

Tampa Westshore Marriott
Tampa, FL

Thursday, January 28, 2016

The meeting was called to order at 1:01 p.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS		STAFF	
Cynthia Borders-Byrd	Present	Veloria Kelly	Present
Maria E. Caldwell	Excused Absence	Denise Graves	Present
David L. Dennis	Present		
M.G. Fennema	Present		
Tracy Keegan	Excused Absence		
James Lane	Present		
Steve Riggs	Present		
Eric Robinson	Present		
H. Steven Vogel	Excused Absence		

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. Stephen Johnson, Senior Attorney, Department of Business and Professional Regulations, was present, Megan Kachur, Assistant General Counsel, Department of Business and Professional Regulation was present. Court Reporter was Kathy Lyle.

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

1. Approve Board Minutes

A. December 11, 2015

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

7. Maintenance And Reactivation - Staff Approvals

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

8. Maintenance And Reactivation - Voluntary Relinquishment

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

9. Deceased Practitioners

There was a moment of silence.

11. Temporary Permits

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

12. Reports

A. Committee on Continuing Professional Education Meeting Minutes December 22, 2015

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

B. Prosecuting Attorney Report

Motion was made by Mr. Robinson, seconded by Ms. Borders Byrd, to allow prosecution to continue to prosecute cases over a year old. Upon vote, the motion passed unanimously.

Ms. White reported.

Ms. White gave the Board stats on how many licensed and unlicensed cases are under investigation as well as how many are being reviewed by legal.

C. Rules Report – Assistant Attorney General

Ms. Clark Reported.

Ms. Clark informed the Board all the rules on the spreadsheet have been submitted there were no comments from the Joint Administrative Procedures Committee.

E. Rules for Action

Ms. Clark reported.

a) 33.003 Renewal of Active and Inactive License Fee for CPA

61H1-33.003 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, 1999, 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:

1. A review of Chapters 455 and 473, F.S., and the related administrative rules.

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.

(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 hour increments.

(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.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to accept language presented to the CPE reporting form. Upon vote, the motion passed unanimously.

Ms. Kelly will submit the text.

b) 39.001 Definitions Get stand-alone definition of Compilation and Review
(currently by reference to 20.009)

(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 "AE" 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. .

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

Motion was made by Mr. Riggs, seconded by Mr. Robinson, to notice and approve language presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Robinson, 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 \$200,000 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

c) 39.002 Peer Review Standards Update to 2015 Standards

61H1-39.002 Peer Review Program Standards.

The board hereby adopts and incorporates by reference, as its minimum standards for administering, performing and reporting on peer reviews, the American Institute of Certified Public Accountants, Incorporated's "Standards for Performing and Reporting on Peer Review" and "Peer Review Standards Interpretations," (AICPA Standards), effective May, 2015, and available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06480> or [www.aicpa.org/Research/Standards/PeerReview/Downloadable Documents/PeerReviewStandards.pdf](http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf) and <http://www.flrules.org/Gateway/reference.asp?No=Ref-06481> or <http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandardsInterpretations.pdf>, respectively.

Rulemaking Authority 473.3125, 473.304 FS. Law Implemented 473.3125(2) FS. History--New 4-21-14, Amended _____.

Ms. Clark reported there were no comments from JAPC or the FICPA. The language will be approved and become effective March 1, 2016.

d) 39.004 Peer Review Oversight Committee

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;
 - (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:
 - 1. A message from the PROC Chair;
 - 2. A summary of the background and PROC responsibilities;
 - 3. A list of PROC members;
 - 4. A list of Board-approved AEs;
 - 5. A summary of PROC activities and accomplishments during the prior year;
 - 6. 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,
 - 7. 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 473.3125, 473.304 FS. Law Implemented 473.3125(3) FS. History—New 5-4-14, Amended _____.

Ms. Clark advised the changes have been made as recommended by the FICPA back in November. The language will become effective March 1, 2016.

e) Final House Analysis

This was an informational item.

f) Final Senate Bill Analysis

This was an informational item.

13. Administrative

A. Board of Accountancy Statistics

This was an informational item.

B. Remarks from the Executive Director

Ms. Kelly reported.

Ms. Kelly advised the Board the Enforcement Team is doing a great job with the investigations. Currently the team is working on a 72 day window for completing investigations. Ms. Kelly advised the Board the Department is currently looking for an CPA Consultant/Expert for the South Florida area, if the Board has any recommendations please submit them to the Board office.

C. Update from Board Members/Staff Serving on NASBA and/or AICPA Committees

Mr. Dennis reported.

Mr. Dennis advised the Board that UAA committee will have a meeting in the future. This was an informational item.

Additions

1. Administration

A. Board Member Committee Assignments

This was an informational item.

B. Consider appointments to Board Committees

Probable Cause Panel:

Cynthia Borders-Byrd, Chair
James Lane
Tracy Keegan
Byron Shinn

Clay Ford Scholarship Council:

Cynthia Borders-Byrd, Chair
Ashley Hill
Dr. Forrest Thompson
George Shierling
Eduardo Duarte

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

Education Advisory Committee:

M.G. Fennema, Ph.-D, Chairman
Gary McGill, Ph.-D
Michael Kridel, CPA
Bettie M. Adams
Nicholas Mastracchio, Ph.-D
Greg Trompeter, Ph.-D

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

Budget Task Force:

Dave Dennis, Chair
Cynthia Borders-Byrd
Dr. Fennema

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

CPE Committee:

Maria Caldwell, Chair
Dr. Fennema, Vice Chair
Eric Robinson
Madeline Ann Domino
Jeffrey Haller
Bill Michaelson
Professor Gary Laursen

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

16. Old Business

None

17. Other Business

Mr. Dennis advised the Board that April and June agenda were going to be full and there would be no Probable Cause meeting during the April meeting. Both days will be full board. The meeting will begin at 9:00 a.m. on Thursday, April 28th and at 8:00 a.m. on Friday, April 29th.

18. Future Meetings

This was an informational item.

The meeting was recessed at 3:31p.m. by Mr. Dennis.

Friday, January 29, 2016

The meeting was called to order at 9:00 a.m. The roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS		STAFF	
Cynthia Borders-Byrd	Present	Veloria Kelly	Present
Maria E. Caldwell	Excused Absence	Denise Graves	Present
David L. Dennis	Present	Richard Evans	Present
M.G. Fennema	Present		
Tracy Keegan	Excused Absence		
James Lane	Present		
Steve Riggs	Present		
Eric Robinson	Present		
H. Steven Vogel	Present		

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. Stephen Johnson, Senior Attorney, Department of Business and Professional Regulations, was present, Megan Kachur, Assistant eneral Counsel, Department of Business and Professional Regulation was present. Court Reporter was Kathy Lyle.

2. OGC Action

A. Confessore, Richard R. 2015-053927

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

Ms. Confessore was present with legal counsel Mr. Daniel Thompson

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to reject stipulation. Counter offer was made by Mr. Riggs, seconded by Mr. Robinson, to suspend through December 22, 2016 and pay costs of \$175.81, to be due thirty (30) days of date of Final Order. Upon vote, the motion passed unanimously.

Mr. Confessore accepted the Counterstipulation.

B. Klein, Charles 2015-053956

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

Mr. Klein was present.

Motion was made by Mr. Vogel, seconded by Mr. Riggs, to reject stipulation. Counter offer was made by Mr. Robinson, seconded by Mr. Riggs, to suspend through June 22, 2016, reprimand and pay cost of \$185.05, to be due within thirty (30) days of date of Final Order. Upon vote, the motion passed unanimously.

Mr. Klein accepted the Counterstipulation.

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

Mr. Messineo was present with legal counsel Mr. Tornicasa.

Motion was made by Mr. Vogel, seconded by Mr. Riggs, to reject stipulation. Counter offer was made by Mr. Robinson, seconded by Mr. Riggs, to suspend through December 21, 2017. License shall be placed on probation for a period of one (1) year commencing immediately upon the lifting of the suspension. Complete twelve (12) Ethics Continued Professional Education (CPE) hours. Impose a fine of \$2500, to be due ninety (90) days of Final Order, costs of \$230.61, be due ninety (90) days of Final Order, Professional practice is restricted to non-audit matters and pre-issuance is required prior to issuing work product. Upon vote, the motion passed unanimously.

Mr. Messineo accepted the Counterstipulation.

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

Mr. Messineo was present with legal counsel Mr. Tornicasa.

Motion was made by Mr. Riggs, seconded by Mr. Robinson, to reject stipulation. Counter offer was made by Mr. Robinson, seconded by Mr. Riggs, to voluntarily relinquish license with discipline and cease practice immediately upon the entry of the Final Order, pay costs of \$250.88, to be due ninety (90) days of Final Order. Upon vote, the motion passed unanimously.

Mr. Messineo accepted the Counterstipulation.

Moved to April meeting

Moved to April meeting

Moved to April meeting

Moved to April meeting

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

Dr. Fennema chaired.

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

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

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Ms. Borders Byrd, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because he 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 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 Mr. Vogel, to impose a fine of \$2,000 due within thirty (30) days of date of Final Order, costs of \$146.48, to be due thirty (30) days of date of Final Order, makeup/missing penalty CPE 80 CPE hours plus penalty hours for a total of 160 CPE hours and submit proof of CPE compliance for 2013-2015 and 2015-2017 re-establishment periods. Upon vote, the motion passed unanimously.

K. Cheryl T. Rhodes, CPA, PA 2014-052087

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

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Mr. Vogel, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she 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 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 Mr. Vogel, to reprimand license, impose a fine of \$1,100 due within thirty (30) days of date of Final Order and costs of \$125.68, to be due thirty (30) days of date of Final Order. Upon vote, the motion passed unanimously.

L. Gunther, David Stuart 2015-001590

Moved to April meeting

M. London, Marissa Heather 2015-002304

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

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Ms. Borders Byrd, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she 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 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 suspend license until completion of CPE, makeup/missing penalty CPE 80 CPE hours plus penalty hours for a total of 160 CPE hours and submit proof of CPE compliance for 2013-2015 and 2015-2017 re-establishment periods, impose a fine of \$2,000 due within thirty (30) days of date of Final Order and costs of \$194.50, to be due thirty (30) days of date of Final Order. Upon vote, the motion passed unanimously.

N. Van DeWarker, John 2014-000605

Mr. Dennis and Ms. Caldwell were recused.

Dr. Fennema chaired.

Motion was made by Mr. Robinson, seconded by Ms. Borders Byrd, to grant the motion of reconsideration, reconsider and vacate the previous Order. Upon vote, the motion passed with Mr. Lane voting no.

O. Van DeWarker, John 2015-049824

Mr. Dennis and Ms. Caldwell were recused.

Dr. Fennema chaired.

Motion was made by Mr. Robinson, seconded by Ms. Borders Byrd, to grant the motion of reconsideration, reconsider and vacate the previous Order. Upon vote, the motion passed with Mr. Lane voting no.

P. Agreda, Alexis 2015-028584

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

Dr. Fennema chaired.

Motion was made by Mr. Vogel, seconded by Ms. Borders Byrd, to reject stipulation. Counter offer was made by Mr. Riggs, seconded by Ms. Borders Byrd, to reprimand, license shall be placed on probation for a period of two (2) years, complete twenty (20) Continued Professional Education (CPE) hours for Auditing and Accounting within ninety (90) days of entry of Final Order. The Accounting and Auditing hours shall not be used towards current reestablishment period, professional practice shall be reviewed for any services specific to Section 473.302 (8)(a), F.S., that is performed while his license is on probation and subject to pre-issuance review for the first issuance of work in Audit and Attestation by a Board approved Consultant. Impose a fine of \$2500, to be due thirty (30) days of Final Order, costs of \$198.68, be due thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

Q. Brady, Gary David 2015-003358

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

Dr. Fennema chaired.

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

R. Kautsky, Jerri Bennett 2015-002947

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

Dr. Fennema chaired.

Ms. Kautsky was present.

Motion was made by Mr. Riggs, seconded by Ms. Borders Byrd, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she 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 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, impose a fine of \$1,000 due within thirty (30) days of date of Final Order and costs of \$119.38, to be due thirty (30) days of date of Final Order. Prior to renewing her license active status in the next two biennial renewal periods, Respondent shall submit to the Board office satisfactory evidence of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2013 through June 30, 2015 and July 1, 2015 through June 30, 2017. Upon vote, the motion passed unanimously.

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

Dr. Fennema chaired.

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

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

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Mr. Vogel to reject stipulation. Motion was made by Mr. Riggs, seconded by Ms. Borders Byrd, to reprimand, license shall be placed on probation for a period of two (2) years. Impose a fine of \$5,000 due within sixty (60) days of date of Final Order, costs of \$318.74, to be due thirty (30) days of date of Final Order, reprimand, submit proof of peer review to the Board within thirty (30) days of the date of the Final Order, complete sixteen (16) CPE hours for Auditing and Accounting within 120 days of the date of the Final Order, within six (6) months entry of the Final Order and the next employee benefit plan performed shall be subject to a pre-issuance review by a Board approved Consultant. The Consultant will submit a written report to the Board office at the conclusion of the practice review. Upon vote, the motion passed unanimously.

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

Dr. Fennema chaired.

Mr. Keasler was present.

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

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

Dr. Fennema chaired.

Mr. Wenrick was present.

Motion was made by Mr. Riggs, seconded by Ms. Borders Byrd, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because he 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 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 \$2,000 due within thirty (30) days of date of Final Order and costs of \$233.10, to be due thirty (30) days of date of Final Order. Suspension effective immediately until respondent submits satisfactory evidence of having completed the eighty (80) hours of continuing professional education for the reestablishment period July 1, 2011 through June 30, 2013 plus an additional eighty (80), as penalty, for a total of one hundred sixty (160)

continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any other reestablishment periods. Upon vote, the motion passed unanimously.

W. Eswine, Christopher

2015-002862

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

Dr. Fennema chaired.

Motion was made by Mr. Riggs, seconded by Mr. Vogel, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because he 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 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 Mr. Vogel, to impose a fine of \$1,000 due within thirty (30) days of date of Final Order and costs of \$120.78, to be due thirty (30) days of date of Final Order. Prior to renewing license active status in the next two biennial renewal periods, he must submit to the Board office satisfactory evidence of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2013 through June 30, 2015 and July 1, 2015 through June 30, 2017. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

A. Callow, Justin

Motion was made by Mr. Robinson, seconded by Mr. Vogel, to deny the Petition for Variance or Waiver for permanent variance. Upon vote, the motion passed unanimously.

B. Collins, Daniel

Mr. Collins was present.

Mr. Collins withdrew his petition.

C. Palchetti, Sara

Ms. Palchetti was present.

Ms. Palchetti withdrew her petition.

D. Rodriguez, Vera

Ms. Rodriguez was present.

Motion was made by Ms. Borders Byrd, seconded by Mr. Lane, to grant the Petition for Variance or Waiver for permanent variance. Upon vote, the motion passed unanimously.

E. Simmons, Lewis Craig

Mr. Simmons was present.

Motion was made by Mr. Lane, seconded by Ms. Borders Byrd, to grant the Petition for Variance or Waiver for six (6) months. Upon vote, the motion passed unanimously.

5. Exams – Considerations

A. Denhof, Geoffrey Lee

Mr. Denhof was present.

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

B. Farias, Andreana

Ms. Farias was present.

Ms. Farias withdrew her application and will resubmit a corrected application.

C. Wright, Michael

Mr. Wright was present.

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

6. Endorsements – Considerations

A. Kline, Roger Charles

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

14. NASBA

A. NASBA Presentation

PROC members Mr. Grossman and Mr. Cox were present.

Mr. Dan Dustin CPA, State Board Relations reported.

Mr. Dustin advised the Board of the upcoming 2016 meetings for Executive Directors/ Legal Counsel in Tucson, AZ March 15-18, 2016 Eastern Regional in Ashville, NC June 7-9, 2016 Western Regional in Denver, CO June 22-24, 2016 and the Annual meeting in Austin, TX October 30-November 2, 2016. Mr. Dustin reports that NASBA has many tools & services available such as Accountancy Licensee Database, Accountancy Licensing Library, NASBA International Evaluation Services, CPE tracking and several communications. There are several benefits of the Peer Review Program Enhancements such as Licensure verification, verifying population completeness, Consecutive Pass with Deficiencies or fail reports, Expert reviews of engagements, firms peer reviewers, reviewer performance, Increased reviewer qualifications and increase initial and ongoing training. In the future the Peer Review Committee will help with the evaluation of design of system; non-conforming engagements; removal of firms failing to take corrective actions. Recently the Uniform Accountancy Act Committee (UAA) had amendments to the definition of Attest and Firm Mobility. There is proposed UAA Amendment to retired status and services requiring a signature and use of the "CPA" title. There are several UAA Committee Projects such as Examination, CPE Standards and CPE Model Rules, Education, Peer Review, Potential International Pathway for foreign credential holders and technical/Editorial review of the UAA and model rules. NASBA is working for diversity; the plan for 2016-2019 is to increase women and minority representation, engaging professional societies and associations and encourage State Board communication with State societies.

B. NASBA Testing Window 2015 Q-4

This was an informational item.

15. FICPA

15. FICPA

A. Discussion

Ms. Curry and Mr. Thames reported.

Ms. Curry & Mr. Thames informed the Board the FICPA is working with AICPA and NASBA with the language and definition of Attest; Currently the House and the Senate have agreed to restore the ULA funding for Public Service Announcements; The Sunshine Law bill is also working its way thru the Senate. Ms. Curry advised the Board the Agreed Upon Procedures Report will need to be considered by the Board in the future.

Ms. Curry advised the Board that Mr. Dennis was recently honored by the State Secretary and Cabinet for his service to the CPA profession.

Additions

1. Administration

Legislature Committee:

Steve Vogel, Chair

Board Members as a whole

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

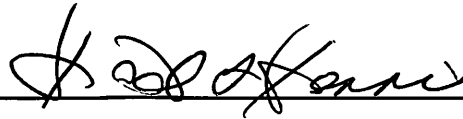
17. Other Business

Mr. Dennis reported.

Mr. Dennis advised the OGC that the Board would like to start having recommendations from the Probable Cause panel on the disciplinary cases and having consent agenda for the OGC section that mirror what the penalty recommendations are.

19. Adjourn

Mr. Dennis adjourned the meeting at 2:34 p.m.



David Dennis, Chair