

Charlie Liem, Interim Secretary

Charlie Crist, Governor

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
June 30, 2010
Tampa Airport Marriott
Tampa International Airport
Tampa, Florida

Wednesday, June 30, 2010

The meeting was called to order at 9:00 a.m. by Mr. Tipton, Chair. The roll was called by Ms. Caldwell, and reflected the following persons present.

BOARD MEMBERS

Teresa Borcheck	Present
Cynthia Borders-Byrd	Present
Rick Carroll	Present
Maria Caldwell	Present
William Durkin	Excused Absence
Steve Riggs	Present
Eric Robinson	Present
David Tipton	Present
John Quinlan	Present

STAFF

Veloria Kelly	Present
June Carroll	Present

Mary Ellen Clark, Esquire, Assistant Attorney General and Board Counsel was present. Eric Hurst, Chief Attorney, Department of Business and Professional Regulation was present. The court reporter was Pat Gough.

1. Approve Board Minutes

A. May 14, 2010

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

2. OGC Action Request

A. – J. LAWRENCE W. LEGEL – 2008047988

Mr. Tipton and Ms. Borcheck were recused.

Ms. Caldwell chaired.

Mr. Legel was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by to issue a reprimand, probation to run concurrently with criminal probation, cost of

\$586.73 and a \$1,000.00 fine to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

K. SCHNEIDER, FREDERICK CARL, JR. – 2009031066

Ms. Borcheck and Mr. Tipton were recused.

Ms. Caldwell chaired.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, that respondent waived his rights. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, and seconded by Mr. Carroll, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to suspend until he appears before the board reserving jurisdiction. The motion passed with Mr. Robinson, voting no.

L. WACHOB, ROBERT G. – 2009004967

Ms. Caldwell and Ms. Borcheck were recused.

Motion was made by Mr. Riggs, seconded by Mr. Carroll, that respondent waived his rights. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Carroll, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to suspend until he appears before the board reserving jurisdiction. Upon vote, the motion passed unanimously.

3. Petitions for Variance or Waiver

A. JAMES, CORETTA

Ms. James was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to grant an extension until March 1, 2011. Upon vote, the motion passed unanimously.

B. STEWART, JOHN

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve and accept hours. Upon vote, the motion passed unanimously.

C. VARKEY, BABY

Mr. Varkey was present.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to reconsider, vacate and approve. Upon vote, the motion passed unanimously.

4. Non-Disputed Fact Hearing

A. HEDGE, TAMMY

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to approve extension of time until August 27, 2010, board meeting. Upon vote, the motion passed unanimously.

5. Reconsiderations

A. BOGGS, STEVEN

No action taken.

B. OSTERMAN, PETER

Mr. Osterman was present.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to grant extension until October 22, 2010. Upon vote, the motion passed unanimously.

6. Continuance

A. BOGDANOFF, RICHARD

Motion was made by Ms. Borcheck, seconded by Ms. Borders-Byrd, to uphold previous denial. Upon vote, the motion passed unanimously.

7. Now Meets Requirements

A. ABRAHAM, HECTOR

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

B. AVELLO, ALISHA

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

C. BESTULICH, STEPHANIE

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

D. CROSSLIN, JOHN

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

E. FORSYTHE, REBECCA

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

F. KHAN, SAAD

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

G. LYDON, THOMAS

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

H. MOUBARAK, NAKHLE

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

I. PUENTE, JUSTIN

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

J. RYAN & WETMORE PC

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

8. Exams – Recommended Approvals

Samir Abrahani Applicant charged with soliciting another to commit prostitution on November 25, 2001; file closed for misdemeanor intervention program all sanctions have been satisfied. Applicant charged with driving under the influence on June 22, 2003; paid fine; placed on probation; license revoked for 6 months all sanctions have been satisfied. Applicant charged with violation of a restricted license on March 23, 2004. All sanctions have been satisfied.

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

Diane Amiel Applicant charged with driving under the influence on February 6, 2000; placed on 3 years probation, all sanctions have been satisfied. Applicant charged with battery on a law enforcement officer on February 6, 2000; placed on 3 years probation, all sanctions have been satisfied. Applicant charged with battery on a law enforcement officer on February 6, 2000, 2nd offence; placed on 3 years probation, all sanctions have been satisfied. Applicant charged with battery on a law enforcement officer on February 6, 2000, 3rd offence; placed on 3 years probation, all sanctions have been satisfied. Applicant charged with battery on a law enforcement officer on February 6, 2000, 4th offence; placed on 3 years probation, all sanctions have been satisfied. Applicant charged with resisting /obstruct with violence on February 6, 2000; placed on 3 years probation, all sanctions have been satisfied. Applicant charged with resisting /obstruct without violence, 2nd offence on February 6, 2000; placed on 3 years probation, all sanctions have been satisfied.

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

Derek Cardona Applicant charged with domestic battery on November 28, 2004; battery charge dropped, all sanctions satisfied.

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

Hadiya Dacosta Applicant charged with hit and run on January 20, 2005; pled no contest, adjudication withheld, placed on 6 months probation, medical review conducted, paid fines. All sanctions have been satisfied.

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

Jose Dalmau Applicant charged with possession of alcoholic beverage by person under 21 on May 30, 2001; notice of non-filing filed all sanctions have been satisfied. Applicant charged with possession of alcoholic beverage by person under 21 and resisting an officer without violence on June 30, 2001; nolle prosequi case placed in the diversion program. All sanctions have been satisfied.

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

Yvonne Dingman Applicant charged with possession of drug on March 13, 2000; paid fine, all sanctions have been satisfied. Applicant charged with possession of alcohol by a minor on September 16, 2000; paid fine, all sanctions have been satisfied.

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

Abiodun Fajimolu Applicant charged with petit theft on December 17, 2005; paid fine, all sanctions have been satisfied.

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

Alexandra Gentry Applicant charged with possession of alcohol by a minor on October 20, 2007; given a notice to appear in court, completed requirements of the misdemeanor diversion program, charges dismissed. All sanctions have been satisfied.

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

Christopher Skinner Applicant charged with possession of alcohol by a person under 21 on May 21, 2005; paid fine, all sanctions have been satisfied.

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

Kathleen Wade Applicant charged with careless driving on December 6, 1999; license suspended all sanctions have been satisfied. Applicant charged with driving under the influence on October 6, 1997; charge dismissed. Applicant charged with driving without a license on May 6, 1990; charge dismissed. Applicant charged with non – moving open container on November 17, 2000; citation issued. All sanctions satisfied.

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

9. Exams – Recommended Denials

Adela Andrews Deficient one (1) semester hour of upper division accounting to include coverage of auditing, three (3) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code, and a complete application.

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

Tywana Bowman Deficient 21 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting.

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

Christine Gillen Deficient three (3) semester hours of upper division business law.

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

Lisa Herndon Deficient coverage of upper division cost/managerial accounting and complete application.

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

Alicia Reyes Deficient six (6) semester hours of upper division accounting to include coverage of auditing and cost/managerial accounting and three (3) semester hours of upper division business law.

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

Midiam Soto Deficient three (3) semester hours of upper division business law and a complete application.

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

Kristen Taylor Deficient three (3) semester hours of upper division accounting to include auditing coverage and three (3) semester hours of business law.

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

Marisa Topete Deficient 20 quarter hours of upper division accounting to include coverage of auditing and cost/managerial accounting and four (4) quarter hours of upper division business law.

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

Elena Trumper Deficient 15 semester hours of graduate level courses from an accredited institution six (6) semester hours of accounting, six (6) semester hours of general business and three of taxation; these courses must be taken after admission to graduate school; also Deficient 10.25 semester hours of upper division accounting to include coverage of taxation and auditing and 3.75 semester hours of business law with coverage of contracts, torts and the Uniform Commercial Code.

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

Francis Vorrosso Deficient three (3) semester hours of business law.

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

10. Original Licensure – Considerations

Laura Ballenger Deficient one year work experience starting April 1, 2009.

Applicant submitted an original licensure application on April 21, 2010 and has passed all four parts of the CPA examination by June 30, 2010. Applicant is unable to have a CPA certify her work experience and is requesting the board to accept her job description and letters of support to evaluate the quality and responsibility level of her work to meet the work experience requirement. (90 days status N/A)

Ms. Ballenger was present.

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

Brenda Kenny Deficient one year work experience starting March 1, 2009.

Applicant's exam application was approved on April 13, 2009 and passed all four parts of the CPA examination by June 30, 2010. Applicant submitted an original licensure application on April 23, 2010 which was reviewed by board staff and determined work experience is required due to educational requirements for licensure was not completed on or before December 31, 2008.

Ms. Kenny was present along with her attorney Mr. Kenny.

Motion was made by Mr. Riggs, to deny which died for a lack of a second motion.

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

11. Endorsement – Recommended Approvals

Jonathan Fitzgerald Applicant was charged with unsafe movement of automobile on October 5, 2004; Paid fine. All sanctions have been satisfied. Charged with disobeying a traffic device and no seat belt on November 4, 2004; paid fine. All sanctions have been satisfied. Charged with making an illegal u-turn on divided highway and careless operation of a motor vehicle on December 16, 2004; paid fine. All sanctions have been satisfied. Charged with failure to pay traffic tickets on August 2, 2005; suspension of driver license until payment of fine. All sanctions have been satisfied. Charged with traveling at an unsafe distance in 2002; paid fine. All sanctions have been satisfied.

Motion was made by Mr. Carroll, seconded by Mr. Riggs, to approve for conviction only. Upon vote, the

motion passed unanimously.

Brent Lowman Applicant was charged with minor in possession of alcohol under the age of 21; deferred prosecution. All sanctions have been satisfied.

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

Matthew McFarlin Applicant was charged with armed robbery on June 5, 2000; 100 hours of community service and 14 days in detention center. All sanctions have been satisfied.

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

12. Endorsement – Considerations

Rafael Carnicer Applicant was charged with violation of NFA Compliance Rule 2-13(a), NFA Compliance Rule 2-5, and NFA Compliance Rule 2-9(a) on December 12, 2008 for failure to prepare, distribute, maintain required reports and records, cooperate in an NFA investigation, and diligently supervise employees and agents in the conduct of their commodity futures activities; NFA membership withdrawn. All sanctions have been satisfied.

The board requested staff notify Mr. Carnicer to appear before them.

John Rody Jr. Applicant violated the Act at 63 P.S. §9.12(q) engaged in the practice of accounting when license was not current. All sanctions have been satisfied. Applicant currently has an active CPA license in Pennsylvania which expires 12/31/11.

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

13. Maintenance and Reactivation – Consent Agenda

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to ratify all those on list. Upon vote, the motion passed unanimously.

14. Maintenance and Reactivation – Recommended Approvals

Selena Breedlove Applicant charged with leaving the scene of accident/false police report on March 16, 2007; pled no contest, charges dismissed. All sanctions have been satisfied.

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

Larry Henderson Applicant charged with reckless driving in 1993; pled on contest; withheld adjudication. All sanctions have been satisfied.

Motion was made by Mr. Carroll, seconded by Mr. Riggs, to approve for conviction only. Upon vote, the

motion passed unanimously.

15. Maintenance and Reactivation – Requests to Reactivate

Mark Bates Mr. Bates is requesting that the Board accept re-submittal of his continuing professional education (CPE) hours for the reestablishment period ending June 30, 2007. His license reverted to “delinquent” status on January 1, 2008 for a shortfall of four (4) CPE hours in board approved ethics. His license reverted to “null and void” status on January 1, 2010.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve extending the delinquent status for six months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Roxana Dorigo (Cabrera) Ms. Dorigo is requesting to reactivate her license. Her license reverted to “delinquent” status on January 1, 2008 for failure to pay her 2008-2009 license renewal fee. Her license reverted to “null and void” on January 1, 2010.

Ms. Dorigo was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve extending the delinquent status for six months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Charissa Ioppolo Ms. Ioppolo is requesting to reactivate her license. Her license reverted to “delinquent” status on January 1, 2008 for failure to submit her continuing professional education (CPE) hours, a passing score on the laws and rules exam and her license renewal fee. Her license reverted to “null and void” status on January 1, 2010.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve extending the delinquent status for six months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

David Langle Mr. Langle is requesting to reactivate his license. He placed his license on “inactive” status on March 31, 1998. His license reverted to “delinquent inactive” status on January 1, 2008 for failure to renew his “inactive” status. His license reverted to “null and void” on January 1, 2010.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve extending the delinquent status for six months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Sergio Montoya Mr. Montoya is requesting to reactivate his license. His license reverted to “delinquent” status on January 1, 2003 for failure to submit his continuing professional education (CPE) hours, a passing score on the laws and rules exam and his license renewal fee. His license reverted to “null and void” on January 1, 2005.

Mr. Montoya was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve extending the delinquent status for ten months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Patrick M. Ryan Mr. Ryan is requesting to reactivate his license. His license reverted to "delinquent" status on January 1, 2008 for a shortfall of four (4) continuing professional education (CPE) hours in board approved ethics and a \$50 late reporting fee. His license reverted to "null and void" status on January 1, 2010.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve extending the delinquent status for six months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

David Troup Mr. Troup is requesting to reactivate his license. His license reverted to "delinquent" status on January 1, 2005 for failure to submit continuing professional education (CPE) hours and the license renewal fee. His license reverted to "null and void" status on January 1, 2008.

Mr. Troup was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve extending the delinquent status for ten months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Lauran Willoughby Ms. Willoughby is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2000 for failure to submit continuing professional education (CPE) hours, the laws and rules exam and the license renewal fee. Her license reverted to "null and void" status on January 1, 2002.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve extending the delinquent status for six months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Steven Cohen Mr. Cohen is requesting reinstatement of his license to "inactive" status. His license reverted to "delinquent" status on January 1, 2007 for failure to submit continuing professional education (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, 2007.

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to deny the request to place license on inactive status, but approve extending the delinquent status for six months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

16. Maintenance and Reactivation – Recommended Denials

Robert Franklin Mr. Franklin is required to complete 120 continuing professional education (CPE) hours with 20 in accounting and auditing and four (4) in board approved ethics for the period ending December 31, 2009. He is deficient 39 total CPE hours.

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

Stefany Koo

Ms. Koo is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2010. She is deficient a reporting form documenting completion of 120 CPE hours with 30 in accounting and auditing and four (4) in board approved ethics and proof of attendance.

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

Damé Rahal

Mr. Rahal is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2010. He is deficient a reporting form documenting completion of 120 CPE hours with 30 in accounting and auditing and four (4) in board approved ethics and proof of attendance.

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

17. Maintenance and Reactivation – Voluntary Relinquishment

Minnich, Harold

AC# 721

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

Pryor, John

AC# 30781

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

18. Deceased Practitioners

There was a moment of silence for those listed.

19. Firms

Gifford, Hillegass & Ingwersen LLP

Failed to submit CPA to qualify firm; 473.309(1)(c).

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

Heil & Company PA CPA

Failed to submit more than one CPA to represent the company while using the plural term CPA's; 473.321.

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

Jose E Smith CPA PA

Failed to submit CPA to qualify firm; 473.309(1)(c).

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

20. Temporary Permits

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to ratify those on approval list. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to ratify those on the denial list. Upon vote, the motion passed unanimously.

21. Reports

A. ATTORNEY GENERAL - RULES REPORT FROM ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark informed the board that she would be withdrawing all the standard rules as they requested at their meeting on June 29, 2010, and re noticing them one by one. Ms. Clark stated that she would be fixing any technical errors to the rules in her report as the board had given her permission to do so at the June 29, 2010 board meeting. Ms. Clark reported that no action had been taken at the meeting on June 29, 2010 to Rule 61H1-29.002 Temporary License, and that she would bring this back at the August meeting. Ms. Clark also informed the board that 61H1-36.003 Time for Payment of Civil Penalties would be removed from her Rules Report, as everyone had agreed on existing language.

B. EDUCATION COMMITTEE – MINUTES

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

C. PROSECUTING ATTORNEY - PROCESCUTING ATTORNEY REPORT

Mr. Hurst reported.

22. Administrative

A. AUDITOR GENERAL'S REPORT – DRAFT RULES –

CHAPTER 10.550 - LOCAL GOVERNMENTAL ENTITY AUDITS
10.650 - FLORIDA SINGLE AUDIT ACT NONPROFIT AND FOR-PROFIT ORGANIZATION AUDITS
10.700 - AUDITS OF CERTAIN NONPROFIT ORGANIZATIONS
10.800 - AUDITS OF DISTRICT SCHOOL BOARDS
10.850 - AUDITS OF CHARTER SCHOOLS AND SIMILAR ENTITIES
2010 CHANGES TO RULES OF THE AUDITOR GENERAL

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve and to have Ms. Clark notice for rule development. Upon vote, the motion passed unanimously.

B. DISCUSSION REGARDING TERM -CERTIFIED FORENSIC ACCOUNTANT

This was an informational item.

23. NASBA

A. CANDIDATE CONCERNS 10Q1

This was an informational item.

B. QUARTERLY SUMMARY REPORT - CBT STEERING GROUP

This was an informational item.

24. FICPA

A. DISCUSSION

Mr. Johnson reported.

Mr. Johnson informed the board that the FICPA is looking to move forward with peer reviews, and they would have draft rules to correspond with statutory changes by the August 27, 2010 meeting. Mr. Johnson stated he would be contacting other state boards to see what they have done about the rules regarding the standards. Mr. Johnson informed the board that the FICPA will be looking at the board composition as there are board members whose terms will be expiring in October of this year, and there are others who are up for re-appointment.

25. AICPA

A. AICPA ETHICS CODIFICATION PROJECT BRIEFING PAPER

This was an informational item.

B. AICPA PEER REVIEW PROGRAM

This was an informational item.

C. AICPA STATE REGULATORY UPDATE

This was an informational item.

D. NOTICE OF INTENT TO READOPT EMERGENCY REGULATIONS

This was an informational item.

26. Other Business

A. REPORT FROM MR. CARROLL ON BUDGET TASK FORCE MEETING.

Mr. Carroll reported.

Mr. Carroll informed the board that the Budget Task Force had met on June 17, 2010 by conference call to review the board's financial statements for the period ending March 31, 2010. Mr. Carroll informed the board that the task force reviewed the financial statements for the Minority Scholarships, Unlicensed Activity and the Operating Accountant. Mr. Carroll stated that the Department stopped sending comparison statements, however, beginning with the June 30, 2010 report they will be going back to using the comparison statements. Mr. Carroll stated that the Budget Task Force recommends that the quarterly financial statements go back to using a comparison of current year and prior year financial data, as was done in prior years as well as the quarterly financial statements to include the budgeted figures next to the actual figures for comparative purposes.

Ms. Caldwell informed board members she had attended a NASBA Continuing Education Committee meeting. Ms. Caldwell stated she wanted the board to be aware that they had formed a Task Force to review CE, and the NASBA staff was going in the directions of making CE more like college courses. Ms. Caldwell stated she let them know she didn't think this was the purpose of CE.

Mr. Robinson informed the board that he attended NASBA's Eastern Regional meeting in Charleston. He informed board members the main topic was peer reviews. Mr. Robinson stated that they specifically talked about Florida not being a part of the peer review program. Mr. Robinson also informed the board that there was discussion as to who would be the new Director of NASBA.

Ms. Kelly informed the board the department is changing the Service of Process, and it is important for licensees to maintain an accurate address of record with the department. CPA's are responsible pursuant to Rule 61H1-26.005 to have their current street address on file with the board as their address of record, and they are required to notify the board office in writing within thirty days if there is a change to their address. The current service of process is to mail correspondence to the current address that is in the LicenseEase system, if the mail is returned then hand service is attempted; which means department staff conducts research and uses investigative methods to attempt to locate the licensee. If the licensee is unable to be located this way, then the information is published in the newspaper. The new service of process will be mailing correspondence to the address of record in LicenseEase, if the correspondence is returned or we do not hear from the licensee the information will then be published in the newspaper. Ms. Kelly informed the board that in conjunction with the Division of Professions and the Division of Real Estate, the Division of CPA's staff will be working to develop communication to inform licensees of the importance of keeping their address current.

27. Future Meetings

This was an informational item.

28. Adjourn

The meeting was adjourned at 12:27 p.m.

David Tipton, Chair