

April 26, 2013
Board of Accountancy

Tampa Airport Marriott
Tampa International Airport
Tampa Florida 33607

Friday, April 26, 2013

The meeting was called to order at 9:06 a.m. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS

Teresa Borcheck	Present
Cynthia Borders-Byrd	Present
Maria E. Caldwell	Present
David L. Dennis	Present
William Durkin	Present
M.G. Fennema	Present
Steve Riggs	Present
Eric Robinson	Present
H. Steven Vogel	Present

STAFF

Veloria Kelly	Present
June Carroll	Present

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

1. Approve Board Minutes

A. FEBRUARY 8, 2013

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

2. Petition for Variance or Waiver

A. JESSUP, JUSTIN

Motion was made by Mr. Dennis, seconded by Mr. Riggs, to approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

3. Reconsideration

A. BOEHM, JACQUELYN KAY

Ms. Boehm and her attorney Mr. Hansen, were present.

This item was held in abeyance, pending review by the Accounting Education Advisory Committee.

B. CASTRO, ANA

No action was taken.

4. Disciplinary Matters

A. GARCIA, MANUEL – 2010053636

No vote was taken, however the board approved Armando Vizcaino to perform a practice review as was required by Final Order, Case #2010-053636.

5. Exams – Do not meet requirements

Julie Victoria Barrios

Applicant is deficient three (3) semester hours of graduate level taxation from an accredited institution; this course must be taken after admission to graduate school.

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

Rosaura Clermont

Applicant is deficient coverage of upper division cost/managerial accounting and three (3) semester hours of upper division business law.

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

Maria Virginia Takeda Cruz

Applicant is deficient 15 semester hours of graduate level courses from an accredited institution, of which six semester hours (6) must be accounting and three (3) of taxation; these courses must be taken after admission to graduate school, also deficient coverage of upper division accounting information systems and three (3) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Miatta Loi Eric

Applicant is deficient 4.6 semester hours of upper division accounting.

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

Travis A. Ferguson

Applicant is deficient three (3) semester hours of business law.

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

Brian Sadharam Motwani

Applicant is deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Applicant is also deficient coverage of upper division taxation, cost/managerial accounting and accounting information systems, and three (3) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Juan Carlos Nazario

Applicant is deficient three (3) semester hours of upper division business law.

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

Daniela Simoni

Applicant is deficient 120 semester hours with 15 semester hours of graduate level accounting to include six (6) semester hours of accounting and three (3) semester hours of taxation completed after admission into a graduate business program, 36 semester hours of upper division accounting to include coverage in taxation, auditing, financial accounting, cost/managerial accounting and accounting information systems, 39 semester hours of upper division general business to include six (6) hours of business law with at least three (3) semester hours covering contracts, torts and the UCC.

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

Cristino Vazques-Rivera

Applicant is deficient five (5) semester hours of upper division accounting to include coverage of taxation and cost/managerial accounting and three (3) semester hours of upper division business law.

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

Charlette Lavern Ware

Applicant is deficient two (2) semester hours of upper division accounting to include coverage of accounting information systems.

Michael C. Hellyer

Applicant charged on March 4, 1993 with domestic battery (misdemeanor); charges dropped. All sanctions have been satisfied. Applicant charged on July 11, 1996 with domestic aggravated battery; plead guilty, one year probation, anger management classes, reduced to adjudication withheld. All sanctions have been satisfied. Applicant charged on June 18, 2005 with arson with people present, first degree felony; 18 months incarceration and 10 years probation. All sanctions have been satisfied. Applicant charged on June 17, 2005 with fleeing and eluding, third degree felony; plead guilty, \$1000 fine and cost, community service, two years probation and five years suspended license. All sanctions have been satisfied. Applicant charged on June 17, 2005 with driving while license canceled or suspended; plead guilty. All sanctions have been satisfied. Applicant charged on June 20, 2005 with fraud, insufficient funds – check; time served six days, \$177 fine and restitution. All sanctions have been satisfied. Application is currently incomplete.

Mr. Hellyer was present.

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

Robert Hodson

Applicant charged on November 4, 2007 with minor in possession of alcohol and minor in consumption of alcohol; completed eight (8) hours of SA vacated RH PH. All sanctions have been satisfied. Applicant charged on April 15, 2008 with minor in possession of alcohol and minor in consumption of alcohol; Completed diversion program and case was dismissed without prejudice. All sanctions have been satisfied. Application is currently incomplete.

Mr. Vogel informed board members that Mr. Hodson, was a former student, and that he could be fair and impartial.

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

Andrew G. Irick III

Applicant charged on March 1, 2008 with reckless driving; fined. All sanctions have been satisfied. Applicant charged on March 15, 2008 with an open container; fined. All sanctions have been satisfied. Applicant charged on April 15, 2008 with touching or striking a police animal; fined. All sanctions have been satisfied. Application was complete on February 26, 2013.

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

Pamela D. Jenkins Applicant was charged on October 3, 1986 with embezzlement; five (5) years probation and four (4) months incarceration in a work release program. All sanctions have been satisfied. Application is currently incomplete.

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

Michael Jertberg Applicant charged on April 26, 2005 with possession of cannabis less than 20 grams and drug paraphernalia; deferred prosecution. All sanctions have been satisfied. Application is currently incomplete.

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

Joshua Ryan McClelland Applicant charged on March 7, 2004 with give/serve person under 21; pretrial diversion program (no plea). All sanctions have been satisfied. Applicant charged on March 25, 2004 with open container as passenger; monetary fine – paid in full. All sanctions have been satisfied. Application was complete on February 28, 2013.

Mr. McClelland was present.

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

7. Original Licensure – Considerations

Aaron Hershman Applicant is deficient six (6) semester hours of upper division accounting.

Mr. Hershman was present.

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

8. Endorsement – Considerations

Jess Eugene Hugli Applicant charged on July 24, 2003 with possession of paraphernalia; \$50 fine. All sanctions have been satisfied. Application was complete on March 4, 2013.

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

Kaitlin Kemp Applicant charged on April 4, 2007 as a minor in possession of alcohol, paid fine. All sanctions have been satisfied. Applicant charged on August 7, 2009 with

possession of marijuana less than one (1) oz and furnishing alcohol to a minor, charge #1 found guilty - first offender act, charge #2 nolle prosequi order. All sanctions have been satisfied. Applicant charged on May 31, 2010 with simple battery-physical harm, elected not to prosecute. All sanctions have been satisfied. Application is currently incomplete.

Ms. Kemp was present.

Motion was made by Ms. Borcheck, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed with Mr. Riggs voting no.

Eric Seth Meyer Applicant charged on June 8, 2005 with possession of cannabis, paraphernalia and an altered or fake identification; no petition filed. All sanctions have been satisfied. Applicant charged on October 21, 2006 with underage possession of alcohol and possession of fake or altered identification; nolle completed deferred prosecution. All sanctions have been satisfied. Application was complete on March 12, 2013.

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

Neil Singer The New York Board of Accountancy submitted an Interstate Exchange form indicating that disciplinary action was taken against applicant. Applicant was charged with committing unprofessional conduct within the purview and meaning of Section 6509(9) of the New York State Education Law, in specific violation of Section 29.1(b) (3) of the Rules of the Board of Regents, 8NYCRR, in that; on May 23, 1984, July 26, 1984 and October 22, 1984 the applicant referred clients to a real estate tax shelter, and accepted a fee for the referral. Applicant license was suspended for a period of two (2) years, placed on probation for a period of five (5) years, and pay a fine in the amount of \$25,000.00 as set forth in the terms of probation. All sanctions have been satisfied. The applicant currently holds an active CPA license in New York which expires December 31, 2014. Application is currently incomplete.

Board requested this come back before them with further information, to include the Authorization of Interstate Exchange Form.

Simplice Essou Applicant states that due to a medical illness of a family member, he failed to renew his Oklahoma license timely which resulted in him subsequently practicing/holding self out as a CPA in the state of Oklahoma. Application was complete on March 8, 2013.

9. Maintenance and Reactivation – Consent Agenda – Staff Approvals

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

10. Maintenance and Reactivation – Requests to Reactivate

Cynthia Marie Proulx Ms. Proulx is requesting an extension to reactivate her null and void license. Her license reverted to delinquent status on January 1, 1999 for failure to submit the continuing professional education hours (CPE) hours. Her license reverted to null and void status on January 1, 2001. Ms. Proulx was granted a six (6) month extension at the board's September 28, 2012 meeting, to date Ms. Proulx indicates that she has completed 116 of the 280 CPE hours needed. Ms. Proulx is requesting an additional six (6) months in order to complete the remaining 164 CPE hours.

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

11. Maintenance and Reactivation – Considerations

Kevin T. Cimino Applicant charged on January 24, 1985 with driving while intoxicated; guilty. All sanctions have been satisfied. Applicant charged on June 25, 1991 with open container-alcoholic beverage; adjudication withheld. All sanctions have been satisfied. Applicant charged on August 11, 1993 with driving under the influence and resisting an officer without violence; guilty and adjudication withheld. All sanctions have been satisfied. Applicant charged on March 17, 2010 with reckless driving and refusal to submit to a chemical test; guilty. All sanctions have been satisfied. Application is incomplete.

Mr. Cimino was present.

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

12. Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Argy, Wiltse & Robinson P.C.	63285
Hanson, Hetlerich And Fenlon, PA CPA	21678

Clyde Thomas Bates	34551
Timothy H. Boehmer	42002
Wendy Ann Bush	34920
David Alan Cullers	39832
Charles T. Hutton	13922
Thomas J. Jones	41720
Daniel Kopack Jr	6908
Larry A Mackowiak	41940
Stephanie Ann Miller	32836
Michael D. Sullivan	28479
Leonard Weinstein	9512
Andrew L. Wyse	39519
Craig E. Yoder	39531
Martha Hammons Young	16069

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

13. Deceased Practitioners

There was a moment of silence for those listed.

14. Firms

FIRM NAME

STATUTE & RULE VIOLATION

Auditwerx, LLC

In accordance with rule 61H1-26.001(1), the firm name is misleading.

Ms. Perzell owner of Auditwerx LLC was present.

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

Ehrt Consulting LLC

Incomplete application; failed to meet requirements of 473.321(1)(1).

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

Seema Jain CPA PA

Incomplete application; failed to meet requirements of 473.321(1)(1).

Ms. Jain was present.

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

15. Temporary Permits

No action taken.

16. Reports

A. COMMITTEE ON ACCOUNTING EDUCATION

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

B. BUDGET TASK FORCE

Mr. Dennis reported.

Mr. Dennis informed the board that the Budget Task Force met on March 11, 2013 to discuss the first and second quarter financials. Mr. Dennis told the board that he had questions of the Department regarding the increase in Legal and AG fees, including the impact of two cases that went to the Department of Administrative Hearing. Mr. Dennis stated he asked some technical questions of the Department; and he was given answers. Mr. Dennis stated the real issue is the consumption of resources, and the Board needs to know about any budget problems.

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

C. COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION

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

D. RULES REPORT – ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark thanked the board for sending her to the NASBA conference; she stated it was a tremendous learning experience.

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to notice the following for rule development, and determined there would not be an impact on small business. Upon vote, the motion passed unanimously.

61H1-27.001 College or University Requirements.

(1)-(4) No change.

(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; 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). ~~The advanced subjects completed to qualify under this rule may not be used to satisfy the requirements of Rule 61H1-27.002, F.A.C. 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.

Rulemaking Authority 473.304, 473.306 FS. Law Implemented 473.306 FS. History—New 12-4-79, Amended 2-3-81, 3-21-84, 10-28-85, Formerly 21A-27.01, Amended 4-8-86, 9-1-87, 8-25-88, 12-28-89, 3-29-90, Formerly 21A-27.001, Amended 1-11-95, 5-11-03, 3-21-05, 4-9-06, 8-13-06, 12-27-09, 2-6-12, 3-27-13,_____.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to notice the following for rule development, and determined there would not be an impact on small business. Upon vote, the motion passed unanimously.

61H1-33.003 Continuing Professional Education.

(1) – (6) No change.

(7) ~~Effective July 1, 1999, s~~ Sponsors of formal correspondence or other individual study technical business and accounting and auditing programs must be approved by the National Association of State Board of Accountancy Quality Assurance Service. ~~Credit for courses taken from National Association of State Board of Accountancy Quality Assurance Service sponsors will be awarded in an amount equal to the average completion time. Credit from non-approved sponsors is not acceptable for accounting and auditing and technical business courses.~~

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

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to notice the following for rule development, and determined there would not be an impact on small business. Upon vote, the motion passed unanimously.

61H1-31.014 Continuing Education Provider and Course Approval Fees.

~~(1) For approval of continuing education provider status, \$100.00, valid for two years.~~

~~(2) For approval of a continuing education course in ethics, meeting the requirements of Section 473.312(1)(c), F.S., \$250.00.~~

Rulemaking Authority 473.305, 473.312 FS. Law Implemented 473.305, 473.312 FS. History—New 1-7-13_____.

Ms. Kelly asked Board members to send her any rules that they felt needed to be reviewed for changes.

17. Administrative

A. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item.

B. CONSIDER SENDING REPRESENTATION PEER REVIEW OVERSIGHT SUMMIT – July 11, 2013

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to send Ms. Clark and Mr. Vogel. Upon vote, the motion passed unanimously.

C. CONSIDER SENDING REPRESENTATIVES TO NASBA EASTERN REGIONAL MEETING – June 26 -28, 2013

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to send Mr. Dennis, Ms. Caldwell and Ms. Kelly. Upon vote, the motion passed unanimously.

D. MINORITY SCHOLARSHIP AWARD WINNERS

This was an informational item.

E. REMARKS FROM THE EXECUTIVE DIRECTOR

Ms. Kelly thanked the Board for allowing her to attend the NASBA Executive Director's Conference in Tucson Arizona. Ms. Kelly informed the board that the Department of Labor had given a presentation on audit pensions plans. Ms. Kelly stated that the AICPA wants to know if State Boards are interested in this, and the answer is yes they are, due to issues with qualify of audits performed on pension plans.

Ms. Kelly informed the Board that at the NASBA Conference a discussion was held regarding the letter of recommendations that are received by the boards from those who are trying to get support for various items at NASBA. Ms. Kelly let the Board members know that some States do not endorse a candidate unless the candidate is personally known.

F. TITLE 16 DIVISION 1 CALIFORNIA BOARD OF ACCOUNTANCY

This was an informational item.

G. UPDATE ON BACKGROUND CHECK

The board discussed the need for performing background checks on applicants. Board members feel this would be money will spent and decided that they want board staff to go forward with performing level I background checks, and they would re-write rules at a later dated to charge applicants for this.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to instruct board staff to begin level I background checks.

18. NASBA

A. CANDIDATE CONCERNS 12Q4 REPORT

This was an informational item.

B. FOCUS QUESTIONS

Ms. Kelly thanked the board members that sent their comments to her regarding the Focus questions.

C. JURISDICTION REPORTS TESTING WINDOWS 2013 Q-1

This was an informational item.

19. FICPA

A. DISCUSSION

Ms. Curry; President/CEO of the Florida Institute of CPA's and Mr. Rivers Buford; Director of Governmental Affairs were present.

Ms. Curry congratulated Ms. Borders-Byrd, Ms. Caldwell, Dr. Fennema, Mr. Dennis and Mr. Vogel who were recently confirmed, as well as Mr. Riggs who was re-appointed.

Ms. Curry informed the board that there is excellent representation of CPA's in the Senate and the House.

Ms. Curry informed the board the Peer Review is moving along in both the House and Senate, and that peer reviews will be on audits, not reviews or compilations.

Ms. Curry informed the board that legislation is still in session and will be until May 3rd. However, the Senate and the House have already voted to increase the Minority Scholarship to be awarded twice a year, as opposed to currently it being awarded once a year. The vote included to increase the total amount for the year to \$200,000, and to honor former representative Senator Clay Ford, by renaming the award the "Clay Ford Scholarship".

Ms. Curry informed the board that the Certified Audit Bill that is to expand and assist the Department of Revenue, to collect sales tax, has passed through the House and went through the first Committee of Senate, however, at this time it has not passed through the second Committee of the Senate.

Ms. Curry informed the board that the language that requested seven full time employees in the board office is currently moving along in both the House and Senate.

B. SUPPORT FOR PEER REVIEW BY BOARD OF ACCOUNTANCY

This was an informational item.

20. AICPA

A. AICPA ETHICS CODIFICATION CHANGE

This was an informational item.

21. Other Business

Mr. Dennis informed the board that the FICPA is honoring Mr. Thomas, and encouraged the board to prepare a resolution for Mr. Thomas. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to have Mr. Durkin as Chair to send a resolution. Upon vote, the motion passed unanimously.

22. Future Meetings

This was an informational item.

23. Adjourn

Meeting was adjourned at 12:34 p.m.

William H. Durkin, Chair