

C. Berman & Company, P.A. 2016-016610

Ms. Keegan was recused.

Ms. Kachur presented the case.

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

D. Denis, George 2017-011818

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to accept the Stipulation. Upon vote, the motion passed unanimously.

E. Palmer, Gregory R. 2017-010787

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to accept the Stipulation. Upon vote, the motion passed unanimously.

F. Patterson, Philip 2017-012329

Mr. Patterson was present.

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to reject the stipulation. Upon the vote, the motion passed unanimously. A Counterstipulation was made by Mr. Dennis, seconded by Mr. Socorro, to impose an administrative fine of \$2,000.00 and administrative costs of \$250.88, to be due within thirty (30) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the eighty (80) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the first two (2) reporting periods upon reactivation of his license to current active status. Upon vote, the motion passed unanimously.

Mr. Patterson accepted the terms of the Counterstipulation at the meeting.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Mr. Dennis, seconded by Mr. Vogel, 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. Dennis, seconded by Mr. Skup, to impose an administrative fine of \$2,000.00 and administrative costs of \$200.00, to be due within thirty (30) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the eighty (80) hours of continuing professional education that she failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the first two (2) reporting periods upon reactivation of her license to current active status. Upon vote, the motion passed unanimously.

Mr. Bedwell was present.

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Mr. Dennis, seconded by Mr. Skup, 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. Dennis, seconded by Mr. Skup, to impose administrative costs of \$371.18 to be due within thirty (30) days of the entry of Final Order and a practice restriction: Licensee is not permitted to perform services in 473.302(8)(a), Florida Statutes, during the Securities and Exchange Commission (SEC) suspension until October 27, 2018. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Mr. Dennis, seconded by Mr. Vogel, 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. Dennis, seconded by Mr. Skup, to an administrative fine of \$2,000.00 and administrative costs of \$212.34 to be due within thirty (30) days of the entry of Final Order; Suspension until licensee submits satisfactory evidence of having completed the eighty (80) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. The hours required shall be of the same type as those he previously failed to complete and are a penalty; The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment

periods and submit proof of CPE compliance for July 1, 2015, through June 30, 2017, and July 1, 2017, through June 30, 2019 and submit proof of CPE compliance for the first two (2) reporting periods upon reactivation of his license to current active status. Upon vote, the motion passed unanimously.

J. Kaplan, Herbert Joel 2014-034713

Mr. Kaplan was present.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Vogel, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Ms. Rankin, seconded by Mr. Vogel, 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. Rankin seconded by Mr. Vogel, to an administrative fine of \$250.00 and administrative costs of \$2,076.88 to be due within thirty (30) days of the entry of Final Order; Submit satisfactory evidence of having completed the thirty (30) hours of continuing professional education hours in the category of tax, which shall be completed and submitted to the Board office for review within ninety (90) days of the filing of the Final Order. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and Probation. The terms of the probation are: Respondents professional practice shall be reviewed for no fewer than five (5) 1120S tax returns that resulted in an appearance within five years immediately preceding the entry of this Final Order, by a Board-approved consultant at licensee's expense, to be completed within six (6) months of the entry of this Final Order. Licensee's reviewing consultant shall submit a written report to the Board Office at the conclusion of the professional practice review and both licensee and his reviewing consultant shall appear in front of the Probation Committee for presentation and discussion of the written report. The period of probation shall not be ended until the Probation Committee has no concerns about the reviewing consultant's conclusions. Upon vote, the motion passed unanimously.

K. Lozada, Elizabeth 2016-048465

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Mr. Dennis, seconded by Ms. Rankin, 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. Dennis, seconded by Ms. Rankin, to an administrative fine of \$2,000.00 and administrative costs of \$130.05 to be due within thirty (30) days of the entry of Final Order; Suspension until licensee submits satisfactory evidence of having completed the eighty (80) hours of continuing professional education that she failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. The hours required shall be of the same type as those she previously failed to complete and are a penalty; The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2015, through June 30, 2017, and July 1, 2017, through June 30, 2019; Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Mr. Dennis, seconded by Mr. Vogel, 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. Dennis, seconded by Ms. Rankin, to an administrative fine of \$2,000.00 and administrative costs of \$145.36 to be due within thirty (30) days of the entry of Final Order; Suspension until licensee submits satisfactory evidence of having completed the eighty (80) hours of continuing professional education that she failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. The hours required shall be of the same type as those she previously failed to complete and are a penalty; The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2015, through June 30, 2017, and July 1, 2017, through June 30, 2019; Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Skup, seconded by Mr. Dennis, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Mr. Skup, seconded by Mr. Dennis, 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. Skup, seconded by Mr. Dennis, to dismiss the Administrative Complaint and take no further action in this matter. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, 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 establish a disputed issue of material fact pursuant to Rule 28-106.111, Florida Administrative Code. Upon vote, the motion passed unanimously. Motion was made Mr. Skup, seconded by Mr. Dennis, 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. Dennis, seconded by Mr. Skup, to impose Revocation; administrative fine of \$3,200.00 and administrative costs of \$261.32 to be due within thirty (30) days of the entry of the Final Order. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Mr. Pietrylo presented the cases.

Motion was made by Mr. Dennis, seconded by Mr. Skup, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because they failed to file an Election of Rights form, or otherwise establish a disputed issue of material fact pursuant to Rule 28-106.111, Florida Administrative Code. Upon vote, the motion passed unanimously. Motion was made Mr. Dennis, seconded by Mr. Skup, 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. Skup, seconded by Mr. Dennis, to impose Revocation; an administrative fine of \$6,600.00 and administrative costs of \$143.10, to be due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

A. LaVerde, Frank E.

Mr. LaVerde was present.

Motion was made by Ms. Rankin, seconded by Mr. Dennis, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-27.001(5)(a), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were he to be granted a variance from Rule 61H1-27.001(5)(a), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-27.001(5)(a), Florida Administrative Code, based upon his completion of the following: Master of Accounting at the University of Phoenix, South Florida Campus and completion of TAX 6877 (three (3) credit hours) course at Keiser University of Florida. The petitioner further established that the Board's application of Rule 61H1-27.001(5)(a), Florida Administrative Code, to his circumstances would violate principles of fairness and impose a substantial hardship on him. Upon vote, the motion passed unanimously.

B. Scott, Brianna

Ms. Scott was present.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to deny the Petition for Variance or Waiver from Rule 61H1-28.0052(1)(b), Florida Administrative Code based on the following: Petitioner failed to establish that the Board's full application of Rule 61H1-28.0052(1)(b), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner failed to establish that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, FS.. Upon vote, the motion passed unanimously.

C. Seeharack, Soanna

Ms. Seeharack was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, based on the following: The petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner established that, if she

were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statute. Upon vote, the motion passed with Dr. Fennema opposing.

D. Sulzer, Jennifer Anne

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. Upon vote, the motion passed unanimously.

4. Reconsideration

A. Ponder, Gary R.

Mr. Ponder was present.

Motion was made by Mr. Socorro, seconded Mr. Vogel, to reconsider the action taken at the October 27, 2017, meeting; approve for convictions only and previously licensure denial. Upon vote, the motion passed unanimously.

5. Examination – Considerations

A. Iorio, Joseph Carlo

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

B. Mendoza, Jose

Mr. Mendoza was present.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to continue to the February 2, 2018, Board meeting; notice applicant for court documents and the arrest report. Upon vote, the motion passed unanimously.

C. Turynowicz, Steven T.

Mr. Turynowicz was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed with Mr. Dennis and Ms. Rankin opposing.

D. Ramirez, Joel Michael

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

E. Vargas, Gianearlos Paoli

Mr. Vargas was present.

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

6. Exams – Do not Meet Requirements

A. Mendoza, Jose

Mr. Mendoza was present.

Mr. Mendoza withdrew his request for Board consideration.

B. Mendoza, Yesenia M.

Ms. Mendoza was present.

Ms. Mendoza withdrew her request for Board consideration.

7. Original Licensure

A. Rees, Sean

Motion was made by Ms. Rankin, seconded by Mr. Socorro, to approve for background information and convictions only. Upon vote, the motion passed unanimously.

8. Endorsement Considerations

A. Combs, Franklin

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to deny the application based on 473.323(1)(l), Florida Statue, unless applicant waives the ninety (90) day requirement period and appears before the Board at the February 2, 2018, Board meeting. Upon vote, the motion passed unanimously.

B. Ford, Lucas S.

Mr. Ford was present.

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

C. Nameniuk, David T.

Mr. Nameniuk was present.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to approve for prior licensure actions only. Upon vote, the motion passed unanimously.

9. Maintenance and Reactivation - Staff Approvals

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

10. Maintenance and Reactivation - Voluntary Relinquishment

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

11. Deceased Practitioners

There was a moment of silence.

12. Firms

A. PDR Certified Public Accountants, Inc.

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

Dr. Fennema added The Florida Certified Public Accountants (CPA) Ethics application for Gleim to the agenda for good cause shown.

Dr. Gleim and Ms. Martha Willis were present.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to approve the application based on the information provided effective July 1, 2017. Upon vote, the motion passed unanimously.

13. Temporary Permits

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

14. Reports

A. Budget Taskforce Meeting, October 23, 2017

Mr. Dennis informed the Board based on the five (5) year projections, the Committee would recommend a ten dollar (\$10.00) fee holiday for 2019 and 2020.

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

B. Committee on Continuing Professional Education Meeting Minutes, August 23, 2017

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

C. Committee on Rules – Amended Meeting Minutes, August 29, 2017

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to approve and ratify the recommendations of the amended minutes and actions of the Committee. Upon vote, the motion passed unanimously.

D. Peer Review Oversight Committee Meeting Minutes, November 7, 2017

Motion was made by Ms. Rankin, seconded by Mr. Dennis, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

E. Peer Review Oversight Committee Meeting Minutes, November 20, 2017

Motion was made by Ms. Rankin, seconded by Mr. Dennis, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

F. Peer Review Oversight Committee Annual Report

Motion was made by Ms. Rankin, seconded by Mr. Dennis, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

G. Prosecuting Attorney Report

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

Ms. Kachur requested permission from the Board to continue prosecuting cases over one (1) year old.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to approve Ms. Kachur to prosecute cases over one (1) year old. Upon vote, the motion passed unanimously.

H. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark informed the Board the rules on the report are for their information only.

Considered Comments submitted for Rule 61H1-27.001, Florida Administrative Code

The comments submitted for Rule 61H1-27.001, Florida Administrative Code, by Mr. Uday Murthy, received on December 8, 2017; Mr. George Young, received on December 10, 2017 and Mr. Gregory Gerard, received on December 11, 2017, were considered, reviewed and discussed by the Board. There were no recommended changes to Rule 61H1-27.001, Florida Administrative Code, after the review of the comments.

15. Rules

A. 61H1-26.001 Form of Practice and Name-Shared Office Space.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to notice and approve text as amended.

61H1-26.001 Form of Practice and Name-Shared Office Space.

(1) A Florida certified public accountant may practice public accounting whether as an owner or employee, only in the form of a proprietorship, a partnership or a corporation, or a limited liability company. A Florida certified public accountant shall not allow any person to practice in his name that is not a partner or shareholder with him or in his employ. A Florida certified public accountant shall not practice under a name which is misleading or deceptive as to the legal form of the firm or as to persons who are partners, or shareholders of the firm or as to any other matter. In this regard:

(a) A Florida certified public accountant may practice public accounting under a fictitious name which is not misleading or deceptive as to the persons who are sole proprietors, partners, or shareholders; and

(b) A firm name may include the names of retired or deceased partners or shareholders or members who were active partners or shareholders or members of the entity. This provision permits a firm, in the same line of succession, to change from one form of business to another and continue to use the names of retired or deceased partners, shareholders or members.

(c) Use of the term "and Company" or "and Associates" requires at least one other fully employed Florida certified public accountant or non certified public accountant owner other than those named in the firm name; however, this rule does not preclude a Florida certified public accountant initially meeting this requirement from using the above-mentioned terms if the Florida certified public accountant subsequently does not fully employ at least one Florida certified public accountant other than those named in the firm name.

(d) A firm may use the term "Certified Public Accountants" in the firm's name if all owners are certified public accountants. If there are non certified public accountant owners, the firm may use the terms "CPA Firm" "CPAs and Associates" or "Certified Public Accountants and Associates" provided the firm has more than one certified public accountant. Further, a certified public accountant firm with non certified public accountant owners may not use the term Certified Public Accountants without indicating there are other owners such as Associates or Consultants.

(e) A firm may only use the term "CPA," "CPA Firm," "CPAs and Associates," "Certified Public Accountants and Associates," or any other title, designation, words, letters, abbreviations, or device indicating that it is a CPA Firm if it holds a license issued pursuant to Section 473.3101, F.S.

~~(2) The term "certified public accountant(s)" or the abbreviation "CPAs" must appear with the name of a certified public accountant when used in connection with an expression of opinion.~~

~~(3) Florida certified public accountants may share office facilities provided there is adequate disclosure that would enable a reasonable person to determine the practice is not associated with the profession or occupation not regulated by the Board, such as written agreements, signs, etc.~~

Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Keegan, 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 \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

B. 61H1-27.001 College or University Requirements

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to notice and approve text as amended. Upon vote, the motion passed unanimously.

61H1-27.001 College or University Requirements.

(1) An accredited college or university within the meaning of Section 473.306, F.S., is a four-year degree granting college or university in the State University System or other four-year degree granting educational institution accredited at the time applicant's degree was received by virtue of membership in one of the following regional accrediting agencies so listed:

- (a) Middle States Association of Colleges and Secondary Schools;
- (b) New England Association of Schools and Colleges;
- (c) ~~Higher Learning Commission North Central Association of Colleges and Secondary Schools;~~
- (d) Northwest Commission on Colleges and Universities;
- (e) Southern Association of Colleges and Schools;
- (f) Western Association of Schools and Colleges;
- (g) Association to Advance Collegiate Schools of Business (AACSB);
- (h) Association of Independent Colleges and Schools. After August 2, 1992 the Association of Independent Colleges and Schools (AICS) will no longer be deemed an acceptable accrediting agency, unless the college or school accredited by the AICS is regulated by the Commission for Independent Education and exempted from licensure by the CIE under the provisions of Section 246.085, F.S.

(i) ~~(h)~~ Canadian, Mexican, Irish, Australian, New Zealand, and Hong Kong academic accounting programs approved by the provincial education bodies or the equivalent educational accreditation body for that country.

(2) A listing of accredited colleges and universities as recognized by the Board is contained in the "Accredited Institutions of Post-secondary Education"; published by the American Council on Education for the Council on Post-secondary Accreditation as published for the time period the candidate attended the institutions. However, an applicant whose degree was received from a non-accredited college or university may qualify under the provisions of subsection (3).

(3) If an institution was not accredited at the time an applicant's degree was received but was so accredited at the time his application was filed with the Board, the institution will be deemed to be accredited for the purpose of subsections (1) and (2) provided it:

(a) Certifies that the applicant's total educational program would qualify him for graduation with a baccalaureate degree during the time the institution has been accredited, and

(b) Furnishes the Board satisfactory proof, including college catalogue course numbers and descriptions,

that the preaccrediting courses used to qualify applicant as an accounting major can be matched with substantially equivalent postaccrediting courses.

(4) If an applicant's degree was received at an accredited college or university as defined in subsections 61H1-27.001(2) and 61H1-27.001(3), F.A.C., but the educational program used to qualify him as an accounting major included courses taken at either two-year or four-year nonaccredited institutions either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which applicant's degree was received provided it either has accepted by virtue of inclusion in an official transcript, or will accept by certification to the Board, such courses for credit toward graduation.

(5)(a) A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree for admission to a graduate business degree program; ~~and the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting; and the accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these courses that is necessary for graduation).~~ Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule. 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.

(b) A graduate seeking approval under this subsection shall provide at his own expense to the Board, a complete course by course evaluation of any foreign transcripts by an evaluation service as approved by the Board.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, 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 \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

C. 61H1-39.003 Peer Review Administering Entities

Motion was made by Mr. Dennis, seconded by Mr. Skup, to notice and approve text as amended. Upon vote, the motion passed unanimously.

61H1-39.003 Peer Review Administering Entities.

(1) Peer Review Administering Entities shall be approved by the Board.

(2) To be approved by the Board as a Peer Review Administering Entity (AE), an organization must submit an administration plan to the Board for review and approval. The plan of administration must:

(a) Establish Report Acceptance Bodies (RAB) and provide professional staff, as needed, for the operation of the review program;

(b) Establish and document a program to communicate to enrolled Firms the latest development in peer review standards and the most common findings in the reviews conducted by the AE;

(c) Establish and document procedures for resolving any disagreement which may arise out of the performance of a review;

(d) Establish procedures to resolve matters which may lead to the dismissal of a Firm from the peer review program, and conduct hearings pursuant to those procedures;

(e) Establish procedures to evaluate and document the performance of each reviewer, and conduct hearings which may lead to the disqualification of a reviewer who does not meet the standards adopted in Rule 61H1-39.002, F.A.C.;

(f) Require the maintenance of records of reviews conducted under the program in accordance with the records retention rules of standards adopted in Rule 61H1-39.002, F.A.C.; and

(g) Provide for the periodic performance assessments and related reports to the Board's Peer Review Oversight Committee.

(3) The Board adopts the American Institute of Certified Public Accountants (AICPA) as an approved AE and its Peer Review Program and other Peer Review Programs administered by entities fully involved in the administration of the AICPA Peer Review Program. These AEs are not required to submit a plan of administration required in subsection (2) above. The Board may approve other AEs.

(4) If requested by the Board or the Peer Review Oversight Committee, a peer review administering entity shall provide a list of the Firms enrolled in its programs and the date of their last peer review.

(5) The Board shall maintain a list of Board-approved peer review administering entities.

Motion was made by Mr. Dennis, seconded by Mr. Skup, 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 \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Additions Agenda

1. Rules

A. 61H1-20.003 Client

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to repeal rule 61H1-20.003, Florida Administrative Code.

61H1-20.003 Client.

~~“Client” shall be deemed and construed to mean the person(s) or entity which retains a certified public accountant or firm for the performance of public accounting services.~~

Upon vote, the motion passed unanimously.

B. 61H1-29.0025 Temporary License – Electronic Practice

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to repeal rule 61H1-29.0025, Florida Administrative Code.

~~61H1-29.0025 Temporary License – Electronic Practice.~~

~~(1) Temporary licenses will be required of out-of-state certified public accountants or firms not authorized to practice public accounting pursuant to the practice privileges granted in Section 473.3141, F.S., who wish to practice public accountancy in this state via electronic means (other than for federal tax matters as provided by Section 473.314, F.S.).~~

~~(2) Applications for temporary licenses must be filed thirty (30) days prior to commencement of the engagement. Applications must be in writing and contain the information as specified in Section 473.314, F.S.~~

~~(3) Acceptance of the temporary license constitutes acceptance of the Board's jurisdiction over the work performed by the out- of-state certified public accountant or firm.~~

~~(4) The provisions of subsections 61H1-29.002(7) and (8), F.A.C., shall also apply to licenses for electronic practice.~~

2. National Association of State Boards of Accountancy (NASBA)

A. NASBA quick poll

Ms. Kelly will provide a response to NASBA for the quick poll on behalf of the Board.

16. Administration

A. Board of Accountancy Statistics

This was an informational item.

- B. Consider sending Representation to NASBA 36th Annual Conference for Board of Accountancy Executive Directors and Board Staff & the 23rd Annual Conference for Board of Accountancy Legal Counsel – March 13-15, 2018, in Miramar Beach, Florida.

Motion was made by Mr. Dennis, seconded by Ms. Ms. Keegan, to send Ms. Kelly; Ms. Clark; Ms. Kachur and Mr. Pietrylo to the Conference. Upon the vote, the motion passed unanimously.

C. Elect Chair and Vice Chair for 2018

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to nominate Mr. Dennis for Chair and Ms. Keegan for Vice Chair. Upon the vote, the motion passed unanimously.

D. Evaluation of Board Counsel

Dr. Fennema will draft an evaluation letter and submit the response on behalf of the Board.

E. Presentation - Dr. Irvin Gleim

Dr. Gleim was present.

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

F. Remarks from the Executive Director

Ms. Kelly thanked the Board for their service and for the support given to the staff in 2017 and stated she looks forward to working with them in 2018. Ms. Kelly informed the Board the license renewal period ends December 31, 2017. Ms. Kelly also informed the Board the Department of Business and Professional Regulation Secretary renewed the Emergency Order until January 28, 2018, for applicants affected by Hurricane Maria.

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

Mr. Dennis reported.

Mr. Dennis informed the Board, International Ethics Standards Board for Accountants (IESBA) felt they had to change the long-standing rule on how accountants are to respond to a client's noncompliance with laws and regulations (NOCLAR). There was growing concern about whether or not the public had confidence that accountants disclosed what they became aware of – not just auditors. There was concern that the principle of absolute confidentiality was operating to the detriment of the public interest. Mr. Dennis asked the Board to submit comments to Ms. Kelly, if there are any comments on the topic.

Mr. Socorro reported.

Mr. Socorro informed the Board, the American Institute of Certified Public Accountants (AICPA) Ethics Committee is working on the proposal of leasing arrangements for potential conflicts and comments pertaining to grandfathering provisions. Mr. Socorro will keep the Board updated on the progress of the Committee.

17. National Association of State Boards of Accountancy (NASBA)

- A. Candidate Care – Second and Third Quarters – 2017 – FYI

This was an informational item.

- B. Focus Questions – 4th Quarter

This was an informational item.

- C. Ratify the Mutual Recognition Agreement (MRA) for Canada and Mexico

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to approve and accept the renewed Mutual Recognition Agreement (MRA) for Canada and Mexico. Upon vote, the motion passed unanimously.

- D. October State Board Report - FYI

This was an informational item.

- E. November State Board Report - FYI

This was an informational item.

18. Florida Institute of Certified Public Accountants (FICPA)

- A. Discussion

Ms. Curry and Mr. Brown were present.

Ms. Curry thanked the Board for allowing the FICPA the opportunity to address the Board. Ms. Curry informed the Board the Governor will make appointment announcements in the near future; the FICPA office has moved and is now located in the South Wood area. Ms. Curry also informed the Board the FICPA will seek legal guidance on the duties the Peer Review Oversight Committee (PROC) can perform. Ms. Curry will inform Ms. Kelly once they receive guidance.

19. American Institute of Certified Public Accountants (AICPA)

- A. Evolving Peer Review Administration to Enhance Audit Quality Report – FYI

This was an informational item.

- B. Evolving Peer Review Administration to Enhance Audit Quality Supplement Report – FYI

This was an informational item.

20. Old Business

None at this time.

21. Other Business

Reconsideration for Keith Jones, 2016-057275

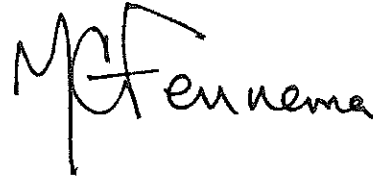
The Board reviewed the submitted information for Reconsideration. The motion was made by Mr. Dennis, seconded by Ms. Rankin, to deny the motion for Reconsideration. Upon vote, the motion passed unanimously.

22. Future Meetings

This was an informational item.

23. Adjourned

Dr. Fennema adjourned the meeting at 3:50 p.m.

A handwritten signature in black ink that reads "M Fennema". The initials "M" and "F" are written in a stylized, cursive manner, with the "F" having a prominent vertical stroke and a horizontal crossbar. The name "Fennema" is written in a similar cursive style.

Dr. Martin Fennema, Chair