

July 28-29, 2016
Board of Accountancy

Tampa Marriott
Tampa, Florida

Thursday, July 28, 2016

The meeting was called to order at 2:02 p.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

| BOARD MEMBERS | | STAFF | |
|----------------------|-----------------|---------------|---------|
| Cynthia Borders-Byrd | Present | Veloria Kelly | Present |
| Maria E. Caldwell | Present | Denise Graves | Present |
| David L. Dennis | Present | | |
| M.G. Fennema | Present | | |
| Tracy Keegan | Excused Absence | | |
| James Lane | Present | | |
| Steve Riggs | Present | | |
| Eric Robinson | Excused Absence | | |
| H. Steven Vogel | Present | | |

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel was present. C. Erica White, Chief Attorney, Department of Business and Professional Regulation, was present. Rosanna Bronhard, Senior Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Ann Ballistierri.

1. Approve Board Minutes

A. June 10, 2016

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

2. OGC Final Action

A. Basso, Uma 2012-042119

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd were recused.

Dr. Fennema chaired.

Ms. Basso was present.

Motion was made by Mr. Riggs, seconded by Mr. Lane, to reject stipulation. Counter offer was made by Mr. Riggs, seconded by Mr. Lane, re to impose a fine of \$2,000 and administrative costs of \$5,840.33, to be due twelve (12) months of Final Order. Reprimand, one (1) year probation and submit proof of having completed forty (40) hours of continuing professional education in Accounting and Auditing. The CPE hours may not count towards the regular eighty (80) hours CPE requirement. Proof of CPE must be provided prior to the probation being lifted. Upon vote, the motion passed, with Ms. Caldwell opposing.

B. Greenwald, Daniel D. 2014-052308

Mr. Dennis, Mr. Robinson and Ms. Keegan were recused.

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Ms. Borders Byrd, that Respondent waived his right to request a hearing in which there is a disputed issue of material fact, because he failed to file an Election of Rights form or otherwise establish a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Mr. Vogel, to suspend license until licensee appears before the Board to present steps taken to prevent future violations. The Board specifically reserves jurisdiction to impose any additional discipline deemed appropriate at the time licensee appears before the Board. Upon vote, the motion passed unanimously.

C. Daniel D. Greenwald, CPA, PA 2014-052309

Mr. Dennis, Mr. Robinson and Ms. Keegan were recused.

Dr. Fennema chaired.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Caldwell, that Respondent waived his right to request a hearing in which there is a disputed issue of material fact, because he failed to file an Election of Rights form or otherwise establish a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Mr. Vogel, to revoke the license upon entry of the Final Order. Upon vote, the motion passed unanimously.

D. Dohan, Steven 2015-038681

Mr. Dohan was present.

Ms. Borders-Byrd, Mr. Lane and Ms. Keegan were recused.

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to acknowledge Respondent's request through his Election of Rights form, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to impose a fine of \$850 and administrative cost of \$147.54, to be due thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

E. Johnson, Terry 2015-041321

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Motion was made Mr. Riggs, seconded by Ms. Borders-Byrd, that Respondent waived his right to request a hearing in which there is a disputed issue of material fact, because he failed to file an Election of Rights form or otherwise establish a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to impose a fine of \$5,000 and administrative costs of \$137.03 due

within thirty (30) days of Final Order and revoke the license upon entry of the Final Order. Upon vote, the motion passed unanimously.

F. Terry L. Johnson, CPA 2015-041328

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Motion was made by Ms. Caldwell, seconded by Mr. Riggs, that Respondent waived his right to request a hearing in which there is a disputed issue of material fact, because he failed to file an Election of Rights form, or otherwise establish a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs seconded by Mr. Lane, to revoke the license upon entry of the Final Order. Upon vote, the motion passed unanimously.

G. Johnson, Terry 2015-023881

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Ms. Borders Byrd, that Respondent waived its right to request a hearing in which there is a disputed issue of material fact, because it failed to file an Election of Rights form, or otherwise establish a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs seconded by Ms. Caldwell, to impose a fine of \$2,500 and administrative costs of \$128.51 due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

H. Terry L. Johnson, CPA 2015-023882

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, that Respondent waived its right to request a hearing in which there is a disputed issue of material fact, because it failed to file an Election of Rights form, or otherwise establish a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs seconded by Ms. Borders-Byrd, to revoke the license upon entry of the Final Order. Upon vote, motion passed unanimously.

I. Perez, Frank 2015-033429

Mr. Perez and his attorney Mr. Kalish were present.

Ms. Borders-Byrd, Ms. Keegan and Mr. Lane were recused.

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to acknowledge Respondent's request through his Election of Rights form, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to impose a fine of \$500 and administrative cost of \$397.04, to be due

thirty (30) days of Final Order. Reprimand, license would be restricted to practice areas other than services provided pursuant to 473.302(8)(a) and all audits, compilations, and reviews. In the future should the practice restriction be requested to be removed by the Board, licensee shall submit proof of Continued Professional Education hours taken for the two (2) renewal cycles immediately preceding the request. Upon vote, the motion passed with Mr. Dennis opposing.

J. Wolfe, Lawrence 2013-024845

Mr. Dennis, Ms. Borders-Byrd and Ms. Keegan were recused.

Dr. Fennema chaired.

Mr. Wolfe and his attorney Mr. Tornincasa were present.

Motion was made by Mr. Lane, seconded by Mr. Riggs, to reject Stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane, seconded by Mr. Vogel, to offer a counter stipulation to include all terms of original stipulation with the addition of a fine of \$3,000 due within twelve (12) months of date of Final Order and probation for two (2) years. Upon vote, the motion passed unanimously.

Mr. Wolfe accepted the counterstipulation.

K. Fries, Christine 2015-035340

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Ms. Fries was present.

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to acknowledge Respondent's request through her Election of Rights form, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to impose a fine of \$2,000 to be due within six (6) months of Final Order and administrative cost of \$178.58, to be due thirty (30) days of Final Order. Prior to renewing license, submit proof of satisfactory evidence of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018. Upon vote, the motion passed with Ms. Caldwell and Mr. Lane opposing.

L. Mastrarrigo, Charles 2015-000935

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd were recused.

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to acknowledge Respondent's request through his Election of Rights form, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to impose a fine of \$2,000 and administrative cost of \$146.78, to be due thirty (30) days of Final Order. Prior to renewing license, submit proof of satisfactory evidence of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2013 through June 30, 2015 and July 1, 2015 through June 30, 2017. Upon vote, the motion passed unanimously.

M. Neff, Herbert 2015-000960

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Mr. Vogel, to acknowledge Respondent's request through his Election of Rights form, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Vogel, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to impose a fine of \$1,000 and administrative cost of \$152.92, to be due thirty (30) days of Final Order. Prior to renewing license, submit proof of satisfactory evidence of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2013 through June 30, 2015 and July 1, 2015 through June 30, 2017. Upon vote, the motion passed unanimously.

N. Travez, Mark 2015-002504

Continued

O. Alvarez, Emilio B. 2015-023327

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Mr. Luis Fernandez, attorney for Mr. Alvarez was present.

Motion was made by Mr. Riggs, seconded by Mr. Caldwell, to accept Stipulation. Upon vote, the motion passed unanimously.

P. Alvarez & Fernandez, P.A. 2015-016673

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Mr. Luis Fernandez, attorney for Mr. Alvarez was present.

Motion was made by Ms. Riggs, seconded by Mr. Caldwell, to accept Stipulation. Upon vote, the motion passed unanimously.

Q. Bongiovanni, Michael J. 2015-022104

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Mr. Tornincasa, attorney for Mr. Bongiovanni was present.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to accept Stipulation. Upon vote, the motion passed with Mr. Vogel and Dr. Fennema opposing.

Bongiovanni, Michael J. 2015-022114

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Mr. Tornincasa, attorney for Mr. Bongiovanni was present.

Motion was made by Ms. Caldwell, seconded by Mr. Riggs, to accept Stipulation. Upon vote, the motion passed unanimously.

R. Bongiovanni & Associates 2015-047661

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Mr. Tornincasa, attorney for Mr. Bongiovanni was present.

Motion was made by Ms. Caldwell, seconded by Mr. Riggs, to accept Stipulation of Voluntary Relinquishment of license, with no leave to ever reapply as a Certified Public Accounting firm, in the State of Florida. Upon vote, the motion passed unanimously.

S. Guthrie, Phillip 2015-034479

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Dr. Fennema chaired.

Mr. Guthrie was present.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to acknowledge respondent request through his Election of Rights form, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane, seconded by Mr. Riggs to dismiss the Administrative Complaint and no penalty imposed. Upon vote, the motion passed unanimously.

T. Van De Warker, John N. 2014-049824

Mr. Dennis and Ms. Caldwell were recused.

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Mr. Lane, to accept Stipulation of Voluntary Relinquishment of license, with no leave to ever reapply as a Certified Public Accountant in the State of Florida. Upon vote, the motion passed unanimously.

U. Van De Warker, John N. 2015-000605

Mr. Dennis and Ms. Caldwell were recused.

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to accept Stipulation of Voluntary Relinquishment of license, with no leave to ever reapply as a Certified Public Accountant in the State of Florida. Upon vote, the motion passed unanimously.

V. Webber, Zane 2016-005257

Ms. Borders-Byrd, Ms. Keegan and Mr. Lane were recused.

Mr. Webber and his attorney Mr. Villazon were present.

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to accept the Stipulation. Upon vote, the motion passed unanimously.

W. Picca, Irene 2013-029161

Continued

The meeting was recessed at 5:45 p.m. by Mr. Dennis.

Friday, July 29, 2016

The meeting was reconvened at 9:00 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

| BOARD MEMBERS | | STAFF | |
|----------------------|-----------------|---------------|---------|
| Cynthia Borders-Byrd | Present | Veloria Kelly | Present |
| Maria E. Caldwell | Present | Denise Graves | Present |
| David L. Dennis | Present | Richard Evans | Present |
| M.G. Fennema | Present | | |
| Tracy Keegan | Excused Absence | | |
| James Lane | Present | | |
| Steve Riggs | Present | | |
| Eric Robinson | Excused Absence | | |
| H. Steven Vogel | Present | | |

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel was present. C. Erica White, Chief Attorney; Department of Business and Professional Regulation, was present. Rosanna Bronhard, Senior Attorney; Department of Business and Professional Regulation, was present. Court Reporter was Ann Ballistierri.

3. Petition for Variance or Waiver

A. Campos, Camila

Ms. Campos was present.

Motion was made by Ms. Caldwell, seconded by Mr. Riggs, to grant the Petition for Variance or Waiver for permanent variance through June 21, 2016. Upon vote, the motion passed unanimously.

4. Reconsideration

A. Leal, Veronica

Motion was made by Mr. Riggs, seconded by Dr. Fennema to deny the application pursuant to Section 473.306(2)(b), Florida Statutes, based on a violation of Section 455.227(1)(q), Florida Statutes, through a violation of Rule 61-11.007, Florida Administrative Code, failure to show good moral character and conduct which subverts or attempts to subvert the examination process, based upon: While completing a portion of the examination on February 29, 2016, viewed

unauthorized materials (flashcards). Motion Mr. Riggs, seconded by Mr. Lane, to suspend from further testing. Upon vote, the motion passed unanimously.

Mr. Dennis requested Mr. Vogel discuss with Ms. Kelly the terms of the NASBA contract. This would give the Board a better understanding of who has jurisdiction. The Board would like Ms. Kelly to draft a letter to NASBA about Prometrics regarding the security and why the material was permitted into the testing area.

5. Exams – Considerations

A. Canton, Bartlett Michael

Mr. Cantor was present.

Motion was made by Ms. Caldwell, seconded by Mr. Lane, to approve for convictions only. Upon vote, the motion passed with Mr. Riggs and Dr. Fennema opposing.

B. Lucia, Michael Alan

Motion was made by Mr. Riggs, seconded by Mr. Vogel, to request Mr. Lucia waive his 90 day requirements, appear before the Board at the September meeting or deny the application for good moral character. Upon vote, the motion passed unanimously.

C. Munyon, Megan Kylie

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

D. Naccarato, Victoria

Ms. Naccarato was present.

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

E. Newsom, Michael Steven

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

F. Nichols, Michelle

Ms. Nichols was present.

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

G. Sherman, Christopher

Mr. Sherman was present.

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

6. Exams – Do Not Met Requirements

- A. Kachmar, Alexander Yuri

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

7. Endorsements – Considerations

- A. Lankester, Sarah Stroh

Ms. Lankester was present.

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

- B. Sanchez, Alejandro

Mr. Sanchez was present.

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

- C. Slavick, Stephen Patrick

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

8. Endorsements- Requirements Not Met

- A. Glassburner, Robert James

Mr. Glassburner was present.

Mr. Glassburner withdrew his application.

- B. Lopez, Jorge Humberto

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

9. Maintenance And Reactivation - 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 - Voluntary Relinquishment

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

11. Deceased Practitioners

There was a moment of silence.

12. Temporary Permits

Motion was made by Ms. Borders Byrd, seconded by Mr. Riggs, to ratify list and deny for Levine, Caufield, Martin & Goldberg, P.C. and refer to the enforcement team for further investigation. Upon vote, the motion passed unanimously.

13. Reports

A. Committee on Accounting Education Meeting Minutes June 29, 2016

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

B. Committee on Budget Task Force Meeting July 15, 2016

Mr. Dennis reported:

Mr. Dennis informed the Board the excess revenue for 2016 operating account was due to the fee holiday in 2014 & 2015 but in 2016 the fee holiday expired. Mr. Dennis informed the Board; the Clay Ford Minority Scholarship had excess funds. A suggestion to the Board was to lower the \$10 allocated from license fees to the scholarship fund to \$8.00.

A motion was made by Mr. Riggs, seconded by Mr. Lane, to continue to allocate license fees to the scholarship fund at \$10.00. Upon vote, the motion passed unanimously.

C. Prosecuting Attorney Report

Ms. White reported.

Ms. White informed the Board Ms. Rosanna Bronhard had been hired and this should help with the back log of Probable Cause cases.

D. Rules Report – Assistant Attorney General

Ms. Clark Reported.

Ms. Clark informed the Board all the rules on the spreadsheet have been submitted and no comments from the Joint Administrative Procedures Committee have been received.

Additions

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve the additions to the agenda for good cause shown. Upon vote, the motion passed unanimously.

1. Administration

A. Consider sending Representation to the Regulatory Law Seminar

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve Ms. Clark to attend the Regulatory Law Seminar September 30 through October 2, 2016. Upon vote, the motion passed unanimously.

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

14. Administrative

A. Board of Accountancy Statistics

This was an informational item.

B. Consider Sending Representation to the NASBA Annual Meeting

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve Ms. Kelly, Ms. Clark, Ms. Caldwell, Mr. Dennis, Mr. Vogel, Mr. Lane and Mr. Evans to attend the NASBA 109th Annual meeting October 30 through November 2, 2016. Upon vote, the motion passed unanimously.

C. Department of Business and Professional Regulation 2016-2017 Annual Regulatory Plan

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to include the following rules on the Annual Regulatory Plan.

61H1-27.001 College or University Requirements

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

61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances

61H1-36.005 Citations

Upon vote, the motion passed unanimously.

D. Duplicate Wall Certificates - Discussion

Motion was made by Dr. Fennema, seconded by Dr. Fennema to deny issuing duplicate wall certificates to Null and Void licensees, based on 61H1-20.001(1), Florida Administrative Code and 61H1-31.012, Florida Administrative Code. Upon vote, the motion passed unanimously.

E. Florida Independence Rules - Discussion

No comments at this time.

F. Remarks from the Executive Director

Ms. Kelly reported.

Ms. Kelly informed the Board that all the members of the Board except two (2) have filed their Ethic Commission forms. Ms. Kelly reminded the remaining members to file the forms by the deadline of September 1, 2016 to avoid a penalty fee of \$25.00 a day. Ms. Kelly also informed the Board the Bureau of Education and Testing will begin the CPE audit on August 1st for the last renewal period.

G. Update from Board Members/Staff Serving on NASBA and/or AICPA Committees

Ms. Caldwell reported.

Ms. Caldwell informed the Board the NASBA CPE committee approved the CPE standards draft and will be effective September 1, 2016.

15. NASBA

A. James Suh; NASBA's Director of Continuous Improvement & Analytics - Presentation

Mr. Suh reported on CPB Examination overall National and Florida Performance. The majority of the impact by the Florida Candidates that is seen is Mobility and hours requirements. Mr. Suh reported on the Pipeline Statistics, roughly 63-64% of candidates ultimately pass four (4) parts of exam in both Florida and Georgia.

Ms. Ebert, Western Governors University reported to the Board that Western Governors University is working with the Education Committee and students to form a program to help Florida students enrolling in Western Governors University.

B. Multi-Tester Report 2016 Q1-FL – FYI

This was an informational item.

C. NASBA Jurisdiction Reports: Testing Windows 2016 Q-2 – FYI

This was an informational item.

16. FICPA

A. Discussion

Ms. Green and Mr. Thames reported.

Mr. Thames thanked the Board for having the Florida Institute of Certified Public Accountants (FICPA) at the meeting. Mr. Thames informed the Board he will be working with Mr. Vogel and the Legislative Policy Committee. Ms. Green informed the Board the provisions of the work experience of 473.308 F.S. is currently being reviewed and worked on by the Florida Institute of Certified Public Accountants. Ms. Green also discussed with the Board additional provisions of the Florida Statutes that the Legislative Committee and the Florida Institute of Certified Public Accountants should review.

- s. 473.323(1)(j) consider change to include Public Company Accounting Oversight Board (PCAOB).
Revise practice act to allow for level II (fingerprinting) background checks for Certified Public Accounting (CPA) examination and licensure applicants.
- s. 473.302(8)(c)
- s. 473.315(3)
- s. 473.323(2) Allow Board flexibility in promulgating rules.
- s. 473.302(9) Revise Statute to reference current edition of Uniform Accountancy Act (UAA) or consider evergreen language to avoid repeated updates. The Statute currently references 4th edition of Uniform Accountancy Act (UAA) dated December 2007.
- s. 473.3065(2)
- s. 473.308(8)

17. AIPCA

A. Suzanne Jolicoeur; Senior Manager, State Regulation & Legislation – Presentation

Ms. Suzanne Jolicoeur informed the Board that the Florida has not adopted the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct, a comprehensive definition of attest and does not have Continued Professional Education (CPE) reciprocity. However, Ms. Jolicoeur states the American Institute of Certified Public Accountants (AICPA) is encouraging states looking to adopt new Continued Professional Education (CPE) reciprocity language to use the Model Rule 6-5 (c) as a means of best ensuring uniformity while protecting public interest.

18. Old Business

None

19. Other Business

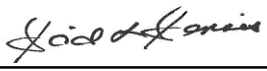
A motion was made by Mr. Riggs, seconded by Dr. Fennema, to start the September meeting at 8:30 a.m. and future meetings at 8:30 a.m. Upon vote, the motion passed unanimously.

20. Future Meetings

This was an informational item.

21. Adjourn

Mr. Dennis adjourned the meeting at 1:30 p.m.



David Dennis, Chair