising" shall mean:

(a) Any statements, oral or written, disseminated to or before the public or any portion thereof, with the intent of furthering the purpose, either directly or indirectly, of selling public accounting services, or offering to perform public accounting services, or including members of the public to enter into any obligation relating to such public accounting services. For purposes of this rule, oral or written statements include:

- 1. Business cards;
- 2. Letterhead;
- 3. Signs;
- 4. Listings in telephone and other media or communication directories;
- 5. Display of certificate or license from this or any other state;
- 6. Business reports;
- 7. Transmittal letters or other written communication issued or associated with accompanying financial statements;
- 8. Brochures;
- 9. Forms filed with state and federal regulatory agencies;
- 10. Press releases;
- 11. Paid promotional listing in any media;
- 12. Display of membership in CPA associations;
- 13. Listings in professional directories;
- 14. Presentation during court proceedings;
- 15. Website, e-mail, or any other electronic communication.

(b) "Advertisement," "advertising" and "advertising as a part of a certified public accountant's business activities" as defined terms by this rule does not include:

1. Verbal statements in a social context,
2. Use of the designation by faculty members in an educational institution when functioning in the capacity of a faculty member, and
3. Use of the designation by authors when used only for identification as authors of books, articles or other publications, provided that such publications, do not offer the performance of services or the sale of products (other than books, articles or other publications).

Rulemaking Authority 473.304, 473.323 FS. Law Implemented 473.323(1)(f) FS. History—New 12-4-79, Amended 2-3-81, 12-29-83, Formerly 21A-24.01, Amended 5-20-91, Formerly 21A-24.001, Amended 2-12-95, 5-7-96, 10-8-97, 11-18-07, 12-10-09.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, no action is necessary. Upon vote, the motion passed unanimously.

61H1-26.004 Changes by Firms.

(1) A firm licensed pursuant to Rule 61H1-26.003, F.A.C., shall file a written notification with the Department within thirty (30) days after the occurrence of any of the following events:

(a) The admission or addition of a non-CPA co-partner, shareholder or member in any Florida office, including whether any non-CPA co-partners, shareholders or members have convictions or findings of guilt, regardless of adjudication, of a crime in any jurisdiction; judgement or settlements or civil lawsuits; having been acted against, including denial of licensure, by any regulatory agency or by a court; and any other matters which show a lack of good moral character as defined in Section 473.308(6)(a), F.S.;

(b) The admission or addition of a CPA co-partner, shareholder or member in any Florida office, including whether any CPA co-partners, shareholders or members have convictions or findings of guilt, regardless of adjudication, of a crime in any jurisdiction; judgment or settlements of civil lawsuits (excluding domestic matters); having the right to practice acted against, including denial of licensure, by the Securities Exchange Commission (SEC), Internal Revenue Service (IRS), or any other regulatory agency or court; and any other matters which show a lack of good moral character as defined in Section 473.306(4)(a), F.S.;

(c) The retirement or death of a co-partner, shareholder or member in any Florida office;

(d) A change in the name of the partnership, corporation or limited liability company;

(e) The termination of the partnership, corporation or limited liability company.

(f) When the firm or any existing CPA or Non-CPA co-partner, shareholder or member has been the recipient of a conviction or finding of guilt, regardless of adjudication, of a crime in any jurisdiction; has been the subject of a judgment or settlements of a civil lawsuit (excluding domestic matters); has had the right to practice public accountancy acted against, including denial of licensure, by the Securities Exchange Commission (SEC), Internal Revenue Service (IRS), or any other regulatory agency or court; and any other matters which show a lack of good moral character as defined in Section 473.306(4)(a), F.S.

(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 subsections 61H1-31.010 ~~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, 2-6-13.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Dennis, 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 \$200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-31.009 Renewal of Accountancy Firm License Fee.

(1) The biennial renewal fee provided in Section 473.305, F.S., for partnerships, corporations, and limited liability companies licensed in Section 473.3101, F.S., shall be \$145.00.

(2) The biennial renewal fee provided in Section 473.305, F.S., for sole proprietor firms licensed in Section 473.3101, F.S., shall be \$45.00.

(3) A special fee of \$5.00 per licensee shall be imposed at each renewal to fund efforts to combat unlicensed activity.

Rulemaking Authority 473.305, 473.3101 FS. Law Implemented 473.305, 473.3101, 455.2281 FS. History—New 1-7-13, Amended _____.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Dennis, 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 \$200.00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-31.010 Initial Accountancy Firm License Fees.

(1) The initial licensure fee provided in Section 473.305, F.S., for partnerships, corporations, and limited liability companies licensed in Section 473.3101, F.S. shall be \$145.00.

(2) The initial licensure fee provided in Section 473.305, F.S., for sole proprietor firms licensed in Section 473.3101, F.S., shall be \$45.00.

(3) Persons, partnerships and corporations licensed in the first year of the biennial period, as established by the Department, shall pay the fees established above. Those persons, partnerships and corporations licensed in the second year of the biennial period, as established by the Department, shall pay one half of the fees established above.

(4) A special fee of \$5.00 per licensee shall be imposed upon initial licensure and at each renewal to fund efforts to combat unlicensed activity.

Rulemaking Authority 473.305, 473.3101 FS. Law Implemented 473.305, 473.3101, 455.2281 1 FS. History–New 1-7-13, Amended _____.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Dennis, 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 \$200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-31.009 Renewal of Accountancy Firm License Fee.

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Rulemaking Authority 473.305, 473.3101 FS. Law Implemented 473.305, 473.3101, 455.2281 FS. History–New 1-7-13, Amended _____.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Dennis, 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 \$200.00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

Administrative

- A. 2013 CHANGES TO THE RULES OF THE AUDITOR GENERAL
10 500 AND 10 650

This was an informational item.

- B. AG RULE 10 550 DRAFT

This was an informational item.

- C. AG RULE 10 650 DRAFT

This was an informational item.

- D. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item. The board congratulated Ms. Kelly and her staff for a job well done.

- E. GAA PROVISIO LANGUAGE

Ms. Kelly informed the board that they must submit a report to the President of the Senate and Speaker of the House of Representatives no later than December 31, 2013. The report will contain the results from a survey of Certified Public Accountants in Florida regarding their satisfaction of the performance of the Division of Certified Public Accounting. Ms. Kelly stated she had met with the Department of Business and Professional Regulation and was informed that the board could use the "Survey Monkey". The board discussed the best method to get the word out to the Florida CPA profession that they could take the survey. It was suggested that emails be sent out, that the board utilize the Department's Face Book and Twitter accounts, as well as asking the FICPA to send a notice to their members.

F. PEER REVIEW PRESENTATION

This item was heard at the August 15, 2013 board meeting.

G. REMARKS FROM EXECUTIVE DIRECTOR

H. SECTION 70 IN TITLE 16 CALIFORNIA CODE OF REGULATIONS

This was an informational item.

I. UPDATE ON BACKGROUND CHECK

Ms. Kelly informed the board \$100,000.00 had been appropriated for the board to perform level 1 background checks on applicants, as of July 1, 2013.

NASBA

A. 13Q2 CANDIDATE CARE REPORT

This was an informational item.

B. EXAMS PASS RATES

This was an informational item.

C. NASBA JURISDICTION REPORTS - TESTING WINDOW 2013 Q-2

This was an informational item.

D. NASBA'S BOARD EFFECTIVENESS AND LEGISLATIVE SUPPORT COMMITTEE

Mr. Vogel reported that he attended the NASBA's Board's Effectiveness and Legislative Support Committee, in Chicago. He informed the board that former Executive Director of the Florida Board of Accountancy, John Johnson, is the liaison for this committee. Mr. Vogel informed the board that the committee is compiling questions for all state boards, to see how they handle appeals as well as how discipline is handled from state to state. Mr. Vogel let the board know there isn't a time table at this point as to when the report will be concluded.

E. UAA EXPOSURE DRAFT RELEASED FOR COMMENT

This was an informational item.

F. UPCOMING NASBA MEETINGS FY 2013-2014

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to approve Ms. Clark, Mr. Mass, Mr. Metz, and Ms. Kelly, to attend the 32nd Annual Conference, March 3-6, 2014. Upon vote, the motion passed unanimously.

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 the opportunity for the FICPA to a part of the process of decision making. She informed the board that the FICPA would send the message out to their members regarding the survey to be taken by the CPA profession.

Ms. Curry reported on the Private Company Reporting Standards, and stated the FICPA had reviewed the Standards in depth and sent a letter to the AICPA with their concerns and suggestions. Ms. Curry informed the board that they are not asking the board to take any action on the standards, but wanted them to be aware it.

Ms. Curry informed the board that the Legislative agenda will start in September and she will bring back the information on this at their October board meeting.

Other Business

There was none at this time.

Future Meetings

This was an informational item.

Adjourn

Meeting was adjourned at 11:40 a.m.

William H. Durkin, Chair