

June 10, 2016  
Board of Accountancy

Gaylord Palms Resort and Convention Center  
Kissimmee, Florida

Friday, June 10, 2016

The meeting was called to order at 9:00 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	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	Excused Absence		
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 Diana Brundage.

**1. Approve Board Minutes**

A. April 28-29, 2016

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

**Additions**

Motion was made by Ms. Borders Byrd, seconded by Ms. Keegan, to approve the additions to the agenda for good cause shown. Upon vote, the motion passed unanimously.

**1. Endorsements- Considerations**

A. Yeh, Ivy

Ms. Yeh was present.

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

**2. Consider Appointing Johnny Sessions to the Continuing Profession Education Committee**

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

**2. OGC Final Action**

A. London, Marissa 2015-002304

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

Dr. Fennema chaired.

Motion was made by Mr. Lane, seconded by Ms. Borders Byrd, to reconsider and vacate the discipline in the previous order. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane, seconded by Mr. Vogel, to impose a fine of \$1,000 due within thirty (30) days of date of Final Order, administrative costs of \$194.50, to be due thirty (30) days of date of Final Order. Submit proof of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2013 through June 30, 2015 and July 1, 2015 through June 30, 2017. Upon vote, the motion passed unanimously.

B. Basso, Uma 2012-042119

Continued

C. Daday, Wayne Andrew 2015-001559

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

Dr. Fennema chaired.

Mr. Daday was present.

Motion was made by Ms. Caldwell, seconded by Ms. Borders Byrd, that Respondent waived his 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 establish 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 conclusions 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 \$2,000 and administrative costs of \$149.39, to be due thirty (30) days of Final Order. Submit proof of having completed four (4) hours of continuing professional education in Board-approved ethics within thirty (30) days of the entry of the Final Order and submit proof of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2013 through June 30, 2015 and July 1, 2015 through June 30, 2017. Upon vote, the motion passed, with Mr. Lane opposing.

D. Gunther, David Stuart 2015-001590

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

Dr. Fennema chaired.

Mr. Gunther was present.

Motion was made by Mr. Vogel, seconded by Ms. Borders Byrd, that Respondent waived his 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 establish 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 conclusions 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 and administrative costs of \$155.91, to be due thirty (30) days of Final Order. Submit proof of

completion of one (1) hour of continuing professional education within thirty (30) days of the entry of the Final Order and submit evidence of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2013 through June 30, 2015 and July 1, 2015 through June 30, 2017. Upon vote, the motion passed unanimously.

E. Luitjens, Shannon C. 2014-001590

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

Dr. Fennema chaired.

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

F. Sato, Frank 2015-043334

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

Attorney Heather Nason was present.

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

G. Rattray, Harris F. 2013-048274

Mr. Vogel, Mr. Dennis and Mr. Robinson were recused.

Dr. Fennema chaired.

Motion was made by Ms. Keegan, seconded by Ms. Borders Byrd, that Respondent waived his 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 establish 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 conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane seconded by Ms. Keegan, to impose administrative costs of \$8,479.01 due within thirty (30) days of Final Order and revocation of license. Upon vote, the motion passed unanimously. In reaching its determination of penalty, the Board found aggravating circumstances, pursuant to Rule 61H1-36.004(3)(a)1 and 2, Florida Administrative Code.

H. Harris F. Rattray CPA, PL 2013-048590

Mr. Vogel, Mr. Dennis and Mr. Robinson were recused.

Dr. Fennema chaired.

Motion was made by Ms. Keegan, seconded by Ms. Borders Byrd, that Respondent waived its right to request a hearing in which there is a disputed issue of material fact, because it failed to file an Election of Rights form, or otherwise establish 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 conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane seconded by Ms. Borders-Byrd, for revocation of license. Upon vote, the motion passed unanimously. In reaching its determination of penalty, the Board found aggravating circumstances, pursuant to Rule 61H1-36.004(3)(a)2, Florida Administrative Code.

I. Rattray, Harris F. 2013-037394

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

Dr. Fennema chaired.

Motion was made by Ms. Borders Byrd, seconded by Ms. Caldwell, that Respondent waived his 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 establish 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 conclusions 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 \$500.00 and administrative costs of \$167.36, to be due twenty-four (24) months of Final Order. Upon vote, the motion passed unanimously.

J. Harris F. Rattray CPA, PL 2014-037505

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

Dr. Fennema chaired.

Motion was made by Ms. Borders Byrd, seconded by Ms. Caldwell, that Respondent waived its right to request a hearing in which there is a disputed issue of material fact, because it failed to file an Election of Rights form or otherwise establish 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 conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell seconded by Mr. Lane, to impose administrative costs of \$130.82 due within thirty (30) days of Final Order and revocation of license. Upon vote, the motion passed unanimously. In reaching its determination of penalty, the Board found aggravating circumstances, pursuant to Rule 61H1-36.004(3)(a)2, Florida Administrative Code.

K. Rattray, Harris F. 2015-027388

Mr. Dennis and Mr. Robinson were recused.

Dr. Fennema chaired.

Ms. White stated Respondent elected a hearing in which there is no disputed fact, pursuant to Section 120.57(2), FS. Motion was made Ms. Caldwell, seconded by Ms. Borders Byrd, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders Byrd seconded by Ms. Keegan, to impose administrative costs of \$130.82 due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

L. Jewett, Schwartz, Wolfe & Associates 2012-042341

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

Dr. Fennema chaired.

Mr. Schwartz was present.

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

M. Rodgers, Patrick Elvis            2014-009874

Mr. Dennis and Ms. Caldwell were recused.

Dr. Fennema chaired.

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

N. Patrick Rodgers, CPA, PA        2014-009875

Mr. Dennis and Ms. Caldwell were recused.

Dr. Fennema chaired.

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

O. Strand, Brian                        2015-009822

Mr. Dennis and Ms. Keegan were recused.

Dr. Fennema chaired.

Motion was made by Ms. Borders Byrd, seconded by Mr. Caldwell, to accept stipulation. Upon vote, the motion passed with Mr. Vogel opposing.

P. Brian Strand, CPA, PA            2015-009823

Mr. Dennis and Ms. Keegan were recused.

Dr. Fennema chaired.

Motion was made by Ms. Borders Byrd, seconded by Mr. Caldwell, to accept stipulation. Upon vote, the motion passed with Mr. Vogel opposing.

Q. Strand, Brian                        2015-040415

Mr. Dennis and Ms. Keegan were recused.

Dr. Fennema chaired.

Motion was made by Ms. Borders Byrd, seconded by Mr. Caldwell, to accept stipulation. Upon vote, the motion passed with Mr. Vogel opposing.

R. Picca, Irene                         2013-029161

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

Dr. Fennema chaired.

Motion was made by Mr. Lane, seconded by Mr. Robinson, to deny Petitioner's motion to strike Respondent's Exceptions. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson to deny exception number one (1), seconded by Ms. Borders Byrd. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Keegan to deny exception two (2) as exception is not properly stated as provided in section 120.57(1)(k). Upon vote, the motion passed unanimously. Motion was made Mr. Robinson, seconded by Ms. Keegan to deny exception three (3) as exception is not properly stated as provided in section 120.57(1)(k). Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact as stated in the Recommended Order as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders Byrd, seconded by Ms. Keegan, to accept and approve the conclusions of law set forth in the Recommended Order. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Keegan to accept the Administrative Law Judge's penalty recommendation in its entirety and revoke Ms. Picca's license. Upon vote, the motion passed with Mr. Lane opposing.

S. Shultz, Ronald

2014-052684

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

Dr. Fennema chaired.

Motion was made to adopt the findings of fact as stated in the Recommended Order as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders Byrd, seconded by Mr. Vogel, to accept and approve the conclusions of law set forth in the Recommended Order. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell seconded by Mr. Vogel, to accept the Administrative Law Judge's penalty recommendation in its entirety and to impose a fine of \$500.00 and administrative costs of \$259.99 due within thirty (30) days of Final Order, Reprimand and probation of one (1) year, terms of which are that, prior to the lifting of his probationary status. Respondent shall personally appear before the Board to testify about the steps he has taken to ensure that there will be no further violations. Upon vote, the motion passed, with Mr. Lane opposing.

### **3. Petition for Variance or Waiver**

A. Hurt, Natalie

Ms. Hurt was present.

Motion was made by Mr. Robinson, seconded by Mr. Lane, to grant the Petition for Variance or Waiver for permanent variance until February 28, 2018. Upon vote, the motion passed unanimously.

B. Matos-Tejada, Anny

Motion was made by Ms. Keegan, seconded by Ms. Caldwell, to approve the application to sit for the CPA exam. The Board requests the applicant withdraw the petition based on the approval of the application. If she does not withdraw the petition, the petition will be placed on the July agenda.

C. Mileva, Dobrina Ivanova

Ms. Mileva was present.

Motion was made by Mr. Robinson, seconded by Mr. Lane, to grant the Petition for Variance or Waiver for six (6) months. Upon vote, the motion passed unanimously.

D. Morera, Jonathan

Mr. Morera was present.

Motion was made by Mr. Robinson, seconded by Ms. Borders Byrd, to grant the Petition for Variance or Waiver for twenty-four (24) months. Upon vote, motion passed unanimously.

E. Sendker, Jacqueline

Ms. Sendker was present.

Ms. Sendker withdrew her petition.

#### **4. Disciplinary Matters**

A. Charlie Meeks

Mr. Dennis and Mr. Vogel were recused.

Dr. Fennema chaired.

Mr. Meeks was present.

Motion was made by Mr. Robinson, seconded by Ms. Caldwell to deny the request for early termination of probation. Upon vote, the motion passed with Mr. Lane opposing.

#### **5. Exams – Considerations**

A. Campbell, Shelly Ann

Ms. Campbell was present.

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

B. Cantor, Bartlett

The Board requests the applicant appear before the Board at a meeting of his choice.

C. Danos, Donald

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

D. Gonzalez, Nydia

Ms. Gonzalez was present.

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

E. Goodson, Jason

Mr. Goodson was present.

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

F. Rivard, Angela Christine

Ms. Rivard was present.

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

G. Swisher, John Andrew

Mr. Swisher was present.

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

## **6. Original Licensure - Considerations**

A. Haimowitz, Barry Steven

Mr. Haimowitz was present.

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

## **7. Endorsements – Considerations**

A. Alexander, John William

Mr. Alexander was present.

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

B. Stevens, Craig Andrew

Mr. Stevens was present.

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

## **8. Maintenance And Reactivation - Staff Approvals**

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



## **9. Maintenance And Reactivation - Voluntary Relinquishment**

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

## **10. Deceased Practitioners**

There was a moment of silence.

## **11. Temporary Permits**

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

## **12. Reports**

### **A. Committee on Continuing Professional Education Meeting Minutes April 20, 2016**

Motion was made by Mr. Robinson, seconded by Ms. Borders Byrd, to ratify the recommendations of the committee. Upon vote, the motion passed unanimously.

### **B. Prosecuting Attorney Report**

Motion was made by Mr. Robinson, seconded by Ms. Borders Byrd, to allow prosecution to continue to prosecute cases over a year old. Upon vote, the motion passed unanimously.

Ms. White reported.

Ms. White informed the Board a new attorney Ms. Rosanna Bronhard had been hired and this should help with the back log of Probable Cause cases. Mr. Lane will work with Ms. Caldwell on developing strategy in increasing the number of firm audit cases seen by Probable Cause panel.

### **C. Rules Report – Assistant Attorney General**

Ms. Clark Reported.

Ms. Clark informed the Board all the rules on the spreadsheet have been submitted and no comments from the Joint Administrative Procedures Committee have been received.

This was an informational item.

## **13. Administrative**

### **A. Board of Accountancy Statistics**

This was an informational item.

### **B. California Board of Accountancy Proposed Regulatory Language- FYI**

No comments.

### **C. Department of Business and Professional Regulation 2016-2017 Annual Regulatory Plan**

No comments.

- D. Rules of the Auditor General Chapter 10.550 - Local Governmental Entity Audits

No comments.

- E. Rules of the Auditor General Chapter 10.650 - Florida Single Audit Act Audits – Nonprofit and For-Profit Organizations

No comments.

- F. Rules of the Auditor General Chapter 10.700 - Audits of Certain (Certain Nonprofit Organizations)

No comments.

- G. Rules of the Auditor General Chapter 10.800 - Audits of District School Boards

No comments.

- H. Rules of the Auditor General Chapter 10.850 - Audits of Charter Schools and Similar Entities, Florida Virtual School, and Virtual Instruction Program Providers

No comments

- I. Remarks from the Executive Director

Ms. Kelly reported.

Ms. Kelly informed the Board the Statement of Financial Interests is due to the Ethics Commission by Friday, July 1, 2016. Failure to file by September 1, 2016, will result in an automatic fine of \$25.00 for each day late. Ms. Kelly asked the Board to designate “Check Your CPE Day” for Florida CPAs. Ms. Kelly will also ask Communications to use social media to help.

- J. State Action Update: 4th Circuit Opinion in Petrie v VA Board of Medicine

This was an informational item.

- K. Tentative 2017 Meeting Dates

This was an informational item.

- L. Update from Board Members/Staff Serving on NASBA Committees

Ms. Caldwell reported.

Ms. Caldwell informed the Board the NASBA CPE committee approved the CPE standards draft and will be effective September 1, 2016.

Mr. Dennis reported.

Mr. Dennis informed the Board the UAA is currently working on the second exposure draft.

Ms. Clark reported.

Ms. Clark thanked the Board for allowing her to attend the NASBA Eastern Regional meeting. Ms. Clark informed the Board she recently met with NASBA representative on the Anti-Trust issues.

**14. NASBA**

- A. Candidate Care Department for the 2016 Quarter 1 Testing Window – FYI

This was an informational item.

- B. NASBA Analysis on Statutory Restrictions on Use of Titles

This was an informational item.

**15. FICPA**

- A. Discussion

Ms. Curry and Mr. Thames reported.

Ms. Curry welcomed everyone to the MEGA conference. Ms. Curry informed the Board there were over 450 in-person registered attendees for the MEGA conference this year. Mr. Thames thanked the Board for holding the meeting in conjunction with the MEGA conference. Mr. Thames informed the Board that Mr. Brown and Ms. Curry continue to work with the AICPA on the PEER review and will keep the Board informed of the progress.

**16. AIPCA**

- A. Evolving Peer Review Administration – FYI

This was an informational item.

**17. Old Business**

None

**18. Other Business**

None

**19. Future Meetings**

This was an informational item.

**20. Adjourn**

Mr. Dennis adjourned the meeting at 3:05 p.m.

**19. Future Meetings**

This was an informational item.

**20. Adjourn**

Mr. Dennis adjourned the meeting at 3:05 p.m.



David Dennis, Chair