

June 12, 2014
Board of Accountancy

Disney's Contemporary Resort
Lake Buena Vista, FL 32830

Thursday, June 12, 2014

The meeting was called to order at 9:00 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
M.G. Fennema	Present
James Lane	Present
Steve Riggs	Present
Eric Robinson	Present
H. Steven Vogel	Present

STAFF

Veloria Kelly	Present
June Carroll	Present
Angela Francis	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. Brande Bulger, Prosecuting Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Diana Garcia.

1. Approve Board Minutes

A. MAY 2, 2014

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

2. OGC Action Request

A. ZALKA, STEPHEN – 2012041365

Mr. Riggs and Mr. Vogel were recused.

Ms. Borders-Byrd chaired.

Mr. Zalka and his attorney's Mr. Corsmeier and Mr. Brodski were present.

Motion was made by Mr. Dennis, seconded by Ms. Caldwell, that respondent waived their right to request a hearing in which there is a disputed issue of material fact, Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borcheck, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Mr. Dennis, to reprimand, place on probation for two years, issue a fine in the amount of \$2,500.00, cost in the amount of \$150.96 to be

paid during the two year probationary period with the first payment within thirty days of date of Final Order. Upon vote, the motion passed with Mr. Lane voting no.

B. SULLIVAN, FREDERIC – 2011055857

Mr. Vogel and Mr. Dennis were recused.

Mr. Sullivan and his attorney Mr. Baily were present.

Motion was made by Ms. Caldwell, seconded by Dr. Fennema, that respondent waived their right to request a hearing in which there is a disputed issue of material fact, Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Lane, to reprimand, place on probation for five years, issue a fine in the amount of \$2,500.00, cost in the amount of \$150.47 due within thirty days of date of final order. Upon vote, the motion passed with Mr. Robinson voting no.

C. DEARMAS, DELTON – 2012021405

Mr. Riggs and Mr. Vogel were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Lane, seconded by Mr. Dennis, to adopt the terms of the settlement stipulation. Upon vote, the motion passed unanimously.

D. DENNING, BONNIE – 2013038269

Mr. Vogel and Mr. Dennis were recused.

Motion was made by Mr. Lane, seconded by Mr. Robinson, to adopt the terms of the settlement stipulation. Upon vote, the motion passed unanimously.

E. HUNT, GREGORY – 2013046526

Mr. Vogel and Mr. Dennis were recused.

Mrs. Hunt was present.

Motion was made by Mr. Robinson, seconded by Mr. Lane, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Robinson, to adopt the conclusions of law in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Lane, to reprimand, suspend immediately upon the entry of the Final Order and for the duration of incarceration. Upon release of incarceration will be placed on probation for three years, issue a fine in the amount of \$2,500.00, cost in the amount of \$232.77 to be paid during probationary period. Upon vote, the motion passed with Mr. Robinson voting no.

F. MEEKER, TAMMY – 2013019788

Mr. Vogel and Mr. Dennis were recused.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, that respondent waived their right to request a hearing in which there is a disputed issue of material fact, Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to suspend until such time as Respondent appears before the board and the Board specifically reserves jurisdiction to impose any additional discipline deemed appropriate at that time, cost of \$1,036.80 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

G. WIRGES & MEEKER, CPA – 2013040374

Mr. Vogel and Mr. Dennis were recused.

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, that respondent waived their right to request a hearing in which there is a disputed issue of material fact, Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borcheck, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to suspend until such time as Respondent appears before the board and the Board specifically reserves jurisdiction to impose any additional discipline deemed appropriate at that time, cost of \$79.96 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

H. MEEKER, TAMMY – 2013033753

Mr. Vogel and Mr. Dennis were recused.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, that respondent waived their right to request a hearing in which there is a disputed issue of material fact, Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to suspend until such time as Respondent appears before the board and the Board specifically reserves jurisdiction to impose any additional discipline deemed appropriate at that time, cost of \$1,036.80 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

I. WIRGES & MEEKER, CPA – 2013033772

Mr. Vogel and Mr. Dennis were recused.

Motion was made by Mr. Robinson, seconded by Ms. Caldwell, that respondent waived their right to request a hearing in which there is a disputed issue of material fact, Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to suspend until such time as Respondent appears before the board and the Board specifically reserves jurisdiction to impose any additional discipline deemed appropriate at that time, cost of \$235.52 to be due within thirty days of date of Final Order... Upon vote, the motion passed unanimously.

J. SMILEY, JANETTE – 2013014882

Mr. Vogel and Mr. Dennis were recused.

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to adopt the conclusions of law in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to reprimand, issue a fine of \$1,000.00 and cost in the amount of \$244.85 to be paid within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

3. Declaratory Statements

A. ASHLAND PARTNERS, LLC

Motion was made by Mr. Vogel, seconded by Dr. Fennema to decline to respond based on insufficient information. Upon vote, the motion passed unanimously. Ms. Kelly will conduct a NASBA Quick Poll regarding what other state are doing regarding Global Investment Performance Standards.

4. Exams – Do not meet requirements

Michael Foster	Deficient 12 semester hours of upper division accounting to include coverage in taxation and cost/managerial accounting and 3 semester hours of business law.
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Motion was made by Dr. Fennema, seconded by Ms. Borcheck, to deny application. Upon vote, the motion passed unanimously.

5. Endorsements – Considerations

Douglas W Palmer	Applicant charged on March 8, 1989 with careless and careless driving. Pled guilty, paid fine. All sanctions have been satisfied. Applicant charged on May 3, 1990 with careless and heedless driving. Pled guilty, paid fine. All sanctions have been satisfied. Applicant charged on February 26, 1997 with careless driving. Pled guilty to a
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lesser charge of unsafe vehicle. Paid fine. All sanctions have been satisfied. Application completed on May 7, 2014.

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

Andrew B. Sturgill Applicant charged on September 2, 2003 with driving under the influence. Pled guilty, participated in a day education program, paid fine and court cost. All sanctions have been satisfied. Applicant charged with DC intoxication: Conduct which presents risk on February 2, 2004. Plead guilty, paid fine. All sanctions have been satisfied. Applicant charged with DC intoxication on January 8, 2011. Pled guilty, paid fine and court costs. All sanctions have been satisfied. Application incomplete.

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to request Mr. Sturgill appear before them. Upon vote, the motion passed unanimously.

6. Maintenance and Reactivation - Consent Agenda - Staff Approvals

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

7. Maintenance and Reactivation – Request to Reactivate

James Gately Mr. Gately's reactivation application was reviewed at the June 14, 2013 board meeting. Applicant was charged on November 28, 2009 with criminal mischief; time served. All sanctions have been satisfied. Charged on March 29, 2008 with violation of probation; continued probation. All sanctions have been satisfied. Charged on August 25, 2007 with trespassing; time served. All sanctions have been satisfied. Charged on March 15, 2007 with DUI; placed on probation and 10 year revocation of driver license. All sanctions have been satisfied. Board allowed Mr. Gately to withdraw his application and place license on inactive status. Board advised Mr. Gately that he may re-apply for reactivation in a year's time meeting the CPE hours, paying fees, and submitting documentation of good moral character.

Mr. Gately submitted an application which was received on May 19, 2014. Mr. Gately was noticed on May 21, 2014 for an incomplete application, a CPE reporting form evidencing 120 hours of CPE with 20 hours in accounting & auditing and 4 hours in board approved ethics with no more than 20 hours in behavior subjects, and sufficient proof of attendance for all courses that he submitted. Mr.

Gately submitted additional information on May 23, 2014 which was reviewed showing deficiencies of 64 hours of CPE with 12 hours in accounting and auditing subject not to include any hours in behavioral subjects and a complete application.

Mr. Gately was present.

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

8. Maintenance and Reactivation – Voluntary Relinquishment

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

9. Deceased Practitioners

There was a moment of silence.

10. Temporary Permits

Motion was made by Mr. Robinson, seconded by Ms. Borcheck, to approve all with the exception of Timothy Widner who is to be denied. Upon vote, the motion passed unanimously.

11. Reports

A. COMMITTEE ON CPE MEETING MINUTES 3-24-14

This was an informational item.

B. COMMITTEE ON ACCOUNTING EDUCATION MEETING MINUTES 4-25-14

This was an informational item.

C. PROSECUTING ATTORNEY'S REPORT

Ms. White reported.

Ms. White gave the Board stats on how many licensed and unlicensed cases are under investigation as well as how many are being reviewed by Legal.

D. DISCUSS DRAFT RULE 61H1-23.002

This was tabled until the August 15, 2014 Board meeting.

E. DISCUSS 2014-2015 ANNUAL REGULATORY PLAN

Motion was made by Mr. Robinson, seconded by Mr. Lane, to approve the Annual Regulatory Plan as presented. Upon vote, the motion passed unanimously.

12. Administrative

A. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item.

B. REMARKS FROM THE EXECUTIVE DIRECTOR

Ms. Kelly reported.

Ms. Kelly reminded Board members if they had not filed their Financial Disclosure Form with the Florida Commission on Ethics, they needed to do so to avoid penalties.

Ms. Kelly informed the Board that the deadline for the Clay Ford Scholarship was June 1, 2014. She stated they applications for the scholarship had doubled from last year, in part to the Secretary, the Department and the FICPA for their assistance in getting the word out about the scholarship availability.

Ms. Kelly informed the Board that Team 7 of the Gainesville staff had won the Davis Productive Award for their processing time of applications.

Ms. Kelly informed the Board that the Bureau of Education and Testing will mail out the letters, to selected CPA's on June 14, 2014, to inform them they have been selected to participate in the 2014 CPE audit.

ADDITIONS

- A. AUDITOR GENERAL RULE 10.700**
- B. AUDITOR GENERAL RULE 10.800**
- C. AUDITOR GENERAL RULE 10.850**

Ted Sauerbeck, Deputy Auditor General, Auditor General's Office was present.

Mr. Sauerbeck informed the Board that the Auditor General's Office sends letters to entities if there are any reoccurring issues with audits. Mr. Sauerbeck informed the Board that a report of the audits is sent to board staff and that Mr. Richard Law will review any entities with issues. Ms. Kelly will act as a representative between the Board and the Auditor General's office.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve the rules as presented. Upon vote, the motion passed unanimously.

13. NASBA

A. NATIONAL PEER REVIEW COMMITTEE OVERSIGHT REPORT

This was an informational item.

B. PEER REVIEW GUIDANCE FOR RECALLING PEER REVIEW REPORTS

This was an informational item.

14. FICPA

A. FICPA DISCUSSION

Deborah Curry President/CEO, of the Florida Institute of CPA's was present.

Ms. Curry informed the Board that Senate Bill 796 and its companion House Bill 725 unanimously passed, and are awaiting the Governor to sign and it will take effect July 1, 2014. This legislation will allow exam applicants to fulfill the board of Accountancy's "Good Moral Character" requirement prior to application for licensure. It, adjusts the 160 quarter hour education requirement an exam applicant is required to fulfill to the correct amount of 180 quarter hours that equals the 120 semester hours required. It creates a one-time amnesty to reactive a license for those inactive or delinquent by June 30, 2016.

Ms. Curry informed the Board that she and members of the FICPA are working to get the word out regarding the Clay Ford Scholarship, every opportunity they can.

Ms. Curry informed the Board that she was a part of the Davis Productivity Award, and what a wonderful opportunity it was to talk with the State of Florida employees who had won the award.

Ms. Curry introduced members of the FICPA's Board of Governors that were present.

15. AICPA

A. AICPA EXPOSURE DRAFT STANDARDS FOR ACCOUNTING & REVIEW SERVICES – FYI

This item was postponed until the August 15, 2014 Board meeting.

16. Old Business

There was none at this time.

17. Other Business

There was none at this time.

18. Future Meetings

After discussion, the Board determined it would be necessary to meet also meet on August 14, 2014 in addition to the time already scheduled for August 15, 2014.

19. Adjourn

The meeting was adjourned at 12:34 p.m.



Steve Riggs/ Chair