

Board of Accountancy
December 6, 2013

DBPR Board Room
1940 North Monroe Street
Tallahassee FL 32399

Friday, December 6, 2013

The meeting was called to order at 9:09 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. Roger Maas, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Dustin Metz, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Tracy Brown.

1. Approve Board Minutes

A. OCTOBER 3-4, 2013

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

2. OGC Action Request

A. BROWN, NANCY L – 2011038250

This was continued.

B. DOHAN & COMPANY PA CPA'S – 2011038255

This was continued.

C. DOHAN, STEVEN H – 2011038254

This was continued.

D. SMILEY, RODNEY – 2011004842

This was continued.

3. Petition for Variance or Waiver

A. CAMERO, LEONARDO

Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to approve the Petition for Variance or Waiver, and grant a sixty day extension. Upon vote, the motion passed unanimously.

B. SUAREZ, DANIEL

Mr. Suarez was present.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to approve the Petition for Variance or Waiver. Upon vote, the motion passed with Dr. Fennema voting no.

4. Reconsiderations

A. BARRIOS, JULIE

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

Additions

A. BEJELIS, NICHOLAS THEOPHILUS

Mr. Bejelis was present.

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

B. WERNER, PATRICIA

No action taken.

5. Exams – Do not Meet Requirements

Larry James Arnold

Deficient eight (8) quarter hours of upper division accounting to include coverage of accounting information systems.

Motion was made by Dr. Fennema, seconded by Ms. Borcheck, to deny the application. Upon vote, the motion passed unanimously.

6. Exams – Considerations

Edward C. Bigelow

Applicant charged on June 14, 2007 with driving under the influence, possession of marijuana, and possession drug paraphernalia. Pled nolo contendere, adjudicated guilty, placed on 12

months' probation, enrolled into DUI School including substance abuse evaluation and paid fines. All sanctions have been satisfied. Application completed on September 16, 2013.

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

Georgina Ponce Herrera

Applicant charged on November 12, 2004 with petit theft. Pled nolo contendere, adjudication withheld. All sanctions have been satisfied. Background analysis consistent with application. Applicant was noticed on September 23, 2013 to submit official court documentation regarding background information. Applicant responded on October 2, 2013 she will not submit any additional information and signed the notice for her application to be reviewed by the Board for approval or denial. Application completed on September 23, 2013.

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

Joshua King

Applicant charged on March 4, 2009 with possession of marijuana not more than 20 grams; six weeks diversion program. All sanctions have been satisfied. Applicant charged on October 26, 2007 with failure to update current address on vehicle registration; paid court cost and case dismissed. All sanctions have been satisfied. Background analysis did not disclose any criminal records. The application is incomplete.

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

Matthew Richard Paster

Applicant charged on August 15, 2008 with reckless driving; pled guilty, served 12 months' probation, community service and paid fine. All sanctions have been satisfied. Applicant charged on February 2, 1999 with simple battery; paid fine. All sanctions have been satisfied. Applicant charged on July 20, 1994 with driving while license suspended; adjudication withheld, paid fine. All sanctions have been satisfied. Applicant charged on June 28, 1989 with driving while license suspended; pled guilty paid fine. All sanctions have been satisfied. Background check indicated no charges for this applicant in Florida. The application is incomplete.

The board requested Mr. Paster appear before them.

Christopher Allya Petersen Applicant charged on June 20, 2007 with expired license more than four months; fine, pay toll, and reinstated license. All sanctions have been satisfied. Applicant charged on September 26, 2002 with driving while license suspended; paid fine and license revoked for five years. All sanctions have been satisfied. Applicant charged on November 29, 2001 with driving while license suspended; paid fine. All sanctions have been satisfied. Applicant charged on July 27, 2001 with driving while license suspended; paid fine. All sanctions have been satisfied. Background analysis did not result in any offenses. Application completed on 10/8/2013.

Mr. Petersen was present.

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

Cecil A. Salgado Applicant charged on June 1, 2002 with assault/battery; acquitted. All sanctions have been satisfied. Background analysis is not consistent with application. Background results indicated offense not reported on application. Application completed on October 30, 2013.

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

Erlin Antoine Sanders Applicant charged on May 24, 2006 with lewd, lascivious battery with person twelve - fifteen years old; probation. All sanctions have been satisfied. Application was received prior to July 1, 2013 and background check was not required at time. The application is incomplete.

The board requested Mr. Sanders appear before them.

Jennifer Anne Sulzer Applicant charged on September 11, 2008 with reckless driving alcohol related and driving while license suspended; probation, counter attack school, substance abuse treatment, victim awareness, and community service. All sanctions have been satisfied. Applicant charged on October 23, 2007 with DUI; probation, community service, victim impact panel, safety education school, and license suspended. All sanctions have been satisfied. Applicant charged on February 26, 2006

with trespassing - fail to leave property upon order by owner and resisting officer without violence. All sanctions have been satisfied. Background analysis is not consistent with application. Background results indicated additional arrest on February 26, 2006 for trespassing, not reported on application. The application is incomplete.

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

7. Original Licensure- Considerations

Pierce Henry Rukrigl Applicant was charged on February 13, 2010 with liquor possession under the age of 21; case dismissed. All sanctions have been satisfied. Background analysis is not consistent with application. Background results indicated offense not reported on application. Application complete on November 4, 2013.

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

8. Endorsement – Considerations

Adeline Jeanette Bonde Applicant charged on July 23, 2008 with possession alcoholic beverage and permitting or allowing gatherings where minors are consuming alcoholic beverages; pled nolo contendere. All sanctions have been satisfied. Applicant noted charges received in Norman Oklahoma, the background check conducted in Florida listed no charges. The application is incomplete.

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

Barbara Dahmke Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida. The application is incomplete.

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

Charlene Stanton Masse Applicant answered affirmatively to the question regarding holding self out or practices as a CPA in the geographical boundaries of the State of Florida. The application is incomplete.

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

Martin F. Murray

Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida. The application is incomplete.

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

Brian Rivera

Applicant answered affirmatively to the question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida. This went before the Board at their October 4, 2013 meeting, at that time the Board request Mr. Rivera attend the December Board meeting. The application is incomplete.

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

9. Maintenance and Reactivation – Consent Agenda – Staff Approvals

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

10. Maintenance and Reactivation - Consideration

Ana Lourdes Moffat

Applicant charged on March 7, 2011 with nonmoving traffic violation driving while license suspended; plead guilty and case dismissed. All sanctions have been satisfied. Applicant charged on September 2, 2009 with nonmoving traffic violation driving while license suspended; plead guilty and case dismissed. All sanctions have been satisfied. Background analysis is not consistent with application. Background results indicated traffic --offenses not reported on application. Application complete on October 31, 2013.

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

11. Maintenance and Reactivation – Voluntary Relinquishment

Licensee's Name

License Number

Sarah Bezugly

43914

Augusta Roueche Cook

266424

Daryl G. Graham

5431

Douglas M. Dent	41477
Herbert Laurence Fritz	36369
Jack Raymond Furney	18533
Glenn R. Haft	3279
Sharon Ozment Hall	8931
Robert I. Israeloff	12373
Jeffrey C. Miller	45933
John B. Resler	17511
Michael Karl Kalphat	17408
Michael F. Kennedy	11659
Edward Kourt	1876
J Gray Lambe	38715
William W. MacDonald	31601
Pamela Markham	15375
Kathleen M. McClelland	27955
Joan Kellogg Oliverio	25558
Willis Crespo Patterson	6937
Larry Pollard	33477
Peter Sackmann	2972
Haskell Seymour	23093
Gayle Simpson	19912
Darlene Thibodeau	6887
Roland Von Goeben Jr.	4294
Stanley Weiner	27537
Jenifer Wyss	42831

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

12. Deceased Practitioners

There was a moment of silence.

13. Temporary Permits

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

14. Reports

- A. COMMITTEE - CLAY FORD SCHOLARSHIP MINUTES - 8-19-2013

Ms. Borders-Byrd reported.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to ratify the actions of the Clay Ford Scholarship Committee. Upon vote, the motion passed unanimously.

- B. COMMITTEE - CLAY FORD SCHOLARSHIP MINUTES - 9-17-2013

Ms. Borders-Byrd reported.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to ratify the actions of the Clay Ford Scholarship Committee. Upon vote, the motion passed unanimously.

C. BUDGET TASK FORCE MEETING REPORT NOVEMBER 6, 2013

Mr. Dennis reported.

Mr. Dennis informed the board that the Budget Task Force met on November 6, 2013. Mr. Dennis stated that all questions that the Budget Task Force had were satisfactorily answered by the Department.

D. PROSECUTING ATTORNEY REPORT

Mr. Metz reported.

Mr. Metz asked the board to give the Office of the General Counsel the specifics they would like to see in the outstanding Probable Cause Report. Mr. Riggs stated the board would like to see a list of all cases, those received, those in investigations and those in the Office of the General Counsel. Ms. White, Chief Attorney for Professions of the Office of the General Counsel informed the board that the Office of the General Counsel could furnish the information requested. Ms. White informed the board that the Board of Accountancy is now fully staffed with investigators as well as attorneys.

E. RULES REPORT – ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark informed the board that Rule 61H1-20.001 – Types of Certified Public Accountants and Firms; Office, 61H1-20.006 – Firm or Firms of Certified Public Accountants (Repeal), 61H1-20.0092 – Government Auditing Standards, 61H1-31.009 – Renewal of Accountancy Firm License Fee, 61H1-31.010 – Initial Accountancy Firm Fees, 61H1-33.006 – Inactive or Delinquent Florida Certified Public Accountants have all become effective.

Ms. Clark informed the board that Rule 61H1-21.001 – Independence had been reviewed by the Joint Administrative Procedures Committee, and there were questions that will need to be addressed. This will be placed back before the board at their January meeting.

Additions

COMMITTEE – COMMITTEE ON ACCOUNTING EDUCATION MINUTES –
NOVEMBER 5, 2013

Dr. Fennema reported.

Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to ratify the actions of the Committee on Accounting Education. Upon vote, the motion passed with Ms. Caldwell voting no.

15. Administrative

A. BOARD OF ACCOUNTANCY STATISTICS

Ms. Clark commented that as part of the statistics report, staff would be including the items discussed in the Prosecuting Attorney's Report, beginning at the January 2014 board meeting.

B. ELECT CHAIR AND VICE CHAIR FOR 2014

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to nominate Mr. Riggs, as Chair and Mr. Vogel, as Vice Chair. Upon vote, the motion passed unanimously.

C. GAA REPORT

Ms. Kelly informed the board that she has been working on a draft report to be in accordance with the 202-2014 GAA Report. Ms. Kelly informed the board that that a customer contact satisfaction survey was emailed to licensees, and gave a report to the satisfaction of those who participated in the survey. Ms. Kelly informed the board that the report would need to be submitted by December 31, 2013. The Board Members asked Ms. Kelly the percentage of CPA's that responded to the survey. Ms. Kelly informed the board that out of the approximate 33,000 licensees less than 3% of those who received the e-mail responded, Ms. Kelly informed board members that the Department did not have email addresses for all CPA's licensed by the State. The board discussed the fact that when asked how could the board improve its processes 40% of the CPAs said they would like to have an online submission for reporting Continuing education credits, as well as making the website more user friendly. This item will be reviewed at the December 19, 2013 board meeting.

Board members asked Ms. Kelly what is the percentage of licensees that do not respond to the audit of their Continuing Education. Ms. Kelly stated that out of the 988 licensees selected in the random audit, 65 did not respond to the Department when asked to submit proof of their continuing education credits. Those that do not respond or comply are sent to enforcements.

D. KANSAS RESPONSE TO UAA EXPOSURE DRAFT ON FIRM MOBILITY

This was an informational item.

E. REMARKS FROM THE EXECUTIVE DIRECTOR

Ms. Kelly reported.

Ms. Kelly informed Board Members that the CPA Board as well as other professions in the Department has developed an on-line certification, at no charge to those who use it. Ms. Kelly stated that there would be a charge for those who require a grade verification as this cannot be done on-line. Due to the on-line certification Rule 61H-31.011 –

Licensure and Exam Score Verification Fee will need to be amended. Draft language for the amended rule will be brought back to the Board for their approval.

F. REVIEW AUDIT GENERAL REPORT OCTOBER 2013

The report was accepted.

G. REVIEW OF LOCAL GOVERNMENTAL ENTITY 2011-12 FISCAL YEAR AUDIT REPORTS PREPARED BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

The report was accepted.

Additions

A. ACIPA STATE REGULATION AND LEGISLATION TEAM LEGISLATIVE SUMMARY 2013 YEAR IN REVIEW

This was an informational item.

B. ARKANSAS RESPONSE TO UAA EXPOSURE DRAFT ON FIRM MOBILITY

This was an informational item.

16. NASBA

A. CANDIDATE CARE CONCERNS

This was an informational item.

Additions

A FOCUS QUESTIONS

This was an informational item.

B. HIGHLIGHTS OF THE BOARD OF DIRECTORS MEETING

This was an informational item.

17. FICPA

A. DISCUSSION

Ms. Curry President/CEO of the Florida Institute of CPAs was present.

Ms. Curry informed the board that the FICPA met with Joint Legislative Audit Committee staff on October 30, 2013. The meeting which included the staffs of Senate President's office, Speaker's office, and representatives of the Florida Association of Lobbyists was in response to concerns with language in the statute. Ms. Curry informed the board the

meeting was to review specific guidelines which were drafted to guide CPAs in performing the attestation standards.

Ms. Curry stated each had an opportunity to discuss line items in the guidelines that would affect compliance with the statute. Ms. Curry informed the board that of major importance to the profession are items outlined in her letter dated October 30, 2013 to Senator Joseph Abruzzo, Chairman of the JLAC, and Representative Lake Ray.

Ms. Curry informed the board that they were fortunate to have a CPA on the Joint Legislative Audit Committee staff as well as a CPA member Representative Dan Raulerson, of the committee who understood the concerns with the term "audit", clarifying the term and agreeing that the process was to be an "agreed upon procedure". Ms. Curry informed the board that it was important that the clarification of the work papers be developed during the course of the attestation engagement to be governed by standards as adopted by the Florida Board of Accountancy as opposed to referencing only standards as adopted by the American Institute of Certified Public Accountants. The Joint Legislative Audit Committee staff did understand the importance of confidentiality and ownership of work papers.

Ms. Clark discussed the absence of standards adopted by the Board of Accountancy for work papers. Ms. Curry responded that the FICPA believed it was important to provide the opportunity for the Board of Accountancy to adopt standards. These standards could be different or the same as those of the American Institute of Certified Public Accountants.

Ms. Curry shared with the board that the definition of independence as used in the statute governing the audits of lobbyist's compensation reports was not addressed by the JLAC in the drafting of the guidelines for preparing the reports.

B. GUIDELINES (DRAFT) FOR ATTESTATION SERVICES

This item was an informational item.

18. Other Business

Secretary Lawson was present and thanked the board members for their service, and asked them to let him know if he could be of assistance to them.

Deputy Secretary Vaccaro was present and thanked the board members for all their hard work.

Ms. Clark inquired if the attorneys from the Office of General Counsel, the attorney from the Attorney General's Office and the executive director have been approved to attend the Annual Conference for Executive Directors and the Conference for Board of Accountancy Legal Counsel March 3 – 5, 2014. Ms. Kelly informed Ms. Clark that the Board had previously voted on this, but she was waiting for the agenda to be released before submitting request to Secretary's Office.

Mr. Dennis informed the board that he has been appointed to serve on the UAA Committee for NASBA. Ms. Caldwell informed the board that she is on the CPE Committee,

19. Future Meetings

This was an informational item.

The meeting was adjourned at 11:38 a.m.

William H. Durkin, Chair