

Board of Accountancy
August 2 & 3, 2012

Miami Airport Marriott
1201 NW LeJeune Road, Bldg A
Miami Florida 33126

Thursday, August 2, 2012

The meeting was called to order at 2:02 p.m. by Ms. Borders-Byrd, Chair and recessed at 5:12 p.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. Eric Hurst, Prosecuting Attorney, Department of Business and Professional Regulation was present. Court Reporter was Daisy Amador.

1. Approve Board Minutes

A. June 7 & 8, 2012

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

Additions

2. Presentation from Sydney Traum regarding Legislative Proposal for FICPA

Mr. Traum was introduced to the board by Mr. Vogel.

Mr. Traum informed the board he was there, to see if they would support amending the Continuing Education (CE) requirement that is in F.S. 473.312 (1) (b), in that the accounting/auditing related subject include federal and state tax subjects. Mr. Traum

stated he wasn't proposing the CE hours be less, however, he felt the CPA should be able to choose CE courses that would be helpful to them. The board was of a consensus that the CE requirement should not be changed, however, they stated they were open to future discussion regarding this topic.

15. Deceased Practitioners

Mr. Dennis asked that the moment of silence include Kimberly Ross.

There was a moment of silence.

16. Temporary Permits

Motion was made by Mr. Robinson seconded by, Dr. Fennema to ratify the list, and to send Braver PC and Plante & Moran PLLC to enforcements. Upon vote, the motion passed unanimously.

18. Administrative

A. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item.

Dr. Fennema requested that the statistics shown are for a six (6) month period.

B. DISCUSS SECTION 3 OF HB 769

Mr. Dennis informed board members that at the July 11, 2012 conference call, it was determined that Mr. Dennis, Mr. Riggs, and Mr. Robinson would study and gather information for the board regarding the operating expenditures. The discussion centered on what; if any cost savings there maybe by privatizing, Mr. Robinson informed the board members that he had been in contact with former members of the board that participated on the privatization committee several years ago, in which a study was performed to see what the potential cost savings would be. Mr. Robinson stated that from the previous study performed the two main areas was the head/square foot to office space, and administrative cost.

Mr. Riggs informed board members that he met by conference call with Ms. Kelly, and Mr. Hurley to discuss financial savings in the area of operating cost. Mr. Riggs presented a handout to board members showing the money that is being taken in and what the expenses are. Mr. Riggs stated he felt the board would find there is no great savings to be made in labor cost, and the rental charges are minimal, it appears that there could be savings from the charges by the Department of Business and Professional Regulation. Mr. Riggs let board members know that when the Architectural Board privatized they gained control over the Unlicensed Activity.

Mr. Dennis told board members that he had recently toured the board office in Gainesville and that the number of people to square foot is less since the previous study had been done. Mr. Dennis informed board members that in 2012, 20% to 25% of the Division cost are associated with the Customer Contact Center. Mr. Dennis stated to reduce some of these cost, the board may want to eliminate the Customer Contact

Center, and hire two additional employees to work in the board office. However, in doing so the phones would be manned during normal business hours. Another suggestion made was to have customers use the technology that is available such as the Internet, to find the answers to their questions. Ms. Kelly let board members know one of the goals for the board is to make all fee-based applications and verification available online. Once the process is complete the Central Intake Unit will only be processing renewals, which should be a cost savings. Also name changes, and address changes will be processed at the board office.

Ms. Clark was asked by the board members what is required in the report. Ms. Clark informed the board members that pursuant to F.S. 455.32, the privatization request must contain a business case that includes a needs assessment and financial feasibility study performed by the board or an entity commissioned by a majority vote of the board.

Board members discussed using the Engineers Board as a model for CPA's, and finding out what their cost to privatize were.

At this time Jennifer Green, of Liberty Partners of Tallahassee, LLC introduced Rivers H. Buford, III as the new Director of Government Affairs with the Florida Institute of CPA's.

Ms. Caldwell questioned how much of the money that is paid by licensees for renewal fees are going into the State's Trust Fund. Mr. Buford explained that the fee is an administrative service accessed to all trust funds which go into general revenue. The other services charges are dictated on how the allocations are done, and that there is a formula, a fixed cost to the Department of Business and Professional Regulation to have the call center open. The cost is divided by each entity that uses its service, and there is a fixed cost associated with this.

Ms. Green let the board know that the legislation had no intention of making the report difficult, that it is a direct line to legislature, to let them know if the board is happy with the expense allocations, and if there are items that can be done in a better more efficient matter.

Board members determined they would continue with looking it privatization.

C. REMARKS FROM EXECUTIVE DIRECTOR

Ms. Kelly reported.

Ms. Kelly shared a letter from Mr. Newsome applauding the good work the Department of Business and Professional Regulation and the Board of Accountancy have been doing.

Ms. Kelly informed the board that the Department is considering a retired status for the various professions. She let the board know that this would be placed back before them for their consideration at the September 2012 board meeting. Ms. Kelly stated she has been in contact with other State Board's to see if they have a retired status and how it's been implemented, and any concerns or problems they've experienced.

Ms. Kelly informed the board of the upcoming National Association of State Board of Accountancy (NASBA) Annual meeting in October 2012. Motion was made by Dr.

Fennema, seconded by Ms. Caldwell, to approve board members, Ms. Kelly and attorneys to attend the annual meeting. Upon vote, the motion passed unanimously.

D. RULES REPORT – ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark asked the board if they had any questions on rules report. She stated that the rules haven't moved as quickly as they have in the past due to the OFFAR requirements. Ms. Clark presented draft language for the following:

61H1-29.003 Experience for Licensure by Endorsement.

(1) Any applicant seeking licensure by endorsement under Section 473.308(7)(a), F.S., and having not been licensed in another state, shall have completed continuing education meeting the requirements of Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

(2) Any applicant seeking licensure by endorsement under Section 473.308(7)(b), F.S., and having been licensed in another state, shall have completed whatever continuing education is required by that state to maintain an active license to practice public accounting in that state, so long as such requirements are equivalent to those required by Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

(3) Any applicant seeking licensure by endorsement under Section 473.308(8), F.S., must have experience that includes at least five years experience gained in industry, academia, or in the practice of public accounting while licensed as a Certified Public Accountant or Chartered Accountant in the practice of public accounting or as an auditor or accountant in a unit of federal, state, or local government provided that the position held meets the activity and verification ~~supervision~~ requirements set forth in Section 473.308(4)(a) 473.308(8), F.S.

(4) College courses used to meet education requirements of Rules 61H1-27.001 and 61H1-27.002, F.A.C., cannot also be used to meet the initial continuing professional education requirements of subsection (1) or (2) above.

(5) Documentation of the experience shall be made using the Verification of Work Experience form (DBPR Form CPA 32/Revised ???????), which is hereby incorporated by reference, a copy of which may be obtained from the Board office located at 240 N. W. 76th Drive, Suite A, Gainesville, FL 32607-6655.

Rulemaking Authority 473.304, 473.306, 473.308 FS. Law Implemented 455.217(7), 473.308 FS. History—New 4-24-88, Amended 6-12-88, Formerly 21A-29.003, Amended 2-12-98, 5-19-03, 1-31-05, 2-22-07, 11-18-07, 12-10-09,_____.

Motion was made Mr. Riggs, seconded by Dr. Fennema, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Riggs, that the proposed rule would not have an adverse impact on small business or be likely to directly or indirectly increase regulatory costs to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers.

(1) - (2) No change.

(3) To allow the Board to evaluate an application for continuing education provider status, the applicant must submit the following:

(a) The name, address and telephone number of the prospective provider;

(b) A description of the ethics course the provider expects to conduct for credit to include a review of Chapters 455 and 473, F.S., the related administrative rules, and topics including but not limited to: ethical conduct, core values and competencies, professional responsibility, responsibility to clients and the public, case studies that require the application of ethics principles, national professional standards and interpretations, and appropriate national issues related to the practice of accounting;

(c) A description of the staffing capability of the applicant;

(d) A sample of intended course materials;

(e) A list of anticipated locations to conduct the courses;

(f) A complete course curriculum;

(g) A description of the means the applicant will use to update the course in response to rule or law changes;

(h) Documentation that the ethics course instructor will notify the ethics course provider of any disciplinary action taken against the instructor by the Board; and

(i) ~~The fee as established in subsection 61H1-31.001(13), F.A.C. If such application is withdrawn or denied, no portion of the fee will be refundable.~~

(4) - (6) No change.

Rulemaking Authority 455.213(6), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(6), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History—New 6-30-05, Amended 9-24-07, 12-11-07, 12-10-09,_____.

Motion was made by Mr. Dennis, seconded by Mr. Riggs, to approve language as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Dr. Fennema, that the proposed rule would not have an adverse impact on small business or be likely to directly or indirectly increase regulatory costs to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

Friday, August 3, 2012

The meeting was called to order and reconvened at 9:02 a.m. on August 3, 2012. 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. Eric Hurst, Prosecuting Attorney, Department of Business and Professional Regulation was present. Court Reporter was Daisy Amador.

2. OGC Action Request

A. Barrington G. Coombs & Associates, PA – 2011-021409

This item was pulled from the agenda.

B. Coombs, Barrington – 2011-021239

This item was pulled from the agenda.

3. Petitions for Variance or Waiver

A. Jacquelyn Boehm

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to deny petition for variance or waiver. Upon vote, the motion passed unanimously.

B. Mariah Johnson

Ms. Johnson was present.

Motion was made by Mr. Dennis, and seconded by Dr. Fennema, to deny that this is an Emergency Petition. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Dr. Fennema, to approve a six (6) month waiver. Upon vote, the motion passed with Mr. Robinson voting no.

C. Rosemary Larry

Ms. Larry was present.

Motion was made by Mr. Vogel, seconded by Mr. Riggs, to deny petition for variance or waiver. Upon vote, the motion passed unanimously.

D. Rosanne Pelfry

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to approve petition for variance or waiver until December 1, 2012. Upon vote, the motion passed unanimously.

E. Arthur Pugliese

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to approve petition for variance or waiver. Upon vote, the motion passed unanimously.

4. Non-Disputed Fact Hearing

A. Brian Skornicki

Mr. Skornicki was present.

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

5. Reconsiderations

A. Rafael Duran

Mr. Duran was present.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

6. Declaratory Statements

A. Jonathan Marseglia

Motion was made by Mr. Denis, seconded by Mr. Robinson, to approve Ms. Kelly's responses to Mr. Marseglia. Upon vote, the motion passed unanimously.

7. Exams- Recommended Denial (do not meet requirements)

Lilian Rosana Bain

Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a Board approved evaluator. Ms. Bain is also deficient 18 semester hours of upper division general business.

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

Marie Ann Franchi

Applicant is deficient coverage of upper division cost/managerial accounting.

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

Steve Laureano

Applicant is deficient two (2) semester hours of business law.

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

Sandra B. Masso

Applicant is deficient six (6) semester hours of graduate level courses from an accredited institution to include three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 18

semester hours of upper division accounting to include coverage of auditing, financial accounting & accounting information systems and three (3) semester hours of upper division business law with coverage of contracts, torts and the Uniform Commercial Code.

Ms. Masso was present.

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

8. Exams – Considerations

Brian D. Blum Applicant charged on April 19, 2006 as minor in possession of alcohol; adjudication withheld. All sanctions have been satisfied. Applicant charged on March 20, 2008 as minor in possession of alcohol; adjudication withheld. All sanctions have been satisfied. Application complete on June 18, 2012.

Mr. Blum was present.

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

Daniel Brown Applicant charged on February 14, 2006 with operating motor vehicle with unlawful sound making device; received ticket, paid fine or civil penalty. All sanctions have been satisfied. Applicant charged with driving under the influence (1st offence) on October 4, 2007; pled guilty. All sanctions have been satisfied. Applicant charged with leaving the scene of an accident involving attended property on February 8, 2009; adjudicated guilty, placed on six (6) months' probation, 25 hours of community service and \$863.00 in court costs. All sanctions have been satisfied. Applicant charged with consumption and possession of open container upon public property on February 3, 2011; adjudication withheld paid \$48.00 in court costs. All sanctions have been satisfied. Application was complete on June 15, 2012.

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

Scott Casturo Applicant charged on February 29, 2008 with manufacture of cannabis; adjudication withheld and 36 month's probation. All sanctions have been satisfied. Application complete on June 26, 2012

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

Ronda Duran Applicant charged on March 19, 2006 with embezzlement, value less than \$250.00; guilty, community service, and fines. All sanctions have been satisfied. Applicant has not met educational requirements to sit for the CPA exam.

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

Michael Mewshaw Applicant charged on August 27, 2004 as minor in possession of alcohol; fine and community service. All sanctions have been satisfied. Applicant charged on August 26, 2005 as minor in possession of alcohol; fine, community service, and six month's probation. All sanctions have been satisfied. Application complete on June 25, 2012.

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

John Navarro Applicant charged on March 4, 2000 with possession of cannabis 20 grams or less; plea nolle pros, completion PTI. All sanctions have been satisfied. Charged with aggravated assault with deadly weapon w/o intent to kill on March 12, 2009; probation, case closed November 2011. All sanctions have been satisfied. Charged with possession of cannabis/paraphernalia on November 24, 2011; fined. All sanctions have been satisfied. Application incomplete.

Board requested at their June 8, 2012 meeting, that Mr. Navarro appear before them.

Mr. Navarro was present.

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

Christopher O'Bannon Applicant charged on June 14, 2002 with driving under the influence, pled no contest, sentenced to perform community service hours, victim awareness panel, and DUI school. All sanctions have been satisfied. Applicant charged with displaying another's drivers license on October 19, 2002, pled no contest, sentenced to perform community service hours, six (6) days of jail, probation, and court fees. All sanctions have been satisfied. Applicant charged with reckless driving and possession of alcohol under 21 on June 14, 2003, pled no contest, sentenced to perform community service hours, victim awareness panel,

and DUI school, 28 days inpatient treatment, probation, a 500 word essay and paid fine. All sanctions have been satisfied. Applicant charged with driving under the influence on August 10, 2005, pled no contest sentenced to one (1) year interlock, 10 days in jail, five (5) year license suspension, victim awareness panel, DUI school, probation, and paid fine. All sanctions have been satisfied. Applicant charged with criminal mischief on October 27, 2007, pled no contest paid fine. All sanctions have been satisfied. Application complete on June 21, 2012.

Mr. O'Bannon was present.

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

Tara O'Daniel

Applicant charged on May 28, 1993 with minor in possession and contributing to the delinquency of a minor; guilty, \$230.00 fine, and six (6) month's probation. All sanctions have been satisfied. Applicant charged on January 12, 1995 with operating vehicle with no license; guilty and \$40.00 fine. All sanctions have been satisfied. Applicant charged on January 19, 1995 with driving while license suspended; guilty and \$140.00 fine. All sanctions have been satisfied. Applicant charged on February 21, 1995 with petit theft; pretrial diversion, administrative dismissed, and completed PTI program. All sanctions have been satisfied. Applicant charged on May 10, 2005 with scalping; forfeiture, criminal traffic, and \$260.00 fine. All sanctions have been satisfied. Applicant charged in May 2005 with illegal resale of tickets; fine and forfeiture. Applicant charged in October 2005 with ticket scalping; guilty and fine. All sanctions have been satisfied. Application was complete on June 7, 2012.

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

Jonathan Persak

Applicant charged with possession of cannabis with intent to sell on August 1, 1999; plead no contest, adjudication withheld, 90 days in jail, two (2) year's probation and community service. All sanctions have been satisfied. Applicant charged with possession of cannabis with intent to sell within 1,000 ft. of school on February 2, 2000; plead no contest and received adjudication withheld, 90 days in jail and two (2) year's probation. Applicant charge was combined with August 1, 1999 charge and penalties served concurrently. Still paying on civil judgment of \$1333.00. Applicant charged with DUI on March 11, 2000; plead guilty to 1st degree misdemeanor DUI; 12 months probation, 50 hours community service, drivers license

suspended one year, attended victim awareness program, random alcohol and drug tests, DUI school. All sanctions have been satisfied. Application complete May 15, 2012.

Board requested at their June 8, 2012 meeting, that Mr. Persak appear before them.

Mr. Persak was present.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to approve for convictions only, and Mr. Persak must appear before the board prior to licensure to insure all cost associated with civil judgment have been made. Upon vote, the motion passed unanimously.

John Robinson Applicant charged on January 31, 2004 with burglary – conveyance amended to trespassing; adjudication withheld and \$170.00 fine. All sanctions have been satisfied. Applicant charged on January 18, 2008 with assault, criminal mischief, and disorderly conduct; guilty to criminal mischief, \$200.00 fine, and other charges dismissed. All sanctions have been satisfied. Applicant charged on October 18, 2008 with assault, disorderly conduct, criminal trespass, and failure to sign summons; guilty to criminal trespass and failure to sign summons, \$300.00 fine, other charges dismissed. All sanctions have been satisfied. Application complete on June 25, 2012.

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

Kelton Robinson Applicant charged on October 1996 with possession of cannabis and resisting arrest without violence; adjudication withheld; fines, probation, and community service. All sanctions have been satisfied. Applicant charged on February 3, 2001 with disorderly conduct; performed eight (8) hours of community service. All sanctions have been satisfied. Application was complete on May 29, 2012.

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

9. Endorsement – Recommended Denial (do not meet requirements)

Tammy M. Taglieri Applicant is deficient 13.89 semester hours of upper division accounting, three (3) semester hours of business law, 80 total hours of continuing professional education (CPE) with 20 hours in accounting and auditing and one (1) year of work experience under the supervision of a licensed certified public accountant commencing after completion of the education requirements set forth

in 61H1-27.002(3).

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

10. Endorsement – Considerations

Noah B. Rosenfarb The New Jersey Board of Accountancy submitted an Interstate Exchange form indicating that disciplinary actions were instituted against the applicant. The applicant was informed that by failing to complete the required continuing education credits after submitting a renewal application in which he indicated that he would complete the continuing education for licensure before December 31, 2008, he engaged in the use or employment of misrepresentation, which is grounds for disciplinary action pursuant to N.I.S.A. 45:1-21(b). The applicant was charged a \$1000 penalty and was required to complete 107 credits to include 20 accounting and auditing, 45 technical, 42 miscellaneous and four (4) in New Jersey Law and Ethics deficiencies within 120 days. All sanctions were met on August 26, 2011. The applicant currently holds an active license in New Jersey to expire December 31, 2014. Applicant met all requirements for licensure on June 18, 2012.

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

Paula Jordan 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. Robinson, seconded by Dr. Fennema, to approve. Upon vote, the motion passed unanimously.

11. Maintenance and Reactivation – Consent Agenda – Staff Approvals

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

12. Maintenance and Reactivation – Requests to Reactivate

Susan Casas Ms. Casas is requesting reinstatement of her license. Her license reverted to delinquent status on January 1, 2000 for failure to submit the continuing professional education (CPE) hours, a passing score on the laws and rules exam and the license renewal fee. Her license reverted to null and void on January 1, 2002. Ms. Casas is requesting to reactivate her null & void license under amnesty provision.

Ms. Casas was present.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

Kathleen Crotty Ms. Crotty is requesting reinstatement of her license. Her license reverted to delinquent status on January 1, 2009 for failure to submit the CPE hours and license renewal fee. Her license reverted to null and void on January 1, 2011.

Ms. Crotty was present.

Motion was made by Mr. Dennis, seconded by Ms. Borcheck, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

James Drake Mr. Drake is requesting reinstatement of his license to either an inactive or delinquent status in order to qualify for reactivation under the amnesty provision. Mr. Drake's license reverted to delinquent status on January 1, 2006 for failure to submit CPE hours, a passing score on the laws and rules exam and the license renewal fee. His license reverted to null and void status on January 1, 2008.

Mr. Drake was present.

Motion was made by Ms. Caldwell, seconded by Dr. Fennema, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

Rafael Gonzalez Mr. Gonzalez is requesting reinstatement of his license. His license reverted to delinquent status on January 1, 2009 for failure to submit the CPE hours and the license renewal fee. His license reverted to "null and void" on January 1, 2011.

Mr. Gonzalez was present.

Motion was made by Mr. Durkin, seconded by Dr. Fennema, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

Debra Jahns-Nelson Mrs. Jahns-Nelsen's license reverted to delinquent status on January 1, 2000 for failure to submit the CPE hours, a passing score on the laws and rules exam and the license renewal fee. Her license reverted to null and void on January 1, 2002.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to move to delinquent

status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

Michael Massimini

Mr. Massimini is requesting that he be allowed to reactivate his license under the amnesty provision. Mr. Massimini's license reverted to delinquent status on January 14, 2001 for failure to submit the CPE hours, a passing score on the laws and rules exam and the license renewal fee. His license reverted to null and void on January 1, 2002.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

Jennie Richards

Ms. Richard's license reverted to delinquent status on January 1, 2010 for failure to submit the CPE hours, a passing score on the laws and rules exam and license renewal fee. Her license reverted to null and void on January 4, 2012.

Ms. Richards was present.

Motion was made by Ms. Caldwell, seconded by Mr. Dennis, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

Brian Samuels

Mr. Samuels's license reverted to delinquent status on January 4, 2005 for failure to submit the CPE hours, a passing score on the laws and rules exam and the license renewal fee. His license reverted to null and void on January 4, 2007.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

Staci Shanahan

Ms. Shanahan's license reverted to delinquent status on January 4, 2006 for failure to submit the CPE hours. Her license reverted to null and void on January 1, 2008.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

13. Maintenance and Reactivation – Considerations

Sheryl Phipps

Ms. Phipps was approved to reactivate at the January 24, 2012 board meeting and given until July 24, 2012 to complete a total 280 continuing professional education

(CPE) hours. The applicant is deficient \$155.00 in reactivation fees and 157 total CPE hours. She is requesting to be allowed to reactivate under the amnesty provision. If allowed to reactivate under the amnesty provision, Ms. Phipps would be deficient four (4) hours of board approved ethics.

Motion was made by Ms. Caldwell, seconded by Mr. Durkin, to move to delinquent status and approve under the amnesty provision. Upon vote, the motion passed unanimously.

Additions

Adam Nickerson Mr. Nickerson was approved to reactivate at the October 7, 2011 board meeting and given until April 6, 2012 to complete a total 280 continuing professional education (CPE) hours. On May 21, 2012 the applicant requested an additional three (3) month extension to complete the final 100 CPE hours needed. He stated that he had completed 180 CPE hours. On July 31, 2012 the applicant submitted an additional 101 CPE hours to complete the hours needed for reactivation of his current null and void license. He is requesting that the board accept the additional CPE hours received after April 6, 2012 deadline. Upon review applicant has met the required 280 CPE hours.

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

14. Maintenance and Reactivation – Voluntary Relinquishment

Licensee's Name

License Number

Ben I. Doerr	9850
John A. Frank	32931
Stuart K. Furman	3426
Daryl G. Graham	5431
Eddie R. Nickoles	12715
Bettie Kent Paylor	18876
David Michael Scott	40283
H. Allan Shore	3742
Caryl L. Woosley	16280

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

17. Reports

a. EDUCATION COMMITTEE MINUTES – 5-3-12

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to ratify Education Committee minutes. Upon vote, the motion passed unanimously.

b. PROSECUTING ATTORNEY - PROSECUTING REPORT

Mr. Hurst reported.

19. NASBA

a. CONSIDER BOB BROOKS FOR THE SACH'S AWARD

Motion was made by Mr. Robinson, seconded by Ms. Caldwell, to support Bob Brooks for the SACH's award. Upon vote, the motion passed unanimously.

b. INTRODUCTION OF DAN DUSTIN, NASBA VICE PRESIDENT,
STATE BOARD RELATIONS

Mr. Dustin introduced himself to board members. Mr. Dustin stated he has been attending various State Board's meetings in the past few months, and he wanted them to know if they have any concerns he can be contacted directly. He informed the board that NASBA is appreciative of the board's participation in NASBA

c. NASBA JURISDICTION REPORTS

This was an informational item.

d. NOMINATION LETTER FOR DIANE RUBIN

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

20. FICPA

a. DISCUSSION

Ms. Green informed the board that the FICPA is always and will be a resource. Mr. Green introduced Mr. Ken Strauss the Chair elect of the FICPA.

21. AICPA

a. CALIFORNIA BOARD OF ACCOUNTANCY – FYI

This was an informational item.

b. SBC - CPA EXAM WEB CHAT 2012- FYI

This was an informational item.

22. Other Business

The board discussed requiring background checks, and requested board staff research, the cost.

23. Future Meetings

This was an informational item.

24. Adjourn

Meeting was adjourned at 12:45 p.m.

Cynthia Borders-Byrd, Chair