

February 8, 2013  
Board of Accountancy

Tampa Airport Marriott  
Tampa International Airport  
Tampa Florida 33607

Friday, February 8, 2013

The meeting was called to order at 9:01 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
Vy Hayes	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 Penny Appleton.

**1. Approve Board Minutes**

A. November 16, 2012

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

**2. OGC Action Request**

A. GARCIA, MANUEL – 2010053636

Ms. Borders-Byrd and Ms. Caldwell were recused.

Motion was made by Mr. Robinson seconded by Ms. Borcheck, to vacate order entered December 6, 2012, and accept the settlement stipulation, with amendment to Paragraph 11. Respondents will provide the name of the proposed consultant to the Board office no later than March 25, 2013, for review and approval at April 26, 2013, meeting of the Board in Tampa, Florida. The Board-approved Consultant shall complete the practice review and provide a written report to the Board office no later than January 2, 2014, for review and approval at the first meeting of the Board in 2014. Respondents and the Board-approved Consultant shall appear before the Board at the time the Consultant's report is reviewed. Upon vote, the motion passed unanimously.

**3. Reconsideration**

A. Jacquelyn Boehm

This item will be heard at the April 26, 2013 meeting in Tampa.

**4. Disciplinary Matters**

A. Kevin M. Sullivan  
Sullivan & Company

Mr. Sullivan was present.

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

**5. Exams – Considerations**

Roderick Charles Hofer III                      Applicant charged on December 1, 2001 with wrongful use of a controlled substance, underage drinking and leaving Army base; six (6) months probation and bad conduct discharge. All sanctions have been satisfied. Application was complete on November 5, 2012.

Mr. Hofer was present.

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

Delmar Jane McClain                              Applicant charged on May 29, 2003 with dealing in stolen property; 24 months probation. All sanctions have been satisfied. Application was complete on November 13, 2012.

Ms. McClain was present.

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

Devonia Felecia Mejia                              Applicant charged in June, 2011 with battery; case was dismissed. All sanctions have been satisfied. Application is currently incomplete.

Motion was made Mr. Robinson, seconded by Ms. Borders-Byrd, to ask Ms. Mejia to appear before the board at their meeting April 26, 2013. Upon vote, the motion passed unanimously.

Daniel Patrick O'Donnell                              Applicant charged on September 20, 2008 with possession of marijuana under 20 grams. All sanctions have been satisfied. Application was complete on November 27, 2012.

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

Ariana Rochelle Quarles

Applicant charged on November 17, 1994 with operating uninsured motor vehicle; paid fine. All sanctions have been satisfied. \*Applicant charged on June 23, 1995 with operating uninsured motor vehicle; charges dismissed, charged with driving on a suspended license; paid fines and court costs. All sanctions have been satisfied. Applicant charged on August 26, 1997 with manufacture/deliver of 1-15 grams of cocaine - felony; found guilty, three (3) years probation, paid \$3245.00 fine, six (6) months jail (released after four months). All sanctions have been satisfied. Applicant charged on May 29, 1999 with resisting a peace officer – misdemeanor; found guilty and paid \$320.00 fine. All sanctions have been satisfied. Applicant charged on May 29, 1999 with possession of cannabis - misdemeanor; found guilty and paid \$255.00 fine. All sanctions have been satisfied. \*Applicant charged on January 5, 2000 with driving on a suspended license; paid fines and court costs. \*Applicant charged on August 29, 2002 with driver license expired six (6) months or less; paid court costs. All sanctions have been satisfied. Application was complete on November 27, 2012. “\*”- Were included with supporting documentation, not on original application.

Ms. Quarles was present.

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

Michelle Marie Welty

Applicant charged on April 10, 2008 with petit theft second degree; administratively dismissed. All sanctions have been satisfied. Application was complete on December 28, 2012.

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

Timothy Anthony Wijtenburg

Applicant charged on December 10, 2006 with possession of paraphernalia; pled guilty, received a Prayer for Judgment verdict. Paid court cost. All sanctions have been satisfied. Application is currently incomplete.

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

## **6. Original Licensure – Considerations**

Scott A. Stinard            At their November 16, 2012 meeting, the Board requested Mr. Stinard's appearance.

Applicant charged on January 25, 2006 with possession of cocaine, refusal of a breath test, driving under the influence, possession of drug paraphernalia, and driving with a suspended license. Applicant pled nolle prosequi to the charges of possession of cocaine and possession of drug paraphernalia, and nolo contendere on charges willful, wanton reckless driving, refusal of breath, and driving with a suspended license. Paid fines, placed on one (1) year of probation and completion drug classes. All sanctions have been satisfied. Application is currently incomplete.

Mr. Stinard was present.

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

## **7. Endorsement – Considerations**

Michael D. Eastham            Applicant answered "Yes" to number two of the background questions. Mr. Eastham states that a lawsuit was filed against himself and many other licensees as third party defendants in the state of Texas, alleging that they engaged in the sale of an unregistered security. The case has been pending for over two years and remains open. Application was complete on December 27, 2012.

Mr. Eastham was present.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to extend for six (6) months in order for the Texas Board to submit materials regarding allegations. Upon vote, the motion passed unanimously.

Michael John Gellert            Applicant states that after he moved to Florida he worked for his prior employer in Illinois from his home office and inadvertently used his CPA designation in his emails. He states after realizing that was not allowed while being a Florida resident, he stopped using the CPA designation immediately.

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

## **8. Maintenance and Reactivation – Consent Agenda – Staff Approvals**

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

## 9. Maintenance and Reactivation – Voluntary Relinquishment

A.G. Bell, CPA	17268
Arlis G. Bell	6235
Marcelo A. Alvarez	28001211
Bruce E. Arnold	2715
Assurance Concepts, LLC	66589
Anita F. Baker	39824
Thomas B. Bedsole Jr.	16633
James Reid Bronson	5575
James D. Butler	20431
Paul Anthony Caiafa	31229
Carole Jean Cougill	40272
Robert Elman Eash	36450
Robert Joel Evans	38162
Zhilong George Fang	35958
Kerry Fasano	38264
Robert Marc Fine	28517
Yale Freedline	2248
Richard Freshwater	28951
Leonard Frumm	13074
Mona Curtis Heffernan	42062
Jannie Prestridge Herchuk	40130
Mary Lorraine Hinkle	39919
Melissa Hoey	21308
Dennis J. Hoogeveen	40285
Bonnie B. Humphrey	19588
Robert S. Johns	4490
Cheryl L. Leydon	36806
Jeffrey Richard Lund	33120
Heidi S. Macintyre	25724
Wyatt Terrell Mitchell	23683
Gale B. Moore	41136
Kathleen L. Myers	36602
Deanna Renee Olson	42185
Paucar Zamora Hernandez, PLLC	66217
Justin Anthony Petrone	40275
Eduardo Godoy Plana	16892
William Robert Potvin	36498
Betty Lou Reeves	10706
Ted M. Reiter	1847
Brandon Thomas Rucker	39639
Jessica Mummaw Scritchfield	35265
Cristin Marie Singer	42068
Melodie R. Sorrells	21325
Lori Linda Stortz	40315
Owen Edmonson Stratton	43982
Susan Crabb & Associates, PA	64300
Ronald L. Thaw	1196
William Allen Udelhofen	41839
Steven B. Uhler	40299

Frederick P. Van Houten	24817
Jeffery A. Vrieze	41833
Jonathan G. Weaver	33157
Michael Benjamin Weber	41573
John Fischer Wilson	42060

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

#### **10. Deceased Practitioners**

There was a moment of silence for those listed.

#### **11. Temporary Permits**

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to ratify those listed. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to refer Hicks & Associates CPAs, PLLC to enforcements. Upon vote, the motion passed unanimously.

#### **12. Reports**

- A. COMMITTEE – CONTINUING PROFESSIONAL EDUCATION - 12-10-2012

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

- B. EDUCATION MINORITY ASSISTANCE PROGRAM – 8-20-2012

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

- C. PROSECUTING ATTORNEY - PROSECUTING REPORT

Mr. Hurst reported.

- D. RULES REPORT – ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark informed the board that Rule 61H1-26.002 Minimum Capitalization or Adequate Public Liability Insurance for Florida Firms with the Exception of a Sole Proprietorship has an effective date of February 6, 2013. Ms. Clark informed the board that Rule 61H1-26.004 Changes by Firms, has an effective date of February 6, 2013. Ms. Clark informed the board that 61H1-27.001 College or University Requirements approved language at their November 16, 2012 meeting and the final adoption will be presented to the Secretary of State.

Ms. Clark informed the board that the lawsuit brought by Ms. Larry, was dismissed without merit, and the thirty days to appeal has expired. Ms. Clark thanked board staff, board members and former board members for their assistance.

**13. Administrative**

A. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item.

B. CALIFORNIA BOARD OF ACCOUNTANCY – PROPOSED REGULATION ACTION

This was an informational item.

C. CPA EXAM FEE CHANGES

This was an informational item.

D. REMARKS FROM EXECUTIVE DIRECTOR

Ms. Kelly reported.

Ms. Kelly informed the board that CPA Exam Services notified the board and twenty eight other states that there was a problem with incorrect grades. This impacted eight (8) Florida candidates. NASBA is responsible for notifying candidates, and since board staff has not received any calls or complaints regarding this, it's believed that all candidates must be satisfied with the outcome. Ms. Kelly informed the board that the AICPA has offered to visit boards and to appear before the boards to address any issues regarding the scores.

Ms. Kelly informed the board members that she had met with the OGC's office regarding the board's ability to require applicants to have a back ground check performed. Ms. Kelly stated the OGC's office advised that there would need to be a rule change before this could take place. Board members asked that Ms. Kelly and Ms. Clark met with the OGC's office to discuss and get further clarification. Board members let Ms. Kelly know that they wanted to move further with all applicants having to have an FDLE background check.

Ms. Kelly informed board members of who would serve on the various committees' of the board.

E. REVIEW OF CHARTER SCHOOL 2010-11 AUDIT REPORTS – pgs. 2-20 & REVIEW OF LOCAL GOVERNMENTAL ENTITY 2010-11 – pgs. 21-43

David Ward of the Auditor Generals office was present.

Mr. Ward explained how the review of CPA's and their licenses are done by board staff.

Mr. Dennis expressed that he would like a list of how many of the licensee's performing audits, did not have a temporary permit or a license to practice in Florida, and what was

the outcome after going through the process with enforcement. Ms. Kelly informed him she would have to research this, and give him the details at a later date.

F. VOLUNTARY RELINQUISHMENT APPLICATION

Ms. Kelly reported, and presented an updated application for the board members to consider. The board discussed if it was by rule that those voluntarily relinquishing their licenses must turn in their wall certificates. Board members do not want to see those that have had a good career in the CPA profession, have to turn in the wall certificate. Ms. Kelly is going to research to see if there is a rule that states this and this will be brought back before the board.

**14. NASBA**

A. CANDIDATE CARE 12Q3 REPORT

This was an informational item.

B. CONSIDER SUPPORTING JANICE GRAY FOR VICE CHAIR - NASBA 2013-14

This was an informational item, as the board had sent in a letter of support for Mr. Long.

C. CONSIDER SUPPORTING KENNETH ODOM FOR VICE CHAIR - NASBA 2013-14

This was an informational item, as the board had sent in a letter of support for Mr. Long.

D. CONSIDER SUPPORTING WALTER DAVENPORT FOR VICE CHAIR - NASBA 2013-14

This was an informational item, as the board had sent in a letter of support for Mr. Long.

E. CPA EXAM PERFORMANCE – 2012 Q-4

This was an informational item.

F. LETTER OF SUPPORT FOR TED LONG

This was an informational item.

**15. FICPA**

A. DISCUSSION

Deborah Curry; President and CEO of the FIPCA was present, as well as Rivers Buford; Governor's Affair Staff.

Ms. Curry reported that it would be a busy legislative session, and the FICPA is busy helping legislative staff understand the Feasibility Report. Ms. Curry stated that the FICPA is working to make sure that it is understood that the funds are there to cover this request. She stated there are always more questions raised when it regards the budget.



Ms. Curry informed the board that HB39 and SB328, Minority Scholarships and Peer Review Provisions are scheduled and there is a lot of interest in the Minority Scholarships, and Peer Review.

Ms. Curry informed the board that HB495 Certified Audit Bill will have an expansion to allow companies that have been notified of the audit elect into the process. This will result in additional tax that is already owed to the State. Ms. Curry stated they have had a good response as there are three (3) CPA's that are legislator's which are able to help others understand this bill and the process.

Motion was made by Dr. Fennema, seconded by Mr. Robinson to direct the board write a letter of support for bill HB495. Upon vote, the motion passed unanimously.

Ms. Curry told the board that the FICPA is working on encouraging younger CPA's to attend session at the Capitol, therefore giving them the opportunity to understand what the board and legislation does.

Ms. Curry informed the board that the FICPA continues to ask about the Board members that have not been re-confirmed by the Senate. She stated this should be done by or before May 1, 2013.

Ms. Curry informed the board members of the FICPA's efforts on unlicensed activity, and that they are advertising that citizens should look for a licensed CPA. Mr. Durkin stated he was concerned that nothing is being done about unlicensed cases, it was suggested that that the local state attorney should be contacted.

#### **16. Other Business**

There was none at this time.

#### **17. Future Meetings**

This was an informational item.

#### **18. Adjourn**

The meeting was adjourned at 12:37 p.m.

---

William Durkin, Chair