

Board of Accountancy
August 14 & 15, 2014

Tampa Airport Marriott
Tampa International Airport
Tampa Florida

Thursday, August 14, 2014

The meeting was called to order at 3:00 p.m. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS

Cynthia Borders-Byrd	Present
Maria E. Caldwell	Present
David L. Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
James Lane	Present
Steve Riggs	Present
Eric Robinson	Present
H. Steven Vogel	Excused Absence

STAFF

Veloria Kelly	Present
June Carroll	Present
Angela Francis	Present

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel was present. C. Erica White, Chief Attorney, Department of Business and Professional Regulation, was present. Brande Bulger, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Dave Daretta.

Ms. Keegan was introduced as a new Board Member, and gave a brief description of her career.

1. Approve Board Minutes

A. JUNE 12, 2014

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

9. Maintenance and Reactivation - Consent Agenda - Staff Approvals

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

11. Maintenance and Reactivation - Voluntary Relinquishments

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

12. Deceased Practitioners

There was a moment of silence.

13. Temporary Permits

Motion was made by Mr. Robinson, seconded by Mr. Dennis to ratify list presented. Upon vote, the motion passed unanimously.

14. Report

- A. BUDGET TASK FORCE MEETING JUNE 18, 2014 - MR. DAVE DENNIS

Mr. Dennis reported.

Mr. Dennis informed the Board that the Budget Task Force met on June 18, 2014 to discuss the financials for the period ending March 2014. Mr. Dennis stated that more money is being spent on staff, and that this is paying dividends with the improvement in enforcements as well as the Office of the General Counsel.

- B. COMMITTEE ON ACCOUNTING EDUCATION MEETING MINUTES JUNE 16, 2014

Dr. Fennema reported.

Dr. Fennema informed the Board that the issue of standardized testing will be back before them.

The Committee minutes were ratified by the Board.

- C. COMMITTEE ON CPE MEETING MINUTES MAY 28, 2014

The Committee minutes were ratified by the Board.

- D. PROSECUTING ATTORNEY'S REPORT

Ms. White reported.

Ms. White gave the Board stats on how many licensed and unlicensed cases are under investigation as well as how many are being reviewed by Legal.

- E. 2014-2015 ANNUAL REGULATORY PLAN

This was for informational purposes in regards to rule development.

- F. 61H1-20.0093 RULES OF THE AUDITOR GENERAL

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 Governmental Entity Audits, effective <u>9/30/2014</u> 9/30/2012

- 10.650 Florida Single Audits Non-profit and For-profit Organizations, effective ~~9/30/2014~~ 9/30/2012
- 0.700 Audits of Certain Nonprofit Organizations, effective ~~6/30/2014~~ 6/30/2012
- 10.800 Audits of District School Board, effective ~~6/30/2014~~ 6/30/2012
- 10.850 Audits of Charter Schools and Similar Entities, effective ~~6/30/2014~~ 6/30/2012

These rules hereby incorporated by reference and are available from <http://www.flrules.org/Gateway/reference.asp?No=Ref-03239> or 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-.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, 10-9-13.

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to notice for rule development and approve language 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 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.

G. 61H1-21.005 CONTINGENT FEES

61H1-21.005 Contingent Fees.

(1) No certified public accountant or firm shall accept a fee contingent upon the findings or results of such services if the service is of the type for which a commission or referral fee could not be accepted (See Rule 61H1-21.003, F.A.C.).

(2) No certified public accountant or firm shall accept a contingent fee for tax filings with the federal, state, or local government unless the findings are those of the tax authorities and not those of the certified public accountant or firm. Unless the certified public accountant or firm has specific reason to know that the filing will be reviewed in detail by the taxing authorities, the findings will be presumed to be those of the certified public accountant or firm and a contingent fee is not permissible. An original or amended federal tax return, state tax returns, or a claim for refund cannot be prepared for a contingent fee since the findings are not considered to be those of the taxing authority. If the taxing authority has begun an audit, any findings will be considered those of the taxing authority and a contingent fee may be accepted. Fees to be fixed by courts or other public authorities, which are of an indeterminate amount at the time a public accounting service is undertaken, shall not be regarded as contingent fees for the purposes of this rule. However, a certified public accountant's or firm's fee may vary depending, for example, on the complexity of the service rendered.

Rulemaking Authority 473.304, 473.319 FS. Law Implemented 473.319 FS. History—New 12-4-79, Formerly 21A-21.05, 21A-21.005, Amended 11-30-93, 2-23-98, 12-10-09,

Motion was made by Mr. Lane, seconded by Mr. Robinson, to notice for rule development and approve language as amended. 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 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.

H. 61H1-23.002 RECORDS DISPOSITION RESPONSIBILITY

61H1-23.002 Records Disposition Responsibility.

(1) A certified public accountant shall furnish to a client or former client upon request and within a reasonable notice time after request of the document the following if they are in the certified public accountant's possession or control at the time of the request:

(a) Any accounting or other records belonging to, or obtained from or on behalf of, the client that were provided to the certified public accountant; the certified public accountant may make and retain copies of such documents of the client when they form the basis for work done by the certified public accountant. which the certified public accountant may have had occasion to remove from client's premises, or to receive for the client's account, including records prepared as part of the service to the client which would be needed to reconcile to the financial statements or tax return prepared and issued by the certified public accountant. If the tax return or financial statement has not been issued, the certified public accountant must only return records received from the client, but this shall not preclude the certified public accountant from making copies of

~~such documents when same form the basis of work done by the certified public accountant.~~

~~(b) Any accounting or other records that the certified public accountant was not specifically engaged to prepare that are related to an issued work product of the certified public accountant and that are not in the client's books and records or are otherwise not available to the client, with the result that the client's financial information is complete.~~

~~(c) A copy of any deliverable as set forth in the terms of the engagement that has been issued by the certified public accountant.~~

~~(2) This rule shall not preclude a certified public accountant from making reasonable charges for costs incurred. Once the certified public accountant has complied with the requirements in (1) above, the certified public accountant is under no obligation to comply with subsequent requests from the client to again provide such records or work products. However, if subsequent to complying with a request, a client experiences a loss of records due to a natural disaster or act of war, the certified public accountant shall comply with an additional request to provide such records or work products. A certified public accountant shall not withhold those items contemplated above under any circumstances following a demand for same from the client.~~

~~(3) Provisions of this rule apply to Licensed Audit Firms and to all certified public accountants practicing public accounting.~~

Rulemaking Authority 473.304, 473.315 FS. Law Implemented 473.315, 473.318 FS. History—New 12-4-79, Amended 12-11-83, Formerly 21A-23.02, Amended 9-1-87, Formerly 21A-23.002, Amended 10-28-98, 10-26-09,_____.

Motion was made by Ms. Keegan, seconded by Ms. Borders-Byrd, to notice for rule development and approve language as amended. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Dr. Fennema, 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.

I. 61H1-24.001 ADVERTISING

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 or online profiles;
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, or
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. Dennis, seconded by Ms. Caldwell, to notice for rule development and approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Dr. Fennema, 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.

J. 61H1-27.002 (2) & (3) CONCENTRATIONS IN ACCOUNTING AND BUSINESS

61H1-27.002 Concentrations in Accounting and Business.

(1) For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination was made prior to August 2, 1983, an applicant must have a baccalaureate degree from an accredited college or university with a major in accounting, or its equivalent, with a concentration in accounting and business subjects. A concentration in accounting and business is defined as an educational program that includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above elementary (principles of) accounting and 27 semester or 40 quarter hours, or the equivalent, in general business education. In order to meet the provisions of Section 473.306, F.S., the application must have been filed, completed and approved and show on its face that all educational and other requirements were met prior to August 2, 1983.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or ~~200~~ 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than three (3) semester or four (4) quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 39 semester or 58 quarter hours in general business education which shall include not less than the equivalent of six (6) semester or eight (8) quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of nine (9) semester hours (13 quarter hours) of computer courses and six (6) upper division semester hours (eight (8) quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or ~~460~~ 180 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than three (3) semester or four (4) quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of six (6) semester or eight (8) quarter hours in business law courses

which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of nine (9) semester hours (13 quarter hours) of computer courses and six (6) upper division semester hours (eight (8) quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

(4) For purposes of this rule, upper division accounting hours other than elementary above the minimum requirement may be substituted for general business hours. Elementary accounting subjects shall not be accepted as general business education. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three course sequence, are titled "introductory," "fundamentals" or "principles" and even if they are offered at the graduate level. All accounting courses and not less than 21 semester or 32 quarter hours of general business courses must be at the upper division level. For the purpose of paragraph 61H1-27.002(2)(b), F.A.C., all general business courses, including accounting courses in excess of the 36 hours required, must be taken at the upper division level, except for Introductory Macro and Micro Economics, three semester hours of the six required in Business Law, Introductory Statistics, Introduction to Computer Information Systems, and any written or oral communication course described in paragraph 61H1-27.002(2)(b), F.A.C. Lower level general business courses, other than those listed above, posted to transcripts after August 31, 1989 will not count. Standardized tests, such as CLEP, are not acceptable for accounting or general business courses; however, advanced placement (AP) courses will be counted if the applicant has been granted college credit for those AP courses by their degree-granting institution.

(a) Upper division, as used in Rule 61H1-27.002, F.A.C., means courses offered at the junior level or higher. By definition, any course taken at a community college is not upper division. Courses offered at the freshman and sophomore level at senior institutions are not upper division, regardless of the title or content of the course (e.g., Cost, Intermediate, Tax, etc.)

(b) If an applicant has taken a course at the lower division at a senior institution, and that institution has reclassified the course to the upper division at the time of application to Florida, the course will be deemed upper division for the purpose of Rule 61H1-27.002, F.A.C.

(5) Re-applicants whose original application for the CPA examination was approved prior to August 2, 1983 may elect to satisfy subsection 61H1-27.002(1), F.A.C.

(6) For purposes of subsection 61H1-27.002(2), F.A.C., and Section 473.306, F.S., a baccalaureate degree will not be considered as meeting the statutory requirement for a major in accounting or its equivalent unless all credit hours accepted by the college or university as part of the degree requirement are listed as courses in the catalogues of all institutions attended.

(7) If an applicant takes duplicate courses, only one of these courses will be counted. For purposes of this rule, all CPA Examination Review courses will be deemed to be duplicate courses.

(a) Courses will be considered duplicated if they cover a substantially equivalent professional area of knowledge even if separated by a span of time and even if some of the professional, technical and/or legal issues have been changed or modified.

(b) Regarding CPA Review courses, by definition these courses cover material already studied. Accordingly, no exception will be made to consider a CPA Review course non-duplicative, regardless of statements by applicants, professors, or academic administrators that additional topics are covered or the material covered only superficially in prior courses is covered in more detail in a "review" course.

(8) Individuals who have graduated from accounting programs approved by the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy and

whose educational degrees are from accredited institutions as set forth in subsection 61H1-27.001(1), F.A.C., shall be deemed to have met the requirements set forth in subsections 61H1-27.002(1)-(3), F.A.C.

Rulemaking Authority 473.304 FS. Law Implemented 473.306 FS. History—New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.02, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, 1-31-05, 5-24-07, 11-30-08, 12-21-09.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Keegan, to notice for rule development and 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 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.

J. 61H1-29.002 (8) TEMPORARY LICENSE

61H1-29.002 Temporary License.

(1) In each instance in which out-of-state certified public accountants or firms, not authorized to practice public accounting pursuant to the practice privileges granted to Section 473.3141, F.S., send out-of-state personnel into the state to perform a specific engagement, a temporary license will be required. Applications for temporary licenses must be filed prior to commencement of the engagement. A temporary license shall not be required of a person entering this state solely for the purpose of preparing federal tax returns or advising as to federal tax matters.

(2) Applications for temporary licenses to fulfill specific engagements shall be in writing directed to the Department on forms prescribed by the Department.

(3) Each application will be accompanied by the statement of the applicant, or if it is a partnership or professional service corporation, by a partner or shareholder of the applicant, to the effect that:

(a) Said work qualifies for a temporary license;

(b) That the applicant is not maintaining a full-time office and staff in the state for the full-time public accounting practice in the state through the use of a temporary license.

(4) The out-of-state certified public accountant shall furnish the Department with the names of all out-of-state personnel coming into the state to fulfill the specific engagement and such other information as required by Chapters 455 and 473, F.S., and rules promulgated pursuant thereto. If the out-of-state certified public accountant desires to substitute personnel or bring additional personnel into the state to fulfill the specific engagement, he shall notify the Department of the names of such substituted personnel or additional personnel as soon as practicable after the substitution or addition.

~~(5) The Board may, on its own initiative or upon the request of the applicant, conduct a hearing, including the taking of the sworn testimony of the applicant, or a partner, shareholder or employee thereof, in regard to the granting or refusing of a temporary license. Such hearing may be held either prior to or after the granting or refusing of a temporary license.~~

~~(6) An out-of-state certified public accountant who is a resident of Florida may not practice as a certified public accountant in Florida through the use of temporary licenses or the practice privileges granted to Section 473.3141, F.S., nor may he assume or use the titles or designations "certified public accountant," or "public accountant" or the abbreviation "CPA," or any other title, designation, words, letters, abbreviations, sign,~~

card, or device tending to indicate that he holds an active license under Chapter 473, F.S., nor shall such person attest as an expert in accountancy to the reliability or fairness of presentation of financial information or utilize any form of disclaimer of opinion which is intended or conventionally understood to convey an assurance of reliability as to matters not specifically disclaimed unless such person holds an active license under Chapter 473, F.S. This rule shall not prohibit the performance by such persons of other services involving the use of accounting skills, including the preparation of tax returns and the preparation of financial statements without expression of opinion thereon.

(6) ~~(7)~~ A temporary license may be denied for any one of the following:

(a) The applicant has failed to fully complete required application;

(b) The applicant has committed any of the acts specified by Rule 61H1-36.004, F.A.C., which constitutes grounds for disciplinary action against a certified public accountant.

(7) ~~(8)~~ Notwithstanding the above-stated requirements, a temporary license will not be required for an individual who does not have an office as defined by subsection 61H1-20.001(8), F.A.C., and either:

(a) Holds a valid license as a certified public accountant from a state the Board has determined to have adopted standards that are substantially equivalent to the certificate requirements in s. 5 of the Uniform Accountancy Act in the issuance of licenses (the Board's list of approved states, effective August 15, 2014 ~~March 1, 2014~~, is incorporated herein and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-00291> or at

<http://www.myfloridalicense.com/dbpr/cpa/documents/MobilitySubstantiallyEquivalentrevised.pdf>); or

(b) Holds a valid license as a certified public accountant and obtains verification from the National Association of State Board of Accountancy Credential Net service that the individual meets the set forth the Standards for Regulation Including Substantial Equivalency in s. 5 of the Uniform Accountancy Act, seventh ~~fifth~~ edition revised May 2014 ~~July 2007~~. Credential Net can be reached at credentialnet@nasba.org or (866)350-0017.

Rulemaking Authority 473.304, 473.305, 473.314 FS. Law Implemented 473.314, 473.315, 473.3141 FS. History—New 12-4-79, Amended 2-3-81, 10-19-83, Formerly 21A-29.02, Amended 5-3-88, 12-3-89, 6-13-90, 3-29-92, 12-2-92, Formerly 21A-29.002, Amended 6-28-94, 1-11-95, 8-28-06, 12-10-09, 6-21-11, 1-7-13,_____.

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

At the Friday, August 15, 2014 meeting this was discussed further with regard to the list of Substantially Equivalent states.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to approve the revised language to the draft of CPAs & Mobility – Substantially Equivalent States. Upon vote, the motion passed unanimously.

K. 61H1-33.006 (1) INACTIVE OR DELINQUENT FLORIDA CERTIFIED PUBLIC ACCOUNTANTS WHO DESIRE TO BECOME ACTIVE LICENSEES

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 Form DBPR CPA 5044-4 7 – Request for Change of Status, hereby incorporated by reference and effective ~~7-23-06~~ July 2012; copies of the form 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, F.S., 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, 12-3-13.

Motion was made by Ms. Caldwell, seconded by Mr. Lane, to notice for rule development and approve language 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 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.

L. 61H1-36.005 CITATIONS

61H1-36.005 Citations.

(1) Pursuant to Section 455.224, F.S., the Board sets forth in subsection (3) of this rule those violations for which there is no substantial threat to the public health, safety and welfare; or, if there is a substantial threat to the public health, safety and welfare, such potential for harm has been removed prior to the issuance of the citation. Next to each violation is the fine to be imposed.

(2) Prior to issuance of the citation, the Department must confirm that the violation has been corrected or is in the process of being corrected. If the violation is a substantial threat to the public health, safety and welfare, such potential for harm must be removed prior to issuance of the citation.

(3) The following violations with accompanying fines may be disposed of by citation:

(a) Practicing on an inactive or delinquent license (Section 473.323(1)(i), F.S.)	Reprimand and fine based on length of time in practice while inactive; \$100/month or \$5,000 maximum (penalty will require licensure or cease practice).
(b) Licensees practicing in an unlicensed firm (including sole proprietors) or otherwise in violation of Sections 473.309, 473.3101, and 473.323(1)(g), F.S.	Reprimand and \$100 per month fine to maximum of \$5,000 and suspension of right to practice until corrected.
(c) Licensees who complete continuing professional education requirements timely but who are found to be deficient after December 1st of their renewal year (subsection 61H1-33.003(5), F.A.C.)	Submit documentation that deficient hours have been completed and pay \$50 fine within 60 days.
(d) Licensees who fail to timely submit complete documentation for a CE audit	Fined \$100 per month.
(e) Retention of client records when records are returned more than three months after the date requested and there is no evidence that the failure to return the records was due	\$500 fine.

to any fees not being paid. (Rule 61H1-23.002, F.A.C.)	
(f) Failure to timely report being convicted or found guilty of, or entering a plea of nolo contendere or guilty to, regardless of adjudication, a crime in any jurisdiction (up to 30 days late) (Section 455.227(1)(t))	\$250 fine.
<u>(g) Failure to timely notify the Board office of change of address of record or mailing address (Rule 61H1-26.005(2))</u>	<u>\$100 fine.</u>
<u>(h) Failure to respond within 30 days of the specified date in a continuing education audit (Section 473.323(1)(a), and Rule 61-6.010)</u>	<u>\$250 fine.</u>

(4) Once the citation becomes a final order, the citation and complaint become a public record pursuant to Chapter 119, F.S., unless otherwise exempt from the provisions thereof. The citation and complaint may be considered as aggravating circumstances in future disciplinary actions pursuant to paragraph 61H1-36.004(3)(a), F.A.C.

(5) The procedures described herein apply only for an initial offense of the alleged violation. Subsequent violation(s) of the same rule or statute shall require the procedures of Section 455.225, F.S., to be applied. In addition, should an initial offense for which a citation could be issued occur in conjunction with violations not described herein, then the procedures of Section 455.225, F.S., shall apply.

Rulemaking Authority 455.224, 473.304 FS. Law Implemented 455.224 FS. History—New 12-30-91, Formerly 21A-36.005, Amended 12-7-93, 5-23-94, 8-16-99, 5-11-03, 7-23-06, 7-28-10,_____.

Motion was made by Mr. Lane, seconded by Ms. Borders-Byrd, to notice for rule development and approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Lane, 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.

16. NASBA

A. 2014 CPA EXAMINATION PRACTICE ANALYSIS – ACTION REQUIRED

The Board approved utilizing Florida’s data from the ALD for purposes of participating in the CPA Exam practice analysis.

B. CANDIDATE CARE CONCERN 14QI

This was an informational item.

C. CONSIDER SENDING REPRESENTATION TO NASBA 107TH

ANNUAL MEETING IN WASHINGTON, D.C. – NOVEMBER 2-5,
2014

This was discussed on Friday, August 15th

D. CPA EXAM PERFORMANCE SUMMARY 2014 Q-2

This was an informational item.

E. MULTI-TESTER REPORT

This was an informational item.

F. NOMINATION AND QUALIFICATIONS FOR 2014-2015 NASBA
SOUTHEAST REGIONAL
REPRESENTATIVE

(1) STEVEN H. RICHARDS, CPA

This was an informational item.

G. NOMINATION AND QUALIFICATIONS FOR 2014-2015 NASBA
FOR DIRECTOR AT LARGE

(1) DOUGLAS W. SKILES, CPA

This was an informational item.

The meeting was recessed at 4:53 p.m.

Friday, August 15, 2014

The meeting was reconvened at 9:11 a.m. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS

Cynthia Borders-Byrd	Present
Maria E. Caldwell	Present
David L. Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
James Lane	Present
Steve Riggs	Present
Eric Robinson	Present
H. Steven Vogel	Excused Absence

STAFF

Veloria Kelly	Present
June Carroll	Present
Angela Francis	Present

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel was present. C. Erica White, Chief Attorney, Department of Business and Professional Regulation, was present. Brande Bulger, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Penny Appleton.

2. OGC Action Request

A. MANLEY, MICHAEL DOUGLAS – 2011059532

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

B. MILLER, GREG – 2013044884

Mr. Vogel and Mr. Dennis were recused.

Mr. Miller was present.

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

C. SCHELLMAN, CHRISTOPHER – 2013044861

Mr. Vogel and Mr. Dennis were recused.

Mr. Schellman and his attorney Mr. Corsmeier were present.

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

D. HARGNETT, JAMES – 2013050941

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

E. DEEGAN, TIMOTHY PATRICK – 2014024659

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

This was continued.

3. Petition for Variance or Wavier

A. BROWN, ASHLEY

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

B. LESPERANCE, ADRIAN

Ms. Lesperance was present.

Motion was made by Mr. Dennis, seconded by Mr. Robinson, to approve Petition for Variance or Waiver. Upon vote, the motion passed with Dr. Fennema voting no.

C. LOW, MATTHEW

Mr. Low was present.

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

D. UITTI, DANIEL

Mr. Uitti was present.

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

4. Reconsideration

A. WERNER, PATRICIA

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to grant a six month extension. Upon vote, the motion passed unanimously.

5. Declaratory Statement

A. GLSC & COMPANY, PLLC

Motion was made by Mr. Dennis, seconded by Ms. Caldwell, to decline to respond based on insufficient information, Petitioner is directed to relevant law and Rule 61H1-21.003 F.A.C. for guidance. Upon vote, the motion passed unanimously.

B. PEREZ, SAULO

Mr. Perez was present along with his attorney Mr. Tornicasa.

Motion was made by Mr. Robinson, seconded by Mr. Lane, to confirm that a CPA may be employed by an entity which is not majority owned by CPAs, for the purpose of preparing tax returns and may continue to maintain an active CPA license. And may continue to hold himself out to the other public as a CPA on letterhead and business cards without violating the provisions of Chapter 473 FS. or Chapter 61H1 of the Florida Administrative Code. Upon vote, the motion passed with Mr. Dennis, Ms. Caldwell and Ms. Borders-Byrd, voting no.

6. Exam - Do Not Meet Requirements

Michael Adam Turton	Applicant is deficient three (3) semester hours of upper division business law.
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Mr. Turton was present.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve based on letter from board staff. Upon vote, the motion passed unanimously.

7. Exam - Considerations

Lisa Marie Feijo	Applicant charged on March 18, 1987 with petty larceny; adjudication withheld. All sanctions have
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been satisfied. Charged on October 11, 1996 with prostitution and possession of drug equipment; guilty and time served. All sanctions have been satisfied. Charged on December 3, 1996 with drug paraphernalia; time served. All sanctions have been satisfied. Charged on December 3, 1996 with prostitution or lewdness; time served. All sanctions have been satisfied. Charged on February 7, 1997 with prostitution; time served. All sanctions have been satisfied. Charged on May 24, 1997 with act of solicitation; served and purged record. All sanctions have been satisfied. Charged on July 29, 1997 with open container alcohol; served and purge record. All sanctions have been satisfied. Charged on January 7, 1998 with possession of controlled substance; time served. All sanctions have been satisfied. Charged on February 24, 1998 with prostitution, entering place for prostitution, transport for purpose of prostitution, and resisting arrest without violence; time served. All sanctions have been satisfied. Charged on February 28, 1999 with prostitution; time served and records purged. All sanctions have been satisfied. Charged on April 8, 1999 with violation of probation; time served. All sanctions have been satisfied. Charged on September 24, 1999 with entering place for prostitution, prostitution, and transport for purpose of prostitution; time served. All sanctions have been satisfied. Charged on December 15, 1999 with prostitution; time served and record purged. All sanctions have been satisfied. Charged on July 28, 2001 with possession of controlled substance and possession of paraphernalia; adjudication withheld. All sanctions have been satisfied. Background analysis is not consistent with application. Background results indicated offenses not reported on application. Application complete on July 11, 2014.

Ms. Feijo was present.

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

Justin William Straub

Applicant charged on July 9, 2009 with possession of marijuana; adjudication withheld. All sanctions have been completed. Background analysis is consistent with application. Application complete on July 21, 2014.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to approve for

convictions only. Upon vote, the motion passed unanimously.

Jason R. Velez

Applicant charged on February 15, 2001 with attempted trafficking; withhold of adjudication and two (2) years' probation. All sanctions have been satisfied. Charged on February 22, 2007 with DUI; license suspended one (1) year, probation one (1) year, and community service. All sanctions have been satisfied. Background analysis was not conducted. Application complete on July 18, 2014.

Mr. Velez was present.

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

8. Endorsement – Considerations

David J. Autore

Applicant answered affirmatively to the question, "Have you ever held yourself out or practiced as a Certified Public Accountant in the geographical boundaries of the State of Florida?" Applicant indicated he did preparation of tax returns as an IRS employee in Florida. Application is incomplete.

Mr. Autore was present.

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

David A. Dattilio

Applicant was disciplined for engaging in unprofessional conduct that violated the AICPA code of conduct. Case number 2011-519, was opened 08/17/2011 and closed on 05/22/2012 after satisfying the required obligations of the order. License was reinstated on 08/28/2012. Application is not complete.

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

Anita M. Ford

Applicant is deficient verification of CPA exam scores. Ms. Ford was initially licensed in Alaska. The Board of Alaska verified that she was licensed October 3, 1983 to December 31, 1993. They indicated they are unable to provide any additional information because the file has been destroyed due to age. The State of Wisconsin Department of Safety and Professional Services verified Ms. Ford was licensed January 22, 1993 and her license

expires December 14, 2015. They did not include exam scores. The Minnesota Board of Accountancy verified Ms. Ford was licensed July 15, 2013 and her license expires December 31, 2015. They indicated that they accepted a "letter of good standing from Wisconsin in lieu of scores. Application is not complete.

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

Andrew B. Sturgill

Application was heard at the June 12, 2014 meeting and the board requested the applicant appearance at the August 15, 2014 meeting due to affirmative answer to one or more of the background questions. Applicant charged on September 2, 2003 with driving under the influence. Pled guilty, participated in a day education program, paid fine and court cost. All sanctions have been satisfied. Applicant charged with DC intoxication: conduct which presents risk on February 2, 2004. Plead guilty, paid fine. All sanctions have been satisfied. Applicant charged with DC intoxication on January 8, 2011. Pled guilty, paid fine and court costs. All sanctions have been satisfied. Application incomplete.

Mr. Sturgill was present.

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

10. Maintenance and Reactivation - Do Not Meet Requirements

Cynthia J. Alexander

Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 75 total CPE hours with 14 in accounting and auditing and 8 in board approved ethics.

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

Jeanne P. Androsiglio

Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics.

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

Matthew James Biasini Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 90 total CPE hours with 10 in accounting and auditing and 8 in board approved ethics.

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

Joseph Warren Bullard Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics.

Board requested staff contact licensee and invite them to submit a new reactivation application and a petition for variance to request reduction in the total number or CPE hours required by Rule 61H1-33.006 F.A.C. and waive the application fee required by Rule 61H1-31.006 F.A.C.

Kimberly Ann Carter Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 hours of CPE in board approved ethics.

Board requested staff contact licensee and invite them to submit a new reactivation application and a petition for variance to request reduction in the total number or CPE hours required by Rule 61H1-33.006 F.A.C. and waive the application fee required by Rule 61H1-31.006 F.A.C.

Susan Littlejohn Casas Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 21 total CPE hours with 4 in board ethics and sufficient proof of attendance for all FICPA courses - missing sponsor's signature.

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

Jin H. Chao Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics.

Ms. Chao was present.

Board requested staff contact licensee and invite them to submit a new reactivation application and a petition for variance to request reduction in the total number or CPE hours required by Rule 61H1-33.006 F.A.C. and waive the application fee required by Rule 61H1-31.006 F.A.C.

Shu-Li Chao

Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in A&A and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics.

Mr. Chao was present.

Board requested staff contact licensee and invite them to submit a new reactivation application and a petition for variance to request reduction in the total number or CPE hours required by Rule 61H1-33.006 F.A.C. and waive the application fee required by Rule 61H1-31.006 F.A.C.

Theresa Fotiades

Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 22 total CPE hours with 11 in accounting and auditing and sufficient proof of attendance for courses completed on 10/09/2012, 09/30/2013, 11/13/2013 and 01/07/2014.

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

Andrew D. Frye

Under the 2012 amnesty provision, applicant was required to complete a total of 120 CPE hours with 30 in A&A and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 hours of CPE in board approved ethics.

Board requested staff contact licensee and invite them to submit a new reactivation application and a petition for variance to request reduction in the total number or CPE hours required by Rule 61H1-33.006 F.A.C. and waive the application fee required by Rule 61H1-31.006 F.A.C.

Marla D. Gottschalk

Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics. Applicant completed an additional ethics course, after the June 30, 2014 deadline, and is requesting this course be considered completed timely.

Board requested staff contact licensee and invite them to submit a new reactivation application and a petition for variance to request reduction in the total number or CPE hours required by Rule 61H1-33.006 F.A.C. and waive the application fee required by Rule 61H1-31.006 F.A.C.

Robert D. Hirsch

Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics completed by the June 30, 2014 amnesty deadline and \$135.00 application fee.

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

Patricia C. Littler

Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 6 total CPE hours and sufficient proof of attendance for courses completed on 01/15/2014 and 06/26/2014.

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

Vanessa Bennett Monroe

Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics.

Board requested staff contact licensee and invite them to submit a new reactivation application and a petition for variance to request reduction in the total number or CPE hours required by Rule 61H1-33.006 F.A.C. and waive the application fee required by Rule 61H1-31.006 F.A.C.

D. Mark Pickhardt

Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 8 CPE hours in board approved ethics.

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

Wayne F. Richardson

Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in

accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics.

Board requested staff contact licensee and invite them to submit a new reactivation application and a petition for variance to request reduction in the total number of CPE hours required by Rule 61H1-33.006 F.A.C. and waive the application fee required by Rule 61H1-31.006 F.A.C.

Stephen Mark Schlein

Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with at least 30 in A&A and 8 in board approved ethics. Applicant is deficient 4 CPE hours in board approved ethics and 4 CPE hours in accounting and auditing subjects completed by the June 30, 2014 amnesty deadline and deficient \$135.00 application fee.

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

Tracy Marie Smith

Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics.

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

Suzanne S. Stewart

Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 24 total CPE hours with 4 CPE hours in board approved ethics and proof of attendance for all courses listed on applicants reporting form.

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

15. Administrative

A. UPDATE ON COMPLAINTS PROCESS; DEPUTY SECRETARY TIM VACCARRO

Secretary Ken Lawson, Deputy Secretary Tim Vaccaro and Deputy General Counsel Paul Waters all of the Department of Business and Professional Regulation were present for this item.

Mr. Waters stated that at the January 20, 2014 meeting Secretary Lawson, Deputy Secretary Tim Vaccaro and himself had committed to the Board that there would be improvements in the Prosecuting and Investigative Unit. Mr. Waters stated the Prosecuting and Investigative Unit had improved. The improvements include qualified Prosecuting staff that includes a law clerk that is a licensed CPA. The Prosecuting staff is meeting once a month in Gainesville to work with the Investigative Unit as well as holding weekly conference calls to discuss cases. Mr. Waters stated due to the meetings between the two units the Probable Cause Panel as well as the Board are seeing more complete investigative files. Mr. Waters state that the Probable Cause panel have seen a change with more cases being sent for review as well as receiving materials electronically. The Board has seen changes in Final Actions for review, with more cases brought for review as well as the cases being in a PDF format with a table of contents with each case.

Mr. Vaccaro stated there has been processing changes as well as additional staff hired, to improve the quality of the work product as well as improving the time to complete and the time to complete investigations. Mr. Vaccaro stated there has been a decrease in the average days to process and investigation; it has been reduced by 40%. Mr. Vaccaro informed the Board that with the changes there has been an increase in citations being issued for unlicensed activity as well as licensed activity. Mr. Vaccaro informed the Board that the Department will continue to strive to make improvements.

Secretary Lawson let the Board know that each and everyday staff will continue to improve.

The consensus of Board Members is they have seen an improvement and are satisfied with the results.

B. 2014 CHANGES TO RULES OF THE AUDITOR GENERAL

This was an informational item.

C. AUDITOR GENERAL RULE 10.550

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

D. AUDITOR GENERAL RULE 10.650

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

E. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item.

F. CPA ULA YEAR IN REVIEW

This was an informational item.

G. REMARKS FROM THE EXECUTIVE DIRECTOR

Ms. Kelly reported.

Ms. Kelly stated the CPA Enforcement Unit as well as the Prosecuting Unit continue working together to make improvements.

H. TITLE 16. CALIFORNIA BOARD OF ACCOUNTANCY

This was an informational item.

16. NASBA

C. CONSIDER SENDING REPRESENTATION TO NASBA 107TH
ANNUAL MEETING IN WASHINGTON, D.C. – NOVEMBER 2-5, 2014

The Board approved Mr. Riggs, Mr. Vogel, Mr. Dennis, Mr. Lane and Ms. Caldwell to attend as well as Ms. Kelly and Ms. Clark.

17. FICPA

A. FICPA DISCUSSION

Deborah Curry President/CEO, of the Florida Institute of CPA's and Jennifer Green, Partner Liberty Partners of Florida, LLC were present for this item.

Ms. Curry said the FICPA would like to thank Ms. Keegan for volunteering to serve on the Board.

Ms. Curry informed the Board that Tommye Barie has been inducted as the AICPA's Chair. The Board will send a congratulatory letter to Ms. Barie.

Ms. Curry informed the Board that Paul Brown of the FICPA will be attending the September 8th and 9th AICPA workshop on Attest & CPA Firm Mobility. Ms. Curry stated it is important that the profession understands firm mobility.

Ms. Curry discussed the fact that the State will be allowing medical marijuana and how this will pertain to Florida CPAs. The FICPA has made comments on draft revisions to Rules 64.4.001 to 64.4.009, F.A.C., these revisions were presented to the Board.

Ms. Green informed the Board that at this time the FICPA doesn't have a policy on this.

18. AICPA

A. A WORKSHOP ON ATTEST AND CPA FIRM MOBILITY BY
AICPA'S STATE – CONSIDER SENDING REPRESENTATION

Chairman Riggs asked Ms. Kelly to prepare an advance travel for her and Mr. Dennis to attend.

B. EXPOSURE DRAFT STANDARDS FOR REVIEW SERVICES

This was an informational item.

19. Old Business

There was none at this time.

20. Other Business

There was none at this time.

21. Future Meetings

This was an informational item.

22. Adjourn

The meeting was adjourned at 12:45 p.m.

Steve Riggs, Chair