

Board of Accountancy
December 4th and 5th, 2014

DBPR Board Room
1940 North Monroe Street
Tallahassee FL 32399

Thursday, December 4, 2014

The meeting was called to order at 2:14 p.m. The roll was called by Angela Francis, Senior Management Supervisor, 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

Angela Francis	Present
June Carroll	Present
Richard Evans	Present
Denise Graves	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 Tracy Lefavre.

Motion was made by Mr. Vogel, seconded by Ms. Keegan, to approve the amended agenda. Upon vote, the motion passed unanimously.

1. Approve Board Minutes

A. October 9th and 10th, 2014

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

4. Reconsideration

A. Jeanne P. Androsiglio

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

13. Maintenance And Reactivation - Staff Approvals

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

14. Maintenance And Reactivation - Voluntary Relinquishment

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

15. Deceased Practitioners

There was a moment of silence.

17. Temporary Permits

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

18. Reports

A. Committee on Continuing Professional Education Meeting Minutes
October 16, 2014

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

B. Prosecuting Attorney Report

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. Ms. White informed the Board that there have been issues regarding the CE audit for the 2009 – 2011 period. She stated there is an issue with CPA's keeping their records of proof, since they are only required to keep for two years. Due to this a number of cases have been closed, because the CPA no longer has their proof of attendance. She informed the Board that this issue has been resolved for the future as the audit is being timely referred to enforcement.

Ms. White informed the Board that a new prosecuting attorney has been hired will start December 15th.

C. Rules Report – Assistant Attorney General
• Workshop- 61H1-21.005 Contingent Fees

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.

61H1-21.005 Contingent Fees.

(1) No certified public accountant or firm shall accept a fee contingent upon the findings or results of such services if the service is of the type for which a commission or referral fee could not be accepted (See Rule 61H1-21.003, F.A.C.).

(2) No certified public accountant or firm shall accept a contingent fee for tax filings

with the federal, state, or local government unless the findings are those of the tax authorities and not those of the certified public accountant or firm. Unless the certified public accountant or firm has specific reason to know that the filing will be reviewed in detail by the taxing authorities, the findings will be presumed to be those of the certified public accountant or firm and a contingent fee is not permissible. An original or amended federal tax return, state tax returns or a claim for refund cannot be prepared for a contingent fee since the findings are not considered to be those of the taxing authority. If the taxing authority has begun an audit, any findings will be considered those of the taxing authority and a contingent fee may be accepted. Fees to be fixed by courts or other public authorities, which are of an indeterminate amount at the time a public accounting service is undertaken, shall not be regarded as contingent fees for the purposes of this rule. However, a certified public accountant's or firm's fee may vary depending, for example, on the complexity of the service rendered.

Rulemaking Authority 473.304, 473.319 FS. Law Implemented 473.319 FS. History—New 12-4-79, Formerly 21A-21.05, 21A-21.005, Amended 11-30-93, 2-23-98, 12-10-09.

There was discussion of Rule 61H1-21.005 Contingent Fees and it was determined more time is needed to review this rule.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to notice withdrawal of proposed amendment. Upon vote, the motion passed unanimously.

61H1-29.002 Temporary License.

(1) In each instance in which out-of-state certified public accountants or firms, not authorized to practice public accounting pursuant to the practice privileges granted to Section 473.3141, F.S., send out-of-state personnel into the state to perform a specific engagement, a temporary license will be required. Applications for temporary licenses must be filed prior to commencement of the engagement. A temporary license shall not be required of a person entering this state solely for the purpose of preparing federal tax returns or advising as to federal tax matters.

(2) Applications for temporary licenses to fulfill specific engagements shall be in writing directed to the Department on forms prescribed by the Department.

(3) Each application will be accompanied by the statement of the applicant, or if it is a partnership or professional service corporation, by a partner or shareholder of the applicant, to the effect that:

(a) Said work qualifies for a temporary license;

(b) That the applicant is not maintaining a full-time office and staff in the state for the full-time public accounting practice in the state through the use of a temporary license.

(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. 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) The Board may, on its own initiative or upon the request of the applicant, conduct a hearing, including the taking of the sworn testimony of the applicant, or a partner, shareholder or employee thereof, in regard to the granting or refusing of a temporary license. Such hearing may be held either prior to or after the granting or refusing of a temporary license.~~

~~(6)~~ An out-of-state certified public accountant who is a resident of Florida may not practice as a certified public accountant in Florida through the use of temporary licenses or the practice privileges granted to Section 473.3141, F.S., nor may he assume or use the titles or designations "certified public accountant," or "public accountant" or the abbreviation "CPA," or any other title, designation, words, letters, abbreviations, sign, card, or device tending to indicate that he holds an active license under Chapter 473, F.S., nor shall such person attest as an expert in accountancy to the reliability or fairness of presentation of financial information or utilize any form of disclaimer of opinion which is intended or conventionally understood to convey an assurance of reliability as to matters not specifically disclaimed unless such person holds an active license under Chapter 473, F.S. This rule shall not prohibit the performance by such persons of other services involving the use of accounting skills, including the preparation of tax returns and the preparation of financial statements without expression of opinion thereon.

~~(6)~~ ~~(7)~~ A temporary license may be denied for any one of the following:

(a) The applicant has failed to fully complete required application;

(b) The applicant has committed any of the acts specified by Rule 61H1-36.004, F.A.C., which constitutes grounds for disciplinary action against a certified public accountant.

~~(7)~~ ~~(8)~~ Notwithstanding the above-stated requirements, a temporary license will not be required for an individual who does not have an office as defined by subsection 61H1-20.001(8), F.A.C., and either:

(a) Holds a valid license as a certified public accountant from a state the Board has determined to have adopted standards that are substantially equivalent to the certificate requirements in s. 5 of the Uniform Accountancy Act in the issuance of licenses (the Board's list of approved states, effective August 15, 2014 ~~March 1, 2014~~, is incorporated herein and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-00291> or at

<http://www.myfloridalicense.com/dbpr/cpa/documents/MobilitySubstantiallyEquivalentrevised.pdf>); or

(b) Holds a valid license as a certified public accountant and obtains verification from the National Association of State Board of Accountancy CredentialNet service that the individual meets the certificate requirements ~~the set forth the Standards for Regulation Including Substantial Equivalency~~ in s. 5 of the Uniform Accountancy Act, seventh ~~fifth~~ edition, revised May 2014 ~~July 2007~~, which is incorporated herein and available at:

http://nasba.org/files/2014/05/UAASeventhEdition_includes2012CPESStandards-REVISED_051914.pdf. CredentialNet can be reached at credentialnet@nasba.org or (866)350-0017.

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, 1-7-13,_____.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to notice for rule change and approve language as presented. Upon vote, the motion passed unanimously.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,00 in the

aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

Ms. Kelly will provide an updated Statement of Estimated Regulatory Cost checklist.

Ms. Clark informed the Board that Rule 61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances should have an effect date by the next Board meeting.

Ms. Clark informed the Board a letter from the Joint Administrative Procedures Committee was received regarding Rule 61H1-36.005 Citations. Ms. Clark stated she will be working with the Department of Business and Professional Regulation to respond to letter.

19. Administrative

A. Board Of Accountancy Statistics

This was an informational item.

B. Consider Sending Representation To The 33rd Annual Conference For Executive Directors & Board Staff Conference And The 20th Annual Conference For Board Of Accountancy Legal Counsel

Motion was made by Ms. Keegan, seconded by Ms. Borders-Byrd, to approve Ms. Kelly, Ms. Clark, Ms. White and Ms. Christian's attendance at this event. Upon vote, the motion passed unanimously.

C. Elect Chair And Vice Chair For 2015

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to nominate Mr. Vogel as Chair. Upon vote, the motion passed unanimously.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to nominate Mr. Dennis as Vice Chair. Upon vote, the motion passed unanimously.

D. Remarks From The Executive Director

No report.

E. Report On Significant Financial Trends And Findings Identified In Local Governmental Entity 2012-13 Fiscal Year Audit Reports And Annual Financial Reports

This was an informational item.

F. Update From Board Members/Staff Serving On NASBA Committees

Ms. Caldwell informed the Board that during her last NASBA meeting the discussion was Continuing Education and the reporting periods for the CE. Ms. Caldwell stated that some of the things discussed were types of courses such as self directive, book reports and a variety of methods for the hours. Ms. Caldwell informed the Board that she will take their comments and concerns and will show with NASBA.

Ms. Clark informed the Board she recently attended a Committee meeting where CE was discussed. Ms. Clark stated she may ask a representative from NASBA to attend a Board meeting to give a presentation regarding CE and the direction it may be going.

G. ULA Campaign Update

Jess Boyd of Communications was present for this item.

Ms. Boyd explained to the Board the primary goals of the ULA campaign as well as what the Public Service Announcement outline is. Ms. Boyd informed the Board that the CPA budget for the campaign is \$100,000, which includes funds for marketing items to be distributed at conference shows.

H. Discuss PROC Application

Mr. Dennis reported.

Motion was made by Mr. Robinson, seconded by Dr. Fennema, to approve application with an amendment to 3B to replace the word "unmodified" with "a pass" report. Upon vote, the motion passed unanimously.

20. NASBA

A. CPA Exam Performance 2014Q3

This was an informational item.

B. Mailings to Licensees And CPA Examination Content Survey

This was an informational item. Board asked that this be placed on the January agenda.

C. Request for Annual Declaration on Release of Candidate Contact Information 2015

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

21. FICPA

A. Discussion

This was heard during the Reports portion of the agenda.

22. AICPA

A. State Board Webinar 2014- FYI

This was an informational item.

The meeting was recessed at 4:00 p.m.

Friday, December 5, 2014

The meeting reconvened at 9:00 a.m. The roll was called by Angela Francis, Senior Management Supervisor, 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

Angela Francis	Present
June Carroll	Present
Richard Evans	Present
Denise Graves	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 Lisa Babcock.

2. OGC Action Request

A. Wheeler, Linda S. 2012-012222

Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, offer a counter stipulation to include all terms of original stipulation with the addition to paragraph eight to increase the period of probation to three years, to add as part of the probation, within thirty days of date of Final Order, respondent will submit to the Executive Director proof of completion of all required continuing professional education hours for the period of July 1, 2012 to June 30, 2014. To modify paragraph nine to specify that the period during which respondent will restrict her professional practice to areas other than auditing for a minimum of twenty years, to increase the amount of cost in paragraph twelve to \$2,957.60, and to delete paragraph ten in its entirety. Upon vote, the motion passed unanimously.

B. Linda S. Wheeler, CPA - 2014-000709

Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to offer a counter stipulation to include all terms of

original stipulation with the addition to paragraph eight to increase the period of probation to three years, and to delete paragraph ten in its entirety. Upon vote, the motion passed unanimously.

C. Campo, Pedro L. - 2013-022579

Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve stipulation. Upon vote, the motion failed with Mr. Lane, Mr. Riggs and Ms. Borders-Byrd voting no. Motion was made by Mr. Riggs, seconded by Dr. Fennema, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Dr. Fennema, to offer a counter stipulation to include all terms of original stipulation with the addition to paragraph eight to add one year of suspension, two years of probation to begin after the conclusion of the suspension. Upon vote, the motion passed unanimously.

D. Pedro L. Campo, CPA - 2014-027918

Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

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

E. Rodriguez, Mario E. - 2013-022094

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

Mr. Rodriguez was present.

Motion was made by Mr. Lane to dismiss the case, seconded by Dr. Fennema. Upon vote, the motion passed unanimously.

F. Accounting Tax & Business Solutions, PA - 2014-000530

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

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

G. Santini, Terry - 2013-021209

Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

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

H. Santini & Sedawie, CPA - 2013-012323

Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

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

I. Lee, Ralph A. - 2012-010708

Mr. Vogel and Ms. Caldwell were recused.

Mr. Lee and his attorney Mr. Davis were present.

Motion was made by Ms. Keegan, seconded by Mr. Robinson, to approve stipulation. Upon vote, the motion passed with Mr. Dennis voting no.

J. Ralph A. Lee, CPA - 2013-006930

Mr. Vogel and Ms. Caldwell were recused.

Mr. Lee and his attorney Mr. Davis were present.

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to approve stipulation. Upon vote, the motion passed with Mr. Dennis voting no.

K. Goldstein, Irving - 2014-013847

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

Mr. Hoffman was present as legal counsel for Mr. Goldstein.

Motion was made by Ms. Caldwell, seconded by Ms. Keegan to acknowledge respondent requested through his Election of Rights to have a hearing not involving any disputed issues of material or fact. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, 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 Mr. Lane, to Reprimand, place respondent on probation until January 12, 2016 or release from incarceration, fine of \$250.00 and cost of \$283.51 due within thirty days of date of Final Order. Motion passed with Dr. Fennema voting no.

L. Meeker, Tammy - 2013-044465

Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to acknowledge responded waiver her right to request a hearing in which there is a disputes issue of material fact, as respondent failed to file and Election of Rights form. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Lane, to adopt the fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane, seconded by Ms. Borders-Byrd, to revoke license. Upon vote, the motion passed unanimously.

M. Wirges & Meeker, CPAS - 2013-044468

Mr. Vogel, Mr. Dennis and Ms. Caldwell were recused.

Motion was made by Dr. Fennema, seconded by Mr. Lane, to acknowledge responded waiver her right to request a hearing in which there is a disputes issue of material fact, as respondent failed to file and Election of Rights form. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Lane, to adopt the fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane, seconded by Mr. Robinson, to revoke license. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

A. Chao, Jin

Motion was made by Ms. Borders-Byrd, seconded by Ms. Caldwell, to approve Petition for Variance or Waiver and waive application fee. Upon vote, the motion passed unanimously.

B. Chao, Shu-Li

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to approve Petition for Variance or Waiver and waive application fee. Upon vote, the motion passed unanimously.

C. Daboul, Christopher

Mr. Dabaul was present.

Motion was made by Dr. Fennema, seconded by Mr. Lane, to approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

D. Frye, Andrew

Motion was made by Dr. Fennema, seconded by Mr. Robinson, to reconsider, vacate previous denial, waive application fee and approve. Upon vote, the motion passed unanimously.

E. Stanley, Hyun Joo

Motion was made by Mr. Lane, seconded by Dr. Fennema, to reconsider, vacate previous denial, waive application fee and approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

E. Hirsch, Robert

Motion was made by Mr. Dennis, seconded by Ms. Caldwell, to reconsider, vacate previous denial, waive application fee and approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

4. Reconsiderations

A. Androsiglio, Jeanne P.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

5. Declaratory Statements

A. Goldstein Schechter Koch, Certified Public Accountants & Consultants

Motion was made by Dr. Fennema, seconded by Mr. Vogel, to approve language presented with amendment suggested by Mr. Vogel. Upon vote, the motion passed unanimously.

B. Joseph Master & Company, LLP

Motion was made by Mr. Lane, seconded by Dr. Fennema, to approve language as presented. Upon vote, the motion passed unanimously.

6. Disciplinary Matters

A. Sager, Edward

Mr. Sager and Mr. Hevia were present for this time.

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

7. Exams – Considerations

Tommie Douglas Benefield

Applicant charged on February 13, 2002 with possession of alcohol by a minor and possession of marijuana under 20 grams; nolle prossed, completed teen court program. All sanctions have been satisfied. Applicant charged on June 22, 2004 with possession of cannabis under 20 grams and possession of controlled substance paraphernalia; convicted. All sanctions have been satisfied. Applicant charged on July 29, 2004 with leaving the scene of crash before police can arrive; adjudication withheld. All sanctions have been satisfied. Applicant charged on April 17, 2006 with operating a CMV not properly insured; dismissed. Applicant charged on March 24, 2007 with open container (driver), driving under the influence, and possession of marijuana less than 20 grams; sentence dismissed for open container, convicted adjudicated guilty for driving under the influence

and possession of marijuana. Background analysis is consistent with application. Application complete on September 30, 2014.

Mr. Benefield was present.

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

Matthew Henry Devlin

Applicant charged on October 2, 1993 with DUI; pled guilty and paid fine. All sanctions have been satisfied. Applicant charged on August 14, 1999 with DUI; pled guilty and paid fine. All sanctions have been satisfied. Applicant charged on December 13, 2009 with disorderly intoxication - public disturbance; pled guilty and paid fine. All sanctions have been satisfied. Background analysis is consistent with application. Application complete on October 9, 2014.

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

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 day jail work camp and pay restitution. All sanctions have been satisfied. The Board requested Mr. Dieterle appear before them at the December meeting. Mr. Dieterle notified the board in writing on October 16, 2014, that he is waiving his 90-day rights so that he can meet with the Board in person during the December Board meeting. Background analysis is consistent with application. Application complete on August 7, 2014.

This will be continued until the January 16, 2015 meeting as requested by Mr. Dieterle.

Joseph Anthony Leone

Applicant charged on August 1, 1997 with writing fraudulent check; court and paid fine. All sanctions have been satisfied. Charged on October 1, 1997 with domestic abuse; paid fine, probation and anger management counseling. All sanctions have been satisfied. Charged on August 31, 2002 with driving with a suspended license; court and paid fine. All sanctions have been satisfied. Background analysis

is not consistent with application. Background analysis disclosed charge on November 17, 2004 with failure to appear; guilty/convicted six months' probation and \$105.00 fine which was not indicated on application. Applicant complete on October 27, 2014.

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

Gary Raney Ponder

The applicant was charged on December 19, 2001 with domestic battery; paid fine and completed probation. All sanctions have been satisfied. Applicant was charged on March 27, 2002 with two counts of sale and possession of cocaine; paid fine and completed probation. All sanctions have been satisfied. The applicant was charged on April 15, 2003 with forgery and driving while license suspended/revoked; paid fine and completed probation. All sanctions have been satisfied. The applicant was charged on July 14, 2003 with failure to appear; paid fine and completed probation. All sanctions have been satisfied. The applicant was charged on September 17, 2003 with probation violation; paid fine and completed probation. Application is complete on November 06, 2014. Background analysis is not consistent with application. Background analysis disclosed two additional charges; charged on June 6, 2000 with trespassing and charged on June 12, 2003 with forgery. Application complete on November 4, 2014.

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

8. Original Licensure – Recommended Approvals (No Item)

9. Original Licensure - Recommended Denials (No Item)

10. Original Licensure – Considerations

Chad Christopher Mello

Applicant charged on September 27, 2006 with driving with license cancelled, suspended or revoked; charge reduced to no valid driver's license; nolo contendere. All sanctions have been satisfied. Applicant charged on January 27, 2007 with nonmoving traffic violation; charge reduced to no valid driver's license; nolo contendere. All sanctions have been satisfied. Background analysis is not consistent with application. Applicant did not

disclose arrests on application. Application complete on October 2, 2014.

Mr. Mello was present.

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

11. Endorsement - Recommended Denials

Hafiz Zahir Kanji	Applicant deficient 3 semester hours of business law.
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Mr. Kanji was present.

Mr. Kanji withdrew his application.

12. Endorsement – Considerations

Russell Broomer	The applicant answered yes to: Have you ever held yourself out or practiced as a Certified Public Accountant in the geographical boundaries of the State of Florida? The applicant's written explanation to stating yes is, "I'm an auditor at BDO in the Miami office." Application is complete on November 5, 2014.
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Motion was made by Mr. Lane, seconded by Ms. Border-Byrd to approve. Upon vote, the motion passed unanimously.

Kathy M. Burke	The Interstate Exchange form from the Kentucky Board of Accountancy indicates that Ms. Burke was originally licensed on March 17, 1989 and voluntarily surrendered her license on August 25, 2005. The Kentucky Board of Accountancy indicated that she reinstated her license on September 26, 2014. Application is complete on October 21, 2014.
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Motion was made by Mr. Robinson, seconded by Ms. Border-Byrd to approve. Upon vote, the motion passed unanimously.

Meaghan Stewart Williams	The Board of Accountancy reviewed Ms. Williams' application at their October 10, 2014 meeting and voted to issue a Notice of Intent to Deny (NOID) due to inconsistency in the application and the FDLE background report. In preparing to process the NOID, board staff discovered Ms. Williams submitted her application in August of 2012 but did not submit a complete application until July 20, 2014 when she paid the application fee. When
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Ms. Williams submitted the application in August of 2012, she truthfully answer all questions pertaining to background issues, as her arrest and conviction had not yet taken place. Ms. Williams did not update her application at this time nor did the staff ask if all information remained the same. As part of the application process, a background check was completed on a July 22, 2014 which indicated an arrest on January 11, 2014. Ms. Williams was notified to provide additional information regarding the arrest and she did so. When asked to update her application she readily complied as well. The applicant's updated application is consistent with the background analysis. Ms. Williams' application was complete as of September 12, 2014.

Motion was made by Mr. Robinson, seconded by Ms. Border-Byrd to approve for convictions only. Upon vote, the motion passed with Dr. Fennema voting no.

16. Firms

YJE & Company

Mr. Jerassy-Etzion, the firm's CPA owner, and the firm were disciplined by the Nevada Board of Accountancy on July 23, 2014 for failure to comply with the Board's Peer Review program as provided in NAC 628.575, NAC 628.580 and NAC 628.585 and NRS 628.386, for violation of NAC 628.500 and Rule 202 of the Code of Professional Conduct by failing to comply with professional standards when performing audit services, violation of NRS 628.343 and NRS 628.390(1)(c) and(d). Staff determined application was complete on November 10, 2014.

Motion was made by Ms. Borders-Byrd, seconded by Dr. Fennema, to deny application. Upon vote, the motion passed unanimously. The denial is based on Section 473.323(3)(a), for a violation of Section 473.323(1)(n), for having the firm licensed disciplined by the Nevada Board of Accountancy on July 23, 2014, for failure to comply with peer review requirements.

23. Other Business

There was none at this time.

24. Future Meetings

This was an informational item.

25. Adjourn

The meeting was adjourned at 11:53 a.m.

Steve Riggs, Chair