

**MINUTES**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**BOARD OF ACCOUNTANCY MEETING**  
**March 25, 2011**

**Conference Call**

**Friday, March 25, 2011**

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

BOARD MEMBERS		STAFF	
Teresa Borcheck	Present	Veloria Kelly	Present
Cynthia Borders-Byrd	Present	June Carroll	Present
Maria Caldwell	Present	Sharon Bryant	Present
William Durkin	Present		
Steve Riggs	Present		
Eric Robinson	Present		
David Tipton	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 Steve LeBlanc.

**1. Approve Board Minutes**

A. January 28, 2011

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

**2. Petitions for Variance or Waiver**

A. DISEGNA, APRIL

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to deny Petition for Variance or Waiver request. Upon vote, the motion passed unanimously.

B. GRAY, MICHELLE

Ms. Gray was present.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve Petition for Variance or Waiver due to the fact she has worked five (5) years under a CPA after obtaining bachelors degree in accounting. Upon vote, the motion passed unanimously.

**3. Disciplinary Matters**

A. WILKINSON, JOHN F JR – 2009034437

Mr. Wilkinson, Jr. was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to allow Mr. Wilkinson, Jr. until April 30, 2011 to complete cost in case #2009-034437 and #2009-037431. Upon vote, the motion passed unanimously.

#### 4. Exams – Recommended Approvals

Karabek Abdymazhitov      Applicant charged with domestic battery on May 21, 2010; nolle prosequi. Applicant has been requested to supply additional information regarding whether or not all sanctions have been satisfied.

This was tabled, board staff will contact candidate, ask for additional information as to whether sanctions have been met, and will place back on the May 6, 2011 board agenda.

Rachel Christian              Applicant charged with driving under the influence and refusing to submit to a driving under the influence test on August 1, 2009; license suspended, ordered to attend classes, counseling, and paid fine. All sanctions have been satisfied. Applicant charged with reckless driving on April 8, 2006; license suspended, classes, and paid fine. 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.

Charles Cole, Jr.              Applicant charged with possession of less than 20 grams of marijuana and possession of drug paraphernalia on December 17, 2001; placed in the pre-trial diversion program. All sanctions have been satisfied.

Mr. Cole, Jr. was present.

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

Larry Collins                  Applicant was charged with possession of controlled substance on November 23, 2007; one (1) year probation. 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.

Victor Demetriou              Applicant charged with possession of cannabis 20 grams or less and possession of drug paraphernalia on May 22, 2007; completed pre-trial intervention program, charges dismissed. All sanctions have been satisfied.

Mr. Demetriou was present.

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

Temika Gause                  Applicant was charged with criminal use of personal ID on August 15, 2008; adjudication withheld. All sanctions have been satisfied.

Ms. Gause was present.

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

Lindsay Hutto                      Applicant was charged with DUI on December 26, 2001; pled no contest - probation. All sanctions have been satisfied. Applicant was charged with DUI on July 30, 2004; pled no contest - probation. 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.

Kevin Patterson                      Applicant charged with underage drinking and open container on March 1, 2007. All sanctions have been satisfied. Applicant charged with criminal mischief on February 8, 2008; case dismissed. All sanctions have been satisfied. Applicant charged with open container on June 26, 2010; case dismissed. 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.

Raymond Pinault                      Applicant charged with underage possession of alcohol on May 9, 2007; VASAP class and one (1) year probation. All sanctions have been satisfied. Charged with public intoxication on October 10, 2008; \$96.00 prepaid fine. All sanctions have been satisfied. Charged with public intoxication on December 3, 2008; \$96.00 prepaid fine. 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.

Bradley Schaffner                      Applicant charged with trespass in occupied structure after warning on September 2, 2006; placed on probation. All sanctions have been satisfied. Applicant charged with driving under the influence and driving with license canceled, suspended or revoked on August 26, 2007; placed on probation. All sanctions have been satisfied.

Mr. Schaffner was present.

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

Matthew Sherman                      Applicant was charged with possession of marijuana and paraphernalia on July 1, 2010; case dismissed. 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.

William Simard                      Applicant order to repay business partner the sum of \$19, 871.13. Stated he has been making monthly payments since May 1, 2008. All sanctions have not been satisfied.

Mr. Simard was present.

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

Ruby Taylor                      Applicant charged with petty theft on March 13, 2010; paid fines, adjudication withheld. 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.

## **5. Exams – Recommended Denials**

Tywana Bowman                Deficient nine (9) semester hours of upper division accounting to include coverage of cost & managerial accounting.

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

Christine Coury                Deficient coverage of upper division cost and managerial accounting.

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

Vanessa Miller                 Deficient official transcripts from all schools attended; applicant failed to satisfy requirements of 61H1-27.002. Applicant is also deficient a complete application.

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

Janel Napoles                 Deficient 21 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial accounting, and accounting information system. Also deficient six (6) semester hours of business law to include coverage of contracts, torts, and Uniform Commercial Code, of which three (3) semester hours must be upper division.

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

Evelyn Thomas                 Deficient official transcripts from Florida International University; applicant failed to meet requirements of rule 61H1-27.002. Applicant is also deficient a complete application.

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

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

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to approve those listed on consent agenda. Upon vote, the motion passed unanimously.

## **7. Maintenance and Reactivation – Requests to Reactivate**

Elizabeth Allen Ms. Allen is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2002 for failure to submit the continuing professional education (CPE), a passing score on the laws and rules exam and the license renewal fee. Her license reverted to "null and void" on January 1, 2004.

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

Angela Burraston Ms. Burraston is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2009 for failure to submit the CPE, a passing score on the laws and rules exam and the license renewal fee. Her license reverted to "null and void" on January 1, 2011.

Ms. Burraston was present.

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

James Eastman Mr. Eastman is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2007 for a shortfall of three (3) CPE hours for the period ending June 30, 2006. His license reverted to "null and void" on January 1, 2009.

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

James Gualario Mr. Gualario is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2009 for failure to submit the CPE. His license reverted to "null and void" on January 1, 2011.

Mr. Gualario was present.

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

Karen McCarron Ms. McCarron is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2009 for failure to submit the CPE and the license renewal fee. Her license reverted to "null and void" on January 1, 2011.

Ms. McCarron was present.

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

Jeff Milford Mr. Milford is requesting reinstatement of his license. His license reverted to delinquent status on January 1, 2007 for failure to submit a passing score on the laws and rules exam. His license reverted to "null and void" on January 1, 2009.

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

Michael Politoski Mr. Politoski is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2006 for failure to submit the CPE, a passing score on the laws and rules exam and insufficient money received for the license renewal fee. His license reverted to "null and void" on January 1, 2008.

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

Matthew Shaw Mr. Shaw is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 1998 for failure to submit the CPE, a passing score on the laws and rules exam and the license renewal fee. His license reverted to "null and void" on January 1, 2000.

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

Darryl Smith Mr. Smith is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2009 for failure to submit the license renewal fee by the deadline. His license reverted to "null and void" on January 1, 2011.

Mr. Smith was present.

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

Robert Wible Mr. Wible is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2003 for failure to submit the CPE, a passing score on the laws and rules exam and the license renewal fee. His license reverted to "null and void" on January 1, 2005.

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

Staff recommends consideration of the following:

Keith Blum

Mr. Blum notified the Board of his intention to reactive his inactive license under the amnesty provisions on August 21, 2009. He failed to renew his inactive status and his license reverted to "delinquent" status on January 1, 2009 for failure to submit the license renewal fee. His license reverted to "null and void" on January 1, 2011. Mr. Blum states that he mistakenly understood the deadlines and as a result failed to renew his inactive license. Mr. Blum is requesting to be allowed to renew his inactive license as of December 31, 2010 so that he remains eligible for reinstatement under the amnesty program.

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to deny Mr. Blum's request, however, he may reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

## **8. Maintenance and Reactivation - Considerations**

Gerard Blunt

Mr. Blunt is requesting that the Board consider accepting the Bisk courses he completed on January 11, 13, 16, and 18, 2009. Mr. Blunt indicates that his application was post marked on January 10, 2011 and the department received his application 15 days later. Applicant indicates due to the unusual snow storm in the Metro Atlanta area, roads were shut down entirely, motorist including the US postal service were unable to operate.

Mr. Blunt applied for reactivation application under the amnesty provision. His application was received by the Department of Business and Professional Regulation on January 25, 2011. He was notified on January 28, 2011 for a deficiency of four (4) hours in board approved ethics, 26 hours of CPE with no more than six (6) hours in behavioral (staff determined courses from the January 2009 dates were older than 24 months based on the application date), and sufficient proof of attendance for the November 18, 2009 Frazier & Deeter LLP course - missing sponsor signature and June 10, 2010 Georgia Society CPA's course - missing certificate of completion.

If the Board approves Mr. Blunt request to accept hours completed on January 11, 13, 16, and 18, 2009, his application will remain deficient. Applicant will still be deficient four (4) hours in board approved ethics, two (2) hours of CPE, and sufficient proof of attendance for the courses listed in the deficiency letter.

Mr. Blunt was present.

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to approve an extension until April 30, 2011, to complete deficiencies. Upon vote, the motion passed unanimously.

Vincent DiChiacchio

Mr. DiChiacchio is requesting that the Board waive the late fee for the renewal of his license for reasonable cause. Mr. DiChiacchio indicates that he did not receive his renewal notice until after the January 3, 2011 deadline for failure by the US postal service to deliver it in a timely manner. Licensee admits that he did not notify the Board as required by rule, but instead notified the U. S. postal service.

Board staff has verified with the Department's Division of Service Operations (DSO) licensee's name and address was included in the file to the mail service and his renewal notice was number 10, 215 in a sequence of 12, 467 current active renewal notices that were printed and mailed. DSO also confirmed notices were picked up for mailing on September 22, 2010 and were postmarked in September 2010. DSO provided information on their process for monitoring the contract mailer, which includes a dummy notice somewhere in the middle of the group going out to check the post mark date, for this particular mailing the dummy notice was postmarked September 27, 2010.

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

George Fender

Mr. Fender is requesting acceptance of the additional five (5) continuing professional education (CPE) hours that were completed after the December 31, 2010 deadline and waiver of further proof being submitted for courses completed July 2008 - December 3, 2010.

Mr. Fender is required to complete 120 CPE hours with 20 in accounting and auditing and four (4) in board approved ethics by December 31, 2010.

His application was received by the Department of Business and Professional Regulation on November 22, 2010. Staff reviewed his application and he was timely noticed for deficiencies on December 9, 2010. Mr. Fender responded to the deficiency notice and was found to still be deficient the following: five (5) total CPE hours for the period ending December 31, 2010 and sufficient proof of attendance for courses completed on 02/13/2009 –does not verify attendance, 10/28/2009 – does not contained CPE hours earned, and 06/10/2010 – proof not submitted.

Mr. Fender submitted an additional three (3) accounting and auditing hours and three (3) technical business hours and proof of attendance for courses completed after the December 31, 2010 deadline. If the board accepts these hours and waive the requirement for proof of attendance for the courses listed above, Mr. Fender will meet requirements to reactivate his license.

Mr. Fender was present.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to approve pending proof of attendance or a sworn statement confirming attendance. Upon vote, the motion passed unanimously.



## **9. Maintenance and Reactivation – Voluntary Relinquishment**

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve all on the list with the exception of the two (2) with disciplinary issues, which are to be referred to Mr. Hurst's office. Upon vote, the motion passed unanimously.

## **10. Deceased**

There was a moment of silence for those listed.

## **11. Temporary Permits**

Motion was made by Mr. Durkin, seconded by Ms. Borcheck to ratify list with the exception of Yeager & Boyd, LLC; Gray, Gray & Gray, LLP, and Nonprofit Audit Services which are to be referred to investigations. Upon vote, the motion passed unanimously.

## **12. Reports**

### **A. EDUCATIONAL COMMITTEE MINUTES – 2-23-2011**

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

### **B. COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION - 3-3-2011**

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

### **C. REPORT FROM THE PROSECUTING ATTORNEY**

Mr. Hurst reported.

### **D. RULES REPORT FROM ASSISTANT ATTORNEY GENERAL**

Ms. Clark reported.

Ms. Clark informed the board there is one rule, Rule 61H1-29.0002 – Temporary License to be approved. Ms. Clark told the board members that she received a letter from the Joint Administrative Procedures Committee who had concerns regarding that there is not a list of states that are substantially equivalent to Florida. Ms. Clark let the board know that the list of states that are substantially equivalent have been posted to the board's website and will be incorporated into the rule.

Motion was made by Mr. Durkin, seconded by Mr. Riggs, that Rule 61H1-29.002 – Temporary License would not have a negative impact on small business or would likely increase regulatory costs in excess of \$200,000. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin to approve the draft March 2011 language. Upon vote, the motion passed unanimously.

## **13. NASBA**

### **A. 10Q4 NASBA'S CANDIDATE CARE REPORT**

This was an informational item.

## **ADDITIONS**

### **A. CONSIDER LETTER OF SUPPORT FOR DR. CARLOS JOHNSON**

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to support the candidacy for Dr. Johnson. Upon vote, the motion passed unanimously.

### **B. CONSIDER FOCUS QUESTIONS**

Individual responses or comments will be sent to Ms. Kelly by April 10, 2011, so that she can submit by April 12, 2011 deadline.

### **C. CONSIDER SENDING REPRESENTATIVE TO 2011 EASTERN REGIONAL MEETING**

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to approve a board member, and Ms. Kelly to attend. Upon vote, the motion passed unanimously.

## **14. FICPA**

### **A. DISCUSSION**

Mr. Johnson informed the board that Governor Scott has appointed a new Secretary to the Department of Business and Professional, Mr. Ken Lawson. Mr. Johnson stated that Mr. Lawson has a law degree, and is a former federal prosecutor, he also has held several regulatory positions within the private sector and federal government. Mr. Johnson let board members know that Secretary Liem would be staying during the transition.

Mr. Johnson told the board that the Peer Review Legislation was moving along, and Senate Bill 662 was scheduled to be in the Business Affairs Sub Committee for review in the following week; however it's delayed due to the Chair of the Committee resigning. Mr. Johnson said the FICPA is still monitoring the proposed cuts to Minority Scholarship program as well as the Unlicensed Activity campaign. Mr. Johnson informed the board that there are radical bills being introduced by the Business Affairs Sub Committee, one being House Bill 5007 Reducing and Streamlining Regulations which is deregulation of professions and occupations, the CPA Profession is not in the list of those considered for deregulation. Mr. Johnson informed the board that there was some provision in Chapter 473 that had to do with education that the FICPA is monitoring. Ms. Kelly told the board that she had spoken with the new legislative affairs director for the Department of Business and Professional regulation, as to how it may or may not be helpful. Ms. Caldwell said that she was concerned about the change because of the mobility and equivalency issues. Ms. Kelly stated that she has raised these concerns. The board determined they do not want to see the issue proposed.

## **15. AICPA**

### **A. PEER REVIEW BOARD RELEASES EXPOSURE DRAFT**

This was an informational item; however Ms. Caldwell asked if the FICPA had looked at the draft. Mr. Johnson, of the FICPA said Mr. Brown, of the FICPA would look at it, and send board members his comments.

## **16. Other Business**

Ms. Caldwell informed the board that she had attended the NASBA Annual Conference. She stated that Florida must stay aware of the issues with QAS Sponsors, or they could have a potential problem.

## **17. Future Meetings**

This was an informational item.

## **ADDITIONS**

### **Administrative**

#### **A. CONSIDER BOARD LETTERHEAD**

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to approve Option #2 for the Board Letterhead. Upon vote, the motion passed unanimously. Ms. Caldwell asked that her middle initial be on the letterhead.

## **18. Adjourn**

The meeting was adjourned at 11:22 p.m.

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Maria E. Caldwell, Chair