

January 19 – 20, 2017
Board of Accountancy

Tampa Westshore Marriott
Tampa, Florida

Thursday, January 19, 2017

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, Executive Director, and reflected the following persons present:

BOARD MEMBERS

| | |
|-----------------|-------------------|
| David Dennis | Present |
| M.G. Fennema | Present |
| Tracy Keegan | Present |
| Mindy Rankin | Present |
| Eric Robinson | Unexcused Absence |
| David Skup | Present |
| Jesus Socorro | Present |
| H. Steven Vogel | Present |

STAFF

| | |
|---------------|---------|
| Veloria Kelly | Present |
| Denise Graves | Present |

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel was present. Megan Kachur, Chief Attorney, Department of Business and Professional Regulation was present and the Court Reporter was Rob Darling.

There was a moment silence for Mr. Lane in honor of his service to the Board prior to his death on January 17, 2017.

1. Approve Board Minutes

A. December 15 – 16, 2016

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

2. OGC Final Action

A. Byrd-Compton, Jessica L. 2015-026662

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

Ms. Kachur presented the case.

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

B. Owens, Robert W. 2015-049145

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to reject the Stipulation. Upon vote, the motion passed unanimously. CounterStipulation offer was made by Mr. Dennis, seconded by Mr. Vogel to impose two (2) years suspension and all of the original terms of the Stipulation, except as amended by the following:

Paragraph eight (8) of the Stipulation is amended to an additional forty (40) hours of auditing and accounting CPE hours which may not count towards the required twenty (20) hours accounting and auditing hours. Upon vote, the motion passed unanimously.

C. Cox, William B. 2015-053838

Item was continued to the February meeting.

D. Panks, Russell 2015-021033

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

Mr. Panks and Mr. Tornincasa, Esquire were present.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to reject Stipulation. Upon vote, the motion passed unanimously. CounterStipulation offer was made by Mr. Dennis, seconded Ms. Rankin, to impose all the original terms in the Stipulation, except as amended by the following: Paragraph seven (7) of the Stipulation is to be removed in its entirety. Upon vote, the motion passed unanimously. Mr. Panks accepted the Counterstipulation offer.

E. Salter, James 2015-048106

Ms. Borders was recused.

Mr. Salter and Mr. Albinson, Esquire was present.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to reject Stipulation. Upon vote, the motion passed with Mr. Vogel opposing. Counter Stipulation offer was made by Mr. Dennis, seconded by Mr. Socorro, to dismiss the Administrative Complaint. Upon vote, the motion passed, with Mr. Vogel opposing.

F. Spallina, Robert 2015-043077

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to reject Stipulation. Upon vote, the motion passed unanimously. Counter Stipulation offer was made by Mr. Dennis, seconded by Ms. Rankin, to impose an administrative fine of \$5,000.00 and administrative costs of \$278.91, to be due within thirty (30) days of Final Order and Voluntary relinquishment: Respondent shall voluntarily relinquish his license and immediately cease the practice of public accounting and agrees to never reapply for licensure as a Certified Public Accountant in the State of Florida. Upon vote, the motion passed unanimously.

G. Brady, Gary David 2016-004292
Brady, Gary David 2016-012447
Brady, Gary David 2016-022021
Brady, Gary David 2016-032931

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, 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 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. Vogel, to impose Revocation. Upon vote, the motion passed unanimously.

H. Gary D. Brady, P.A. 2016-012886
Gary D. Brady, P.A. 2016-004402

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

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

I. Bailey, John C. 2016-006170

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

Mr. Bailey was present.

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 issues of material fact. Motion was made Mr. Dennis, seconded by Mr. Socorro, 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. Vogel, to impose an administrative fine of \$2,000.00 and administrative costs of \$199.74, to be due within thirty (30) days of Final Order. Suspension effective immediately until such time as Respondent appears before the Board with satisfactory evidence of having completed the following: submits satisfactory evidence of having completed eighty (80) hours of CPE that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) CPE hours. 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, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE. Upon vote, the motion passed unanimously.

J. Lechwar, Gregory 2016-011074

Ms. Borders and Ms. Keegan were recused.

Mr. Lechwar was present.

Ms. Kachur 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 issues of material fact. Motion was made

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. Vogel, seconded by Mr. Dennis, to impose an administrative fine of \$1,000.00 and administrative costs of \$235.52, to be due within thirty (30) days of Final Order. Respondent must submit satisfactory evidence of having completed the following: Sixty four (64) hours of CPE that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional sixty four (64) hours, as penalty, for a total of one hundred twenty eight (128) CPE hours. 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, 2014 through June 30, 2016 and July 1, 2016 through June 30 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE. Respondent provided proof of ninety one (91) hours of CPE satisfactory compliance for the reestablishment period July 1, 2012 through June 30, 2014 and proof of ninety six (96) hours of CPE satisfactory compliance for the reestablishment period July 1, 2014 - June 30, 2016 to the Board office. Upon vote, the motion passed unanimously.

K. Shaw, Satyabrata

2015-052712

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Ms. Kachur asked the Board to consider the third continuance request for Mr. Shaw.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to deny the request for continuance and proceed. Upon vote, the motion passed unanimously.

Motion was made by Mr. Vogel, seconded by Mr. Dennis, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made Mr. Vogel, 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. Vogel seconded by Ms. Rankin, to impose an administrative fine of \$2,000.00 and administrative costs of \$175.49, to be due within thirty (30) days of Final Order. Suspension effective immediately until Respondent appears before the Board with satisfactory evidence of having completed the following: seventy six (76) hours of CPE that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred seventy six (176) CPE hours. 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, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE requirement. Upon vote, the motion passed unanimously. Upon vote, the motion passed unanimously.

L. Richards, Jennifer J.

2016-011609

Ms. Borders and Ms. Keegan were 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 issues of material fact. Motion was made 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. Vogel, to impose an administrative fine of \$2,000.00 and administrative costs of \$214.95, to be due within thirty (30) days of Final Order. Suspension effective immediately until Respondent appears before the Board with satisfactory evidence of having completed the following: eighty (80) hours of CPE that she failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred eighty

(180) CPE hours. 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, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE requirement. Upon vote, the motion passed with Ms. Rankin opposing.

M. Scarlett, Donald 2015-043699

Ms. Borders and Ms. Keegan were recused.

Mr. Scarlett and Mr. Scarlett, Esquire were present.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made Mr. Dennis, seconded by Mr. Socorro, 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. Vogel, seconded by Mr. Dennis, to impose an administrative fine of \$2,000.00 and administrative costs of \$308.97, to be due within thirty (30) days of Final Order. Respondent shall submit proof of evidence of having completed the following: eighty (80) hours of CPE that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) CPE hours. 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, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE requirement. Respondent provided proof of one hundred sixty (160) hours of CPE compliance for the reestablishment period July 1, 2012 through June 30, 2014; proof of ninety six (96) hours of CPE satisfactory compliance for the reestablishment period July 1, 2014 - June 30, 2016 to the Board office already and a total of thirty seven and a half (37.5) hours for 2016-2018 reestablishment period. Upon vote, the motion passed unanimously.

N. Webber, Zane 2016-012401

Ms. Borders and Ms. Keegan were recused.

Mr. Webber was present.

Ms. Kachur presented.

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

O. Young-Lemay, Julie Lynn 2016-011949

Ms. Borders and Ms. Keegan were 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 issues of material fact. Motion was made 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. Vogel, to impose an administrative fine of \$2,000.00 and administrative costs of \$205.21, to be due within thirty (30) days of Final Order. Respondent shall submit satisfactory evidence of having completed the following: eighty (80) hours of CPE that she failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred eighty (180) CPE hours. The hours are not eligible for use toward

meeting the requirements of any subsequent reestablishment periods. Upon vote, the motion passed unanimously.

P. Lefubure, Wendy Christine 2016-011085

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

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

The meeting was recessed at 4:57 p.m. by Dr. Fennema.

Friday, January 20, 2017

The meeting was reconvened at 9:00 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Executive Director, and reflected the following persons present:

| BOARD MEMBERS | | STAFF | |
|-----------------|-------------------|---------------|---------|
| David Dennis | Present | Veloria Kelly | Present |
| M.G. Fennema | Present | Denise Graves | Present |
| Tracy Keegan | Present | Richard Evans | Present |
| Mindy Rankin | Present | | |
| Eric Robinson | Unexcused Absence | | |
| David Skup | Present | | |
| Jesus Socorro | Present | | |
| H. Steven Vogel | Present | | |

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel was present. Megan Kachur, Chief Attorney, Department of Business and Professional Regulation was present and the Court Reporter was Rob Darling.

14. Report

C. Rules Report

a.) 61H1-27.001 College or University Requirements

Mr. James Shu and Dr. Nicholas Mastracchio reported.

Mr. Shu and Dr. Mastracchio provided the Board with information on the Uniform Accountancy Act (UAA) and level one (1) accreditation. Mr. Shu will provide more data in the future and at that time will share with the Board.

3. Petition for Variance or Waiver

A. Liu, Shuhuan

Ms. Liu was present.

Motion was made by Ms. Rankin, seconded by Mr. Socorro, to grant the petition for variance or waiver for permanent variance. Petitioner established that the purpose of the underlying statute, Section 473.306, FS, would be met were she to be granted a variance from Rule 61H1-27.001(5)(a), FAC, based upon her completion of the following: A total of 45 hours of upper/graduate level accounting courses; a total of six (6) hours of Federal Tax accounting one (1) and two (2) (deemed upper level rather than graduate); a one (1) year

and four (4) months of work experience at PricewaterhouseCoopers (PwC) and a Master of Accounting at Florida State University (FSU), rather than just the minimum of 15 semester hours required by Rule 61H1-27.001(5)(a), FAC. Petitioner further established that the Board's application of Rule 61H1-27.001(5)(a), FAC, to her circumstances would violate principles of fairness and impose a substantial hardship on her. Upon vote, the motion passed with Mr. Dennis and Mr. Skup opposing.

4. Reconsideration

A. Continuing Education Ethics Provider - Western CPE- Four (4) Hour Ethics Course

Motion was made Mr. Dennis, seconded by Ms. Keegan, to reconsider and vacate the previous Order from November 4, 2016. Motion was made by Mr. Dennis, seconded by Keegan, to approve. Upon vote, the motion passed unanimously.

5. Disciplinary Matters

A. Humphreys, Clinton

Item was removed from the agenda.

6. Examination – Considerations

A. Foo, Wesley

Mr. Foo was present.

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

B. Montalvo, Jacqueline

Ms. Montalvo was present.

Ms. Montalvo withdrew her application. She will reapply in June 2017 and be placed on the July 2017 agenda for consideration.

C. Saint Hilaire, Edward

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

D. Welte, Taylor

Mr. Welte was present.

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

E. Yelyashevich, Siarhei

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to request Mr. Yelyashevich waive his 90 day requirements, appear before the Board at the February meeting or deny the application for good moral character. Upon vote, the motion passed unanimously.

7. Endorsement- Considerations

A. Freund, Richard

Mr. Freund was present.

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

B. Gaudet, Steven

Mr. Gaudet was present.

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

C. Walters, Rodrick

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to request Mr. Walters waive his 90 day requirements, appear before the Board at the February meeting or deny the application based on 455.227(f) Florida Statutes. Upon vote, the motion passed unanimously.

8. Endorsement – Requirements Not Met

A. Ismail, Alaa Eldin Samy

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to deny the application, pursuant to Section 455.213(1), 473.308(7)(c) and 473.308(7)(c)(2), Florida Statutes, for the following reason(s):

A. Applicant failed to demonstrate that he meets the requirements established by Section 455.213(1), Florida Statutes, in that his application lacks a social security number.

B. Applicant failed to demonstrate that he meets the requirements established by Section 473.308(7)(b)1.c. and 473.308(7)(b)1.c.2, Florida Statutes, in that he failed to evidence a valid license to practice public accounting issued by another state or territory of the United States for at least ten (10) years before the date of his application; failed to evidence passage of CPA examination, and failed to demonstrate that he has met the continuing professional education requirements during the two (2) year period immediately preceding his application for licensure by endorsement. Upon vote, the motion passed unanimously.

9. Maintenance and Reactivation - Staff Approvals

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

11. Deceased Practitioners

There was a moment of silence.

12. Firms

A. Mills Tax & Wealth Management, LLC

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

13. Temporary Permits

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

14. Reports

A. Committee on Accounting Education Meeting Minutes November 29, 2016

Motion was made by Mr. Dennis, seconded by Mr. Skup, to ratify the recommendations of the Committee. Upon vote, the motion passed unanimously.

B. Prosecuting Attorney Report

Ms. Kachur reported.

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.

C. Rules Report – Assistant Attorney General

Ms. Clark informed the Board rules 61H1-27.0041 and 61H1-36.004 the language was adopted on January 17, 2017 and will become effective February 6, 2017.

- a.) 61H1-27.001 College or University Requirements
- b.) 61H1-27.002 Concentrations in Accounting and Business

Motion was by Mr. Dennis, seconded by Ms. Keegan, to notice rules 61H1-27.001 and 61H1-27.002 for rule development. Upon vote, the motion passed unanimously.

15. Administration

A. Board of Accountancy Statistics

This was an informational item.

B. Committee Appointments

Probable Cause Panel:

Cynthia Borders-Byrd, Chair

Tracy Keegan

Stephen Riggs

Maria Caldwell

Clay Ford Scholarship Council:

David Skup, Chair
Ashley Hill
Dr. Forrest Thompson
George Shierling
Eduardo Duarte

Education Advisory Committee:

M.G. Fennema, Ph.-D, Chairman
Gary McGill, Ph.-D
Michael Kridel, CPA
Richard Morton, Ph.-D
Nicholas Mastracchio, Ph.-D
Gregory Trumpeter, Ph.-D
Vacancy – member practicing public accounting

Budget Task Force:

Dave Dennis, Chair
Jesus Socorro
Dr. Fennema

CPE Committee:

Maria Caldwell, Chair
Dr. Fennema, Vice Chair
Mindy Rankin
Madeline Ann Domino
Jeffrey Haller
Bill Michaelson
Professor Gary Laursen
Johnny Sessions, CPA

Legislature Committee:

Steve Vogel, Chair
Board Members as a whole

PROC Committee

L. Thomas Cox
James Edward Grossman
William Allen
Jesus Socorro – Board Liaison

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

C. Consider Resolution for Byron E. Shinn

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

D. Consider Resolution for Cynthia Borders-Byrd

Motion was made by Ms. Keegan, seconded by Mr. Vogel, to approve the Resolution. Upon the vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to amend Cynthia Borders-Byrd to Cynthia Borders. Upon the vote, the motion passed unanimously.

E. Consider Resolution for Maria Caldwell

Motion was made by Mr. Vogel, seconded by Ms. Keegan, to approve the Resolution. Upon the vote, the motion passed unanimously.

F. Consider Resolution for Steve Riggs

Motion was made by Ms. Keegan, seconded by Mr. Vogel, to approve the Resolution. Upon the vote, the motion passed unanimously.

Motion was made Dr. Fennema, seconded by Mr. Dennis, to remove Mr. Lane's name from the Resolutions. Upon the vote, the motion passed unanimously.

G. Discuss 2017 Delegation of Authority

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve the Delegation of Authority chart. Upon the vote, the motion passed unanimously.

H. Florida Tax Credit Scholarship Program: Proposed Agreed Upon Procedures Legislative Changes

Ms. Dyson, Mr. Thames and Ms. Green were present.

Ms. Dyson withdrew this item from the agenda.

Ms. Green informed the Board there are two (2) Scholarship programs available to students; The Gardner Scholarship and The Step Up for Students Scholarship.

Mr. Thames advised the Board he was previously working with Mr. Lane on the Florida Tax Credit Scholarship Program proposed agreed upon procedures Legislative changes and would like to continue to work with the Board on this program.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to delegate Dr. Fennema to appoint a replacement for Mr. Lane to continue working on the Florida Tax Credit Scholarship Program proposed agreed upon procedures Legislative changes. Mr. Skup accepted the position.

I. Remarks from the Executive Director

Ms. Kelly expressed her sympathy to the Board for the death of Mr. Lane. Ms. Kelly welcomed the new Board members; informed the Board that Bureau of Education and Testing (BET) is concluding the 2015 audit and the NASBA video project is now complete.

Ms. Kelly informed the Board the Probable Cause meeting has changed to February 21, 2017 at 9:00 a.m. and new Board member training will held in Gainesville on February 22, 2017 at 1:00 p.m.

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

Mr. Dennis informed the Board the UAA will be meeting the last part of January.

16. FICPA

Mr. Thames and Ms. Green were present.

Mr. Thames expressed sympathy on behalf of the FICPA for the loss of Mr. Lane. Mr. Thames welcomed the new board members. Mr. Thames informed the Board the FICPA Legislative policy will soon become available and he will make sure the Board has a copy.

17. AICPA

A. Peer Review Administration Revised Discussion - Comments due June 30, 2017

No comments at this time. Mr. Socorro agreed to be the Board liaison for the Peer Review Committee to replace Mr. Lane.

18. Old Business

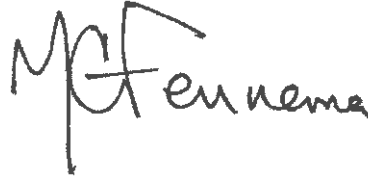
It was discussed sending another letter to Governor Scott requesting his leadership in procuring insurance to cover Board members against exposure to anti-trust litigation.

19. Other Business

None at this time.

20. Adjourn

Dr. Fennema adjourned the meeting at 2:10 p.m.

A handwritten signature in black ink that reads "M Fennema". The signature is written in a cursive style with a large, stylized "M" and "F".

Dr. Martin Fennema, Chair