

Board of Accountancy  
October 9 & 10, 2014

Hilton Sandestin  
Miramar, FL 32550

Thursday, October 9, 2014

The meeting was called to order at 2:00 p.m. The roll was called by Ms. Kelly, Division Director, and reflected the following persons present:

**BOARD MEMBERS**

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

**STAFF**

Veloria Kelly	Present
June Carroll	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. Court Reporter was Lacey Link.

**1. APPROVE BOARD MINUTES**

**A. AUGUST 15, 2014**

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

**18. REPORTS**

**A. COMMITTEE ON CPE MEETING MINUTES JULY 30, 2014**

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to ratify the minutes as presented.

Ms. Clark stated she will be working Rule 61H1-33.00342 – CPA Ethics Courses- Standards for Approval of Courses.

**B. COMMITTEE ON CLAY FORD SCHOLARSHIP MEETING  
MINUTES AUGUST 21, 2014**

Motion was made by Mr. Robinson, seconded by Ms. Caldwell, to ratify the minutes as presented.

**C. REPORT ON UAA ATTEST AND FIRM WORKSHOP**

Mr. Dennis gave an update on protecting the public interest and updating the definition of attest services.

**D. PROSECUTING ATTORNEY'S REPORT**

Ms. White reported.

Ms. White informed the Board that there is an increase in cases due to the Continuing Professional Education audit.

**E. RULES REPORT ASSISTANT ATTORNEY GENERAL**

Ms. Clark reported.

Ms. Clark informed the Board that the SERC check list had been completed for rules worked on at the August Board meeting, and that the report in the agenda was an informational item.

**F. PEER REVIEW OVERSIGHT COMMITTEE**

- Questions for the Board of Accountancy
- 61H1-39.003 Peer Review Administering Entities
- 61H1-39.004 Peer Review Oversight Committee Composition and Responsibilities
- Sample PROC Annual Report
- PROC Member Confidentiality Agreement

Mr. Dennis led this discussion.

Mr. Dennis informed Board members that Peer Review will become effective January 1, 2015. Therefore the Board has work to do to for the application process of becoming a Peer Review Administering Entity (AE) as well as appointing a Peer Review Oversight Committee (PROC).

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema to have Ms. Kelly or her staff direct any potential AE's applicants to Rule 61H1-39.003. Upon vote, the motion passed unanimously.

The next issued discussed was the PROC Committee and its responsibilities. The Board discussed the fact there needs to be an application for individuals to serve on the PROC Committee as well as a time frame for the applications to be sent in. The Board determined the application form used by the Tennessee State Board would be a good starting point for the application. Ms. Kelly was instructed to begin working on the application using Tennessee's as a template, and bring back to the December Board meeting for further discussion.

**G. DISCUSS 61H1-36.004 (2) (bb), F.A.C. DISCIPLINARY GUIDELINES**

Proposed 61H1-36.004 (2) (bb), F.A.C. Disciplinary Guidelines

Failure to obtain continuing  
Education hours (Section 473.212, F.S.,  
Rule 61H1-33.003, F.A.C.)

**First Offense**

**NUMBER OF HOURS LACKING**

1 to 16 hours

**PENALTY**

\$500 fine, makeup missing hours plus  
20 additional penalty hours, in same category as  
those missed, within 90 days of final order, must  
submit proof of compliance for next two renewal  
periods

17 to 80 hours

\$2,000 fine, makeup missing hours plus  
additional penalty hours equal to the number of  
those missed, within same category as those  
missed, suspension until all hours are completed,  
must submit proof of compliance for next two  
renewal periods

**Second Offense**

**NUMBER OF HOURS LACKING**

1 to 16 hours

**PENALTY**

\$500 fine, makeup missing hours plus  
20 additional penalty hours, in same category as  
those missed, suspension until all hours are  
completed, must submit proof of compliance for  
next two renewal periods

17 to 80 hours

\$2,000 fine, makeup missing hours plus  
additional penalty hours equal to the number of  
those missed, within same category as those  
missed, suspension until all hours are completed,  
must submit proof of compliance for next two  
renewal periods

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

**19. ADMINISTRATIVE**

**A. BOARD OF ACCOUNTANCY STATISTICS**

This was an informational item.

**B. CALIFORNIA BOARD OF ACCOUNTANCY PURPOSED  
MODIFICATIONS**

This was an informational item.

**C. CONSIDER RESOLUTION FOR TERESA BORCHECK**

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

**D. REMARKS FROM THE EXECUTIVE DIRECTOR**

Ms. Kelly reported.

Ms. Kelly informed the Board that the letter of congratulations had been sent to Tommye Barie. Ms. Kelly informed the Board that approval had been granted for Ms. Caldwell, Mr. Dennis, Mr. Vogel and Mr. Riggs to attend the NASBA Annual Meeting in December.

**E. REVIEW OF NONPROFIT, FOR PROFIT AND OTHER ENTITY  
AUDIT REPORTS PREPARED BY INDEPENDENT  
CERTIFIED PUBLIC ACCOUNTANTS PURSUANT TO THE  
FLORIDA SINGLE AUDIT ACT FISCAL YEARS ENDED  
OCTOBER 31, 2012, THROUGH SEPTEMBER 30, 2013 –  
RELEASED REPORT.**

This was an informational item.

**F. UPDATE FROM ADMINISTRATION/BOARD MEMBERS  
SERVING ON NASBA COMMITTEES**

Ms. Clark informed the Board that she serves on the NASBA model rules, and they met in August which was the third meeting. She stated that the main topic is allowing CE to be in ten minute increments.

Ms. Caldwell informed the Board that she serves on the CPE Committee, and they are looking at a revision of standards. Ms. Caldwell stated a concern of the CPE Committee is engaging the participants without putting a burden on the instructor.

Mr. Dennis informed the Board that he serves on the UAA Committee, and they are discussing the inactive and retired status, they are also discussing the firm mobility issue. Mr. Dennis stated they are also discussing the definition of attest and this is something the Board will need to discuss as Florida's language is unclear in this matter.

**15. DECEASED PRACTITIONERS**

There was a moment of silence for those listed.

The meeting was recessed at 4:28 p.m.

Friday, October 10, 2014

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

**BOARD MEMBERS**

Cynthia Borders-Byrd	Present
Maria E. Caldwell	Present
David L. Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
James Lane	Present
Steve Riggs	Present
Eric Robinson	Present
H. Steven Vogel	Present

**STAFF**

Veloria Kelly	Present
June Carroll	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. Court Reporter was Lacey Link.

**2. OGC ACTION REQUEST****A. GOLDSTEIN, IRVING – 2014-013847 (CBB, ER, BES)**

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

Mr. Hoffman attorney for Mr. Goldstein was present.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to reject stipulation. Upon vote, the motion passed with Mr. Lane voting no. Motion was made by Ms. Caldwell, seconded by Mr. Dennis, offer a counter stipulation to issue a reprimand, place license on probation until February 1, 2016, and cost of \$243.05 due within thirty days of date of Final Order. Upon vote, the motion passed with Mr. Lane and Dr. Fennema voting no.

**B. WILSON, WADE – 2013-022533**

Mr. Vogel and Mr. Dennis were recused.

Mr. Wilson and his attorney Mr. Furlow were present.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to offer a counter stipulation to include probation for two (2) years, beginning upon the entry of a Final Order in this matter as well as a reprimand. During the period of probation, Respondent will obtain a sponsor and participate in a community-based 12 Step program. Respondent will provide quarterly written reports from Respondent's sponsor, documenting successful participation in said program, to the Executive Director of the Division of Certified Public Accounting, a fine in the amount of \$2,500.00 due within six months of entry of Final Order, and cost of \$120.38 due within thirty days of entry of Final Order. Upon vote, the motion passed unanimously.

**C. DALE, LAURA W. – 2014-001482**

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

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Dr. Fennema, to suspend until such time as Respondent submits to the Board office satisfactory evidence of having completed the sixty one hours of continuing professional education that she failed to complete for the reestablishment period ending December 31, 2012, plus sixty one additional hours of continuing professional education of the same type as those previously failed to complete, the total penalty continuing professional education hours will be one hundred twenty two. The penalty hours will not be eligible for use toward the next reestablishment period. Prior to renewing her license 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 January 1, 2013 through December 31, 2014 and January 1, 2015 through December 31, 2016. Respondent will pay a fine in the amount of \$2,000 and cost in the amount of \$156.22 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

**3. PETITION FOR VARIANCE OR WAVIER**

**A. GOTTSCHALK, MARLA**

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

**B. RICHARDSON, WAYNE**

Motion was made by Mr. Dennis, seconded Ms. Caldwell, to approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

**C. SATZ, ELLIOTT**

Motion was made by Mr. Dennis, seconded Ms. Caldwell, to deny Petition for Variance or Waiver based on Board lack of authority to waive statutory requirements. Upon vote, the motion passed unanimously.

**4. RECONSIDERATION**

**A. CASAS, SUSAN LITTLEJOHN**

Ms. Casas was present.

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

**5. NON-DISPUTED FACT HEARING**

**A. HIRSCH, ROBERT**

This item was withdrawn.

## **6. DECLARATORY STATEMENT**

### **A. HARMENING, JOSHUA**

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to decline responding on the basis that insufficient facts were provided on which to base an answer. Upon vote, the motion passed unanimously.

### **B. JOSEPH MASTER AND COMPANY, LLP**

Mr. Haughwaut, managing Partner for Joseph Mater and Company, LLP was present.

Motion was made by Mr. Robinson, seconded by Mr. Lane, to approve Declaratory Statement based on what was presented in Declaratory Statement, that Petition remains in compliance with the requirements of Rule 61H1-26.001 (3), F.A.C., regarding name shared office space.

Motion passed with Mr. Vogel and Ms. Borders-Byrd, voting no.

### **C. GOLDSTEIN SCHECHTER KOCH ACCOUNTING FIRM**

Mr. Horwitz was present for this item.

Motion was made by Mr. Vogel, seconded by Ms. Borders-Byrd, to decline responding based on a lack of insufficient facts. The motion failed with Ms. Caldwell, Dr. Fennema, Mr. Lane, Mr. Riggs and Mr. Robinson voting no. Motion was made by Mr. Robinson, seconded by Mr. Lane to approve based on what was presented and that the Petitioner remains in compliance with the requirements of Rule 61H1-26.001 (3), F.A.C., regarding name shared office space. The Petitioner uses a website as described in petition in Declaratory Statement. The motion passed with Mr. Vogel, Ms. Borders-Byrd, Ms. Keegan and Mr. Dennis voting no.

### **D. SCHEERAHAMED, MICHELLE**

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to decline responding on the basis that insufficient facts were provided on which to base an answer. Upon vote, the motion passed unanimously.

## **7. DISCIPLINARY MATTERS**

### **A. CHAIET, PAUL JEFFREY 2012-022075**

This item was withdrawn.

### **B. HOHL, TIMOTHY M. 2012-041062**

Mr. Hohl was present.

It was determined that Mr. Hohl will notify the Board in six months as to the status of his peer review.

## **8. EXAM – DO NOT MEET REQUIREMENTS**

Andrew Morgan

Applicant is deficient three (3) semester hours of business law.

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

Ronald Paul

Applicant is deficient three (3) semester hours of business law. Applicant signed and returned the deficiency letter sent to him by the board staff on 07/29/14, advising him he was deficient (3) three Business Law hours. While the applicant did not check the box on the letter, his signature indicates a desire for the board to consider approving or denying his application. Previous attempts to contact Mr. Paul regarding the unchecked box were attempted by board staff but were unsuccessful.

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

## **9. EXAM – CONSIDERATIONS**

William Lars Dieterle

Applicant charged on September 3, 2007 with battery. Plead nolo contendere, adjudication withheld, six months' probation and paid fines. All sanctions have been satisfied. Applicant charged on April 8, 2011 with felony battery, with great bodily harm and battery. Plead nolo contendere, adjudication withheld, one year probation, 100 hours community service, 29 days in jail work camp and pay restitution. All sanctions have been satisfied. Background analysis is consistent with application. Application completed August 7, 2014.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to deny application if Mr. Dieterle does not waive his ninety days. If Mr. Dieterle waives the ninety days he is required to appear before the Board at their December 5, 2014 meeting. Upon vote, the motion passed unanimously.

Joshua Harrison Gold

Applicant charged on December 29, 2006 with leaving scene without giving information more than \$50 damage. Nolle prosequi. Applicant charged on December 29, 2006 with careless driving. Adjudication withheld, paid fine, completed 15 hours of community service, and completed a (4) four hour basic driver improvement course. All sanctions have been satisfied.



Background analysis is consistent with the application. Application completed September 22, 2014.

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

Timothy James Hauck

Applicant charged on July 24, 2006 with resale of tickets. The case was thrown out due to a change in law. All sanctions have been satisfied. Applicant charged on September 16, 2006 with no vehicle registration. Pled Nolo Contendere, adjudication withheld, paid court fees and registered vehicle. All sanctions have been satisfied. Applicant charged on November 24, 2008 with possession of cannabis. Plead no contest, adjudication withheld. All sanctions have been satisfied. Background analysis does not reveal the November 24, 2008 charge. Application completed September 4, 2014.

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

Eric Landis

Applicant charged on February 19, 2003 with liquor possession by person under 21, 1st offense. Applicant received probation in pretrial intervention. All sanctions have been satisfied. Applicant charged on March 29, 2003 with liquor possession by person under 21 – 2nd offense, received probation. All sanctions have been satisfied. Application completed September 19, 2014.

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

Reginald H. Russell

Applicant charged with fleeing and eluding an officer in 1996. Fined \$150, all sanctions have been satisfied. This charge does not appear on the applicants background check ran by the board. Applicant also answered affirmatively to relinquishment of a license. Applicant states that he relinquished his Florida broker license (C9700818). Application incomplete.

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

## **10. ENDORSEMENT – CONSIDERATIONS**

Barbara Ann Faherty Gonsalves      Applicant answered affirmatively to the question, "Have you ever held yourself out or practiced as a Certified Public Accountant in the geographical boundaries of the State of Florida?" Applicant indicated she performed an audit of a 401K Plan. Application is incomplete.

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

Pedro Juan Gonzalez      Applicant was admonished by the Colorado State Board in 1998 for holding out. Application is incomplete.

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

Jorge Alvaro Lopez      Applicant answered affirmatively to holding himself out or practicing as a Certified Public Accountant in the geographical boundaries of the State of Florida. Application is incomplete.

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

Ying Wang      Applicant answered affirmatively to holding himself out or practicing as a Certified Public Accountant in the geographical boundaries of the State of Florida. Application is incomplete.

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

Meaghan Stewart Williams      Applicant charged on January 11, 2014 with DUI. Charge was amended to reckless driving alcohol related. Plead nolo contendere, adjudication withheld, one day in jail with credit for one day served, 12 month probation, attend and complete the victim awareness program, attend and complete the DUI counter attack school, license suspended/revoke for six months, ignition interlock device to be installed on any vehicles leased or owned by defendant for six months, 150 hours of community service, pay fines and court cost. A call was placed to the applicant with regards to the disposition of the sanctions and the applicant advised staff that: The applicant is in the process of completing the probation, vehicle locking device, community service sanction. The applicant has satisfied the courts requirements regarding the fines and penalties. The applicant has completed

the DUI counter attack school. The applicant has completed the victim awareness program. The applicant has been granted the work-permit driver's license. The applicant paid out half of the community service requirement at \$10 per hour, which reduced the balance of hours to 75. The applicant advised that she intends on being present for the agenda meeting. She advised staff that she will send a notarized statement of facts to be used as testimonial to the Board if she is unable to attend the meeting. Applicant answered no to the conviction question. FDLE background check indicated applicant was arrested on January 11, 2014 for DUI. Order of disposition placing defendant on probation was signed July 22, 2014. Application complete on September 12, 2014.

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

**11. MAINTENANCE AND REACTIVATION - CONSENT AGENDA - STAFF APPROVALS**

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

**12. MAINTENANCE AND REACTIVATION – REQUEST TO REACTIVATE**

Sidney Abusch

Mr. Abusch is requesting reinstatement of his null and void license. He states he currently has an inactive license in New York and California and an active license in Louisiana. Mr. Abusch's Florida license reverted to delinquent status January 1, 2004. Mr. Abusch's license became null and void on January 1, 2006. The following disciplinary actions have been taken against Mr. Abusch.

04/02/1991 - Letter of Guidance Issued  
02/14/1992 - Cease & Desist Agreement - Formal

Staff has verified the licenses statuses for Mr. Abusch.

Mr. Abusch was present.

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to approve request to reactivate. Upon vote, the motion passed unanimously. Mr. Abusch was advised to submit a petition for variance to request reduction in the total number of CPE hours required by Rule 61H1-33.006 F.A.C.

**13. MAINTENANCE AND REACTIVATION - DO NOT MEET REQUIREMENTS**

Julissa Barrios - Balbin

Under the 2012 amnesty provision, applicant was required

to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 4 CPE hours in board approved ethics.

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

Kathryn Jean Johnson Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 12 CPE hours in accounting and auditing subjects.

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

Kimberly J. Maxwell Under the 2012 amnesty provision, applicant was required to complete 120 CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 8 CPE hours in board approved ethics.

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

Hyun Joo Stanley Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 3 CPE hours in accounting and auditing. Applicant completed an additional accounting and auditing course for 4 hours, after the June 30, 2014 deadline.

Ms. Stanley was present.

Ms. Stanley waived her ninety days requirement. Motion was made by Dr. Fennema, seconded by Mr. Dennis, to have Ms. Stanley submit a new reactivation application and a petition for variance to request reduction in the total number of CPE hours required by Rule 61H1-33.006 F.A.C.

Lauri Ann Summerville Under the 2012 amnesty provision, applicant was required to complete 120 total CPE hours with 30 in accounting and auditing and 8 in board approved ethics by June 30, 2014. Applicant is deficient 8 CPE hours in board approved ethics.

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

#### **14. MAINTENANCE AND REACTIVATION - VOLUNTARY RELINQUISHMENTS**

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

## **16. FIRMS**

1 Source Partners, Inc.

Christopher Hiestand, a partner in the firm was disciplined by the North Carolina State Board of CPA Examiners for failing to use a registered firm name when conducting business within the state of North Carolina. Application is incomplete.

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

## **17. TEMPORARY PERMITS**

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

## **20. NASBA**

### **A. CANDIDATE CARE CONCERN 14Q2**

This was an informational item.

### **B. DISCUSSION – JIMMY BURKE, REGIONAL DIRECTOR**

Mr. Burke was present.

Mr. Burke stated that he has seen significant changes and is proud of the various committee's in NASBA and the hard work they've been performing for the CPA profession. Mr. Burke stated Ms. Caldwell will be replacing him as Regional Director and he is confident she will do an outstanding job. He encouraged Board members to attend the Annual Meeting in November, that there will be great key note speakers. He stated the Bylaws Committee will be making recommendations at the Regional meeting. Mr. Burke thanked the Board for their support of the past three years.

### **C. ED BARNICOTT, NASBA VP, STRATEGIC PLANNING & PROGRAM MANAGEMENT- PRESENTATION ON CPA EXAM PRACTICE ANALYST**

Mr. Barnicott was present.

Mr. Barnicott discussed the purpose of the Practice Analysis, such as what skills and knowledge does a newly licensed CPA need in order to protect the public. He stated there is a concern that the exam be revised to ensure that the CPA has the minimum level of knowledge to protect the public. Mr. Barnicott went over the timeline for the project. He informed the Board that invitation for the public comment is September thru November 2014, to comment on the possible changes to how the content of the exam is

tested, such as more essays, the use of excel. There will also be a survey in November 2014, as to what should be tested on the exam. The Public will be able to comment on the Exposure Draft, September through November 2015 on the final proposal of the CPA exam. Mr. Dennis stated he would like to see the Florida Board respond to this.

**21. FICPA**

**A. FICPA DISCUSSION**

Deborah Curry President/CEO, of the Florida Institute of CPA's and Jennifer Green, Partner Liberty Partners of Florida, LLC were present for this item.

Ms. Curry stated she will keep the Board apprised of the advocate efforts of the FICPA's State Legislative Policy Committee and if there should be anything of interest or related to the Board she will let them know the priorities and what they are.

Ms. Curry informed the Board no action needs to be taken at this time concerning the draft changes to Chapter 64-4 F.A.C. However, she stated this is something the FICPA will be watching and will bring any new information to the Board.

Ms. Green informed the Board that both the Unlicensed Activity and Clay Ford Scholarship were granted through Legislation, and at this time no further action should be taken. Ms. Borders-Byrd stated the Clay Ford Scholarship Committee would like to see language where any money awarded that was unspent be carried forward the following year.

**22. AICPA**

**A. PEER REVIEW EXPOSURE DRAFT ON NEW SSARS SERVICES**

This was an informational item.

**23. OLD BUSINESS**

There was none at this time.

**24. OTHER BUSINESS**

There was none at this time.

**25. FUTURE MEETINGS**

This was an informational item.

  
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Steve Riggs, Chair