

Ken Lawson, Secretary

Rick Scott, Governor

Board of Accountancy
June 17, 2011

Sheraton Suites Tampa Westshore
4400 West Cypress Street
Tampa, Florida 33607

Friday, June 17, 2011

The meeting was called to order at 9:04 a.m. by Ms. Caldwell, Chair. The roll was called by Ms. Borders-Byrd, and reflected the following persons present.

BOARD MEMBERS

Teresa Borcheck	Present
Cynthia Borders-Byrd	Present
Maria E. Caldwell	Present
William Durkin	Excused Absence
Steve Riggs	Present
Eric Robinson	Present
David Tipton	Excused Absence

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.

Ken Lawson, Secretary of Department and Business Professional Regulation was present. Mr. Lawson introduced himself to the board members and gave them a brief summary of his background. Mr. Lawson asked the board if they had questions or concerns. Ms. Caldwell stated the board is concerned with the funding for board members to attend the NASBA Conferences, she informed Mr. Lawson of the importance of these conferences and why it's so important for board members and staff to be able to attend them. Mr. Riggs informed Mr. Lawson that there is concern where the Customer Contact Center is concerned. Ms. Kelly stated that the Department has been working on the Customer Contact Center and there has been improvement, she told the board that she communicates weekly with the Director of the Customer Contact Center. Mr. Lawson stated that he and Ms. Kelly would be communicating with Ms. Caldwell about the issues the board is concerned with. Mr. Lawson let the board know that the Governor wants to interview the applicants for the vacant board member positions. Mr. Lawson asked that the board keep an open dialog with him and let him know their issues.

1. Approve Board Minutes

A. May 6, 2011

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

2. OGC Action Request

A. BENNETT, PHILIP C - 2010043915

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

3. Petitions for Variance or Waiver

A. BALLARD, LAUREN

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve. Upon vote, the motion passed with Mr. Robinson voting no.

B. GORMAN, JONATHAN

Mr. Gorman was present.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to approve based on Mr. Gorman's work experience. Upon vote, the motion passed unanimously.

C. HUNT, STANLEY

Mr. Hunt was present.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to approve based on Mr. Hunt's work experience. Upon vote, the motion passed unanimously.

D. ROMERO, RAMON

Mr. Romero was present.

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

4. Reconsiderations

A. FINKELSHTEYN, JACOB

Mr. Finkelshteyn was present.

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

B. SCHNEIDER AND POMYKALA, CHTD – CASE #2010-006379

Mr. Pomykala was present.

The Board was not able to act on this due to a lack of a quorum. Ms. Clark was advised to hold the Order that was to be issued from the May meeting, until this is brought back before the board at their next meeting. Motion was made by Ms. Borcheck, seconded by Mr. Riggs, to approve the removal of Mr. Pomykala's name from the firm name. Upon vote, the motion passed unanimously.

5. Now Meets Requirements

A. FRIEDMAN, STEVEN

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

B. MENDOZA, GABRIEL

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

6. Disciplinary Matters

A. HARRIS, ALEX – 2009021614

Mr. Harris was present.

Motion was taken by Ms. Borders-Byrd, Mr. Riggs, to accept report. Upon vote, the motion passed unanimously.

B. ROBBINS, JAMES GLENN – 2008016292

Ms. Borcheck was recused.

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

7. Exams – Recommended Approvals

Scott C Leichner Applicant was charged with careless driving May 15, 2004; paid fine. All sanctions have been satisfied. Charged with driving with unsafe equipment October 9, 2004; paid fine. All sanctions have been satisfied. Applicant charged with expired registration May 11, 2007; renewed registration and charges dismissed. All sanctions have been satisfied. Charged with driving over the speed limit May 4, 2003; paid \$200.00 fine. All sanctions have been satisfied.

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

Nicholas Topa Applicant was charged with reckless driving October 18, 2004; one (1) year probation and 80 hours community service. All sanctions have been satisfied. Applicant charged with battery on July 20, 2005; two (2) weeks jail and four (4) years probation. All sanctions have been satisfied. Applicant charged with public intoxication on May 30, 2010; 180 days probation and 40 hours community service. All sanctions have been satisfied.

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

8. Exams- Denials

Geydis Gonzalez Deficient six (6) quarter hours to include coverage in cost & managerial accounting and accounting information systems and 7.5 quarter hours to include two (2) quarter hours of business law.

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

9. Original Licensure – Considerations

Kevin Troup Applicant is requesting the Board to accept his initial two business law courses he completed to satisfy the six (6) semester hour of business law. Applicant's official transcript evidenced he completed BUS 261 Legal Environment of Business August 1, 1996 at Wake Forest and BUS Legal Environment of Business May 1, 2002 at the University of Florida. Applicant's exam application was noticed deficient 3 semester hours of business law because BUS 261 Legal Environment at Wake Forest duplicated BUL 5810 Legal Environment at UF. Applicant then completed BUS 430 International Business Law November 1, 2009 and was approved to take the exam. Applicant contend that he would have appealed to the Board during his initial application if he would have known that this was going to cause a problem with his original licensure application and work experience.

Applicant is deficient four (4) months and one (1) week of work experience.

Applicant is requesting the Board to accept his one (1) year of work experience from Chamberlain & Associates P.A. for the period of June 8, 2009 through June 21, 2010. Applicant met the education requirement set forth in 61H1-27.002(3) November 1, 2009.

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to approve the work experience. Upon vote, the motion passed with Mr. Riggs voting no.

10. Endorsement – Recommended Approvals

Jacob Cukjati Applicant was charged with Unlicensed Practice of Law on September 1, 2002; one (1) count guilty. All sanctions have been satisfied.

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

Jason Grass Applicant was charged with DUI, minor in possession, and NVA on September 17, 2001; paid \$545 fine and one (1) day in jail. All sanctions have been satisfied.

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

11. Endorsement – Consideration

Maureen Butler Applicant answered affirmatively to question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida.

Ms. Butler was present.

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

Mr. Buchman was present.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Nicholas Carbone Mr. Carbone is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2004 for failure to submit the (CPE) hours, a passing score on the laws and rules exam, and license renewal fee. His license reverted to "null and void" on January 1, 2006.

Mr. Carbone was present.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Cristina Conde Ms. Conde is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2003 for failure to submit the (CPE) hours, a passing score on the laws and rules exam, and license renewal fee. Her license reverted to "null and void" on January 1, 2005.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Donald Farr Mr. Farr is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2008 for failure to submit the license renewal fee. His license reverted to "null and void" on January 1, 2010.

Mr. Farr was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Robinson, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Pamela Fleming Ms. Fleming is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2008 for failure to submit the (CPE) hours and a passing score on the laws and rules exam for 2007 reporting period. Her license reverted to "null and void" status on January 1, 2010.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Michele Foreman Ms. Foreman is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2004 for failure to submit a passing score on the laws and rules exam. Her license reverted to "null and void" status on January 1, 2006.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship

provision. Upon vote, the motion passed unanimously.

Deborah McCarthy Ms. McCarthy license reverted to "delinquent" status on January 1, 2007 for failure to submit the continuing profession education (CPE) hours, a passing score on the laws and rules exam and the license renewal fee. Her license reverted to "null and void" status on January 1, 2009.

Ms. McCarthy was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Margarita Pons Ms. Pons license reverted to "delinquent" status on January 1, 2009 for failure to submit the continuing professional education hours. Her license reverted to "null and void" on January 1, 2010.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Erik Wilson Mr. Wilson is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2009 for failure to submit the continuing profession education (CPE) hours, a passing score on the laws and rules exam, and license renewal fee. His license reverted to "null and void" on January 1, 2011.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to approve extending delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

14. Maintenance and Reactivation – Considerations

Justin DiMacchia Mr. DiMacchia is requesting that his reactivation application received December 21, 2010 be approved. Mr. DiMacchia license went "delinquent" on 1/1/05 and "current inactive" on 1/1/07. Mr. DiMacchia submitted a total of 124 CPE hours with 88 hours in accounting and auditing with his reactivation application; five of the hours were disallowed because of the 20 hour maximum in behavioral. Total CPE hours verified 119 with 88 in accounting and auditing.

Mr. DiMacchia was sent a deficiency notice 12/28/10 deficient 161 CPE hours to include four (4) CPE hours of board approved ethics. Mr. DiMacchia submitted a CPE reporting form 1/19/11 indicating 82 hours of which 33 hours could be verified with the proof of attendance; a deficiency notice was mailed indicating the hours he submitted 1/19/11 are too old. The courses were completed 6/23/04 through 10/7/05. Per Mr. DiMacchia 4/10/11 letter he feels there are extenuating circumstances that should be considered and therefore request the Board reconsider his application.

Mr. DiMacchia also indicated that he was informed that an amnesty letter was sent to him granting a waiver from the new regulations

that were recently enacted into law that changed his reporting requirements. Mr. DiMacchia indicated that he never received the letter and surely if he had received it he would have returned it promptly as he always intended to keep his CPA license active.

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

15. Maintenance and Reactivation – Voluntary Relinquishment

Rich, Donald Eugene, Jr. AC#37433
Horowitz, Edwin M. AC#954

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

16. Temporary Permits

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

17. Reports

A. RULES REPORT FROM BOARD COUNSEL

Ms. Clark reported.

Ms. Clark informed the board that there were no new rules to report on and there wouldn't be a report for August.

Ms. Borders-Byrd inquired about updating Rule 61H1-19.007 – Probable Cause Panel, to include an alternate panel member. Ms. Clark opined rule change was not necessary because rule currently grants board chair authority to appoint additional members.

B. PROSECUTING ATTORNEY REPORT

Mr. Hurst reported.

18. Administrative

- A. 2011 LIST OF CHANGES TO RULES OF THE AUDITOR GENERAL
- B. DRAFT AG RULE 10 700 FOR 6-30-11
- C. DRAFT AG RULE 10 800 FOR 6-30-11
- D. DRAFT AG RULE 10 850 FOR 6-30-11

The draft Auditor General Rules were an informational item.

19. NASBA

A. CANDIDATE CONCERNS 11Q1

This was an informational item.

B. CBT STEERING GROUP QUARTERLY SUMMARY REPORT

This was an informational item.

20. FICPA

A. DISCUSSION

Mr. Johnson introduced Justin Thames and informed the board that the FICPA have been working on an Out Reach program. He explained the importance of the PAC program, and the fact that it is supported by voluntary contributions.

Mr. Johnson informed the board that the FICPA is in the process of interviewing for their Director's position.

Mr. Johnson informed the board about the progress of the Peer Review bill. The board asked that Mr. Johnson to bring back the language for this bill, for their review.

21. Other Business

Ms. Kelly informed the board of appropriation for Unlicensed Activity Campaign (\$60,000) and minority scholarship (\$100,000) in the approved budget for fiscal year 2011-2012.

22. Future Meetings

This was an informational item.

23. Adjourn

The meeting was adjourned at 1:05 p.m.

Maria E. Caldwell, Chair