

June 11, 2015  
Board of Accountancy

Disney's Dolphin & Swan Resort  
Lake Buena Vista, FL 32830

Thursday, June 11, 2015

The meeting was called to order at 9:06 a.m. The roll was called by Veloria Kelly, Division Director, and reflected the following persons present:

**BOARD MEMBERS**

Cynthia Borders-Byrd	Present
Maria E. Caldwell	Excused Absence
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 Michelle Manni.

**1. Approve Board Minutes**

A. April 24, 2015

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

**2. OGC Action Request**

A. Cottone, Robert C. 2014-044473

Mr. Dennis and Ms. Keegan were recused.

Mr. Cottone was present.

Motion was made by Dr. Fennema, seconded by Mr. Riggs to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd to offer counter stipulation to include reprimand, one year of suspension, two years of probation, fine of \$5,000.00 and cost of \$185.63 due within 30 days of date of Final Order. Upon vote, the motion passed unanimously. Mr. Cottone accepted the counter stipulation.

B. Ellspermann, Carl W. 2013-044346

This was continued.

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

This was continued.

D. Falasco, Carin A. Deferdinando 2014-001491

Mr. Vogel and Mr. Dennis were recused.

Mr. Riggs chaired.

Motion was made by Ms. Keegan, seconded by Ms. Borders-Byrd, to acknowledge respondent waived her right to request a hearing in which there is a disputed issue of material fact, as respondent failed to file an Election of Rights form. Upon vote, the motion passed unanimously. Motion was made by Ms. Keegan, seconded by Dr. Fennema, to adopt the findings of facts and adopt the law as set forth in the Administrative Complaint. Upon vote the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Robinson, to suspend until Respondent submits satisfactory evidence of having completed 80 hours of continuing professional education that she failed to complete for the reestablishment period for 2011 through 2012. An additional 80 hours as penalty for a total of 160 continuing professional education hours. These hours will be the same type as Respondent failed to complete and are penalty, they will not counts toward meeting subsequent reestablishment periods. A fine of \$2,000.00 and cost in the amount of \$116.99 due within 30 days of date of Final Order. Upon vote, the motion passed unanimously.

E. Hartman, Peter J. 2014-007952

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

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to acknowledge respondent waived his right to request a hearing in which there is a disputed issue of material fact, as respondent failed to file an Election of Rights form. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Keegan, to adopt the findings of facts and adopt the law as set forth in the Administrative Complaint. Upon vote the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Dr. Fennema, to revoke license and impose cost of \$177.96 to be due within 30 days of date of Final Order. Upon vote, the motion passed unanimously.

F. Koresko, John 2014-001532

Mr. Dennis and Mr. Robinson were recused.

Motion was made by Dr. Fennema, seconded by Ms. Ms. Borders-Byrd, to acknowledge respondent waived his right to request a hearing in which there is a disputed issue of material fact, as respondent failed to file an Election of Rights form. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Dr. Fennema, to adopt the findings of facts and adopt the law as set forth in the Administrative Complaint. Upon vote the motion

passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to suspend until Respondent submits satisfactory evidence of having completed 60 hours of continuing professional education that he failed to complete for the reestablishment period 2011 through 2012. An additional 60 hours as a penalty for a total of one hundred twenty continuing professional education hours. These hours will be the same type as Respondent failed to complete and are penalty, they will not counts toward meeting subsequent reestablishment periods. A fine of \$2,000.00 and cost in the amount of \$74.39 due within 30 days of date of Final Order. Upon vote, the motion passed unanimously.

G. McDaniel, Lester

2014-028984

Mr. Dennis and Ms. Keegan were recused.

Mr. McDaniel was present.

Motion was made by Mr. Riggs, seconded by Mr. Lane, to acknowledge respondent requested through his Election of Rights form, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Lane, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Lane, to impose a fine of \$250.00 and cost in the amount of \$20.20, to be due within 30 days of date of Final Order. Prior to renewing license for the next two biennial renewal periods he will submit evidence of having completed all required hours for renewal. Upon vote, the motion passed unanimously.

H. Priest, Henry

2014-001024

Mr. Dennis and Ms. Keegan were recused.

Mr. Priest was present.

Motion was made by Mr. Riggs, seconded by Mr. Lane, to acknowledge respondent requested through his Election of Rights form, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Lane, to adopt the allegations of fact in the Administrative Complaint as the findings of fact of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to impose a fine of \$1,000.00 and cost in the amount of \$290.03, to be due within 30 days of date of Final Order. Prior to renewing license for the next two biennial renewal periods he will submit evidence of having completed all required hours for renewal. Upon vote, the motion passed with Mr. Lane voting no.

I. Van De Warker, John

2015-000605

Mr. Dennis and Ms. Caldwell were recused.

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Riggs, to offer counter stipulation to include Voluntary Relinquishment with the ability to re-apply after five years subject to meeting all requirements for licensure, along with fine of \$2,500.00 to be due within six months of release of incarceration and cost of \$279.59 due within 90 days of date of Final Order. Upon vote, the motion passed with Mr. Lane voting no.

Mr. Dennis and Ms. Caldwell were recused.

Motion was made by Mr. Robinson, seconded by Ms. Keegan, to reject stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Robinson, seconded by Mr. Riggs, to offer counter stipulation to offer Voluntary Relinquishment of license. Upon vote, the motion passed unanimously.

### **3. Declaratory Statements**

A. Locke, Keith

Motion was made by Mr. Dennis, seconded by Mr. Robinson to answer question in the affirmative, as the Petitioner is a licensed CPA in the State of Florida, pursuant to section 473.302(8)(b) and (c), F.S. Upon vote, the motion passed unanimously.

### **4. Disciplinary Matters**

A. Goldstein, Irving

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

Mr. Goldstein was present along with his attorney Mr. Hoffman.

Motion was made by Mr. Dennis, seconded by Mr. Lane, to lift probation as was required by Final Order. Upon vote, the motion passed with Mr. Riggs and Dr. Fennema voting no.

### **5. Exams – Considerations**

Braillard, Patricio

Applicant charged on February 7, 2007 with operating vehicle while license suspended; withheld by judge. All sanctions have been satisfied. Applicant charged on April 13, 2008 with DUI; guilty, six month probation, attend DUI school, complete victim impact panel or high risk driver's course, driver license revoked for six months, 50 hours community service, and \$650.00 fine. All sanctions have been satisfied. Applicant charged on October 23, 2008 with probation violation; probation revoked and terminated. All sanctions have been satisfied. Background analysis is consistent with application. Application is incomplete.

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

Carter, Joshua

Applicant charged on October 19, 2004 with larceny petty theft; guilty, paid \$190.00 fine, \$225.00 court costs and six months of probation. All sanctions have been satisfied.

Applicant charged on January 15, 2005 with driving under the influence; paid fine and court cost, driver license suspended for six months, probation, 50 hours of community service, attend victim impact panel, and vehicle impounded for 10 days. All sanctions have been satisfied. Applicant charged on March 23, 2005 with failure to appear. All sanctions have been satisfied. Applicant charged on October 24, 2005 with probation violation; released on own recognizance. All sanctions have been satisfied. Background analysis is not consistent with application. Applicant did not disclose the above charges on his application. Applicant was asked to submit a revised application listing the charges. Revised application was received on March 26, 2015. Applicant did not appear at the April meeting, the Board requested the applicant appear before them. The applicant was noticed to appear for the June meeting. Application completed on March 26, 2015.

Mr. Carter was present.

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

Lere, Jare

Applicant charged on July 5, 2003 with possession of drug paraphernalia. Sentenced to two days in jail. All sanctions satisfied. Applicant charged on April 15, 2008 with reckless driving resulting in property damage, expired tag and no insurance. Sentenced to revoke license for one month and SR22 insurance for three years. All sanctions satisfied. Applicant was charged on March 25, 2010 with careless driving and received a traffic ticket. All sanctions satisfied. Background analysis is consistent with application. Application completed on May 22, 2015.

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

Pudinski, Madison A.

Applicant charged on January 13, 2008 with touch or strike battery; paid \$16.00 restitution, \$26.00 court cost, and attend DWI school. All sanctions have been satisfied. Applicant charged on January 14, 2012 with driving under the influence-unlawful blood alcohol and speeding; acquitted by jury on DUI and adjudication withheld for speeding, paid \$105.00 fine. All sanctions have been satisfied. Background analysis was inconsistent with application. Application completed on May 15, 2015.

Mr. Pudinski was present.

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

Thompkins, James Lee	Applicant charged on December 23, 2006 with petit theft (misdemeanor). Ordered to pay court cost, drug testing fee and \$50 per month plus 4% surcharge for cost of supervision and sentenced to one year probation. All sanctions satisfied. Background analysis is consistent. Application is incomplete.
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Motion was made by Mr. Robinson, seconded by Mr. Dennis, to approve for convictions only.  
Upon vote, the motion passed unanimously.

Uribe, Mateo	Applicant charged on May 3, 2009 with possession of cannabis 20 grams or less. Sentenced to 3 months' probation, fine and drug prevention class. All sanctions satisfied. Background analysis was inconsistent with application. Applicant did not disclose charge on initial application. Application completed on March 27, 2015.
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Motion was made by Mr. Robinson, seconded by Mr. Lane, to approve for convictions only.  
Upon vote, the motion passed with Dr. Fennema voting no.

#### **6. Exams – Requirements Not Met**

Bryan, Tajia Tuere	Applicant is (1) one semester hour deficient in upper division accounting.
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Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to deny application. Upon vote, the motion passed unanimously.

Martinez, Michelle Anne	Applicant is (4) four quarter hours deficient in upper division business law.
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Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to deny application. Upon vote, the motion passed unanimously.

#### **7. Endorsement – Considerations**

Bennett, Bert	Applicant answered "yes" to question (5) five on the endorsement application regarding working as a CPA in the geographical boundaries of Florida while not licensed as a Florida CPA. Applicant indicated a CPA in Georgia with a CPA firm that is licensed in many states, he has provided consulting service to a number of organizations in Florida. Application is incomplete.
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Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to approve for answering affirmatively to the question "Have you ever held yourself out or practices as a Certified Public Accountant in the geographical boundaries of the State of Florida only. Upon vote, the motion passed unanimously.

Godfrey, Trevor J.

Applicant charged with shoplifting on November 22, 2013. Sentenced to probation and community service. All sanctions have been satisfied. Background analysis is consistent with application. Application is incomplete.

Mr. Godfrey was present.

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

McAndrew, Ryan Michael

Applicant charged on July 15, 2005 with DUI; adjudicated guilty, paid fines, one year probation, 30 days jail time, 50 hours community service, substance abuse evaluation, ignition interlock for six months, victim impact panel, DUI School and random breathalyzer/urinalysis. All sanctions have been satisfied. Applicant charged on May 17, 2010 with reckless driving reduce from DUI; plead no contest, 12 months probations, DUI school, 50 hours of community service 3 VIP, and paid fines. All sanctions have been satisfied. Background analysis is consistent with application. Application complete on April 3, 2015.

Mr. McAndrew was present.

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

Taliaferro, Thomas Carson

Applicant answered "yes" to question (5) five on the endorsement application regarding working as a CPA in the geographical boundaries of Florida while not licensed as a Florida CPA. Applicant states he is working at an accounting firm in Orlando but his CPA license is from Georgia. Application is incomplete.

Motion was made by Mr. Robinson, seconded by Ms. Borders-Byrd, to approve for answering affirmatively to the question "Have you ever held yourself out or practices as a Certified Public Accountant in the geographical boundaries of the State of Florida only. Upon vote, the motion passed unanimously.

## **8. Maintenance and Reactivation - Staff Approvals**

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

## **9. Maintenance and Reactivation – Considerations**

Munro, Michael

Applicant charged on September 8, 2000 with DUI; probation. All sanctions have been satisfied. Applicant charged on August 11, 2012 with violation injunction protection from domestic violence; probation. All sanctions have been satisfied. Applicant charged on December 17, 2012 with contempt of court violation injunction protection from domestic violence; probation. All sanctions have been satisfied. Applicant charged on February 27, 2013 with failure to appear for violation injunction protection from domestic violence; \$10,013.00 bond. All sanctions have been satisfied. Applicant charged on June 20, 2013 with failure to appear for violation injunction protection from domestic violence; \$20,013.00 bond. All sanctions have been satisfied. Background analysis is consistent with application. Application complete on April 22, 2015.

Motion was made by Mr. Robinson, seconded by Mr. Riggs, to deny unless applicant agrees to waive ninety days and appear before the Board at their July 31, 2015 meeting. Upon vote, the motion passed unanimously.

Myers, Myrtle

Applicant is requesting that her license be placed on inactive status. Applicant states she just recently became aware that her CPA license status had been changed to voluntarily surrender. Applicant states it was never her intention to give up her license but to put it in inactive status because she was retiring. Applicant states in September of 2014 she called the Florida Department of Professional Regulation and told them she was retiring and wanted to place her license in inactive status in such a way that if she changed her mind and later wanted to return to work she could do so by completing the required CPE and paying the appropriate fees. She states she was informed that they had no form for doing that, instead she should send a letter to the Board of Accountancy telling them she was retired and they would send her any necessary forms. Applicant states subsequently she received a renewal for 2015 which she checked the inactive box and submitted the required \$85 fee. The Board office received a letter from applicant on October 1, 2014 informing the board that she is retired and requesting that effective January 1, 2015 her license be placed in retired status. A voluntary relinquishment transaction was opened and applicant license was approved for voluntary relinquishment by the Board on December 5, 2014. She remitted the \$85 renewal fee on October 11, 2014. The Customer Contact Center verified that the applicant contacted the Customer service on September 29, 2014 asking about retiring her



license and was instructed to send a written request to the Board.

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

#### **10. Maintenance and Reactivation - Voluntary Relinquishment**

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

#### **11. Deceased Practitioners**

There was a moment of silence.

#### **12. Temporary Permits**

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

Motion was made by Mr. Riggs, seconded by Mr. Dennis to deny PricewaterhouseCoopers LLC and to refer to enforcements. Upon vote, the motion passed unanimously.

#### **13. Reports**

- A. Committee on Continuing Professional Education Meeting Minutes May 11, 2015

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

- B. Committee on Accounting Education Meeting Minutes May 13, 2015

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

- C. Unlicensed Activity Report

Ms. White reported.

Ms. White explained the unlicensed activity process and the penalties associated with unlicensed activity.

- D. 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.

- E. DBPR Rule Review Exercise – 2015

Mr. Dennis informed the Board members that there are 100 Rules in 61H1 and that the Governor has requested that the Department of Business and Professional Regulation perform an Annual Rule Review for 2015. This review will determine what rules are no longer needed and can be repealed. There are also rules that pertain to applications that no longer exist, therefore can be repealed. The following is a list of rules that were identified for possible repeal.

61H1-23.001 Confidential Client Information  
 61H1-24.001 Advertising  
 61H1-24.002 Solicitation  
 61H1-34.002 Notice to Public by Non-Licensed Persons  
 61H1-35.002 Examination to Foreign Speaking Florida Residents  
 61H1-36.003 Time for Payment of Civil Penalties

Ms. Kelly informed the Board she will give a full report on this at the July 31, 2015 meeting. Mr. Lane and the Florida Institute of Certified Public Accounting will help with this project.

F. Rules Report – Assistant Attorney General

Ms. Clark reported.

Addition

61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances.

(1) No change.

(2) The following disciplinary guidelines shall be followed by the board in imposing disciplinary penalties upon licensees for violation of the below mentioned statutes and rules:

VIOLATION	PENALTY RANGE	
	MINIMUM	MAXIMUM
(a) through (aa) No change.		
<u>(cc) Failure to enroll in peer review program when required (Section 473.323(1)(a) by 473.3125(4), F.S.)</u>	<u>Suspension until enrollment and a reprimand.</u>	<u>\$2,000.00 fine.</u>

(3) No change.

Rulemaking Authority 455.2273, 473.304 FS. Law Implemented 455.277, 455.2273, 473.323 FS. History—New 1-7-87, Amended 9-16-87, 8-25-88, 6-18-91, 12-30-91, Formerly 21A-36.004, Amended 12-7-93, 5-23-94, 8-16-99, 1-31-05, 7-28-10, 5-6-15.

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

G. Committee on Budget Task Force Meeting May 21, 2015

Mr. Dennis reported.

Mr. Dennis informed the Board that the Budget Task Force met on May 21, 2015 to discuss the financials for the period ending March 31, 2015. Mr. Dennis informed Board members that the unlicensed activity allotment will be spent down, and all of the Clay Ford Scholarship money was awarded. Mr. Dennis stated that the collection of disciplinary fines for 2015 was \$70,000.00, as opposed to 2014 when no money was collected.

#### **14. Administrative**

- A. Rules of the Auditor General Chapter 10.550 Draft for September 30, 2015

This was an informational item.

- B. 2015 Changes to Rules of the Audit General Chapter 10.550

This was an informational item.

- C. 2015 Changes to Rules of the Audit General Chapter 10.650

This was an informational item.

- D. Board of Accountancy Statistics

This was an informational item.

- E. Charter School Audit CPA Licensure

This was an informational item.

- F. Consider 2015 CPA Delegation List

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

- G. Consider sending representation to the NASBA 108<sup>th</sup> Annual Meeting Dana Point, CA October 25-28, 2015

The Board determined to request funding to send three delegates from the Board as well as Ms. Kelly, Ms. Clark and Ms. White.

- H. DOL Audit Report

This was an informational item.

- I. PROC Application Update

This item will be continued until the July 31, 2015 meeting to allow more applications to be received. Justin Thames of the FICPA stated the FICPA will do an outreach effort for applicants.

- J. Remarks from the Executive Director

Ms. Kelly reported.

Ms. Kelly reminded Board members that their Financial Disclosure forms are due by July 1<sup>st</sup>, and what the penalties are if not submitted timely. Ms. Kelly informed Board members that the deadline for the Clay Ford Scholarship is June 1<sup>st</sup> and that the Department of Business and Professional Regulation Office of Communications was instrumental in helping publicize the scholarships. She let Board members know that there will be an expert witness summit on July 1, 2015. Ms. Kelly stated that HB 373 has been presented to the Governor and he has until June 16, 2015 to act upon it. Ms. Kelly reminded Board members to submit all outstanding travel vouchers as we are completing the yearend accounting procedures. Ms. Kelly stated that the NASBA CPE tracker for Florida licensees will be available, free of charge to all active licensees. She stated board staff and the Department of Business and Professional Regulations Bureau of Education and Testing have been working with NASBA staff to finalize the CPE auditor tracker for Florida. Ms. Kelly informed Board members that Legislative Proposals are due to the Office of Legislative Affairs by June 15, 2015. Ms. Kelly informed Board members that board staff will be sending notices to 5,000 plus CPA firms reminding them of the Peer Review requirements and that staff will consult with technology to add additional information regarding the online renewal.

K. Update from Board Members/Staff Serving on NASBA Committees

There were no reports.

**15. NASBA**

A. 2015 Fee Change Letter

This was an informational item.

B. Candidate Care Report 15 – Q1

This was an informational item.

C. CPE Standards Update

This was an informational item.

D. Multi Tester Report 14 - Q4

This was an informational item.

E. NASBA Quarterly Communication Update

This was an informational item.

**16. FICPA**

A. Discussion

Ms. Curry informed the Board members that the Legislature is in its special session. She informed the Board members that the FICPA had been working to advertise the Clay Ford

Scholarship through emails, newsletter, their magazine and their Young CPAs coordinator made sure the education facility advisors were aware of the scholarship.

Ms. Curry informed the Board members that Paul Brown of the FICPA has been working with Ms. Kelly regarding finding applicants for the Peer Review Oversight Committee. She said Mr. Brown will be the liaison with the Board of Accountancy and the FICPA on this issue.

Ms. Curry informed the Board members that Rivers Buford has resigned from the FICPA.

Ms. Curry stated the Department of Labor is talking about auditing quality and issuing a report on this topic. As a state society they are working with the AICPA on this regarding audit qualities. She stated she will bring any information received on this regarding Florida firms.

## **17. AICPA**

### **A. Spring 2015 State Board Webcast**

This was an informational item.

## **18. Old Business**

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to make technical changes to the January 31, 2014 minutes.

## **19. Other Business**

There was none at this time.

## **20. Future Meetings**

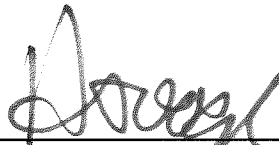
This was an information item.

## **21. Tentative Meeting Dates for 2016**

This was an information item.

## **22. Adjourn**

The meeting was adjourned at 2:05 p.m.



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Steve Vogel, Chair