

December 11, 2015
Board of Accountancy

Department of Business and Professional Regulation
1940 North Monroe Street
Tallahassee, FL

Friday, December 11, 2015

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

BOARD MEMBERS		STAFF	
Cynthia Borders-Byrd	Present	Veloria Kelly	Present
Maria E. Caldwell	Present	Denise Graves	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		

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. Stephen Johnson, Senior Attorney, Department of Business and Professional Regulations, was present, Megan Kachur, Assistant General Counsel, Department of Business and Professional Regulation was present. Court Reporter was Schedale Wood.

1. Approve Board Minutes

A. November 5th and 6th, 2015

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

2. OGC Action Request

A. Chong, Kyle Timothy 2015-001510

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd were recused.

Mr. Riggs chaired.

Motion was made by Dr. Fennema, seconded by Mr. Robinson to reject stipulation. Motion was made by Dr. Fennema, seconded by Mr. Robinson, to offer counter stipulation to include a fine of \$2,000 to be due thirty (30) days of date of Final Order, costs of \$183.02 to be due thirty (30) days of date of Final Order, makeup/missing penalty CPE 80 CPE hours plus penalty hours for a total of 160 CPE hours, suspension until CPE hours are complete and submit proof of CPE compliance for 2011-2013 re-establishment periods and proof of compliance for 2013-2015 and 2015-2017 CPE must be submitted before renewal. Upon vote, the motion passed unanimously.

B. Eswine, Christopher 2015-002862

Moved to January meeting.

C. Hartman and Hartman, CPA's 2014-025116

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Mr. Riggs chaired.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusion of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to pay cost in the amount of \$91.67 to be due within thirty (30) days of date of Final Order and revoke license. Upon vote, the motion passed.

D. Iyer, Arun P. 2015-002274

Mr. Dennis, Mr. Robinson and Ms. Keegan were recused.

Mr. Riggs chaired.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusion of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Ms. Caldwell, to impose a fine of \$2,000, to be due thirty (30) days of date of Final Order, cost in the amount of \$159.82, to be due within thirty (30) days of date of Final Order, makeup/missing penalty CPE 80 CPE hours plus penalty hours for a total of 160 CPE hours, suspension until CPE hours are complete and submit proof of CPE compliance for 2013-2015 and 2015-2017 re-establishment periods. Upon vote, the motion passed unanimously.

E. Renfrow, Robert 2015-002477

Mr. Dennis, Mr. Robinson and Ms. Keegan were recused.

Mr. Riggs chaired.

Mr. Renfrow was present.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusion of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Ms. Caldwell, to impose a fine of \$2,000, to be due thirty (30) days of date of Final Order, cost in the amount of \$152.00, to be due within thirty (30) days of date of Final Order and submit proof of CPE compliance for 2013-2015 and 2015-2017 re-establishment periods. Upon vote, the motion passed unanimously.

F. Samuel, Stephen Scot 2014-001060

Mr. Dennis and Ms. Keegan were recused.

Mr. Riggs chaired.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because he failed to file an Election of Rights form, or otherwise established a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusion of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd to impose a fine of \$1,000 to be due in ninety (90) days of Final Order, costs of \$125.29, to be due thirty (30) days of date of Final Order, and submit proof of CPE compliance for 2015-2017 and 2017-2019 re-establishment periods. Upon vote, the motion passed with Mr. Lane voting no.

G. Scheider, Kurt Allen 2015-002491

Mr. Dennis and Ms. Keegan were recused.

Mr. Riggs chaired.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Ms. Caldwell, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusion of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to impose a fine of \$2,000, to be due thirty (30) days of date of Final Order, cost in the amount of \$120.68, to be due within thirty (30) days of date of Final Order, license reprimanded, suspension until submitted proof of CPE compliance for 2013-2015 and 2015-2017 re-establishment periods. Upon vote, the motion passed unanimously.

H. Van DeWarker, John 2014-049824

Mr. Dennis and Ms. Caldwell were recused.

Mr. Riggs chaired.

Motion was made by Ms. Keegan, seconded by Ms. Borders-Byrd, to accept stipulation. Upon vote, the motion passed unanimously.

I. Van DeWarker, John 2015-000605

Mr. Dennis and Ms. Caldwell were recused.

Mr. Riggs chaired.

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

J. Wenrick, John C. 2015-002989

Moved to January meeting

K. Beard, Larry 2012-052938

Mr. Dennis, Mr. Robinson and Ms. Keegan were recused.

Exception #1: Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd to deny Exception one (1). Upon vote, the motion passed unanimously.

Exception #2: Motion was made by Dr. Fennema, seconded by Ms. Caldwell to deny Exception two (2). Upon vote, the motion passed unanimously.

Exception #3: Motion was made by Dr. Fennema, seconded by Mr. Lane to approve the change to Exception three (3). Based on a review of the entire record, the Findings of Fact in the first sentence paragraph 6 of the Recommended Order were not based on competent substantial evidence presented during the final hearing in the case. The Respondent was re-sentenced on Counts 1 and 2 on November 24, 1999, but it was not for the same sentence (see Exhibit 14 of the record, page 145). Pursuant to Section 120.57(1)(l), Florida Statutes, the Board of Accountancy may modify the findings of fact in the Recommended Order, and the recommended modification is to strike the words “to the same sentence” in the first sentence of paragraph 6. Upon vote, the motion passed unanimously.

Exception #4: Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd to approve the change to Exception four (4). Also, based on a review of the entire record, the Findings of Fact in the last sentence paragraph 6 of the Recommended Order were not based on competent substantial evidence presented during the final hearing in the case. The sentence imposed for Count 2 is in the record of the proceeding (see Exhibit 19 of the record, pages 165 – 168). Pursuant to Section 120.57(1)(l), Florida Statutes, the Board of Accountancy may modify the findings of fact in the Recommended Order, and the recommended modification is to strike the last sentence, and modify the second to the last sentence as follows: “The case was again remanded to the trial court to address the sentence in Count 2, and on September 12, 2007, a sentence of 17.5 months of imprisonment, to run concurrent with that for Count 1 was imposed.” Upon vote, the motion passed unanimously.

Exception #5: Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd to deny Exception five (5). Upon vote, the motion passed unanimously

3. Petition for Variance or Waiver

A. Francis, Keshia

Motion was made by Mr. Riggs, seconded by Mr. Robinson, to deny the Petition for Variance or Waiver for permanent variance. Upon vote, the motion passed unanimously.

B. Morales, Elsa Maria

Ms. Morales withdrew her petition

C. Muhina, Christine

Ms. Muhina was present.

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

4. Exams – Considerations

A. Cavallaro, Stefano Joseph

Mr. Cavallaro was present.

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

5. Endorsement – Considerations

A. Thomas, Michael John

Mr. Thomas was present.

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

6. Maintenance and Reactivation – Staff Approvals

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

7. Deceased Practitioners

There was a moment of silence.

8. Temporary Permits

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

9. Reports

A. Committee on Accounting Education Meeting Minutes October 30, 2015

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to ratify minutes. Upon vote, the motion passed unanimously. Dr. Fennema will evaluate more alternative measures to check course requirements to meet upper division courses and report back to the Board after the next Education meeting.

B. Committee on Budget Task Force Meeting- November 30, 2015

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to ratify minutes. Upon vote, the motion passed unanimously. Mr. Dennis reported that there was a decrease in revenue due to the timing of the renewal notices going out in the mail.

C. Prosecuting Attorney 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.

D. Rules Report – Assistant Attorney General

Ms. Clark Reported.

Ms. Clark informed the Board all the rules on the spreadsheet have been submitted and rule 61H1-20.0093 the Joint Administrative Procedures Committee found a technical error, this rule is being resubmitted. Rule 61H1-33.003 will become effective on January 2016. The Peer Review Committee (PROC) rule 61H1-39.002 will be addressed at the January 2016 meeting in Tampa.

10. Administrative

A. Active Supervision of State Boards

This was removed per Ms. Clark until the Attorney General's Office prepares a presentation for the Board.

B. Board of Accountancy Statistics

This was an informational item.

C. Consider sending the Executive Director, Enforcement Staff & Legal Counsel to NASBA 34th Annual Conference for Executive Directors and Legal Counsel – March 15-17, 2016 in Tucson, AZ.

The Board supports sending Director, Veloria Kelly; Enforcement Supervisor, Angela Francis; Chief Prosecutor Erica White; Board Counsel, Mary Ellen Clark and Senior Assistant Attorney, Stephen Johnson to the conference.

D. Elect Chair and Vice Chair for 2016

Motion was made Ms. Caldwell to elect Mr. Dennis as Chair and Dr. Fennema for Vice Chair, seconded by Ms. Borders-Byrd. Upon vote the motion passed unanimously.

E. Remarks from the Executive Director

Ms. Kelly reported.

Ms. Kelly reminded Board members their OPS paperwork packet needs to be returned to the Board office or submit their "opt out" letter as soon as possible. Ms. Kelly thanked the Board for their services in 2015.

F. Update from Board Members/Staff Serving on NASBA Committees

Ms. Clark reported.

Ms. Clark informed the Board there are 53 comments in the CPE standards and the comments will go down to the AICPA committee and should become available in January for further discussion.

Mr. Dennis reported.

Mr. Dennis informed the Board the chair of the Uniform Accountancy Act (UAA) has set up four (4) task forces from NASBA and the AICPA for the CPE and CPA exam proposed changes. The subcommittee on Peer Review and Education will have an in person meeting in February 2016 in Ft. Lauderdale.

Ms. Kelly reported.

Ms. Kelly informed the Board that she was selected to serve on the NASBA State Board committee for 2016. She will attend new member training in January 2016 and attend the meeting in February 2016 in Las Vegas.

Mr. Dennis reported.

Mr. Dennis informed the Board, the Uniform Accountancy Act Committee (UAA) is working on the retired inactive status. Under the current language an inactive CPA cannot serve on certain Boards. The UAA new language would allow CPA's to use their skills and not exclude them from services such as serving on Boards.

11. NASBA

A. Candidate Care Concerns Q3

This was an informational item.

B. Save the date – 2016 NASBA Meeting Dates

Mr. Dennis informed the Board the June 2016 meeting dates will conflict with Ms. Caldwell's NASBA travel and asked Mr. Thames, of the FICPA to investigate changing the Board meeting dates in June 2016. Mr. Thames will check and be in touch with Ms. Kelly.

C. US Supreme Court Decision in Antitrust Case - Implications for State Boards

This will be addressed at the January 2016 meeting by the NASBA representative.

12. FICPA

A. Discussion

Mr. Thames reported.

Mr. Thames thanked the Board Members, Ms. Kelly and staff for their services. The FICPA will continue to offer education and CPE to students and Universities. January will begin Legislation and it will be busy. The FICPA does not expect any changes to 473. Mr. Dennis will be the liaison for the Board with the FICPA for any UAA changes or concerns. There are no changes for the Mandatory Auditors changes at this time. Representative Dan Raulerson is active in the changes and the Board would like Mr. Thames to invite Representative Raulerson to attend a future meeting to offer any information to the Board concerning any changes to Florida Chapter 473, Florida Statutes.

13. Old Business

None at this time

14. Other Business

Mr. Dennis would like to move the January Probable Cause meeting to February 18th, 2016 due to the large OGC action load for the January meeting. Mr. Dennis made a motion to start the January 28th Board meeting at 1:00 p.m. and 9:00 a.m. on January 29th, 2016, seconded by Dr. Fennema. Upon vote, the motion passed unanimously

15. Future Meetings

This was an informational item.

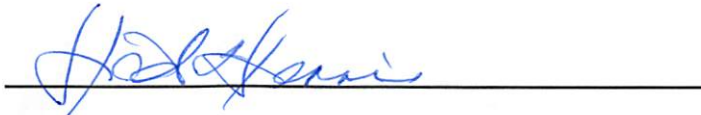
16. Adjourn

15. Future Meetings

This was an informational item.

16. Adjourn

Mr. Dennis adjourned the meeting at 12:12 a.m.



David Dennis, Acting as Chair