

Charles W. Drago, Secretary

Charlie Crist, Governor

**MEETING AGENDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY RULES MEETING  
September 17, 2009**

**DBPR Division of Real Estate Building  
400 West Robinson Street, Suite N801  
Orlando, Florida 32801**

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Call to Order – 1:00 p.m., Maria Caldwell, Chair

Minutes – June 9, 2009  
July 10, 2009

Consider change to 61H1-27.001(h)

Consider change to business law requirement for sitting for exam 61H1-27.002(3)(b)

61H1-20.007 Generally Accepted Accounting Principles

61H1-20.008 Generally Accepted Auditing Standards

61H1-20.009 Standards for Accounting and Review Services

61H1-20.0092 Government Auditing Standards

61H1-20.0093 Rules of the Auditor General

61H1-20.0094 Standards for Accountants Services on Prospective Financial Statements

61H1-20.0095 Standards for Consulting Services

61H1-20.0096 Services for Tax Practice

61H1-20.0097 Standards for Personal Financial Planning

61H1-20.0099 Standards for Attestation Engagements

61H1-22.002 Auditing Standards **(Repeal & combine in 61H1-20.008)**

61H1-22.003 Accounting Principles **(Repeal & combine in 61H1-20.007)**

61H1-22.004 Standards for Accounting and Review Services **(Repeal & combine in 61H1-20.009)**

61H1-22.005 Prospective Financial Statements **(Repeal & combine in new 61H1-20.0094)**

61H1-22.006 Governmental Accounting Standards **(Repeal & combine in 61H1-20.007)**

61H1-22.007 Governmental Auditing Standards **(Repeal & combine in 61H1-20.0092)**

61H1-22.008 Standards for Local Governmental Audits **(Repeal & combine in 61H1-20.0093)**

61H1-22.0081 Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations  
**(Repeal & combine in 61H1-20.0093)**

611-22.0082 Standards for Audits of Certain Nonprofit Organizations **(Repeal & combine in 61H1-20.0093)**

61H1-22.0083 Standards for Audits of District School Boards **(Repeal & combine in 61H1-20.0093)**

61H1-22.0084 Standards for Audits of Charter Schools and Similar Entities **(Repeal & combine in 61H1-20.0093)**

61H1-22.0085 Standards for Management Advisory Services

61H1-22.0086 Standards for Tax Practice **(Repeal & combine in 61H1-20.0096)**

61H1-22.009 Standards for Attestation Engagement **(Repeal & combine in 61H1-20.0099)**

61H1-22.010 Standards for Personal Financial Planning **(Repeal & combine in 61H1-20.0097)**

61H1-22.011 Standards for Business Valuations

61H1-22.012 Standards for Assembled Financial Statements **(Repeal)**

61H1-24.001 Advertising (**Address JAPC Letter**)

61H1-26.005 Notification of Address Change

61H1-27.0041 One Year of Work Experience

61H1-33.001 CPAs Required to Comply with this Chapter (**Address JAPC Letter**)

61H1-33.003 Continuing Professional Education (**Address JAPC Letter**)

61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances

61H1-36.005 Citations

61H1-36.0055 Minor Violation, Notice of Non-Compliance

Response to Joint Administrative Procedures Committee

Also need to define "Home Office"

Other Business

Adjourn

Board of Accountancy  
September 18, 2009

Department of Business and Professional Regulation  
Real Estate Building  
400 West Robinson Street  
Conference Room Hurston Towers N901

9:00 a.m. Call to Order Marshall Gunn, Chair  
Roll Call David Tipton, Vice Chair

**1. Approve Board Minutes**

- A. July 17, 2009
- B. August 5, 2009

**2. OGC Action Request**

- A. GATELY, JAMES P., CASE #2007-038751 TB/MC
- B. GORDON, BRIAN DAVID, CASE #2008-028036 TB/DT
- C. ROBBINS, JAMES GLENN, CASE #2008-016292 TB/DT
- D. WALDEN, LINDA J., CASE #2004-061802 TB
- E. WALDEN, LINDA J., CASE #2006-050600 TB
- F. WALDEN, LINDA J., CASE #2007-007664 TB

**3. Petitions for Variance or Waiver**

- A. COLE, DON
- B. MACE, PATRICIA
- C. MURPHY, JOHN
- D. SPONY, EILEEN
- E. TSE, KEE

**4. Reconsiderations**

- A. ENDRULAT, M. ELIZABETH
- B. NIEDERMEIER, MICHAEL
- C. SAITO, SHUNSUKE

**5. Now Meets Requirements**

- A. AMANDRA, AJAY
- B. GABELMANN, WILLIAM

**6. Exams – Recommended Approvals**

**7. Exams – Recommended Denials**

**8. Endorsement – Recommended Approvals**

**9. Endorsement – Recommended Denials**

**10. Endorsement – Considerations**

**11. Maintenance and Reactivation – Approvals**

**12. Maintenance and Reactivation – Recommended Approvals**

**13. Maintenance and Reactivation – Requests to Reactivate**

**14. Maintenance and Reactivation – Recommended Denials**

**15. Maintenance and Reactivation - Considerations**

**16. Deceased Practitioners**

**17. Firms**

**18. Temporary Permits**

**19. Reports**

- A. Attorney General’s Report – Rules
- B. Committee Minutes (Education)
- C. Education Minority Assistance Program – Minutes
- D. Prosecuting Attorney’s Report – Status Report

**24. Administrative**

- A. 2009-2010 ULA Campaign Update – Jennifer Meale, DBPR Communications Director
- B. Update from Division of Service Operations: Rose Naff, Interim Director

**25. NASBA**

- A. ALD Newsletter
- B. CPA Firm Name White Paper

**26. FICPA**

- A. Discussion

**27. Other Business**

**28. Future Meetings**

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|--|---------------------------|---|
| October 15 <sup>th</sup> PC and Board  | October 16 <sup>th</sup>  | Garden Inn Hilton, Gainesville              |
| December 10 <sup>th</sup> PC and Board | December 11 <sup>th</sup> | DBPR, Professions Board<br>Room Tallahassee |
| February 4 <sup>th</sup> PC and Board  | February 5 <sup>th</sup>  | TBA   |
| March 25 <sup>th</sup> PC and Board    | March 26 <sup>th</sup>    | Conference Call                             |
| May 20 <sup>th</sup> PC and Board      | May 21 <sup>st</sup>      | TBA   |
| June 29 <sup>th</sup> PC and Board     | June 30 <sup>th</sup>     | TBA   |
| August 26 <sup>th</sup> PC and Board   | August 27 <sup>th</sup>   | TBA   |
| October 7 <sup>th</sup> PC and Board   | October 8 <sup>th</sup>   | TBA   |
| December 2 <sup>nd</sup> PC and Board  | December 3 <sup>rd</sup>  | DBPR, Professions Board Room<br>Tallahassee |

**29. Adjourn**