

Board of Accountancy
June 7 & 8, 2012

Tampa Airport Marriott
Tampa International Airport
Tampa Florida 33607

Thursday & Friday, June 7 & 8, 2012

The meeting was called to order at 2:02 p.m. by Ms. Borders-Byrd, Chair and recessed at 4:35 p.m.; on June 7, 2012, reconvened at 9:03 a.m. on June 8, 2012. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

BOARD MEMBERS

Teresa Borcheck	Present
Cynthia Borders-Byrd	Present
Maria E. Caldwell	Present
David L. Dennis	Present
William Durkin	Present
M.G. Fennema	Present
Steve Riggs	Excused Absence
Eric Robinson	Present
H. Steven Vogel	Present

STAFF

Veloria Kelly	Present
June Carroll	Present

Mary Ellen Clark, Assistant Attorney General and Board Counsel was present. Eric Hurst, Prosecuting Attorney, Department of Business and Professional Regulation was present. Court Reporter was Penny Appleton.

Secretary Ken Lawson of the Department of Business and Professional Regulation was present and addressed board members. Secretary Lawson told the board members that the Department of Business and Professional Regulation were there to assist and serve the board. The goal is to serve the citizens of Florida in the most efficient way, and he is available if there are any concerns.

1. Approve Board Minutes

A. April 26 and 27, 2012

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to approve with an amendment to the minutes reflecting the times of order called, and recessed. Upon vote, the motion passed unanimously.

2. OGC Action Request

A. BALTAGI, AHMAD LABIB – 2010031881

Ms. Borders-Byrd and Ms. Caldwell were recused.

Mr. Durkin acted as chair.

Mr. Dudley, legal counsel to Mr. Baltagi was present.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to consider Petitioner's exceptions to the Recommended Order and deny them. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to approve and adopt the Administrative Law Judge's findings of fact, approve, incorporate, and dismiss the Administrative Complaint. Upon vote, the motion passed unanimously.

3. Petitions for Variance or Waiver

A. BLANTON, JARED

Motion was made by Ms. Caldwell, seconded by Dr. Fennema, to deny petition for variance or waiver. Upon vote, the motion passed unanimously.

B. BROWNE, ANDREA

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to deny petition for variance or waiver. Upon vote, the motion passed unanimously.

C. CUNNINGHAM, WILLIAM

Mr. Cunningham was present.

Motion was made by Mr. Robinson, to approve petition for variance or waiver, but died for a lack of a second.

Mr. Cunningham withdrew his petition for variance or waiver, and waived his ninety day requirement.

D. LIEBHABER, MATTHEW

Motion was made by Mr. Dennis, seconded by Ms. Borchek, to approve petition for variance or waiver. Upon vote, the motion passed unanimously.

E. ST. JEAN, JOAM

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to deny petition for variance or waiver. Upon vote, the motion passed unanimously.

F. TAYLOR, RYAN

Motion was made by Ms. Caldwell, seconded by Mr. Dennis, to approve petition for variance or waiver. Upon vote, the motion passed unanimously.

G. WALL, KERI

Ms. Wall was present.

Motion was made by Mr. Robinson, seconded by Mr. Durkin to approve petition for variance or waiver and grant extension until November 30, 2012. Upon vote, the motion passed unanimously.

4. Now Meets Requirements

A. RICHARDS, LORI ANN

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

5. Disciplinary Matters

A. HILLYARD, BURITA

Ms. Hillyard was present.

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

6. Exams- Recommended Denial (do not meet requirements)

Cameron Allen Bourque	Applicant is deficient three (3) semester hours of business law.
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Motion was made by Mr. Robinson, seconded by Ms. Caldwell, to deny. Upon vote, the motion passed unanimously.

Marelys Bueno Moreno Jr.	Applicant is deficient three (3) semester hours of graduate level taxation. These hours must be taken after admission to an accredited graduate school.
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Motion was made by Mr. Robinson, seconded by Ms. Caldwell, to deny. Upon vote, the motion passed unanimously.

Oliver Kacurov	Applicant is deficient coverage of upper division cost/managerial accounting and three (3) semester hours of upper division business law.
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Motion was made by Mr. Robinson, seconded by Ms. Caldwell, to deny. Upon vote, the

motion passed unanimously.

Sharon Elizabeth King

Applicant is deficient coverage of upper division accounting information systems and eight (8) quarter hours of upper division general business.

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

Miguel A. Perez

Applicant is deficient coverage of upper division taxation and three (3) semester hours of upper division business law.

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

7. Exams – Considerations

Carlos Humberto Chaves

Applicant charged with battery on February 21, 2007; nolle pros and entered into advocate program. All sanctions have been satisfied. Application completed April 16, 2012.

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

John Navarro

Applicant charged with possession of cannabis on June 6, 2002; plea nolle pros, completed pre-trial intervention. All sanctions have been satisfied. Charged with aggravated assault w/ weapon on March 12, 2009; probation, case closed November 2011. All sanctions have been satisfied. Charged with possession of cannabis/paraphernalia on November 25, 2011; fined. All sanctions have been satisfied. Application is incomplete.

Motion was made by Mr. Robinson, seconded by Ms. Caldwell, to request that Mr. Navarro appear at the August 3, 2012, board meeting. Upon vote, the motion passed unanimously.

Jonathan Persak

Applicant charged with possession of cannabis with intent to sell on August 1, 1999; plead no contest, adjudication withheld, 90 days in jail, two years' probation and community service. All sanctions have been satisfied. Applicant charged with possession of cannabis with intent to sell within 1,000 ft of school on February 2, 2000; plead no contest and received adjudication withheld, 90 days in jail and two years probation. These two charges were combined and penalties served concurrently. Applicant charged with DUI on March 11, 2000; plead guilty to 1st degree misdemeanor DUI; 12 months probation, 50 hours community service, drivers license suspended one year.

attended victim awareness program, random alcohol and drug tests, DUI school. All sanctions have been satisfied.

Applicant indicates that he is still paying on a civil judgment of \$1,333.00 as a result of a judgment being entered against him. Application completed May 15, 2012.

Motion was made by Ms. Caldwell, seconded by Mr. Dennis, to request that Mr. Persak appear at the August 3, 2012 board meeting. Upon vote, the motion passed unanimously.

Justin Alan Sumrall	Applicant charged with possession of beer on April 7, 2006; plea guilty; paid \$305.50 fine. All sanctions have been satisfied. Applicant charged with DUI on September 20, 2008; plea guilty; paid \$741.50 fine and six months probation. All sanctions have been satisfied. Application completed March 27, 2012.
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Motion was made by Mr. Dennis, seconded by Ms. Borchek, to approve for convictions only. Upon vote, the motion passed unanimously.

Timothy William Swiger	Applicant charged with petit theft on June 24, 1996; plea no contest; adjudication withheld. All sanctions have been satisfied. Applicant charged with DUI reduced to reckless driving on December 2, 2000; plea no contest adjudged guilty; paid \$500 fine. Application is incomplete.
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Mr. Swiger was present.

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

8. Original – Recommended Denial (do not meet requirements)

Rosemary Lyons Larry	Applicant's CPA exam scores have expired; applicant passed the exam in 1982 and never applied for Florida licensure.
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Ms. Larry was present.

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

9. Endorsement – Recommended Denial (do not meet requirements)

Carla Michelle Perez	Applicant is deficient two (2) semester hours of business law and a Certificate of Work Experience form evidencing one (1) year of work experience in public, governmental, academia, or industry accounting under the supervision of a CPA, commencing after the completion of the educational requirements set forth in
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rule 61H1-27.002(3) F.A.C.

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

Alan Edward Reger

Applicant is deficient three (3) semester hours of business law and Certificate of Work Experience form evidencing one (1) year of work experience in public, governmental, academia, or industry accounting under the supervision of a CPA, commencing after the completion of the educational requirements set forth in rule 61H1-27.002(3) F.A.C.

Mr. Reger was present.

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

10. Endorsement – Considerations

Joseph N. McElroy

Applicant was charged with disorderly conduct and resisting without violence on February 25, 2000; adjudication withheld. All sanctions have been satisfied. Applicant charged with misdemeanor battery on April 21, 2000; adjudication withheld. All sanctions have been satisfied. Applicant charged with unlawful use of driver's license, alcohol possession by a person under 21 and open container on June 20, 2000; adjudicated guilty on unlawful use of driver's license and adjudication withheld on alcohol possession and open container. All sanctions have been satisfied. Application was complete on March 30, 2012.

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

Garrett L. Truman

Applicant charged with underage drinking on May 30, 2001; pled no contest; applicant found guilty paid \$75.00 fine. All sanctions have been satisfied. Applicant charged with DUI on May 30, 2001; pled no contest; applicant found guilty paid \$450.00 fine and completed three day class. All sanctions have been satisfied. Applicant charged with disorderly conduct while intoxicated on August 10, 2003; pled no contest; applicant found guilty paid \$100.00 fine. All sanctions have been satisfied. Applicant charged with disorderly conduct on October 21, 2004; pled no contest; applicant waived the offense and paid \$65.00 fine. All sanctions have been satisfied. Application is incomplete.

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

Dennis Edwin Sherrin

Applicant indicates performs an audit one (1) day in Florida, annually, in August/September.

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

Elvin A. Williams

Applicant indicates he held himself out as a CPA in the state of Florida pursuant to his interpretation of section 473.3141 F.S. regarding certified public accountants licensed in other states and section 5 of the Uniform Accountancy Act.

Mr. Williams was present.

Motion was made Mr. Robinson, seconded by Dr. Fennema, to approve for holding self out in another state. Upon vote, the motion passed unanimously.

11. Maintenance and Reactivation – Consent Agenda – Staff Approvals

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

12. Maintenance and Reactivation – Requests to Reactivate

Robert John Bedasse

Mr. Bedasse's license reverted to delinquent status on January 1, 2000 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 on January 1, 2002.

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

Joseph J. Burke

Mr. Burke's license reverted to delinquent status on January 1, 2001 for failure to submit license renewal fee. His license reverted to null and void status on January 1, 2003.

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

Deanna Grant

Ms. Grant's license reverted to delinquent status on January 1, 1999 for failure to submit the CPE hours and a

passing score on the laws and rules exam. Her license reverted to null and void on January 1, 2001.

Ms. Grant was present.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to move license to delinquent status for six (6) months in order for her to use the amnesty provision. Upon vote, the motion passed unanimously.

Melanie Kyle Reddish	Ms. Reddish's 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 license renewal fee. Her license reverted to null and void on January 1, 2012.
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Motion was made by Mr. Robinson, seconded by Ms. Borchek, to approve extending the delinquent status for up to six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

13. Maintenance and Reactivation – Considerations (do not meet requirements)

Paul John Lunetta	Mr. Lunetta's request to reactivate his null and void license was approved at the January 24, 2012 meeting. He was given a deadline of July 24, 2012 to complete 280 continuing professional education (CPE) hours with 40 in accounting and auditing, four (4) in board approved ethics and no more than 20 in behavioral subjects. Mr. Lunetta is requesting an additional three (3) months in order to complete the required 280 hours.
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Motion was made by Mr. Robinson, seconded by Mr. Dennis, to approve an extension of three (3) months. Upon vote, the motion passed unanimously.

14. Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Jessica L. Baumgarten Hyde	30482
William Edward Bretz Jr.	25786
William D. Hecht	39948

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

15. Temporary Permits

Motion was made by Mr. Robinson, seconded by Mr. Dennis to ratify the list on pages one (1) and two (2). Upon vote, the motion passed unanimously. Motion

was made by Mr. Robinson, seconded by Mr. Dennis, to send to enforcements those listed on page three (3). Upon vote, the motion passed unanimously.

16. Reports

A. COMMITTEE - THIRD QUARTER FINANCIALS

Mr. Dennis reported on the Budget Task Force meeting held June 5, 2012. Mr. Dennis told the board that there are three entities in the trust fund, Operating Account, Minority Scholarship and Unlicensed Activity. Mr. Dennis informed the board that as of March 31, 2012 there is a balance of \$137,000 and that \$90,000 had been awarded to recipients of the Minority Scholarship.

B. PROSECUTING ATTORNEY - PROSECUTING REPORT

Mr. Hurst reported.

17. Administrative

A. 2012 REGULATORY PLAN

Motion was made by Mr. Dennis, seconded by Mr. Durkin, to approve the following rules for placement on the 2012-2013 Regulatory Plan:

61H1-29.002	Temporary License.
61H1-29.0025	Temporary License – Electronic Practice
61H1-31.001	Collection and Payment of Fees
61H1-31.002	Examination and Reexamination Fees
61H1-31.003	Renewal of Active and Inactive License Fee for CPAs
61H1-31.004	Delinquency Fee
61H1-31.005	Initial Licensure Fee
61H1-31.006	Reactivation Fee
61H1-31.0065	Change of Status Process Fee
61H1-31.007	Temporary License Fee
61H1-31.0075	Temporary License Fee – Electronic Practice
61H1-31.008	Licensure by Endorsement
61H1-31.009	Renewal of Accountancy Firm License Fee
61H1-31.0010	Initial Accountancy Firm License Fee
61H1-31.0011	Licensure and Exam Score Verification Fee
61H1-31.0012	Duplicate License Fee
61H1-31.0013	Fee to Enforce Unlicensed Activity
61H1-31.0014	Continuing Education Provider and Course Approval Fees
61H1-31.0015	Reinstatement of a Null and Void License Fee
61H1-33.003	Continuing Professional Education
61H1-33.0032	Board Approval of CPA Ethics Continuing Education by Providers
61H1-33.0033	Obligations of CPA Ethics Course Continuing Education Providers
61H1-33.006	Inactive or Delinquent Florida Certified Public Accountants whose Desire to Become Active Licensees
61H1-38.005	Scholarships

Upon vote, the motion passed unanimously.

B. BOARD OF ACCOUNTANCY STATISTICS

This was an informational item.

- C. CHANGES TO RULES OF THE AUDITOR GENERAL – 2012
- D. CHAPTER 10.550
- E. CHAPTER 10.650
- F. CHAPTER 10.700
- G. CHAPTER 10.800
- H. CHAPTER 10.850

Motion was made by Mr. Robinson, seconded by Mr. Dennis, to approve changes to Rules of the Auditor General. Motion was made by Mr. Robinson, seconded by Mr. Dennis, to include 61H1-20.0093 – Rules of the Auditor General in the regulatory plan. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Dennis that there would not be an adverse effect on small business. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Mr. Robinson, to add the Standards Rules to the regulatory plan.

61H1-20.008	Generally Accept 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
61H1-20.0095	Standards for Consulting Services
61H1-20.0096	Standards for Tax Services
61H1-20.0097	Standards for Personal Financial Planning
61H1-20.0098	Standards for Business Valuations
61H1-20.0099	Standards for Attestation Engagements

Upon vote, the motion passed unanimously.

I. CONSIDER BOARD'S POSITION - ARTICLE ON PRIVATE COMPANY

This was an informational item.

J. PRESENTATION FROM MR. VACCARO, DEPUTY SECRETARY OF THE DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Mr. Vaccaro spoke on the subject of the Management Privatization Act, Section 455, 32, Florida Statutes. Mr. Vaccaro discussed the purpose of privatization, and the fact that the statute is written in a way that requires a nonprofit to provide all of the services, no additional entities can be created to provide the services, of administration, examination, licensing, investigation and prosecution. Mr. Vaccaro informed the board of the process of a request from them to privatize the board; the request should contain a business case, which includes the financial feasibility and a needs assessment. Mr. Vaccaro let

board members know that their request would need to be submitted to the Department of Business and Professional Regulation to be included in the legislative budget request to the Executive Office of the Governor and Legislature. Mr. Vaccaro presented the services that are now being provided by the Department of Business and Professional Regulation. Mr. Vaccaro told board members that the Department does not oppose the board privatizing; as the main objective is to achieve the most efficient use of public funds.

Ms. Green provided a brief history on privatization, and let board members know the report would need to show potential cost savings, and the feasibility report would be due no later than November 13, 2012.

Board members agreed to start a Task Force to consider privatization, the Task Force includes board members; former board members, David Tipton and Marshall Gunn. The Budget Committee will meet on July 2, 2012, to develop an agenda for the Task Force to consider at their meeting on July 11, 2012.

K. REMARKS FROM EXECUTIVE DIRECTOR

Ms. Kelly reminded board members that they needed to file their financial disclosure form on or before July 1, 2012, and to submit any outstanding travel they may have as the fiscal year will be coming to a close. Ms. Kelly informed the board that the Department and Board are preparing for the 2013 Legislative Session, and that the Governor's office wants the Department to look at ways to streamline and get Florida back to work.

L. RULES REPORT – ASSISTANT ATTORNEY GENERAL

Motion was made by Ms. Caldwell, seconded by Mr. Robinson to notice proposed language change to Rule 61H1-26.002. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Mr. Robinson, to approve SERC language as proposed with a change from the word "minuscule" to "minimal". Upon vote, the motion passed unanimously.

61H1-26.002 Minimum Capitalization or Adequate Public Liability Insurance for Florida Firms with the Exception of a Sole Proprietorship.

A Florida firm, with the exception of a sole proprietorship, shall not engage in the practice of public accounting in this state unless:

(1) Assets in excess of liabilities and professional liability insurance combined are at least equal to \$50,000 per shareholder, officer, member, or partner and any Florida licensed certified public accountant to a maximum of \$2,000,000 or

(2) It has an irrevocable letter of credit of at least equal to \$50,000 per shareholder, officer, member, or partner and any Florida licensed certified public accountant to a maximum of \$2,000,000, which meets the following criteria:

(a) The responsibility for repayment of any sums disbursed under the letter of credit is not an obligation of the Florida firm, its owners, or any entity affiliated with the Florida firm;

(b) The letter of credit contains an "evergreen clause," which automatically renews the letter of credit unless the issuer of the letter of credit notifies the Florida firm and the Board within sixty (60) days of the decision not to renew; and

(c) The letter of credit is issued by a financial institution authorized to do so under applicable state or federal banking laws; or

(3) No change.

~~(4) For purposes of subsection 61H1-26.002(1), F.A.C., financial statements prepared to substantiate the excess of assets over liabilities must be submitted to the Board with the application for licensure. These Financial statements must be prepared in accordance with Generally Accepted Accounting Principles and Work-in-Process may be considered as an unbilled receivable together with an appropriate evaluation allowance.~~

Rulemaking Authority 473.304, 473.309 FS. Law Implemented 473.309 FS. History—New 12-4-79, Formerly 21A-26.02, Amended 10-20-86, Formerly 21A-26.002, Amended 11-30-93, 5-23-94, 6-10-96, 10-6-96, 12-30-97, 9-21-00, 12-10-09,_____.

Motion was made by Mr. Dennis, seconded by Mr. Durkin, to approve Statement of Estigated Regulatory Cost language as proposed. Upon vote, the motion passed unanimously.

61H1-26.003 Licensure of Florida Certified Public Accountant Firms.

Every Florida firm and non-Florida firm required to be licensed pursuant to Section 473.3101(1)(a), F.S., shall be certified for licensure by the Board on a biennial basis, and shall furnish its firm name, addresses and telephone numbers of main office ~~and any branch offices in Florida~~ as well as the names of all licensed professional staff and all non-licensed owners. Said firms must also disclose whether any non-certified public accountant owners have convictions or findings of guilt, regardless of adjudication, of a crime in any jurisdiction and judgment or settlements of civil lawsuits, or having been acted against including denial of licensure by any regulatory agency by a court or regulatory agency and any other matters which show a lack of good moral character. (good moral character is defined in Section 473.308(6)(a), F.S.).

Rulemaking Authority 473.304, 473.3101 FS. Law Implemented 473.3101 FS. History—New 12-4-79, Amended 2-3-81, Formerly 21A-26.03, Amended 6-4-86, Formerly 21A-26.003, Amended 2-3-94, 12-30-97, 1-26-10,_____.

Motion was made by Ms. Borcheck, seconded by Mr. Durkin, to notice proposed language change to Rule 61H1-26.004. Upon vote, the motion passed unanimously. Motion was made by Ms. Borcheck, seconded by Mr. Durkin, to approve Statement of Estimated Regulatory Cost language as proposed. Upon vote, the motion passed unanimously.

61H1-26.004 Changes by Firms.

(1) No change.

(2) In the event of the formation of a new sole proprietorship, partnership, corporation or limited liability company or a change in the name of a sole proprietorship, partnership, corporation or limited liability company, such sole proprietorship, partnership, corporation or limited liability company shall, within thirty (30) days of the event, become certified for licensure by the Board in accordance with Rule 61H1-26.003, F.A.C., and pay the license fee required by subsections 61H1-31.001(5) and (6), F.A.C.

Rulemaking Authority 473.304, 473.3101 FS. Law Implemented 473.3101 FS. History—New 12-4-79, Amended 2-3-81, Formerly 21A-26.04, Amended 6-4-86, Formerly 21A-26.004, Amended 11-3-97, 7-16-98, 8-17-98, 1-31-05, 8-28-06, 1-26-10_____.

Motion was made by Mr. Durkin, seconded by Ms. Borchek, to notice proposed language change to Rule 61H1-27.0041. Upon vote, the motion passed with Ms. Caldwell, voting no. Motion was made by Mr. Dennis, seconded by Dr. Fennema, that this would not have an adverse action on small business, no Statement of Estimated Regulatory Cost will be necessary. Upon vote, the motion passed unanimously.

61H1-27.0041 One Year of Work Experience.

With the exception of an applicant who completes the requirements of Section 473.308(3), F.S., on or before December 31, 2008, and who passes the licensure examination on or before June 30, 2010, an applicant must document one year of work experience as follows:

(1) ~~Definitions. Within the context of this rule, the following definitions apply:~~

~~(a) "Applicant." An applicant is a person who has met Florida's educational requirements for licensure and intends from the outset of the supervised experience to meet the supervised experience requirement for licensure.~~

~~(b) "Supervised" and "supervision" the subjection of the applicant, during employment, to oversight, guidance and evaluation by a supervisor who had the right to control and direct the applicant as to the result to be accomplished by the work and also as to the means by which the result was to be accomplished.~~

~~(c) "Supervisor Verifying Certified Public Accountant." A supervisor verifying certified public accountant is either a licensed certified public accountant in good standing with any regulating body or a chartered accountant recognized by the International Qualifications Appraisal Board (IQAB), both during the applicant's one year of work experience and at the time of verification.~~

(2) One year of work experience shall be held and understood to mean the provision of any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills rendition of services such as are customarily performed by full-time, regularly employed staff employees of a certified public accountant during the normal workweek as verified required by the verifying employing certified public accountant, commencing after the completion of 120 semester or 160 quarter hours from an accredited college or university with a concentration in accounting and business courses or after the applicant has passed the licensure examination in another state or territory of the United States and has either been licensed as a certified public accountant or has met licensing requirements for that state or territory ~~the educational requirements set forth in subsection 61H1-27.002(3), F.A.C.~~ The experience must either average at least twenty (20) hours a week over no more than one hundred and four (104) weeks or average no more than forty (40) hours a week over no more than fifty-two (52) weeks. Reasonable vacation time and sick leave or other required absences may be permitted. The supervisor verifying certified public accountant, in her or his report to the Department, shall verify ~~certify~~ that the applicant rendered such services ~~as are customarily performed by full-time, regularly employed staff employees~~ for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) or more than one hundred and four (104) weeks. The sequence of the experience is considered immaterial, that is, whether the experience was secured before or after taking the examination, or partly before the examination and partly after the examination, provided the two periods combined equal at least one year.

(3) The one year of work experience may be achieved by teaching accounting full-time for one year at an accredited college or university, as defined in subsection 61H1-27.001(1), F.A.C., under the following conditions:

(a) Full-time teaching as described by the rules of the educational institution where the applicant taught will be accepted by the Board to be full-time teaching. However, in no case will less than twelve (12) semester hours, or the equivalent, be accepted by the Board as full-time teaching.

(b) If the applicant has not taught accounting full-time for one year, credit will be allowed by the Board for teaching accounting less than full-time on a pro rata basis based upon the number of semester or quarter hours required for full-time teaching at the educational institution where the applicant taught. However, in no case will an applicant receive credit for a full-time teaching year for teaching done in less than one academic year or more credit than one full-time teaching year for teaching done within one calendar year.

(c) Courses outside the fields of accounting and general business will not be counted toward full-time teaching.

(4) Documentation of the one year of work experience shall be made using the Verification Certification of Work Experience form (DBPR Form CPA 32/Revised 40/09), which is hereby incorporated by reference, a copy of which may be obtained from the Board office located at 240 N. W. 76th Drive, Suite A, Gainesville, FL 32607-6655.

Rulemaking Authority 473.304(1), 473.308(4) FS. Law Implemented 473.308(4) FS. History—New 3-3-09, Amended 5-3-10.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to notice proposed language change to Rule 61H1-29.002. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borchek, that this would not have an adverse action on small business, no Statement of Estimated Regulatory Cost will be necessary. Upon vote, the motion passed unanimously.

61H1-29.002 Temporary License.

(1) - (3) No change.

(4) The out-of-state certified public accountant shall furnish the Department with the names of all out-of-state personnel coming into the state to fulfill the specific engagement and such other information as required by Chapters 455 and 473, F.S., and rules promulgated pursuant thereto. ~~At the time of such furnishing, the out-of-state certified public accountant shall pay to the Department the sum of \$400 for the first license in a calendar year and \$400 for each additional application in the same calendar year.~~ If the out-of-state certified public accountant desires to substitute personnel or bring additional personnel into the state to fulfill the specific engagement, he shall notify the Department of the names of such substituted personnel or additional personnel as soon as practicable after the substitution or addition.

(5) No change.

~~(6) The fee will not be refunded in the event the application is withdrawn or denied.~~

(7) - (9) shall be renumbered as (6) - (8).

Rulemaking Authority 473.304, 473.305, 473.314 FS. Law Implemented 473.314, 473.315, 473.3141 FS. History—New 12-4-79, Amended 2-3-81, 10-19-83, Formerly 21A-29.02, Amended 5-3-88, 12-3-89, 6-13-90, 3-29-92, 12-2-92, Formerly 21A-29.002, Amended 6-28-94, 1-11-95, 8-28-06, 12-10-09, 6-21-11,_____.

Motion was made by Mr. Robinson, seconded by Mr. Durkin, to notice proposed language change to Rule 61H1-29.0025. Upon vote, the motion passed unanimously.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, that this would not have an adverse action on small business. Upon vote, the motion passed unanimously.

61H1-29.0025 Temporary License – Electronic Practice.

(1) - (2) No change.

~~(3) At the time of submission of the application, the out-of-state certified public accountant or firm shall pay to the Department the \$400.00 license fee. The fee will not be refunded in the event the application is withdrawn or denied.~~

(4) - (5) shall be renumbered as (3) – (4).

Rulemaking Authority 473.304, 473.314 FS. Law Implemented 473.314 FS. History–New 2-12-98, Amended 8-28-06, 12-10-09,_____.

Motion was made by Mr. Robinson, seconded by Ms. Borchek, to notice proposed language change to Rule 61H1-29.003. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borchek, that this would not have an adverse action on small business, no Statement of Estimated Regulatory Cost will be necessary. Upon vote, the motion passed unanimously.

61H1-29.003 Experience for Licensure by Endorsement.

(1) Any applicant seeking licensure by endorsement under Section 473.308(7)(a), F.S., and having not been licensed in another state, shall have completed continuing education meeting the requirements of Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

(2) Any applicant seeking licensure by endorsement under Section 473.308(7)(b), F.S., and having been licensed in another state, shall have completed whatever continuing education is required by that state to maintain an active license to practice public accounting in that state, so long as such requirements are equivalent to those required by Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

(3) Any applicant seeking licensure by endorsement under Section 473.308(8), F.S., must have experience that includes at least five years experience in the practice of public accounting while licensed as a Certified Public Accountant or Chartered Accountant in the practice of public accounting or as an auditor or accountant in a unit of federal, state, or local government provided that the position held meets the activity and verification ~~supervision~~ requirements set forth in Section 473.308(8), F.S.

(4) College courses used to meet education requirements of Rules 61H1-27.001 and 61H1-27.002, F.A.C., cannot also be used to meet the initial continuing professional education requirements of subsection (1) or (2) above.

(5) Documentation of the experience shall be made using the Verification of Work Experience form (DBPR Form CPA 32/Revised ??????), which is hereby incorporated by reference, a copy of which may be obtained from the Board office located at 240 N. W. 76th Drive, Suite A, Gainesville, FL 32607-6655.

Rulemaking Authority 473.304, 473.306, 473.308 FS. Law Implemented 455.217(7), 473.308 FS. History–New 4-24-88, Amended 6-12-88, Formerly 21A-29.003, Amended 2-12-98, 5-19-03, 1-31-05, 2-22-07, 11-18-07, 12-10-09,_____.

Motion was made by Mr. Vogel, seconded by Mr. Dennis, to notice for rule development 61H1-31 – Fees. Upon vote, the motion passed unanimously. Language discussed reducing renewal fees will be presented to board at the August 2012 meeting.

Motion was made by Mr. Robinson, seconded by Mr. Vogel to notice proposed language change to Rule 61H1-33.003. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borchek, that this would not have an adverse action on small business, no Statement of Estimated Regulatory Cost will be necessary. Upon vote, the motion passed unanimously.

61H1-33.003 Continuing Professional Education.

(1) -(5) No change.

(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, report on forms prescribed by the Board, compliance 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 be 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 staff review or review by the Committee on Continuing Professional Education determines that courses are either improperly classified or do not otherwise meet the requirements of the chapter, then the Florida certified public accountant will be 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.

(7) No change.

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,_____.

Motion was made by Mr. Vogel, seconded by Mr. Robinson, to notice Rule 61H1-33.0032 for rule development, and bring draft language to the August 2012 board meeting. Upon vote, the motion passed unanimously.

Motion was made by Mr. Robinson, seconded by Mr. Vogel, to notice proposed language change to Rule 61H1-33.0033. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Dennis, that this would not have an adverse action on small business, no Statement of Estimated Regulatory Cost will be necessary. Upon vote, the motion passed unanimously.

61H1-33.0033 Obligations of CPA Ethics Course Continuing Education

Providers.

To maintain an approved status as an ethics course continuing education provider, the provider must:

(1) - (2) No change.

(3) Furnish each attendee participant with an individual certificate of attendance in a format to include course title and date, number of hours earned ~~location~~, attendee name, and certified public accountant ethics course provider name, number, and signature by the provider furnishing said certificate. An attendance record shall be maintained by the provider for four years and shall be available for inspection by the Board. Providers shall maintain security of attendance records and attendance records.

(4) - (10) No change.

Rulemaking Authority 455.213(6), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(6), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History—New 5-18-05, Amended 10-26-09.

18. NASBA**A. DIRECTORS AT LARGE NOMINATIONS**

Motion was made by Ms. Borcheck, seconded by Ms. Caldwell, to endorse Lisa Strickel. Upon vote, the motion passed unanimously.

19. FICPA**A. DISCUSSION**

Justin Thames, Governmental Affairs Manager was present for this item.

Mr. Thames informed the board that the FICPA will keep the board up to date on any changes regarding legislation.

20. AICPA**A. MAY 2012 SBC FORUM - EXAMS PRESENTATION**

This was an informational item.

B. MAY 2012 SBC REGIONAL SAMUEL – FINAL

This was an informational item.

21. Other Business

Ms. Caldwell informed the board that she attended a NASBA Strategic Planning meeting. She stated the new CEO and leadership is very aware of the need to serve the state boards and develop a relationship with the boards, keeping the communication lines open. Ms. Caldwell stated it's very important that the board participate in NASBA meetings as they are the national and global voice of the board.

There was a moment of silence for deceased practitioners.

22. Future Meetings

This was an informational item.

23. Adjourn

Meeting was adjourned at 1:59 p.m.


Cynthia Borders-Byrd, Chair

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

JUNE 8, 2012

EXAMINATION AGENDA

Staff has reviewed the following application(s) and found they do not meet the requirements of rule 61H1-27.001 F.A.C. and/or rule 61H1-27.002 F.A.C. Listed applicant(s) have requested that their application be placed before the Board of Accountancy for consideration as they believe the application is complete and will not be providing any further information to staff for review.

Cameron Allen Bourque	Applicant is deficient three (3) semester hours of business law.
Marelys Bueno Moreno Jr.	Applicant is deficient three (3) semester hours of graduate level taxation. These hours must be taken after admission to an accredited graduate school.
Oliver Kacurov	Applicant is deficient coverage of upper division cost/managerial accounting and three (3) semester hours of upper division business law.
Sharon Elizabeth King	Applicant is deficient coverage of upper division accounting information systems and eight (8) quarter hours of upper division general business.
Miguel A. Perez	Applicant is deficient coverage of upper division taxation and three (3) semester hours of upper division business law.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

JUNE 8, 2012

EXAMINATION AGENDA

CPA examination applicant(s) answered yes to one or more of the application background questions. In accordance with procedures application(s) are being brought before the board for consideration.

Carlos Humberto Chaves Applicant charged with battery on February 21, 2007; nolle pros and entered into advocate program. All sanctions have been satisfied. Application completed April 16, 2012.

John Navarro Applicant charged with possession of cannabis on June 6, 2002; plea nolle pros, completed pre-trial intervention. All sanctions have been satisfied. Charged with aggravated assault w/ weapon on March 12, 2009; probation, case closed November 2011. All sanctions have been satisfied. Charged with possession of cannabis/paraphernalia on November 25, 2011; fined. All sanctions have been satisfied. Application is incomplete.

Jonathan Persak Applicant charged with possession of cannabis with intent to sell on August 1, 1999; plead no contest, adjudication withheld, 90 days in jail, two years probation and community service. All sanctions have been satisfied. Applicant charged with possession of cannabis with intent to sell within 1,000 ft of school on February 2, 2000; plead no contest and received adjudication withheld, 90 days in jail and two years probation. These two charges were combined and penalties served concurrently. Applicant charged with DUI on March 11, 2000; plead guilty to 1st degree misdemeanor DUI; 12 months probation, 50 hours community service, drivers license suspended one year, attended victim awareness program, random alcohol and drug tests, DUI school. All sanctions have been satisfied.

Applicant indicates that he is still paying on a civil judgment of \$1, 333.00 as a result of a judgment being entered against him. Application completed May 15, 2012.

Justin Alan Sumrall Applicant charged with possession of beer on April 7, 2006; plea guilty; paid \$305.50 fine. All sanctions have been satisfied. Applicant charged with DUI on September 20, 2008; plea guilty; paid \$741.50 fine and six months probation. All sanctions have been satisfied. Application completed March 27, 2012.

Timothy William Swiger

Applicant charged with petit theft on June 24, 1996; plea no contest; adjudication withheld. All sanctions have been satisfied. Applicant charged with DUI reduced to reckless driving on December 2, 2000; plea no contest adjudged guilty; paid \$500 fine. Application is incomplete.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

JUNE 8, 2012

ENDORSEMENT AGENDA

Staff has reviewed the following application(s) and found they do not meet the requirements of section 473.308 F.S. Listed applicant(s) have requested that their application be placed before the Board of Accountancy for consideration as they believe the application is complete and will not be providing any further information to staff for review.

Carla Michelle Perez

Applicant is deficient two (2) semester hours of business law and a Certificate of Work Experience form evidencing one (1) year of work experience in public, governmental, academia, or industry accounting under the supervision of a CPA, commencing after the completion of the educational requirements set forth in rule 61H1-27.002(3) F.A.C.

Alan Edward Reger

Applicant is deficient three (3) semester hours of business law and Certificate of Work Experience form evidencing one (1) year of work experience in public, governmental, academia, or industry accounting under the supervision of a CPA, commencing after the completion of the educational requirements set forth in rule 61H1-27.002(3) F.A.C.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD**

JUNE 8, 2012

ENDORSEMENT AGENDA

CPA endorsement applicant(s) answered yes to one or more of the application background questions. In accordance with instructions from the Board of Accountancy these application(s) are being brought before the board for consideration.

Joseph N. McElroy

Applicant was charged with disorderly conduct and resisting without violence on February 25, 2000; adjudication withheld. All sanctions have been satisfied. Applicant charged with misdemeanor battery on April 21, 2000; adjudication withheld. All sanctions have been satisfied. Applicant charged with unlawful use of driver's license, alcohol possession by a person under 21 and open container on June 20, 2000; adjudicated guilty on unlawful use of driver's license and adjudication withheld on alcohol possession and open container. All sanctions have been satisfied. Application was complete on March 30, 2012.

Garrett L. Truman

Applicant charged with underage drinking on May 30, 2001; pled no contest; applicant found guilty paid \$75.00 fine. All sanctions have been satisfied. Applicant charged with DUI on May 30, 2001; pled no contest; applicant found guilty paid \$450.00 fine and completed three day class. All sanctions have been satisfied. Applicant charged with disorderly conduct while intoxicated on August 10, 2003; pled no contest; applicant found guilty paid \$100.00 fine. All sanctions have been satisfied. Applicant charged with disorderly conduct on October 21, 2004; pled no contest; applicant waived the offense and paid \$65.00 fine. All sanctions have been satisfied. Application is incomplete.

In accordance with Board instructions, applicant(s) who answer affirmatively to question regarding holding self out or practicing as a CPA prior to Florida licensure are placed on the agenda for Board review.

Dennis Edwin Sherrin

Applicant indicates performs an audit one (1) day in Florida, annually, in August/September.

Elvin A. Williams

Applicant indicates he held himself out as a CPA in the state of Florida pursuant to his interpretation of section 473.3141 F.S. regarding certified public accountants licensed in other states and section 5 of the Uniform Accountancy Act.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

JUNE 8, 2012

CONSENT AGENDA

MAINTENANCE and REACTIVATION

STAFF APPROVALS

REGULAR REACTIVATION:

<u>NAME OF LICENSEE</u>	<u>LICENSE NUMBER</u>
Elizabeth Alvarez	22750
Karen Lynn Beckman	21634
Tamarah B. Blanco	29747
Robert A. Boyd	34490
Jack Anthony Callahan	19706
Ann Mary Edattel	37243
Kathryn A Kelley-Dropkin	24435
Robert F. Kowalczyk	19255
David Lamb	38184
Trina Jane Ogilvy	15637
Edward Stephen Sager	14260
Kenneth I. Shevin	21452
Louis Allen Vitale	8694
Piet A. Zaner	27529

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

JUNE 8, 2012

MAINTENANCE and REACTIVATION

Paul John Lunetta

Mr. Lunetta's request to reactivate his null and void license was approved at the January 24, 2012 meeting. He was given a deadline of July 24, 2012 to complete 280 continuing professional education (CPE) hours with 40 in accounting and auditing, four (4) in board approved ethics and no more than 20 in behavioral subjects. Mr. Lunetta is requesting an additional three (3) months in order to complete the required 280 hours.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

JUNE 8, 2012

CONSENT AGENDA

MAINTENANCE and REACTIVATION

REQUEST TO REACTIVATE

Staff recommends extending the delinquent status for six months in order to reactivate under the unusual hardship provisions:

Robert John Bedasse	Mr. Bedasse's license reverted to delinquent status on January 1, 2000 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 on January 1, 2002.
Joseph J. Burke	Mr. Burke's license reverted to delinquent status on January 1, 2001 for failure to submit license renewal fee. His license reverted to null and void status on January 1, 2003.
Deanna Grant	Ms. Grant's license reverted to delinquent status on January 1, 1999 for failure to submit the CPE hours and a passing score on the laws and rules exam. Her license reverted to null and void on January 1, 2001.
Melanie Kyle Reddish	Ms. Reddish's 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 license renewal fee. Her license reverted to null and void on January 1, 2012.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

JUNE 8, 2012

CONSENT AGENDA

MAINTENANCE and REACTIVATION

**Staff recommends consideration of request to voluntary relinquish license –
No disciplinary action has been taken:**

<u>Licensee's Name</u>	<u>License Number</u>
Jessica L. Baumgarten Hyde	30482
William Edward Bretz Jr.	25786
William D. Hecht	39948

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
APPROVED CPA TEMPORARY PERMITS
MARCH 29, 2012 TO MAY 16, 2012**

JUNE 8, 2012 BOARD MEETING

<u>Applicant</u>	<u>City, State</u>	<u>License</u>	<u>Engagement</u>
Acquavella, Chiarelli, Shuster, Berkower & Co., LLP	Iselin, NJ	AD67479	Avatar Partners, LP and Subsidiaries
Acquavella, Chiarelli, Shuster, Berkower & Co., LLP	Iselin, NJ	AD67480	Adhia Arbitrage Variable Life Fund, L.P.
Acquavella, Chiarelli, Shuster, Berkower & Co., LLP	Iselin, NJ	AD67481	Adhia Derivative Variable Life Fund, L.P.
Acquavella, Chiarelli, Shuster, Berkower & Co., LLP	Iselin, NJ	AD67482	Adhia Arbitrage Master Fund, L.P.
Bedard Kurowicki & Co CPA's PC	Flemington, NJ	AD67512	St. Matthew's University
Berdon LLP	New York, NY	AD67508	Symphony Importers LLC
Bruce D Mann CPA	Bainbridge, GA	AD67502	City of Chattahoochee, Florida
Bruce D Mann CPA	Bainbridge, GA	AD67507	City of Campbellton, Florida

<u>Applicant</u>	<u>City, State</u>	<u>License</u>	<u>Engagement</u>
Fogle & Associates, LLC	Wexford, PA	AD67505	The Art Institute of Fort Lauderdale
Fogle & Associates, LLC	Wexford, PA	AD67506	Miami Institute of Art & Design
Johnson, West & Co., PLC	Saint Paul, MN	AD67499	Suncoast Electric, Inc.
Khalsa McBrearty Accountancy LLP	Phoenix, AZ	AD67487	Nanak's Landscaping, Inc
McNorton Biel & Jones, PC	Mobile, AL	AD67503	Marina Bay Resort Condo Assn
Michael J. Zahul PC CPA	Commerce TWP, MI	AD67514	Applied Cooling Technology LLC
Rector & Reeder P C	Lawrenceville, GA	AD67497	The Housing Authority of the City of Fort Myers
Sample, Marchal, & Cooper, LLP	Phoenix, AZ	AD67501	Fantasy World Audit

STATE OF FLORIDA
BOARD OF ACCOUNTANCY
TEMPORARY PERMITS RECOMMENDED DENIAL
MARCH 29, 2012 TO MAY 16, 2012

JUNE 8, 2012 BOARD MEETING

<u>Applicant</u>	<u>City, State</u>	<u>Engagement</u>	<u>Reason for Denial</u>
<u>GBQ Patners LLC</u>	<u>Columbus, OH</u>	<u>Chico's FAS Inc.</u>	<u>Engagement Date passed</u>