

**Ken Lawson**, Secretary

**Rick Scott**, Governor

Board of Accountancy  
May 6, 2011

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

**Friday, May 6, 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**

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

**STAFF**

Veloria Kelly	Present
Ashley Bordeaux	Present

Mary Ellen Clark, Esquire, Assistant Attorney General and Board Counsel was present.  
Kathleen Brown-Blake, Assistant General Counsel, Department of Business and Professional Regulation was present. The court reporter was Pat Gough.

**1. Approve Board Minutes**

A. March 25, 2011

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to approve the minutes with the correction to the spelling of Ms. Borders-Byrd's name under item number 1. Upon vote, the motion passed unanimously.

**2. OGC Action Request**

A. BOGDANOFF, RICHARD – 2010013588 – MC/TB/BES

Ms. Caldwell and Ms. Borcheck were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to accept the voluntary surrender of license. Upon vote, the motion passed unanimously.

B. BOGDANOFF, RICHARD – 2010052910

No one was recused.

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to accept the voluntary surrender of license. Upon vote, the motion passed unanimously.

C. BRIGHT, NANCY – 2010018685

Ms. Caldwell was recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Tipton, seconded by Mr. Durkin, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Durkin, 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. Durkin, seconded by Mr. Tipton, to revoke license, impose fine of \$1,000.00 and cost of \$193.41 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

D. GUAN, LILY – 2010008418

Ms. Caldwell was recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Tipton, seconded by Mr. Durkin, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Durkin, 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. Durkin, seconded by Mr. Tipton, to revoke license, impose fine of \$5,000.00, and cost of \$363.63 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

E. JOSEPH A. ROTH, PA, CPA – 2009054910 – MC/TB/BES

Ms. Caldwell and Ms. Borcheck were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to accept stipulation. Upon vote, the motion passed unanimously.

F. NICHOLLS, GREGG – 2010024133

Ms. Caldwell and Ms. Borcheck were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Tipton, seconded by Mr. Durkin, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Durkin, 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. Durkin, seconded by Mr. Tipton, to suspend until he appears before board, at which time terms and conditions may be set. Upon vote, the motion passed unanimously.

G. NICHOLLS, GREGG – 2010026988

Ms. Caldwell and Ms. Borcheck were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Tipton, seconded by Mr. Durkin, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Durkin, 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. Durkin, seconded by Mr. Tipton, to suspend until he appears before board, at which time terms and conditions may be set. Upon vote, the motion passed unanimously.

H. ROTH, JOSEPH A – 2009054892

Ms. Caldwell and Ms. Borcheck were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to accept stipulation. Upon vote, the motion passed unanimously.

I. SANDERS, BERTA – 2010013781

Ms. Caldwell and Ms. Borcheck were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to accept stipulation. Upon vote, the motion passed unanimously.

J. SCHNEIDER AND POMYKALA, CHTD – 2010006379

Ms. Caldwell and Ms. Borcheck were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Tipton, seconded by Mr. Durkin, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Durkin, 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. Durkin, seconded by Mr. Tipton, to suspend until they appear before board, at which time terms and conditions may be set. Upon vote, the motion passed unanimously.

K. SCHNEIDER, FREDERICK – 2010006375

Ms. Caldwell and Ms. Borcheck were recused.

Ms. Borders-Byrd chaired.

Motion was made by Mr. Tipton, seconded by Mr. Durkin, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Durkin, 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. Durkin, seconded by Mr. Tipton, to suspend until he appears before board, at which time terms and conditions may be set. Upon vote, the motion passed unanimously.

### **3. Petitions for Variance or Waiver**

#### **A. HARRINGTON, CRAIG**

Mr. Harrington was present.

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to approve petition. Upon vote, the motion passed unanimously.

#### **B. PEREZ, ANTHONY**

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to deny. Upon vote, the motion passed with Ms. Caldwell voting no.

### **4. Reconsideration**

#### **A. FRIEDMAN, STEVEN**

Mr. Friedman was present.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve request of additional time until July 31, 2011. Upon vote, the motion passed unanimously.

### **5. Exams – Recommended Approvals**

Karabek Abdymazhitov	Applicant charged with domestic battery on May 21, 2010; nolle prosequi. Applicant went before the Board on March 25, 2011 and was requested to supply additional information regarding whether or not all sanctions have been satisfied. Applicant submitted documentation on April 12, 2011 that his criminal record was expunged and impounded.
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Motion was made by Mr. Robinson, seconded by Mr. Durkin, to approve for conviction only. Upon vote, the motion passed unanimously.

Scott Lentovich	Applicant was charged with possession of alcohol by minor on January 26, 1993; deferred prosecution. All sanctions have been satisfied. Charged with breach of peace/disorderly conduct on June 6, 1995; adjudication withheld. All sanctions have been satisfied. Charged with open container on October 21, 2009; deferred prosecution. All sanctions have been satisfied.
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Mr. Lentovich was present.

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

Christopher Maxwell	Applicant was charged with driving under the influence; six (6) months probation, \$500.00 fine, and community service. All sanctions have been satisfied. Charged with reckless driving; \$1000.00 fine. All sanctions have been satisfied.
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Motion was made by Mr. Robinson, seconded by Mr. Durkin, to approve for conviction only. Upon vote, the motion passed unanimously.

Carlos Rvesta

Applicant was charged with domestic violence/battery on April 20, 1997; withheld adjudication, anger management classes. All sanctions have been satisfied.

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

William Shephard

Applicant was charged with driving under the influence on October 10, 1997; sentence reduced to reckless driving, sentenced to six (6) months probation, DWI school, and community service. All sanctions have been satisfied. Applicant charged with driving while intoxicated-level 5 on March 26, 2005; sentenced to 12 months unsupervised probation and community service. All sanctions have been satisfied.

Mr. Shephard was present.

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

Stephen Zust

Applicant was charged with aggravated battery and aggravated assault on August 15, 2000; adjudicated as a delinquent at 16 years of age, sentenced to probation following pre-trial intervention. All sanctions have been satisfied. Applicant charged with possession of cannabis on December 20, 2003; adjudication withheld, placed on 12 months probation. All sanctions have been satisfied. Applicant charged with trespassing on June 15, 2004; pled no contest, placed on 12 months probation. All sanctions have been satisfied.

Mr. Zust was present.

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

## **6. Exams – Recommended Denials**

Karabek Abdymazhitov

Deficient three (3) semester hours of graduate level taxation from an accredited institution; these hours must be taken after admission to graduate school. Also deficient 15.99 semester hours of upper division accounting to include coverage of taxation, auditing and accounting information systems, six (6) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code; of which at least three (3) semester hours must be upper division, and a complete application.

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

## **7. Exams- Consideration - THIS ITEM HAS BEEN REMOVED FROM THE AGENDA**

## **8. Endorsement – Recommended Approvals**

Sarah Miller                      Applicant charge with possession of alcohol by a person under 21 on March 19, 2000; placed on probation. All sanctions have been satisfied. Applicant charged with negligent homicide on October 1, 2000; placed on probation, paid fines, court cost, and restitution, performed community service hours. All sanctions have been satisfied.

Ms. Miller was present.

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

Monte Waldman                      Applicant charged with battery and criminal mischief on November 27, 1996. All sanctions satisfied. Applicant was charged with fleeing and alluding, resisting without violence, etc. on April 30, 1998; clemency. All sanctions satisfied. Charged with obscene harass phone call in April 2005; seven (7) days in county jail. All sanctions satisfied.

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

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

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

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

Roger Nadeau                      Mr. Nadeau license reverted to "delinquent" status on January 1, 2007 for failure to submit the 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, 2009.

Mr. Nadeau appeared.

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

Robert Neal                      Mr. Neal is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2005 for failure to submit the (CPE) hours, a passing score on the laws and rules exam and the license renewal fee. His license reverted to "null and void" on January 1, 2007.

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 provision. Upon vote, the motion passed unanimously.

Kimberly Peeler                      Ms. Peeler is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2009 for failure to submit the

(CPE) hours, 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

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 provision. Upon vote, the motion passed unanimously.

Carole Reardon Ms. Reardon is requesting reinstatement of her license. Her license reverted to "delinquent" status on January 1, 2009 for failure to submit the (CPE) hours, 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. Reardon was present.

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

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

Mr. Smock was present.

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

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

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 provision. Upon vote, the motion passed unanimously.

#### **11. Maintenance and Reactivation – Recommended Denials**

This item was removed from agenda.

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

##### **Licensee's Name**

##### **License Number**

Conner, Gregory	35813
Hardin, Don	38257
Horowitz, Edwin	954
Porche, Joseph	40474
Vazquez, Juan	4292

Motion was made by Mr. Tipton, seconded by Ms. Borcheck, to approve those on the list with the exception to Mr. Horowitz. Staff was instructed to contact Mr. Horowitz to confirm voluntary relinquishment of his license. Upon vote, the motion passed unanimously.

**13. Deceased**

There was a moment of silence.

**14. Temporary Permits**

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

**15. Reports**

A. RULES REPORT FROM BOARD COUNSEL

Ms. Clark reported.

Ms. Clark informed the board that Notice of Change to 61H1-29.002 – Temporary License had been made on April 29, 2011, after receiving letter from the Joint Administrative Procedure Committee.

B. PROCESCUING ATTORNEY REPORT

Ms. Brown-Blake reported.

**16. Administrative**

A. ETHICS REPORT

This was an informational item.

**17. NASBA**

A. 10Q4 STATE BOARD SUMMARY

This was an informational item.

B. AWARDS COMMITTEE ANNOUNCES 2011 CALL FOR NOMINATIONS

This was an informational item.

C. EXPOSURE DRAFT

This was an informational item.

D. NASBA BOARD OF DIRECTORS AND NOMINATING COMMITTEE

This was an informational item.

E. NASBA TASK FORCE UPDATE

Maria Caldwell, Director of Compliance Services and Jessica Luttrull, Manager of National Registry were present for this item.



Ms. Luttrull informed the board that NASBA was revising their CPE Standards. She explained the role of the CPE Standards, how it establishes requirements for the development and administration of CPE programs, establishes areas of responsibilities for the providers and provides uniform CPE language. Ms. Luttrull informed the board that the CPE Standards-Background was revised in 2001, she explained how the implementation questions were handled, and that there is now a Task Force to help review; analyze and implement suggestions as well as changes. She explained there are thirteen Task Force participants; the members include representation from State Boards as well as NASBA's board. Ms. Luttrull gave an overview of the process undertaken by the Task Force, and the outcomes of the Task Force. She explained that the joint AICPA/NASBA CPE Standards Committee reviews the recommendation of the CPE Task Force, and the CPE Standards are posted for an exposure period. Ms. Luttrell informed the board of the impact to Registry/QAS Programs, currently Registry and QAS self study sponsors are held to the same written requirements with the exception of QAS sponsors which have to participate of at least one CPE in the development of every program in accounting and auditing. Including the participation of a CPE, tax attorney or IRS enrolled agent in the development of each program in taxation. Include no more than 25% true/false questions on a final exam. Ms. Luttrell discussed the future operational process, including the initial application, membership renewal, and audit process. Ms. Luttrell explained the benefits to one designation for self study programs.

#### F. NATIONAL EXAMINATION STATISTICS

This was an informational item.

#### G. NOMINATION OF KENNETH ODOM

Motion was made by Mr. Tipton, seconded by Mr. Durkin, to nominate Mr. Odom. Upon vote, the motion passed unanimously.

### **18. FICPA**

#### A. DISCUSSION

Mr. Hevia reported to the BOA on behalf of the FICPA to give them an update on the status of the peer review legislation the Board of Accountancy endorsed last year. Mr. Hevia advised that the legislation passed the Senate but failed to get into a conference committee bill, therefore the bill is dead for this legislative session. Mr. Hevia reported that the FICPA plans to reintroduce a peer review bill in the next legislative session and is looking for continuing support from the Board of Accountancy. There were a few issues raised about the provisions of the proposed bill regarding public records exemption and cost reimbursement for committee service. Both these matters will be looked at. John Johnson, Director of Governmental Affairs for the FICPA, will be available to provide a more detailed legislative update at a future board meeting.

### **19. AICPA – THIS ITEM HAS BEEN PLACED UNDER TAB 16 ADMINISTRATIVE – ETHICS REPORT**

### **20. Other Business**

There was none at this time.

### **21. Future Meetings**

This was an informational item.

## ADDITIONS

### **1. Non-Disputed Fact Hearing**

#### **A.** Edward Brock Morris

Mr. Morris was present.

Motion was made by Mr. Tipton, seconded by Mr. Riggs, to reconsider, vacate previous denial, and approve. Upon vote, the motion passed unanimously.

### **22. Adjourn**

The meeting was adjourned at 11:20 a.m.

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Maria E. Caldwell, Chair