

Tampa Westshore Marriott
Tampa, FL

Thursday, April 28, 2016

The meeting was called to order at 1:00 p.m. Introduction of Board; the roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS		STAFF	
Cynthia Borders-Byrd	Excused Absence	Veloria Kelly	Present
Maria E. Caldwell	Excused Absence	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	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. Court Reporter was Rob Darling.

15. Administration

A. Anti-Trust Presentation from the Attorney General's office

Mr. Ed Tellechea and Ms. Liz Brady reported on the impact of the 2015 Supreme Court North Carolina Dental Board decision on Florida Boards Defense and indemnification of Board Members: Risk Management advised the Attorney Generals Office that the State Insurance Pool does not cover defense costs, damages or attorney fee awards in the event a Board member is sued for antitrust violation. However, if suit includes both antitrust and other covered claims, the total defense cost would be covered, but only damages for covered claims would be paid by Risk Management. Department of Business and Professional Regulation (DBPR) has however authorized the Attorney General or outside counsel to defend the Boards and its members in the event of a law suit where the sole claim is an antitrust claim. However, legal defense does not include the payment of any damages. Boards were advised to explore options for obtaining coverage through Department of Management Services (DMS).

Mr. Dave Dennis reported:

Secretary Lawson will support defending Boards and the Department of Business and Professional Regulation is working on obtaining an insurance policy to cover damages and defense costs. Department of Business and Professional Regulation will need to address Risk Management to provide coverage. Mr. Dennis requested a copy of the letter from December 2015, which was distributed by the Attorney General's office to the Legislation. Mr. Tellechea will provide Mr. Dennis with a copy as requested.

2. OGC Action

A. Bradshaw, John Lewis 2015-000759

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

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Mr. Robinson, 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 Mr. Riggs, seconded by Mr. Robinson, to impose a fine of Two Thousand Dollars (\$2,000) due within thirty (30) days of date of Final Order, costs of One Hundred Seventeen Dollars and Seventy-Seven Cents (\$117.77), to be due thirty (30) days of date of Final Order, license shall be suspended until completion of outstanding CPE from 2011-2013 and proof of 2013-2015 CPE is provided, makeup/missing penalty CPE eighty (80) CPE hours plus penalty hours for a total of one hundred sixty (160) CPE hours and submit proof of CPE compliance for 2013-2015 and 2015-2017 re-establishment periods. Upon vote, the motion passed unanimously.

B. Campbell, Marcia Ann 2015-039051

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

Motion was made by Mr. Riggs, seconded by Mr. Robinson, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she 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 Mr. Riggs, seconded by Mr. Robinson, to impose a fine of One Thousand Dollar (\$1,000) to be due within thirty (30) days of date of Final Order, costs of One Hundred Sixty Eight Dollar and Forty-Four Cents (\$168.44), to be due thirty (30) days of date of Final Order, license shall be suspended until completion of outstanding CPE hours are completed for 2012-2014 and makeup/missing penalty CPE thirty-two (32) CPE hours plus penalty hours for a total of sixty-four (64) CPE hours and submit proof of CPE compliance for 2014-2016 and 2016-2018 re-establishment periods. Upon vote, the motion passed unanimously.

C. Hoolihan, William Rand 2015-000768

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

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Mr. Robinson, 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 Mr. Riggs, seconded by Mr. Robinson, to impose a fine of Two Thousand (\$2,000) to be due within thirty (30) days of date of Final Order, costs of One Hundred Twenty Dollars and Sixty-Eight Cents (\$120.68), to be due thirty (30) days of date of Final Order, makeup/missing penalty CPE (eight) 8 ethics CPE hours to be due sixty (60) days of date of Final Order and submit proof of CPE compliance for 2014-2016 and 2015-2017 re-establishment periods. Upon vote, the motion passed unanimously.

D. Humphreys, Clinton Connell 2014-021397

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

Dr. Fennema chaired.

Mr. Humphreys was present.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, 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 Mr. Robinson, seconded by Mr. Riggs, to impose a fine of Five Thousand Dollar (\$5,000) to be due within six (6) months of date of Final Order, costs of Four Thousand Twenty Six Dollars and Fifty-Nine Cents (\$4026.59), to be due six (6) months of date of Final Order, license reprimand,

placed on probation for two (2) years, complete an additional sixty (60) hours of CPE in Accounting and Auditing during 2014-2016 in addition to the regular eighty (80) hour CPE requirements, Respondent shall undergo a professional practice review, by a Board-approved reviewing consultant, to be completed within six (6) months of the entry of the Final Order. Restrict practice to areas other than auditing services until a pre-issuance review can be completed on work product in the area of Auditing and Attestation during the probationary period. All expenses incurred as a result of the practice and any pre-issuance reviews shall be the responsibility. The reviewing consultant shall submit a written report to the Board Office based upon his or her review of the work product in the areas of Auditing and Attestation at the conclusion of the practice review and every six (6) months, thereafter, until the conclusion of the probationary period. Respondent and the reviewing consultant shall appear before the Board to present the conclusions of the practice review. The written reports shall indicate whether or not Respondent has undergone peer review during the reporting period, and if so, whether or not Respondent received a "Pass." Further, should the reviewing consultant express any concerns regarding the pre-issuance review in the written report, both Respondent and the consultant shall appear at the Board meeting immediately following submission of the report. Upon vote, the motion passed unanimously.

E. Johnson, Donna-Maria 2014-043029

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

Dr. Fennema chaired.

Ms. Amie Patty, counsel for Ms. Johnson was present.

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

F. Nau, Vanessa 2015-046097

Ms. Borders, Ms. Keegan and Mr. Lane were recused.

Motion was made by Mr. Riggs, seconded by Mr. Robinson, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she 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 Mr. Riggs, seconded by Mr. Robinson, to impose a fine of Two Thousand Dollars (\$2,000) to due within twelve (12) months of date of Final Order, costs of One Hundred Ninety Three Dollars and Forty-Six Cents (\$193.46), to be due twelve (12) months of date of Final Order, license suspended until outstanding CPE hours are completed, makeup/missing penalty CPE eight (80) CPE hours plus penalty hours for a total of one hundred sixty (160) CPE hours for the 2012-2014 CPE reestablishment period and submit proof of CPE compliance for 2014-2016 and 2016-2018 re-establishment periods. Upon vote, the motion passed unanimously.

G. Petty, Susan Joanne 2015-043358

Ms. Borders, Ms. Keegan and Mr. Lane were recused.

Motion was made by Mr. Riggs, seconded by Mr. Robinson, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she 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 Mr. Riggs, seconded by Mr. Robinson, to impose a fine of One Thousand Dollar (\$1,000) to due within six (6) months of date of Final Order, costs of One Hundred Eight One Dollar and Seventy-Two Cents (\$181.72), to be due six (6) months of date of Final Order, license suspended until outstanding CPE hours are completed, makeup/missing penalty CPE thirty-seven (37) CPE hours plus penalty hours for a total of seventy-four (74) CPE hours for the 2012-2014 CPE reestablishment period and submit proof of CPE compliance for 2014-2016 and 2016-2018 re-establishment periods. Upon vote, the motion passed unanimously.

Ms. Borders, Ms. Keegan and Mr. Lane were recused.

Motion was made by Mr. Riggs, seconded by Mr. Robinson, 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 Mr. Riggs, seconded by Mr. Robinson, to impose a fine of One Thousand Dollar (\$1,000) to due within six (6) months of date of Final Order, costs of One Hundred Forty Nine Dollars and Thirty-Nine Cents (\$149.39), to be due six (6) months of date of Final Order, license suspended until outstanding CPE hours are completed, makeup/missing penalty CPE twenty-four (24) CPE hours plus penalty hours for a total of forty-eight (48) CPE hours and submit proof of CPE compliance for 2012-2014 and submit proof of CPE compliance for the 2014-2016 and 2016-2018 re-establishment periods. Upon vote, the motion passed unanimously.

I. Smith, William T. 2015-039078

Ms. Borders, Ms. Keegan and Mr. Lane were recused.

Motion was made by Mr. Riggs, seconded by Mr. Robinson, 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 Mr. Riggs, seconded by Mr. Robinson, to impose a fine of Two Thousand Dollar (\$2,000) to due within six (6) months of date of Final Order, costs of Two Hundred Forty-Nine Dollars and Fifty-Nine Cents (\$249.59), to be due six (6) months of date of Final Order, license suspended until outstanding CPE hours are completed, makeup/missing penalty CPE 80 CPE hours plus penalty hours for a total of 160 CPE hours; currently submitted one hundred fifty-seven (157) hours of CPE but still requires four (4) hours of Ethics, to be due within ninety (90) days of Final Order and submit proof of CPE compliance for 2012-2014 and submit proof of CPE compliance for the 2014-2016 and 2016-2018 re-establishment periods. Upon vote, the motion passed unanimously.

J. Jerassy-Etzion, Yaniv 2014-036781

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

Dr. Fennema chaired.

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

K. Valleau, Christopher 2014-027824

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

Dr. Fennema chaired.

Mr. Valleau and Matt Tornicasa, counsel were present.

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

L. Campbell, Paul Malcolm 2015-009738

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

Dr. Fennema chaired.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, 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 Mr. Robinson, seconded by Mr. Riggs, to impose a reprimand, a fine of Two Thousand One Hundred Dollars (\$2,100) to be due within six (6) months of date of Final Order, costs of One Hundred Forty-Four Dollars and Ten Cents (\$144.10) to be due within six (6) months of date of Final Order. Upon vote, the motion passed unanimously.

M. Picca, Irene 2013-029161

Moved to the June meeting due to a lack of quorum.

N. London, Marissa Heather 2015-002304

Moved to the June meeting due to a lack of quorum.

1. Approve Board Minutes

A. March 11, 2016

Motion was made by Mr. Riggs seconded by Ms. Keegan, to approve the revised minutes. Upon vote, the motion passed unanimously.

9. Maintenance And Reactivation - Staff Approvals

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

11. Maintenance And Reactivation - Voluntary Relinquishment

Motion was made by Mr. Riggs, seconded by Ms. Keegan, 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. Riggs, seconded by Ms. Keegan, to ratify list and deny the application for KIJ and refer to the enforcement team for further investigation. Upon vote, the motion passed unanimously.

14. Reports

A. Committee on Budget Task Force Meeting April 22, 2016

Mr. Dennis reported.

Based on the current reports the funds stay in the black for the next several years. The data does not include any fines. There is concern with the license renewal fees. The Task Force will need to monitor and the Board may have to revisit the renewal fees for 2019.

Ms. Kelly reported.

Mr. Hurley did not include fines on the data. The House Bill 303 for unlicensed activity (ULA) per the bill analysis the Department of Business and Professional Regulation will not qualify until 2019 for a fee adjustment.

B. Recommendations on Issues related to Ethics Consideration Meeting Minutes March 22, 2016

Motion was made by Mr. Riggs, seconded by Mr. Vogel, to have Mr. Dennis respond on behalf of the Board. Upon vote, the motion passed unanimously.

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.

15. Administrative

B. Board Letter to Governor Scott / Risk Management – FYI

Mr. Dennis will continue to work with department on concerns addressed in the letter.

C. Board of Accountancy CPA Exam Statistics

This was an informational item.

D. Board of Accountancy Statistics

This was an informational item.

E. Consider sending representation to the NASBA Regional Meetings

Motion was made by Mr. Dennis, seconded by Mr. Riggs, to approve two (2) staff and (2) Board members to attend the NASBA Eastern Regional meeting June 7-9, 2016.

Motion was made by Mr. Dennis, seconded by Mr. Riggs, to approve Ms. Kelly, Ms. Clark, Dr. Fennema and Mr. Dennis to attend the NASBA Western Regional meeting June 22-24, 2016.

G. State of Illinois Licensure / Verifications - FYI

The Board request additional information to make necessary changes to the Department of Business and Professional Regulation Interstate Exchange Form. Mr. Dennis suggested the Board may need a committee to discuss further. Mr. Dennis asked Ms. Kelly to set a meeting so he and Dr. Fennema may discuss further.

H. Update from Board Members/Staff Serving on NASBA and/or AICPA Committees

Motion was made by Mr. Dennis, seconded by Mr. Lane, for the Board to support Ms. Caldwell as Regional Director for NASBA. Upon vote, the motion passed unanimously. Ms. Kelly will draft a letter on the Board's behalf.

Ms. Kelly reported.

Ms. Kelly reported to the Board she plans to attend a meeting for the AICPA Committee in Durham, North Carolina in May.

16. NASBA

A. January 2016 Focus Questions Florida Responses- FYI

Motion was made by Mr. Dennis, seconded by Mr. Lane to approve the responses provided and ask Ms. Kelly to submit the responses on the Board's behalf. Upon vote, the motion passed unanimously.

18. AICPA

A. Ethics Exposure Draft – Comments due by May 16, 2016

Justin Thames from the FICPA reported:

Mr. Thames advised the Board the proposed response should show practice review should not be used in conjunction with member practice. Mr. Thames will work with Ms. Kelly on this response.

B. Evolution of Peer Review Administration – Discussion

Mr. Paul Brown reported.

Mr. Brown informed the Board that currently the AICPA Peer Review Committee is working to reduce the administering entities from forty-one (41) to ten (10). Mr. Brown informed the Board the FICPA will be prepared to respond to questions and update the Board members on their position once they receive more information.

20. Other Business

Mr. Dennis discussed with the Board the June meeting start time. Due to the NASBA Eastern Regional meeting, the June meeting will only be held on June 10th. The meeting will begin at 9:00 a.m. Mr. Dennis asked Ms. Kelly to put together an event to recognize Ms. Caldwell and Ms. Borders-Byrd for their services to the Board.

The meeting was recessed at 5:17 p.m. by Mr. Dennis.

Friday, April 29, 2016

The meeting was called to order at 9:01 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS		STAFF	
Cynthia Borders-Byrd	Excused Absence	Veloria Kelly	Present
Maria E. Caldwell	Excused Absence	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	Present		

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel were present. C. Erica White, Chief Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Rob Darling.

15. Administrative

F. Remarks from the Executive Director

Ms. Kelly reported.

Clay Ford Scholarship – The Minority Scholarship Council has recommended the Board approve scholarship awards in the amount of \$199,999.00 for each of the past two years. The Department continues to assist the Board in publicizing the scholarship opportunity. On April 4, 2016 the AICPA announced the next version of the CPA exam, testing will begin April of 2017.

Ms. Kelly provided the Board information on the Customer Success Project including efforts to reduce telephone calls escalated to the board staff, reducing the number of applications submitted deficient including those that are deficient in education requirements. The staff continues to gather statistics and reach out to NASBA to provide additional data.

2. OGC Action Request

O. Rebello, Karey 2015-046414

Ms. Rebello was present.

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

Motion was made by Mr. Robinson, seconded by Mr. Riggs, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she 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 Mr. Robinson, seconded by Mr. Riggs, to impose Reprimand, a fine of Two Thousand Four Hundred Dollars (\$2,400) to due within six (6) months of date of Final Order, costs of Two Hundred Seventy-Seven Dollars and Thirty Cents (\$277.30) to be due with six (6) months of date of Final Order. Upon vote, the motion passed unanimously.

10. Maintenance And Reactivation – Requests to Reactivate

A. Greco, Joseph Carmen

Mr. Greco was present.

Motion was made by Mr. Robinson, seconded by Ms. Keegan to approve for convictions only. Upon vote, the motion passed with Mr. Riggs opposing.

B. Rebello, Karey Hensley

Ms. Rebello was present.

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

3. Petition for Variance or Waiver

A. Campione, Karen Buckley

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. Collins, Daniel

Mr. Collins was present.

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

4. Disciplinary Matters

A. Garcia, Manuel

Item was removed from the agenda.

5. Exams – Considerations

A. Cantor, Bartlett Michael

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to request Mr. Cantor waive his 90 day requirements, appear before the Board at the June meeting or deny the application for good moral character. Upon vote, the motion passed with Mr. Lane opposing.

B. Lastuvka, Amy Rose

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

C. Luke, Antonio

Mr. Luke was present.

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

D. Patel, Amit Anil

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

E. Riley, Trev-Richard

Mr. Riley was present.

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

F. Voskoboynikova, Yelena

Ms. Voskoboynikova was present.

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

6. Exams – Requirements Not Met

A. Tully, Brian

Mr. Tully was present.

Mr. Tully waived his 90 day requirement. The application will be tabled until the courses are reviewed by the Education Committee in June. Mr. Tully will be provided the Education Committee Meeting information.

7. Original Licensure - Considerations

A. Dunn, Jeremy

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

8. Endorsements – Considerations

A. Dennis, Sheryl

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

B. Stevens, James Lowel III

Mr. Stevens was present.

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

C. Yeh, Ivy

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to request Ms. Yeh waive her 90 day requirements, appear before the Board at the June meeting or deny the application for false information. Upon vote, the motion passed with Mr. Lane opposing.

ADDITIONS

Motion was made Ms. Keegan, seconded by Mr. Vogel to approve the additions material.

1. Reports

A. Committee on Accounting Education Meeting Minutes April 13, 2016

Motion was made by Mr. Riggs, seconded by Mr. Robinson, to ratify the minutes. Upon vote, the motion passed unanimously.

Mr. Dennis advised Board staff all the forms and applications need to be consistent in wording and questions. All online forms and applications need to address the same questions. Mr. Dennis asked Ms. Kelly to have staff do an inventory of forms / applications that have background questions on them, find out what the Board can change on the forms and which forms are Department of Business and Professional Regulation (DBPR) forms. The forms should be placed on the June agenda for the Board to review and vote on.

14. Reports

D. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark advised the Board that a member of the Employee Leasing Board resigned today due to no coverage for the Anti-trust concerns.

Ms. Clark reported the language has been published for rule 61H1-27.002 and rule 61H1-33.003 became effective April 21, 2016.

61H1-27.002 Concentrations in Accounting and Business.

(1) No change.

(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 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) No change.

(b) 39 semester or 58 quarter hours in general business education which shall include not less than the equivalent of 3 ~~6~~ semester or 4 ~~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 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (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 180 quarter hours as follows:

(a) No change.

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of ~~3~~ 6 semester or ~~4~~ 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 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (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) through (b) No change.

(5) through (8) No change.

Rulemaking Authority 473.304, 473.306(3), 473.308(3) FS. Law Implemented 473.306(2), (3), 473.308(3) 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, 12-2-14,_____.

61H1-33.003 Continuing Professional Education.

(1) through (4) No change.

(5) Each Florida certified public accountant shall, as a part of the biennial licensure renewal, on or before December 31 prior to his/her biennial license renewal, comply with the continuing professional education requirements during the applicable reestablishment period. Each Florida certified public accountant's documentation supporting such compliance shall be retained through the two years following a two-year reestablishment period. Documentation is to be retained to support evidence of completion of the required hours to enable an audit by the Department of Business and Professional Regulation (DBPR) to determine compliance with the requirements. Documentation for each course shall be in a format to include course title and date, number of hours earned, attendee name, certified public accountant course provider name, number, and signature of the provider furnishing said certificate, and when requested shall be recorded using form DBPR CPA 41, entitled Continuing Professional Education Reporting Form, hereby incorporated by reference and effective January 2016 September 2015, and available at <http://www.myfloridalicense.com/dbpr/cpa/forms.html>, or in electronic format prescribed by the Board at <http://fl.cpetracking.com> or at <http://www.flrules.org/Gateway/reference.asp?No=Ref-> If staff review or review by the Committee on Continuing Professional Education determines that courses are either improperly classified or do not otherwise meet the requirements of the chapter, then the Florida certified public accountant shall be notified and given 60

days from the date of notification to comply with the continuing professional education requirements. Florida certified public accountants who complete the continuing professional education requirements timely but who are found to be deficient after December 31 of their renewal year must correct the error and pay a \$50 fine within 60 days of the aforementioned notice. Failure to timely correct the error and pay the fine shall constitute grounds for disciplinary action pursuant to section 455.227 or 473.323, F.S.

(6) No change.

Rulemaking Authority 455.213(6), 455.2177, 455.2178, 455.2179, 473.304, 473.305, 473.312 FS. Law Implemented 455.213(6), 455.2177, 455.2178, 455.2179, 473.305, 473.312(1)(a), (c) FS. History—New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01, 3-21-05, 5-18-05, 7-10-05, 7-23-06, 12-10-09, 7-7-10, 11-7-12, 8-7-13, _____.

17. FICPA

Justin Thames, Jennifer Green and Paul Brown were present.

Mr. Thames reported.

Mr. Thames informed the Board that the FICPA is encouraging students to apply for the Clay Ford Scholarship thru publications. Mr. Thames thanked Mr. Dennis for agreeing to speak at the MEGA Conference in June and Dr. Fennema for agreeing to speak at the Florida State University Conference in May. He informed the Board the Chief Financial Officer (CFO) Mr. Jeff Atwater will be speaking at the Ft. Lauderdale Conference in September. Mr. Thames also informed the Board that the FICPA is having discussions with the AICPA and NASBA about the Anti-Trust concerns. The FICPA spoke with Secretary Lawson as well about the concerns. The FICPA will continue to help monitor the movement of the progress of the Anti-Trust concerns. The FICPA will be sending a representative to the NASBA Western Regional meeting.

Ms. Green reported.

Ms. Green informed the Board the House Bill 303 (ULA funding); that fees will go down over the next few years and the most effective way to use is to be proactive in combating the unlicensed activity. Legislative, House and Senate are supportive of the ULA funds. Ms. Green encouraged members to think about the impact of the ULA funds and taking a proactive approach such as writing a letter to support the funds.

Ms. Green informed the Board the \$5.00 fee collected from licensees and restricted to no administrative use or overhead due to the prevision language, the Board restricts funds and how they are used based on the prevision language. To make the language change it would require a statue change. A change in the language would allow Boards to spend the ULA funds on what they wish. The Legislative subcommittee would need to focus on what funds are currently spent vs. historic spending on ULA funds.

Mr. Dennis asked the Board Legislative Committee to draft a letter supporting the use of funds to prevent ULA on the Boards behalf. Mr. Vogel will work with the FICPA on the Boards behalf and Mr. Thames will provide a summary letter to Ms. Kelly to share with the Legislative committee.

20. Other Business

Members would like to discuss the use of phone meetings. Members were asked to weigh in the use of phone meetings.

A motion was made by Mr. Robinson, seconded by Mr. Riggs to no longer have phone conference Board meetings. Upon vote, the motion passed unanimously.

Ms. Kelly informed the Board that meetings are scheduled six (6) to eight (8) weeks apart. While she would do her best not to schedule phone meetings she is unable to take them off the table.

14. Reports

E. Rule 61H1-27.002 Concentrations in Accounting and Business

Mr. Dennis informed the Board “the facts are in the record that suggest the reason the additional requirement in Florida does not show effective and the Business Law requirements are the main issue facing applicants”.

Motion was made by Mr. Dennis to leave the number of hours of Business Law at three (3), seconded by Mr. Lane. Upon vote, the motion passed with Mr. Robinson and Mr. Vogel opposing.

(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 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) No change.

(b) 39 semester or 58 quarter hours in general business education which shall include not less than the equivalent of 3 ~~6~~ semester or 4 ~~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 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to change 61H1-27.002 (2)(b) to reflect the approved changes. Upon vote, motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Keegan, that the proposed rule amendment will not have an adverse impact on small business nor be likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in Florida within 1 year, or be likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years, after the implementation of the rule. Upon vote, the motion passed unanimously.

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

(a) No change.

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 3 ~~6~~ semester or 4 ~~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 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to change 61H1-27.002 (2)(b) to reflect the approved changes. Upon vote, motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Keegan, that the proposed rule amendment will not have an adverse impact on small business nor be likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in Florida within 1 year, or be likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years, after the implementation of the rule. Upon vote, the motion passed unanimously.

(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.

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to change 61H1-27.002 (2)(b) to reflect the approved changes. Upon vote, motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Riggs, that the proposed rule amendment will not have an adverse impact on small business nor be likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in Florida within 1 year, or be likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years, after the implementation of the rule. Upon vote, the motion passed unanimously.

Ms. Clark reported the rule 61H1-27.002 will now reflect the changes and be published.

61H1-27.002 Concentrations in Accounting and Business.

(1) No change.

(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 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) No change.

(b) 39 semester or 58 quarter hours in general business education which shall include not less than the equivalent of 3 ~~6~~ semester or 4 ~~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 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (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 180 quarter hours as follows:

(a) No change.

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 3 ~~6~~ semester or 4 ~~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 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (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) through (b) No change.

(5) through (8) No change.

Rulemaking Authority 473.304, 473.306(3), 473.308(3) FS. Law Implemented 473.306(2), (3), 473.308(3) 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, 12-2-14, _____.

19. Old Business

None at this time

20. Other Business

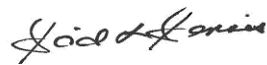
Mr. Dennis thanked the Board members for their time for the meeting.

21. Future Meetings

This is an informational item

22. Adjourn

Mr. Dennis adjourned the meeting at 1:15 p.m.



David Dennis, Chair