Friday, October 22, 2010

The meeting was called to order at 9:04 a.m. by Mr. Tipton, Chair. The roll was called by Ms. Caldwell, and reflected the following persons present.

**BOARD MEMBERS**
- Teresa Borcheck  Present
- Cynthia Borders-Byrd  Present
- Rick Carroll  Present
- Maria Caldwell  Present
- William Durkin  Present
- Steve Riggs  Present
- Eric Robinson  Present
- David Tipton  Present

**STAFF**
- Veloria Kelly  Present
- June Carroll  Present

Mary Ellen Clark, Esquire, Assistant Attorney General and Board Counsel was present. Eric Hurst, Chief Attorney, Department of Business and Professional Regulation was present. The court reporter was Dale DeFranco.

1. **Approve Board Minutes**
   A.  August 27, 2010

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

2. **OGC Action Request**
   A.  FREEMAN, LEWIS – 2010015807

   Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to accept the voluntary surrender of license and impose cost of $69.09. Upon vote, the motion passed unanimously.

   Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to reconsider, accept the voluntary surrender of license as adequate disposition, and directed staff that the summary of the investigative report be incorporated into the Final Order. Upon vote, the motion passed unanimously.

   B.  HOVEY, DAVID LANCE – 2009054747

   Ms. Caldwell and Ms. Borcheck were recused.
Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to revoke license, impose fine of $1,000.00 and cost of $240.99 due within one (1) year of date of Final Order. Upon vote, the motion passed unanimously.

Other Business


Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to reconsider and vacate prior Final Order. Upon vote, the motion passed unanimously. Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to reprimand, impose cost of $1,944.20 to be due within thirty days of date of Final Order. Completion of twenty four hours of continuing professional education, to include eight (8) hours of “S” Corporations, these will be in addition to hours required to renew license and must be completed within one (1) year of date of Final Order. Upon vote, the motion passed unanimously.

3. Petitions for Variance or Waiver

A. BASS, JULIE

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve an extension of six (6) months. Upon vote, the motion passed unanimously.

B. KRUGER, ALWYN

This item was continued.

C. PAYNE, KEVIN

Motion was made by Mr. Durkin, seconded by Mr. Carroll, to grant Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

4. Non-Disputed Fact Hearing

A. BLEDSOE, ROCK

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to reconsider, vacate and approve. Upon vote, the motion passed unanimously.

B. CONNEALY, PAUL

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to reconsider, vacate and approve. Upon vote, the motion passed unanimously.

C. MORRIS, STUART

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to continue, staff is instructed to notify Mr. Morris to either attend the December meeting to give sworn statement testimony that he has completed continuing education hours or he may provide notarized affidavit of same. If this is not heard at the December meeting, request will be denied. Upon vote, the motion passed unanimously.
D. YOUNG, HERBERT

Mr. Young was present, along with his partner Mr. Padgett.

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to grant until November 3, 2010 for Mr. Young to complete the additional ten hours of continuing education and submit to the board office. Upon vote, the motion passed unanimously.

5. Reconsiderations
   A. KOO, STEFANY

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to reconsider, vacate, and approve. Upon vote, the motion passed unanimously.

   B. RENSLOW, DENISE

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to reconsider, vacate, and approve. Upon vote, the motion passed unanimously.

6. Now Meets Requirements
   A. GINSBERG, WILLIAM JAY

Mr. Ginsberg was present.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to reconsider, vacate, and approve. Upon vote, the motion passed unanimously.

   B. GRANATINO, FRANCIA

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to reconsider, vacate, and approve. Upon vote, the motion passed unanimously.

   C. RODGERS, JEROME

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to reconsider, vacate, and approve. Upon vote, the motion passed unanimously.

   D. ROSENBERG, CINDY ELLEN

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to reconsider, vacate, and approve. Upon vote, the motion passed unanimously.

   E. TAYLOR, KRISTEN

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to reconsider, vacate, and approve. Upon vote, the motion passed unanimously.

7. Disciplinary Matters
   A. CAMPBELL, MICHAEL

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to suspend license until Mr. Campbell appears before the board, and demonstrates compliance with terms of Final Order filed on October 7, 2009, impose fine of $1,000.00 and cost associated with practice review, to be paid prior to December 3, 2010. Upon vote, the motion passed unanimously.
8. Exams – Recommended Approvals

Jody Davis
Applicant charged with driving under the influence on December 12, 2008; adjudicated guilty, DUI School, 10 vehicle immobilization, drivers' license suspended for 9 months, 12 months probation, TOC 6 months, and 50 hours of community service plus 149 hours to substitute time, victim awareness program. All sanctions have been satisfied. Applicant charged with reckless driving on March 12, 2002; adjudication withheld received criminal traffic citation paid fine. All sanction has been satisfied.

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

Craig Johnson
Applicant charged with careless driving on June 6, 2000; received citation, all sanctions have been satisfied. Applicant charged with careless driving on May 24, 2002; received a citation, all sanctions have been satisfied. Applicant charged with careless driving on July 22, 2008; received a citation, all sanctions have been satisfied.

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

David Myers
Applicant charged with driving while license suspended on July 24, 2003; adjudication withheld, all sanctions have been satisfied. Applicant charged with failure to pay fine on December 29, 2003; license suspended, all sanctions have been satisfied. Applicant charged with failure to pay fine on February 7, 2006; license suspended, all sanctions have been satisfied. Applicant charged with careless driving on February 20, 2010; adjudication withheld, all sanctions have been satisfied. Applicant charged with public intoxication on July 30, 2010; paid fine, all sanctions have been satisfied.

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

Michelle Reynolds
Applicant charged with leaving the scene of accident without leaving information on June 24, 1994; adjudication withheld, placed on 6 months probation. All sanctions have been satisfied. Applicant charged with driving under the influence 1st offense on August 21, 1997; paid restitution attended DUI School, 6 months probation and performed community service. All sanctions have been satisfied. Applicant charged with driving under the influence 2nd offense on August 17, 1999; 30 days in jail, fines, and victim impact panel and 1 year probation. All sanctions have been satisfied. Applicant charged with driving under the influence 3rd offense and driving while license suspended on August 30 2002; 8 months jail, random urinalysis, 12 months probation and community service. All sanctions have been satisfied. Applicant charged with careless driving on August 6, 2009; paid fine, attended traffic school. All sanctions have been satisfied.

Ms. Reynolds was present.

Motion was made by Mr. Durkin, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.
William Spargur

Applicant charged with possession of stolen property in September 1997; one (1) year of probation, court costs, and paid restitution. Applicant charged with DUI in December 1998; six (6) months probation and court costs. Applicant charged with DUI in October 2003; one (1) year driver license suspension, court costs, and paid fines. Applicant charged with DUI in September 2006; one (1) year license suspension, court costs, and paid fines. Applicant was charged with driving on suspended license in April 2007; paid court costs and did community service. All sanctions have been satisfied.

Mr. Spargur was present

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

Herman Viglione

Applicant charged with a traffic infraction on February 28, 2008; paid fine. All sanctions have been satisfied. Applicant charged with traffic infraction on July 8, 2008. All sanctions have been satisfied. Applicant charged with traffic infraction on January 30, 2009; paid fine. All sanctions have been satisfied. Applicant charged with a traffic infraction on January 30, 2009; paid fine. All sanctions have been satisfied. Applicant charged with a misdemeanor offense on September 2, 2007; paid fine adjudication withheld. All sanctions have been satisfied. Applicant charged with traffic infraction on March 14, 2007; paid fine. All sanctions have been satisfied. Applicant charged with marine infraction n April 26, 2002; must fix vessel to current safety standards. All sanctions have been satisfied. Applicant charged with marine infraction on April 26, 2002; must fix safety violation and paid fine. All sanctions have been satisfied. Applicant charged with sales, purchase, manufacture and delivery of control substance on February 21, 1992; placed on probation. All sanctions have been satisfied. Applicant charged with grand theft in the 3rd degree on November 4, 1992; placed on probation. All sanctions have been satisfied. Applicant charged with sales, purchase, manufacture and delivery of control substance and possession of cocaine on February 25, 1994; placed on probation. All sanctions have been satisfied. Applicant charged with no current insurance on June 15, 1999; paid fine. All sanctions have been satisfied. Applicant charged with no current insurance on October 9, 2000; paid fine. All sanctions have been satisfied. Applicant charged with racing on highway on October 9, 2000; paid fine. All sanctions have been satisfied. Applicant charged with seat belt violation on May 10, 2001; paid fine. All sanctions have been satisfied.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to deny for failure to demonstrate good moral character F.S. 473.308(5). Upon vote, the motion passed unanimously.

9. Exams – Recommended Denials

Seth Halperin

Deficient three (3) semester hours of upper division accounting and two (2) semester hours of business law.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to deny. Upon vote, the motion passed unanimously.
Armando Ramos  Deficient nine (9) semester hours of graduate level courses from an accredited institution, of which six (6) must be in accounting and three (3) taxation; these courses must be taken after admission to graduate school, also deficient six (6) semester hours of business law to include contracts, torts, and the Uniform Commercial Code at least three (3) must be upper division.

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

Juan Rivera  Deficient two (2) semester hours of business law.

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

Stacy Romick  Deficient official transcripts from University of South Florida; applicant failed to meet requirements of Rule 61H1-27.002.

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

Charlette Ware  Deficient eight (8) quarter hours of upper division accounting to include coverage of taxation.

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

10. Endorsement – Recommended Approvals

Jonathan Barr  Applicant was charged with possession of a controlled substance on January 11, 2001; paid $303.00 fine. All sanctions have been satisfied.

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

Jason Kimmel  Applicant was charged with alcohol beverage by person under 21 years of age on February 27, 2002; paid fine/deferred prosecution. All sanctions have been satisfied. Charged with DUI and possession of altered driving license on April 2, 2002; one (1) year probation. All sanctions have been satisfied. Charged with retail theft on August 14, 2003; attended shop lifting class. All sanctions have been satisfied. Charged with attempt trafficking in hydrocodone 4 – 14 grams April 2004; three (3) years probation/adjudication withheld.

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

11. Endorsement – Considerations

Jacob Finkelshteyn  Mr. Finkelshteyn’s endorsement application was received by the Department of Business and Professional Regulation on January 15, 2010 and noticed on February 15, 2010. Mr. Finkelshteyn
signed waiver on March 19, 2010 to keep his application open for six (6) months in order to meet the requirements for licensure.

Mr. Finkelshteyn application went before the Board at their March 26, 2010 conference call for answering yes to affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida. The Board approved the holding.

Mr. Finkelshteyn answered no to question under the background information has any judgment or decree of a court been entered against you in this or any other state, province, district, territory, possession or nation, in which you were charged in the petition, complaint, declaration, answer, counterclaim, or other pleading with any fraudulent or dishonest dealing, or is there any such case or investigation pending.

The Department received an email correspondence on May 6, 2010 that Mr. Finkelshteyn was included in an investigation of an insurance agent. Mr. Finkelshteyn was noticed on May 24, 2010 to provide documentation regarding the investigation.

A response was received from Mr. Finkelshteyn on August 3, 2010 indicating that he was not aware of the investigation at the time he submitted his application on January 11, 2010. Mr. Finkelshteyn indicted he learned of the investigation on June 1, 2010 from the Texas State Board of Accountancy. Mr. Finkelshteyn believes he is a victim of fraud and deception and has replied to the Texas State Board of Accountancy on June 28, 2010 and doesn’t have any other information regarding the investigation at this point.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Pete Miller Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida.

Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to approve. Upon vote, the motion passed unanimously.

Keith Stafford Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida.

Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to approve. Upon vote, the motion passed unanimously.

12. Maintenance and Reactivation – Consent Agenda – Staff Approvals

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

13. Maintenance and Reactivation – Requests to Reactivate
Jacqueline Evaul  Ms. Evaul is requesting to reactivate her license. Her license reverted to “delinquent” status on January 1, 2008 due to failure to remit the license renewal fee. Her license reverted to “null and void” status on January 1, 2010.

Ms. Evaul was present.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to approve extending the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

14. Maintenance and Reactivation – Considerations

Joseph Beale, Jr.  Mr. Beale is requesting that the Board reconsider the requirements imposed in the March 10, 2010 letter and reactivate his license as of July 1, 2010 with the 169 total continuing professional education (CPE) hours including four (4) in ethics he has completed.

The Board of Accountancy at their meeting on February 5, 2010 approved an extension of Mr. Beale’s “delinquent” status for one year which would allow him to reactivate his “null and void” license. Mr. Beale was sent a reactivation letter informing him that he would need to complete 280 total CPE hours with 40 in accounting and auditing and four (4) in board approved ethics by February 26, 2011. Mr. Beale’s application was received by the Department of Business and Professional Regulation on July 17, 2010. He submitted 169 total CPE hours with 51 in accounting and auditing and four (4) in board approved ethics. He was noticed that he is deficient 111 total CPE hours.

Motion was made by Mr. Carroll, seconded by Mr. Riggs, to deny. Upon vote, the motion passed unanimously.

15. Maintenance and Reactivation – Voluntary Relinquishment

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<tr>
<td>Weitz, Eugene</td>
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<tr>
<td>Wilkins, Edward</td>
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Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to accept those on list. Upon vote, the motion passed unanimously.

16. Deceased

There was a moment of silence for those listed.

17. Temporary Permits

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

Motion was made by Ms. Caldwell, seconded by Mr. Durkin, to uphold denial of Dunlap & Associates, P.C. Upon vote, the motion passed unanimously.
Board determined KPMG, LLP should not be denied, as they did not need a temporary permit, they are a licensed CPA firm in the state of Florida.

18. Reports
   A. COMMITTEE ON ACCOUNTING EDUCATION - 8-9-2010

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

   B. BUDGET TASK FORCE - 9-30-2010

Mr. Carroll reported.

Mr. Carroll informed the board that the Budget Task Force met by conference call on September 30, 2010 to review the financial statements for the following three (3) programs, Minority Assistance Program, Unlicensed Activity and the Operating Account. Mr. Carroll reported that the testing and continuing education expenses have decreased as was expected, however the Call Center cost have increased by 94%. The cost per call has increased from $5.20 per call from June 30, 2007 to $8.06 per call from June 30, 2010. Mr. Carroll noted that the number of calls to the board office increased between 2008 and 2009 by 39%, which may have been due to a backlog of applications in the board office, which have been addressed. Mr. Carroll informed the board that the Unlicensed Activity Account has a deficit balance; he stated that it will be the year 2011-2012 before the increased revenue occurs again. Mr. Tipton questioned board staff on what the unlicensed money is being spent on, and why so much is being spent. Janet Parramore, Budget Director for the Department of Business and Professional Regulation was present to answer questions relating to this. Ms. Parramore informed the board that the department had changed their practices; so that the projections would be updated regularly and more accurately as to not have these problems in the future. Ms. Kelly gave the board the stats on the number of complaints that had been generated due to the Public Service Announcements on Unlicensed Activity. Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to move funds from the Operating Account to the Unlicensed Activity Account. Upon vote, the motion failed due to Mr. Robinson, Mr. Tipton, Mr. Durkin and Ms. Borcheck voting no.

   C. CPE AUDIT REPORT - 7-6-2010

It was reported that only 92.6% of licensees provided the department with the necessary documents required for the random audit. However, Ms. Kelly reported that these licensees have been referred to Enforcement. It is expected that as a result of enforcement actions we wil reach the 95% compliance rate.

   D. PROCESCUTING ATTORNEY REPORT - 9-27-2010 – INFORMATIONAL ITEM

Mr. Hurst reported.

19. Administrative
   A. CALIFORNIA BOARD OF ACCOUNTANCY – INFORMATIONAL ITEMS

This was an informational item.

   B. CPA – DASHBOARD STATISTICS – INFORMATIONAL ITEM

This was an informational item.

   C. LETTER FROM JUANITA EVURUNOBI – INFORMATIONAL ITEM
D. PRESENTATION FROM CHIEF INFORMATION OFFICER TERRY KESTER

Terry Kester, Chief Information Officer and Ned Luczynski, Inspector General from the Department of Business and Professional Regulation reported.

The board was informed that the department continues to work with board staff on implementation of business process improvements. The department has been and is working with staff to use OnBase for paperless reviewing of applications, work on updating Frequently Asked Questions, reviewing and rewriting letters, and removing staff names from letters. The board was told that the goal is to reduce calls relating to the status of applications, and to assist the call center in answering those call that are received.

The board was presented with the advantages of a centralized Customer Contact Center, there would be a central point of contact, the ability to service multiple customers, quality assurance, a training program to ensure uniformity and consistency, staffing to accommodate renewal periods, self serve option, leaves time for staff to work on application and cost of calls are reduced. There is also the Interactive Voice Response which allows the customer to get a response twenty four hours a day.

The board has requested additional cost date to be presented at the December 3, 2010 board meeting.

E. RESOLUTION FOR JOHN QUINLAN

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

F. USE OF CERTIFIED FORENSIC ACCOUNTANT DESIGNATION – INFORMATIONAL ITEM

This was an informational item.

20. NASBA
   A. MEMBERSHIP APPLICATION – FARB

This was an informational item.

Ms. Caldwell informed board members that she is on a Task Force with NASBA and will be attending the Annual NASBA conference in San Antonio. She stated that Florida is at the forefront requiring all CPA’s to work on CPE Standards.

21. FICPA
   A. DISCUSSION

Ms. Anderson, Mr. Brown and Mr. Hevia were present for this item.

The discussion was on Peer Reviews and the impact it would have on small practitioners, including the cost. It was also discussed what the consequences would be if a peer review was failed, Mr. Hevia stated at this time only about 2% fail, and typically they are required to complete additional CPE, and they are also monitored by a team captain. If they refuse to
comply with their follow up, they are dropped from the program and would be turned over to the board.

22. Other Business

There was none at this time.

23. Future Meetings

This was an informational item.

24. Adjourn

The meeting was adjourned at 1:54 p.m.

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David Tipton, Chair