September 24 and 25, 2015
Board of Accountancy
Tampa Airport Marriott
Tampa International Airport
Tampa Florida 33607

Thursday, September 24, 2015

The meeting was called to order at 2:07 p.m. The roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

<table>
<thead>
<tr>
<th>BOARD MEMBERS</th>
<th>STAFF</th>
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<tbody>
<tr>
<td>Cynthia Borders-Byrd</td>
<td>Present</td>
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<tr>
<td>Maria E. Caldwell</td>
<td>Present</td>
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<td>David L. Dennis</td>
<td>Present</td>
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<td>M.G. Fennema</td>
<td>Present</td>
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<tr>
<td>Tracy Keegan</td>
<td>Present</td>
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<td>James Lane</td>
<td>Present</td>
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<td>Steve Riggs</td>
<td>Present</td>
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<td>Eric Robinson</td>
<td>Excused Absence</td>
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<td>H. Steven Vogel</td>
<td>Present</td>
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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. Megan Kachur, Assistant General Counsel, Department of Business and Professional Regulation was present. Court Reporter was Penny Appleton.

14. Reports

A. Committee on Legislative Affairs Meeting Minutes, June 22, 2015

Motion was made by Mr. Riggs, and seconded by Dr. Fennema, to ratify the minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane, seconded by Ms. Borders-Byrd, to approve the statutory changes as amended. Upon vote, the motion passed with Ms. Caldwell voting no. The Department will include this in their plan.

B. Committee on Clay Ford Scholarship Meeting Minutes, August 6, 2015

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to ratify the minutes. Upon vote, the motion passed unanimously.

C. Committee on Accounting Education Meeting Minutes, August 13, 2015

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

D. Department of Business and Professional Regulation 2015-2016 Annual Regulatory Plan
Motion was made by Dr. Fennema, seconded by Mr. Lane to accept the 2015-2016 Regulatory Plan. Upon vote, the motion passed unanimously. A Committee was formed to work on rules.

E. Prosecuting Attorney Report

Mr. White reported.

F. Rules Report – Assistant Attorney General

Ms. Clark reported.

G. Rules for Action

a. 20.009 Standards Repeal

Motion was made by Dr. Fennema, seconded by Mr. Dennis to approve repealing of this rule. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of $200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

b. 20.0093 Auditor General Rules Update

Marilyn Rossetti of the Auditor General's office was present for this item.

61H1-20.0093 Rules of the Auditor General.

(1) "Rules of the Auditor General" shall be deemed and construed to mean the following Rules of the Auditor General of the State of Florida in effect as follows:

<table>
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<tr>
<th>Chapter</th>
<th>Title</th>
<th>Effective Date</th>
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<tbody>
<tr>
<td>10.550</td>
<td>Local Governmental Entity Audits, effective 9/30/2014 9/30/2012</td>
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<tr>
<td>10.650</td>
<td>Florida Single Audits Non-profit and For-profit Organizations, effective 9/30/2014 9/30/2012</td>
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<tr>
<td>0.700</td>
<td>Audits of Certain Nonprofit Organizations, effective 6/30/2014 6/30/2012</td>
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<tr>
<td>10.800</td>
<td>Audits of District School Board, effective 6/30/2014 6/30/2012</td>
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<tr>
<td>10.850</td>
<td>Audits of Charter Schools and Similar Entities, effective 6/30/2014 6/30/2012</td>
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(2) Certified public accountants performing accounting services in connection with Local Governmental Entity Audits required to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Rule Chapter 10.550-559, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(3) Certified public accountants performing accounting services in connection with Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations required by Section 215.97, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.650, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(4) Certified public accountants performing accounting services in connection with Standards for Audits of Certain Nonprofit Organizations required by Section 215.981(1), 1001.453(4), 1004.28(5), or 1004.70(6), F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.700, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(5) Certified public accountants performing accounting services in connection with Standards for Audits of District School Boards required by Sections 11.45 or 218.39, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.800, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(6) Certified public accountants performing accounting services in connection with Standards for Audits of Charter Schools and Similar Entities required by Section 218.39 or 1002.37, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.850, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.


Motion was made by Mr. Lane, seconded by Ms. Caldwell, to notice and approve text as presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Riggs, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of $200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

c. 24.002 Solicitation Repeal

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd to approve repealing of this rule. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Dr. Fennema, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of $200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

d. 33.003 Continuing Professional Education

(1)(a) In any given reestablishment period, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80
hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 20 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board-approved ethics.

(b) Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the Florida certified public accountant completes an additional 8 hours in Accounting and Auditing subjects. An automatic extension will be granted until December 31st provided the Florida certified public accountant completes an additional 16 hours in Accounting and Auditing subjects.

(2) Educational instruction or training in public accounting subjects or courses of study is hereby defined as formal programs of learning, as defined below, which contribute directly to professional competency following licensure to practice public accountancy. Unless otherwise approved by the Board pursuant to Section 120.542, F.S., subjects or courses of study qualifying an individual for the purpose of this rule shall be limited to:

(a) Accounting and auditing subjects to consist of:

1. Accounting-related subjects or courses, including, but not limited to, financial accounting (including current authoritative literature in generally accepted accounting principles in the United States), and accounting for specialized industries.

2. Auditing-related subjects or courses, including, but not limited to, general auditing theory and practice (including current authoritative literature in generally accepted auditing standards in the United States), auditing for specialized industries (including governmental auditing requirements) and audit applications to computers and information systems; and other category courses to consist of:

(b) Technical business subjects to consist of:

1. Taxation.

2. Management services and management advisory services.

3. General business including, but not limited to, economics, business law, production or operational systems, marketing, finance, quantitative applications in business and business policy, and computers and information systems without audit applications; and

(c) Behavioral subjects to consist of:

1. Oral and written communications.

2. The social environment of business.

3. Administration of a public accounting practice including, but not limited to, behavioral sciences, managerial effectiveness and management by objectives.

(3) Effective July 1, 1990, Educational instruction or training in public accounting subjects or courses of study is hereby defined as formal programs of learning as defined below, which contribute directly to professional competency following licensure to practice public accountancy. Subjects or courses of study qualifying an individual for the purposes of this shall be limited to:

(a) Accounting and auditing subjects to consist of: Accounting and financial reporting subjects, the body of knowledge dealing with recent pronouncements of authoritative accounting principles issued by the standard-setting bodies, and any other related subject generally classified within the accounting discipline. Subjects include auditing subjects related to the examination of financial statements, operations systems, and programs; the review of internal and management controls; and the reporting on the results of audit findings, compilation and review. It also includes assurance services that relate to Standards for Attest Engagements.

(b) Technical business subjects to consist of:

1. Taxation including tax compliance and tax planning.

2. Consulting services including management advisory services; personal financial planning
services; planning and control systems dealing with planning, organizing and controlling any phase of individual financial activity or business activity; designing, implementing, and evaluating operating systems as well as business advisory services and personal financial planning.

3. Management including practice management for the public practitioner; financial management of an organization including information systems, budgeting and asset management, planning, buying and selling businesses, contracting for goods and services and foreign operation; budgeting; cost analysis; human resource management; and financial management.

4. Specialized knowledge and applications including subjects related to specialized industries such as not for profit organizations, health care, oil and gas.

(c) The ethics courses shall be obtained from a provider approved pursuant to Rule 61H1-33.0032, F.A.C., and consist of:

2. The ethics course may include other subjects including but not limited to: ethical conduct, core values and competencies, professional responsibility, responsibility to clients and the public, case studies that require the application of ethics principles, national professional standards and interpretations, and appropriate national issues related to the practice of accounting.

(d) Behavioral subjects including oral and written communications and the social environment of business. All courses not covered above are considered behavior except for business meetings, social functions, committee service and courses in elementary accounting or basic mathematics which do not qualify for credit.

(3)(4) Credit may be prorated by the sponsor for courses that cover more than one area of study by (1) prorating the amount of time spent in each area or (2) awarding credit based on the lowest topic covered with accounting and auditing being the highest and behavioral the lowest. Therefore, an eight-hour course that was 75% accounting and auditing and 25% management would receive six (6) hours of accounting and auditing credit and two (2) hours of technical business or eight (8) hours of all technical business. Hours cannot be prorated in less than one half-hour increments.

(4) (5) In order for a Florida certified public accountant to receive credit for programs of learning, as defined above, the following formalities and further requirements must be met:

(a) Courses taken at institutions of higher education:

1. Higher education credit courses taken from an accredited institution as defined in subsection 61H1-27.001(1), F.A.C., shall be credited for continuing professional education purposes at the rate of 15 hours for each semester hour of higher education credit and 10 hours for each quarter hour of higher education credit, provided the number of contact hours (hours in the classroom) totals at least 90% of the continuing professional education credit so determined. Otherwise, continuing professional education credit shall be limited to the actual number of contact hours.

2. Higher education non-credit courses shall be credited for continuing professional education purposes equivalent to the actual number of contact hours.

3. Continuing professional education credit for instructing a higher education course shall be twice the credit which would have been granted participants for the first presentation of a specific course of program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted by subparagraph 61H1-33.003(5)(b)4., F.A.C.

4. No continuing professional education credit shall be permitted for attending or instructing accounting courses considered to be elementary.
(b) Other professional education or training:

1. Professional development courses shall be credited for continuing professional education purposes in full hours only, equivalent to the actual number of contact hours (hours in the classroom which must include at least fifty minutes of continuous participation) provided an outline (defined as a schedule of activity listing major topics of discussion) is prepared in advance and retained; a course is at least one contact hour in length; the course conducted by a qualified instructor, lecturer or discussion leader; and a record of registration and attendance is maintained. For this purpose, a one-day program will be granted eight hours credit if the total lapsed time is at least eight hours and the contact time is approximately 400 minutes. An instructor, lecturer or discussion leader will be considered qualified if, through formal training or experience, he has obtained sufficient knowledge of the subject matter to competently instruct the course. A course participant will be granted credit for only that portion of a course actually attended. If a record of registration and attendance is not maintained by the sponsoring organization, the course participant must be able to prove registration and attendance.

2. Formal organization in-firm educational programs shall be credited for continuing professional education purposes to the same extent and by the same requirements as other professional development courses.

3. Instructors, lecturers, panelists and discussion leaders for professional development courses and formal organized in-firm educational programs shall be credited for continuing professional education purposes at twice the credit granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted in subparagraph 61H1-33.003(5)(b)4., F.A.C. Co-panelists and co-discussion leaders shall be credited for the portion of specific course or program they must prepare to discuss and lead as a co-panelist or co-discussion leader.

4. To the extent course content has been substantially revised, the revised portion shall be considered a first presentation for the purposes of subparagraph 61H1-33.003(5)(b)3., F.A.C.

(5) (6) Each Florida certified public accountant shall, as a part of the biennial licensure renewal, on or before December 31 prior to his/her biennial license renewal, create and maintain a record of report on forms prescribed by the Board, compliance for the with continuing professional education requirements completed during the applicable reestablishment period. Each Florida certified public accountant’s documentation supporting such compliance shall be retained through the two years following a two-year reestablishment period. Documentation is to be retained to support evidence of completion of the required hours to enable a random audit by the Department of Business and Professional Regulation to determine compliance with the requirements. Documentation of each course shall include a copy of each certificate furnished by the provider and shall be recorded using form DBPR CPA 41, effective September 2015 and available at ______________ in a format to include course title and date, number of hours earned, attendee name, certified public accountant, course provider name, number, and signature by the provider-furnishing said certificate. If a staff review or review conducted by Department or Board staff, or the Board's by-the Committee on Continuing Professional Education reveals determines that courses are either improperly classified or do not otherwise meet the requirements of the chapter, then the Florida certified public accountant shall will be notified and given 60 days from the date of notification to comply with the continuing professional education requirements. Florida certified public accountants who complete the continuing professional education requirements timely but who are found to be deficient after December 31 of their renewal year must correct the error and pay a $50 fine within 60 days. Failure to timely correct the error and pay the fine shall constitute grounds for disciplinary action pursuant to section 455.227 or 473.323, F.S.

(6) (7) Sponsors of formal correspondence or other individual study technical business and
accounting and auditing programs must be approved by the National Association of State Board of Accountancy Quality Assurance Service.

Rulemaking Authority 455.213(6), 455.2177, 455.2178, 455.2179, 473.304, 473.305, 473.312 FS. Law Implemented 455.213(6), 455.2177, 455.2178, 455.2179, 473.305, 473.312(1)(a), (c) FS. History—New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01, 3-21-05, 5-18-05, 7-10-05, 7-23-06, 12-10-09, 7-7-10, 11-7-12, 8-7-13.

Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to notice for rule development and approve text as presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of $200.00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

e. Department of Business 7 Professional Regulation Form CPA 41

Motion was made by Dr. Fennema, seconded by Mr. Lane, to approve CPE Reporting Form #DBPR CPA 41. Upon vote, the motion passed unanimously.

f. 61H1-39.001 Definitions.

(1) "Board" means the Florida Board of Accountancy.

(2) "Compilation" means an engagement that applies limited procedures to assist management in the presentation of financial statements and report on those statements without providing any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the applicable financial reporting framework a service performed in accordance with American Institute of Certified Public Accountants, Incorporated's Standards for Accounting and Review Services incorporated into Rule 61H1-20.009, F.A.C.

(3) "Firm" means a sole proprietor, partnership, corporation, limited liability company, or any other firm required to be licensed under Section 473.3101, F.S.

(4) "Peer Review Administering Entity" or "AKE" means an organization approved by the board to facilitate and administer a peer review program in accordance with the peer review standards established by the board.

(5) "Peer Review Program" means the entire peer review process of a peer review administering organization.

(6) "Review" means an engagement that obtains limited assurance as a basis for reporting whether the certified public accountant firm (CPA firm) is aware of any material modifications that should be made to the financial statements in order for the statements to be in accordance with the applicable financial reporting framework. A review includes primarily analytical procedures to financial data and inquiries of management. A review engagement does not contemplate obtaining an understanding of the entity's internal control, assessing fraud risk, testing accounting records by inspection, observation confirmation or examination of source documents or other procedures ordinarily performed in an audit engagement and accordingly does not include an expression of an opinion on the financial statements a service performed in accordance with American Institute of Certified Public Accountants, Incorporated's Standards for Accounting and Review Services incorporated into Rule 61H1-20.009, F.A.C.
Motion was made by Dr. Fennema, seconded by Mr. Lane, to notice for rule development and approve text as amended. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of $200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-39.002 Peer Review Program Standards.


Motion was made by Ms. Keegan, seconded by Ms. Borders-Byrd, to notice for rule development and approve text as presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of $200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

61H1-39.004 Peer Review Oversight Committee Composition and Responsibilities.

(1) The Board shall appoint a peer review oversight committee (PROC) to oversee and monitor implementation of the peer review requirement set forth in Section 473.3125, F.S. and the licensee renewal requirements of Section 473.311(2), F.S.
(2) The PROC shall consist of three members, appointed for a term of service of no less than three years and no more than five years. Board appointment shall be based upon the review of applications of those who possess the following qualifications:
   (a) Current licensure in good standing as a Florida certified public accountant; and
   (b) Extensive auditing experience as part of a firm or practice unit that has undergone a peer review and received a review rating of pass on the most recent review.
(3) PROC members may not:
   (a) Be a current member of the Board;
   (b) Be an employee of the department or AE;
   (c) Be a voting member of the AE’s governing board; or
(d) Perform any enforcement related work for the board/department during their term on the PROC.

(4) Responsibilities of the PROC shall include:

(a) Recommending to the Board the approval or termination of peer review administering entities, peer review programs and peer review standards; and

(b) Monitoring and assessing the effectiveness of the peer review programs and peer review standards; and

(c) Providing a written report to the Board no later than December 1, 2016, and annually thereafter, which includes:

(i) A message from the PROC Chair;

(ii) A summary of the background and PROC responsibilities;

(iii) A list of PROC members;

(iv) A list of Board-approved AEs;

(v) A summary of PROC activities and accomplishments during the prior year;

(vi) A chart of the number of Firms that were enrolled at the beginning of the year and at the end of the year with accompanying notes regarding newly enrolled or terminated Firms; and

(vii) Findings and concluding recommendations regarding the adequacy of Florida’s Peer Review Program and any suggested changes to Florida Statutes and the Florida Administrative Code.

Rulemaking Authority 483.3125, 473.304 FS. Law Implemented 473.3125(3) FS. History—New 5-4-14, Amended

Motion was made by Dr. Fennema, seconded by Mr. Lane, to notice for rule development and approve text as amended. Upon vote, the motion passed unanimously. Motion was made by Ms. Keegan, seconded by Mr. Lane, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of $200,00 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

PROC Committee Members, Mr. Allen, Mr. Cox and Mr. Grossman were present for the discussion of rules pertaining to Peer Review as well as developing a plan for the PROC meetings.

The meeting was recessed at 4:50

Friday, September 25, 2015

The meeting reconvened at 9:02 a.m. The roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

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<td>Veloria Kelly</td>
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<td>H. Steven Vogel</td>
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</table>
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. Megan Kachur, Assistant General Counsel, Department of Business and Professional Regulation was present. Court Reporter was Penny Appleton.

1. Approve Board Minutes

A. July 31, 2015

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to approve minutes. Upon vote, the motion passed unanimously.

2. OGC Action Request

A. Cao, Feifei - 2015-002852

Mr. Dennis, Mr. Robinson and Ms. Keeghan were recused.

Mr. Cao was present.

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to acknowledge that Respondent requested through Election of Rights form to submit oral and written evidence to be considered before any penalty and fines are imposed. Upon vote, the motion passed unanimously. Motion was made to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusion of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to impose a fine of $1,000, to be due within six months of date of Final Order, cost in the amount of $181.57, to be due within thirty days of date of Final Order and submitting satisfactory evidence of having completed continuing professional education for the period of June 30, 2013 through July 1, 2015 and the next renewal period. Upon vote, the motion passed with Ms. Caldwell and Mr. Lane voting no.

B. Cronin, Michael F. 2013-025009

Mr. Dennis and Ms. Keeghan were recused.

Mr. Cronin and his attorney Mr. Hamner were present.

Motion was made by Dr. Fennema and Mr. Robinson, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to offer a counter stipulation, which was accepted, to impose a fine of $5,000.00, cost of $9,702.95 due within 12 months of date of Final Order. Reprimand, probation for two years, submit evidence of having completed sixty hours of continuing professional education in accounting and auditing, which may not count toward, next renewal, due by June 30, 2016. Practice restriction requiring a pre-issuance review if any audits are performed, will need to appear before the Board prior to having the restriction lifted. Upon vote, the motion passed unanimously.

C. Deegan, Timothy 2014-024659
Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

Mr. Riggs chaired.

Mr. Deegan and his attorney Mr. Rankin were present.

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

D. DeValle, Santiago O. 2012-052111

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd were recused.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to acknowledge Respondent requested through the Election of Rights form, to waive any form of hearing in this case. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Dr. Fennema, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to impose fine of $5,000.00, cost in the amount of $2,914.40, fine and cost due within 12 months of date of Final Order, reprimand, suspension for one year, probation one year after suspension. Submit evidence of having completed sixty hours of continuing professional education in accounting and auditing, which may not count toward next renewal, to be completed during the probationary period. Practice restriction requiring a pre-issuance review if any audits are performed, will need to appear before the Board prior to having the restriction lifted. Upon vote, the motion passed with Mr. Lane voting no.

E. Ellspermann, Carl W. 2013-044346

Mr. Vogel and Mr. Dennis were recused.

Mr. Riggs chaired.

Motion was made by Mr. Robinson, seconded by Mr. Lane, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Lane to dismiss Administrative Complaint. Upon vote, the motion passed unanimously.

F. Ellspermann & Harris, CPA's 2013-044386

Mr. Vogel and Mr. Dennis were recused.

Mr. Riggs chaired.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Dr. Fennema to dismiss Administrative Complaint. Upon vote, the motion passed unanimously.

G. Gass, Daniel Gary 2014-000527

Ms. Borders-Byrd and Mr. Robinson were recused.

Mr. Gass was present.
Motion was made by Mr. Dennis, seconded by Ms. Caldwell to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Dr. Fennema to offer a counter stipulation which was accepted to include a reprimand, probation for two years, contingent up evidence of paying the IRS, fine of $2,500.00 and cost of $206.79 due within one year of date of Final Order. Upon vote, the motion passed unanimously.

H. Gerstenfeld, Gary L.  2015-001577

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd, were recused.

Motion was made by Mr. Riggs, seconded by Mr. Robinson, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Robinson, to offer a counter stipulation to include fine of $2,000.00, to be due within six months of Final Order, cost of $120.38 to be due within thirty days of date of Final Order. Suspension until outstanding CPE hours have been completed and evidence submitted of CPE compliance for the next to re-establishment periods. Upon vote, the motion passed unanimously.

I. Hudson, Timothy  2015-000784

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd were recused.

Motion was made by Mr. Riggs, seconded by Mr. Lane, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Lane to offer a counter stipulation to include a fine of $1,000.00 to be due within six months of date of Final Order, cost of $159.83 to be due within thirty days of Final Order. Suspension until outstanding CPE hours have been completed and evidence submitted of CPE compliance for the next two re-establishment periods. Upon vote, the motion passed unanimously.

J. Richstone, Gregg  2015-002483

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd were recused.

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to acknowledge Respondent requested through the Election of Rights form, to waive any form of hearing in this case. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Riggs, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to impose a fine of $2,000.00, cost of $159.83 due within six months of date of Final Order. Suspension until outstanding CPE hours have been completed and evidence submitted of CPE compliance for the next two renewal periods.

K. Ryan, Patrick M.  2015-001004

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd were recused.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to accept stipulation. Upon vote, the motion passed unanimously.
L. Semel, Jennifer  2014-001071

Mr. Dennis and Mr. Robinson were recused.

Motion was made by Mr. Riggs, seconded by Dr. Fennema, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because they failed to file an Election of Rights form, or otherwise established a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Dr. Fennema, to accept the allegations of fact and violations of law set forth in the Administrative Complaint as its findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

M. Shultz, Ronald  2014-052684

Mr. Dennis, Mr. Robinson, and Ms. Keegan were recused.

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Dr. Fennema, to offer a counter stipulation to include fine of $5,000.00, cost of $260.00 due within one year of date of Final Order, reprimand, one year suspension and two years' probation. Upon vote, the motion passed unanimously.

N. Yee, Bridgette Y.  2015-001080

Mr. Dennis, Ms. Keegan and Ms. Borders-Byrd were recused.

Ms. Yee was present.

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Caldwell, to offer a counter stipulation which was accepted to include a fine of $1,000.00 due within one year of date of Final Order, cost of $172.88 to be due within thirty days of date of Final Order and submit evidence of compliance for the 2015 -2017 CPE reporting period. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

A. Amezquita, Juan Camilo

Mr. Amezquita was present.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to grant Petition for Variance or Waiver for ninety days. Upon vote, the motion passed unanimously.

B. Forbes, Karen

Ms. Forbes was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to grant Petition for Variance or Waiver. Upon vote, the motion passed unanimously.
C. Holcman, Philip

Mr. Holcman withdrew Petition for Variance or Waiver.

4. Declaratory Statements

   A. Howard, Howard and Hodges

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to approve response as drafted. Upon vote, the motion passed unanimously.

5. Disciplinary Matters

   A. Falasco, Carin

Mr. Vogel and Mr. Dennis were recused.

Mr. Riggs chaired.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to deny the request. Board staff was advised to accept late payment for fine and cost required by Final Order. Ms. Falasco was given until December 31, 2016 to submit both fine and cost. Upon vote, the motion passed unanimously.

6. Exams-Considerations

   Farias, Andreana

The Board advised staff to send correspondence to appear before them at their November 6, 2015 meeting.

   Fisher, Adam

Mr. Fischer was present.

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

   Locke, Daniel Blaine

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

   Mullin, Robert Thomas

Mr. Mullin was present.

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

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

Portelli, Anthony Leon

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

Priest, Danielle Louise

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

Sassine, Ralph

The Board advised staff to send correspondence to appear before them at their November 6, 2015 meeting.

Schuetz, Brett

Mr. Schuettz was present.

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

Smith, Christian

Mr. Smith was present.

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

Walton, Christina Suzanne

Ms. Walton was present.

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

Zorrilla, Jose Luis

Mr. Zorrilla was present.

Motion was made by Dr. Fennema, seconded by Mr. Lane, to approve for convictions only. Upon vote, the motion passed unanimously.

7. Original Licensure – Considerations

Rohan, Joseph
Mr. Rohan withdrew his application for consideration.

8. Endorsement – Considerations

   Fox, Richard

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to approve for answering affirmatively to holding oneself out or practicing as a CPA in the State of Florida only. Upon vote, the motion passed unanimously.

   Morales, Stephen

Mr. Morales was present.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

   Reyes, Monica

Ms. Reyes was present.

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

   Roberts, Samuel

Mr. Roberts was present.

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

9. Maintenance and Reactivation – Staff Approvals

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

10. Maintenance and Reactivation – Requirements Not Met

   Aguilar, Liliam

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

11. Maintenance and Reactivation – Voluntary Relinquishment

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to approve those listed. Upon vote, the motion passed unanimously.
12. Deceased Practitioners

There was a moment of silence.

13. Temporary Permits

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, ratify list. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Mr. Robinson, to deny Windharm Brannon, PC and Davis Kinard & Co PC and refer to enforcements. Upon vote, the motion passed with Mr. Lane voting no.

15. Administrative

A. Board of Accountancy Statistics

This was an informational item.

B. Discuss General Construction of the Peer Review Oversight Committee

This was discussed under Tab 13 h

C. New Procedure for Board members compensation as of January 1, 2016

Ms. Kelly reported and explained the procedures for Board member compensation.

D. Remarks from the Executive Director

Ms. Kelly reported that renewals will be sent out on or about October 1, 2015. She explained how the NASBA CPE tracker can be used by licensees. Ms. Kelly informed the Board that she and Ms. White attended the FICPA Expo in Ft. Lauderdale while there two recipients of the Clay Ford Scholarship expressed their thanks. Ms. Kelly informed the Board that three members of the Board have been approved to attend the NASBA meeting in October.

E. United States Department of Labor Audits of Employee Benefit Plans

This was an informational item.

F. Update from Board Members/Staff serving on the NASBA committees.

Ms. Caldwell and Mr. Dennis gave a brief update on the Committees they are members of.

16. NASBA

A. Candidate Care Concerns 15Q2

This was an information item.

B. NASBA Awards over $18,000 to Advance Accounting Education Research
This was an information item.

C. Recommended NASBA Bylaws Changes

This was an information item.

17. FICPA

A. Discussion

Mr. Thames thanked the Board for allowing the FICPA to come before them. He stated that the Declaratory Statement that was approved at this meeting continues to be a topic of conversation in Florida and other states are watching to see the position that Florida Board takes.

Mr. Thames informed the Board that the FICPA continues to work with the Auditor General, and the meetings have been productive.

Mr. Thames stated that the FICPA will continue to be a resource for the Board regarding Peer Review Oversight Committee.

Mr. Thames informed the Board that the FICPA will be working with the board staff to offer an hour of CE for all licensees on CE requirements and the audit.

Mr. Thames informed the Board that the FICPA receives numerous inquiries about firm licensure and what the procedure is if they are issued a citation.

Ms. Green updated the Board on the UAA review goals.

18. Old Business

A. Consider technical changes to the June 11, 2015 minutes

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

19. Other Business

A. Pulse, Lester

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to deny re-consideration. Upon vote, the motion passed unanimously.

20. Future Meetings

This was an informational item.

21. Adjourn

Mr. Vogel adjourned the meeting at 2:38 p.m.