

July 31, 2015
Board of Accountancy

Biltmore Hotel
Coral Gables, FL 33134

Friday, July 31, 2015

The meeting was called to order at 9:08 a.m. The roll was called by Richard Evans, Management Review Specialist, and reflected the following persons present:

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

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel was present. C. Erica White, Chief Attorney, Department of Business and Professional Regulation, was present. Court Reporter was Alexandra Cuellar.

1. Approve Board Minutes

A. June 11, 2015

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

2. OGC Action Request

A. De La Vega, Armando 2014-052354

Mr. Dennis and Ms. Keegan were recused.

Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to adopt the allegations of fact in the Administrative Complaint as findings of fact of the Board, adopt the conclusions of law in the Administrative Complaint as those of the Board, and acknowledges that the Respondent has requested, through his election, 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 Dr. Fennema, to impose fine of \$2,000.00 fine, costs in the amount of \$121.90 due within thirty days of date of Final Order and submitting satisfactory evidence of having completed continuing professional education for the next two (2) biennial periods. Upon vote, the motion passed unanimously.

B. Lippman, Karen

2013-051248

Mr. Dennis was recused.

Ms. Lippman was present.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to adopt the allegations of fact in the Administrative Complaint as findings of fact of the Board, adopt the conclusions of law in the Administrative Complaint as those of the Board, and acknowledges that the Respondent has requested, through her election, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to accept the stipulation with paragraph 8 of the stipulation to clarify the continuing professional education required are penalty and are not eligible for renewal as well as six (6) months of date of Final Order to submit fine and cost. Upon vote, the motion passed unanimously.

C. Garcia, Manuel

2014-005621

Mr. Dennis and Ms. Keegan were recused.

Mr. Garcia was present.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to adopt the allegations of fact in the Administrative Complaint as findings of fact of the Board, adopt the conclusions of law in the Administrative Complaint as those of the Board, and acknowledges that the Respondent has requested, through his election, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Dr. Fennema, to suspend license until he undergoes a practice review by Alan Nast and re-appears before the Board with Mr. Nast, fine in the amount of \$2500.00, and costs in the amount of \$164.91 to be paid, to be due within three (3) months of date of Final Order. Upon vote, the motion passed unanimously.

D. Manuel G. Garcia

2014-005627

Mr. Dennis and Ms. Keegan were recused.

Mr. Garcia was present.

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to adopt the allegations of fact in the Administrative Complaint as findings of fact of the Board, adopt the conclusions of law in the Administrative Complaint as those of the Board, and acknowledges that the Respondent has requested, through his election, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to suspend firm license concurrently with case 2014-005621 and impose costs in the amount of \$231.31, to be due within three (3) months of date of Final Order. Upon vote, the motion passed unanimously.

E. Ortega, Frances

2013-021176

Mr. Dennis and Ms. Caldwell were recused.

Ms. Ortega was present.

Motion was made by Mr. Lane, seconded by Ms. Borders-Byrd, to adopt the allegations of fact in the Administrative Complaint as findings of fact of the Board, adopt the conclusions of law in the Administrative Complaint as those of the Board, and acknowledges that the Respondent has requested, through her election, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane, seconded by Ms. Border's-Byrd, to reject stipulation agreement. Upon vote, the motion passed unanimously. Motion was made by Mr. Lane, seconded by Ms. Borders-Byrd, to offer a counter stipulation to include a reprimand, one year probation, fine in the amount of \$1,000.00, costs in the amount of \$3,274.19, to be paid within one (1) year of date of Final Order. Respondent shall refrain from conducting audit work for a period of twenty four (24) months while practicing in her own firm, the restriction does not prevent respondent from conducting audits while working under the supervision of a licensed CPA in a licensed CPA Firm. The respondent must request and appear before the Board, to have her practicing privileges restored. The respondent accepted the counter offer stipulation and agrees that she may have to undergo a practice review before her practicing privileges are fully restored. Upon vote, the motion passed unanimously.

F. Mata, Andyara

2015-003410

This was continued.

G. Patterson, Janette Maria 2014-001635

Mr. Dennis was recused.

Ms. Patterson was present.

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to adopt the allegations of fact in the Administrative Complaint as findings of fact of the Board, adopt the conclusions of law in the Administrative Complaint as those of the Board, and acknowledges that the Respondent has requested, through her election, 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 Ms. Keegan, to impose fine in the amount of \$1,000.00, costs in the amount of \$108.93, to be due within thirty days of date of Final Order, and submit proof of CPE compliance for the next biennial renewal period. Upon vote, the motion passed unanimously.

H. Pulse, Lester

2015-000985

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

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to adopt the allegations of fact in the Administrative Complaint as findings of fact of the Board, adopt the conclusions of law in the Administrative Complaint as those of the Board, and acknowledges that the Respondent has requested, through his election, to have a hearing not involving any disputed issues of material fact. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema,

seconded by Mr. Riggs to impose fine in the amount of \$1,000.00 costs in the amount of \$151.70, to be paid within six (6) months of date of Final Order, and submit proof of CPE compliance for the next biennial renewal period. Upon vote, the motion passed with Mr. Lane voting no.

I. Steele, Kimberly 2014-001119

Mr. Dennis was recused.

Ms. Steel was present.

Motion was made by Mr. Lane, seconded by Ms. Caldwell, to accept stipulation as presented. Upon vote, the motion passed unanimously.

J. Semel, Jennifer 2014-001071

This was continued.

K. Stein, Marvin P. 2015-001056

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

Mr. Stein was present.

Motion was made by Mr. Riggs, seconded by Dr. Fennema, to adopt the allegations of fact in the Administrative Complaint as findings of fact of the Board, adopt the conclusions of law in the Administrative Complaint as the findings of fact of the Board. Motion was made by Mr. Riggs, 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. Riggs, to offer a counter stipulation to modify paragraph 8 to impose fine of \$1,000 to the original stipulation. Respondent accepted offer stipulation. Upon vote, the motion passed unanimously.

L. Zirkelbach, Elinda 2015-002990

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

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

3. Declaratory Statements

A. Howard, Howard and Howard

This was continued until the September 2015 meeting.

4. Disciplinary Matters

A. Campo, Pedro L.

Mr. Vogel and Mr. Dennis recused.

Mr. Riggs chaired.

Mr. Campo was present.

A motion was made by Dr. Fennema, seconded by Ms. Borders-Byrd, to accept the original stipulation agreement to clarify paragraph 10 that the pre-issuance review of respondent's work product in the area of Auditing and Attestation will include a detailed review of all work papers supporting the attestation or auditor's report. Upon vote, the motion passed unanimously.

5. Exams – Considerations

Angell, Kyle	Applicant charged on December 9, 2005, with possession of marijuana; guilty, sentenced to six (6) months' probation. All sanctions have been satisfied. Applicant charged on September 8, 2007, with DUI; guilty, paid \$1,275.00 in court fees, sentenced to 75 hours of community service, driver's license suspended for six (6) months, attend DUI school, car impounded for ten (10) days, and six (6) months' probation. All sanctions have been satisfied. Background analysis is consistent. Application incomplete.
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Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Arguilla, Bianca	Applicant answered "yes" to question four (4) on the exam application regarding revocation, annulment, suspension, relinquishment, surrendering, or other disciplinary matters against a previous license, registration, or permits to practice. The applicants stated that she, "voluntarily surrendered her 2- 14 Life Including Annuities and Variable Contracts in April 2015 because she no longer wanted to carry the license and work with life insurance products". Application completed on June 1, 2015.
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Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve for answering affirmatively to question four (4) on the exam application only. Upon vote, the motion passed unanimously.

Bonnoyer, Robert	Applicant charged on November 24, 2005, with DUI; guilty, paid \$500 fine, and served 24 hours of community service. All sanctions have been satisfied. Applicant charged on October 3, 2009, with DUI; guilty, paid \$1403 in fines and court costs, sentenced to one (1) year probation, ignition interlock device on car, no possession or consumption of alcohol, DUI school, 20 days in jail, driver's license revoked for six (6) months, 100 hours community service, attend victim impact panel and high risk
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driver's course. All sanctions have been satisfied. Applicant charged on January 3, 2012, resisting an officer, DUI, refused to submit to DUI test; guilty, paid \$2418 fines and court costs, sentenced to one (1) year intensive supervision, ignition interlock device for two (2) years, vehicle impounded for 30 days, 180 days in jail, driver's license revoked for five (5) years and DUI school phase II. Applicant charged on February 20, 2013, with driving while license suspended; guilty, paid \$293.60 court costs, taken immediately to jail, served 101 days in jail. All sanctions have been satisfied. Applicant charged on February 22, 2013, with probation violation; guilty, probation was reinstated to intensive supervision for 12 months. All sanctions have been satisfied. Background analysis is consistent. Application completed on May 22, 2015.

Mr. Bonnoyer was present.

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

Donaldson, Erica Latrice Applicant charged on February 19, 2006 with battery. Sentenced to anger management class, pay court costs and six (6) months' probation. All sanctions satisfied. Background analysis is consistent. Application completed on May 4, 2015.

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

Fisher, Adam Alexander Applicant charged on May 10, 2014, with possession of .90 grams of marijuana; guilty, paid \$325 fine. All sanctions have been satisfied. Applicant charged on May 26, 2012, with consumption of alcohol in a state park; guilty, paid \$80 fine. All sanctions have been satisfied. Applicant charged on November 15, 2013, with drug equipment possession, possession of marijuana under 20 grams, unlawful speed; nolle prosequ, paid cost of prosecution, completed diversion program in lieu of judicial disposition, successfully completed division classes. All sanctions have been satisfied. Background analysis is consistent. Application incomplete.

This was continued. The Board requested that Mr. Fisher appear before the Board at the September 25, 2015, meeting.

Joseph, Joseph Joseph Applicant charged on August 26, 2007, with DUI with property damage; guilty, paid \$872.10 court costs, 50 hours of community service, six (6) months driver's license revocation, victim awareness program, vehicle impoundment for ten (10) days and six (6) months' probation. All sanctions have/have not been satisfied. Background analysis is consistent. Application completed June 5, 2015.

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

Larrauri, Conrado German Applicant charged on March 30, 2012, with possession of cannabis; guilty, paid \$425 fine and completed treatment program. All sanctions have been satisfied. Background analysis is consistent. Application completed on May 26, 2015.

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

Palmer, Stephanie Ann Applicant charged on January 20, 2005 with careless driving; paid \$110.70 fine. All sanctions have been satisfied. Applicant charged on August 27, 2008 with driving under the influence; paid \$1,013.00 fine and six (6) months' probation. All sanctions have been satisfied. Applicant charged on December 8, 2010 with driver license expired four (4) months or less; paid \$96.00 fine. All sanctions have been satisfied. Background analysis is consistent with application. Application incomplete.

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

Perez, Georgelina Maria Applicant charged on August 26, 2006 with driving with a suspended license; paid \$185.00 fine. All sanctions have been satisfied. Applicant charged on August 26, 2006 with possession of cannabis; completed six (6) months of probation. All sanctions have been satisfied. Applicant charged on December 9, 2006 with driving with suspended license revoked – habitual offender; completed 18 months of probation. All sanctions have been satisfied. Applicant charged on August 14, 2007 with driving while license revoked – habitual offender; completed 18 months of probation. All sanctions have been satisfied. Applicant charged on August 14, 2007 with leaving the scene of accident (unattended property); completed six (6) months of probation. All sanctions have been satisfied. Background analysis is consistent with application. Application completed on June 29, 2015.

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

Schmidt, Anthony Michael Applicant charged on March 8, 2007, with DUI and property damage; guilty, paid \$275 fine, \$375 court costs and six (6) days in jail, six (6) months' probation, attend DUI School, driver license suspended for six (6) months. All sanctions have been satisfied. Applicant charged on July 22, 2007, with driving while license suspended; guilty, served 60 days in jail. All sanctions have been satisfied. Applicant charged on September 18, 2007, with probation violation related to the July 22, 2007 charge of driving with a suspended license; guilty, served 60 days in jail. All

sanctions have been satisfied. Background analysis is consistent.
Application completed on June 30, 2015.

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

Schuetz, Brett Applicant charged on May 20, 2010, battery and resisting and officer without violence; guilty, paid \$404 court costs, sentenced to one (1) day in jail, 364 days probation, 50 hours community service. All sanctions have been satisfied. Applicant charged on July 25, 2009, with possession of marijuana; guilty, paid \$500 court costs, six (6) months' probation. All sanctions have been satisfied. Applicant charged on December 6, 2009, with resisting an officer without violence; guilty, paid \$642.50 court costs, driver's license suspended. All sanctions have been satisfied. Background analysis is consistent. Application incomplete.

This was continued. The Board requested that Mr. Schuetz appear before the Board at their September 25, 2015, meeting.

6. Original Licensure – Considerations

Rohan, Joseph J. Applicant charged on August 5, 2007, with possession of controlled substance and possession of 20 grams cannabis or less; pled guilty, adjudication withheld, paid \$500 fine, \$413 court costs and two (2) years' probation. Probation terminated May 8, 2009. All sanctions have been satisfied. Background analysis is inconsistent. Applicant did not disclose charge on application. Application completed on June 1, 2015.

Motion was made by Mr. Dennis, seconded by Mr. Lane, to deny unless applicant agrees to waive ninety (90) days and appear before the Board at their September 25, 2015 meeting.
Upon vote, the motion passed unanimously.

7. Endorsement – Considerations

Anyieth, Sarah Applicant answered "Yes" to question five (5) on the endorsement application regarding holding oneself out or practicing as a CPA in the state of Florida. The applicant stated, she practiced under Deloitte & Touche, LLP". Application incomplete.

Motion was made by Mr. Dennis, seconded by Mr. Riggs, to approve for answering 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" only. Upon vote, the motion passed unanimously.

Upon vote, the motion passed unanimously.

Bergerson, Judy A. Applicant answered "Yes" to question five (5) on the endorsement application regarding holding oneself out or practicing as a CPA in the state of Florida. Applicant states she

was performing CPA work for non-Florida residents out of her house. Application completed on June 15, 2015.

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

Yelvington, Denise

Applicant answered "Yes" to question five (5) on the Endorsement Application regarding holding oneself out or practicing as a CPA in the state of Florida. Applicant states she thought her Massachusetts license was sufficient. Application incomplete.

Motion was made by Mr. Dennis, seconded by Mr. Riggs, to approve answering 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" only. Upon vote, the motion passed unanimously.

8. Maintenance and Reactivation – Staff Approvals

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

9. Maintenance and Reactivation – Voluntary Relinquishment

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to ratify list with the exception of Mullen, Howard, Hammat & Co, PA. The Board has instructed staff to verify that the signature on the relinquishment letter from the firm is the signature of the owner. The Board has requested that the relinquishment be placed on the September 25, 2015, agenda once the signature has been verified. Upon vote, the motion passed unanimously.

10. Deceased Practitioners

There was a moment of silence.

11. Temporary Permits.

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

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to deny Boeckerman Gratstram & Mayer and to refer to enforcement. Upon vote, the motion passed unanimously.

12. Reports

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

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

B. Committee on Legislative Affairs Meeting June 22, 2015

This was continued to the September 2015 meeting.

C. Prosecuting Attorney Report

Ms. White reported.

Ms. White gave the Board stats on how many licensed and unlicensed cases are under investigation, in addition to how many cases are being reviewed by Legal.

Motion was made by Dr. Fennema, seconded by Mr. Riggs, to approve the prosecution to continue working cases that are greater than one (1) year old. Upon vote, the motion passed unanimously.

D. DBPR Rules Review Exercise – 2015

- a) consider changes to rule 61H1-20.0093 – Rules of the Auditor General Annual Report

Consideration of this rule was continued.

- b) consider changes to rule 61H1-24.001 – Advertising

Consideration of this rule was continued.

- c) consider changes to rule 61H1-33.003 - Continuing Professional Education

Consideration of this rule was continued.

- d) consider changes to rule 61H1-35.002 - Examination to Foreign Speaking

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- e) consider changes to rule 61H1-36.003 - Time for Payment of Civil Penalties

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- f) consider repealing rule 61H1-20.007 - Generally Accepted Accounting Principles

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- g) consider repealing rule 61H1-20.008 - Generally Accepted Auditing Standards

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- h) consider repealing rule 61H1-20.009 - Standards for Accounting and Review Services

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- i) consider repealing rule 61H1-20.0092 - Government Auditing Standards

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- j) consider repealing rule 61H1-20.0095 - Standards for Consulting Services

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- k) consider repealing rule 61H1-20.0096 - Services for Tax Practice

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- l) consider repealing rule 61H1-20.0097 - Standards for Personal Financial Planning

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- m) consider repealing rule 61H1-20.0098 - Standards for Business Valuations

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

- n) consider repealing rule 61H1-20.0099 - Standards for Attestation Engagements

Motion was made by Mr. Dennis, seconded by Ms. Keegan to notice for Repeal. Upon vote, the motion passed unanimously.

E. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark informed the Board that rule 61H1-29.0025 Temporary License – Electronic Practice became effective July 26, 2015.

F. Update on HB 373

- a) consider 61H1-20.001(4) - F.A.C. – Definitions

61H1-20.001(4), F.A.C. - Definitions.

(4) "Firm", "CPA Firm", or "Firms of certified public accountants" shall be deemed and construed to mean a sole proprietor, partnership, professional corporation, or limited liability company, or any other legal entity engaged in the practice of public accounting, including individual partners, stockholders or members thereof, that holds an active, delinquent, or temporary license issued under Chapter 473.3101, F.S., or its state of domicile.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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.

- b) consider 61H1-20.001(5) - F.A.C. - Definitions

61H1-20.001(5), F.A.C. - Definitions.

(5) "Florida firm" shall be deemed and construed to mean any sole proprietor, partnership, professional corporation, limited liability company, or any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473.3101, F.S.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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.

- c) consider 61H1-20.0053(7) - Standards for Assembled Financial Statements

61H1-20.0053(7)-Standards for Assembled Financial Statements.

(7) The transmittal letter shall include the name and license number of the certified public accountant who offers to perform or performs services involving assembled financial statements. If more than one certified public accountant offers to perform or performs such services, then the name and license number of the certified public accountant who assumes responsibility for the statements shall be included. If a Licensed Audit Firm or Public Accounting Firm offers to perform or performs such services, the name and license number of the firm may be utilized instead of the name and license number of an individual certified public accountant.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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.

- d) consider 61H1-20.0053(9) - Standards for Assembled Financial Statements

61H1-20.0053(9) – Standards for Assembled Financial Statements.

(9) If the Licensed Audit-Firm, certified public accountant or the certified public accountant's employer is not independent, as defined in Rule 61H1-21.001, F.A.C., the transmittal letter shall disclose the lack of independence.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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.

- e) consider 61H1-23.002(3) - Records Disposition Responsibility

61H1-23.002(3) – Records Disposition Responsibly.

(3) Provisions of this rule apply to Licensed Audit-Firms and to all certified public accountants practicing public accounting

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one year after the implementation of the rule. Upon vote, the motion passed unanimously.

- f) consider 61H1-26.001(e) - Form of Practice and Name-Shared Office Space

61H1-26.001(e) – Form of Practice and Name-Shared Office Space.

(e) A firm may only use the term "CPA", "CPA Firm", "CPAs and Associates", "Certified Public Accountants and Associates", or any other title, designation, words, letters, abbreviations, or device indicating that it is a CPA Firm if it holds a license issued pursuant to Section 473.3101, F.S.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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) consider 61H1-26.003 - Licensure of Florida Certified Public Accountant Firms

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(4)(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 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.).

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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.

h) consider 61H1-26.004(2) - Changes by Firms

61H1-26.004(2) – Changes by Firms.

(2) In the event of the formation of a new sole proprietorship, partnership, corporation, ~~or~~ limited liability company, or any other legal entity engaged in the practice of public accounting, or a change in the name of a sole proprietorship, partnership, corporation, ~~or~~ limited liability company, or any other legal entity engaged in the practice of public accounting, such sole proprietorship, partnership, corporation, ~~or~~ limited liability company, or legal entity 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 Section 473.3101, F.S., and pay the license fee required by Rule 61H1-31.010, F.A.C.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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.

i) consider 61H1-26.005 - Address of Record

61H1-26.005 – Address of Record.

(1) All Florida certified public accountants, and licensed firms are required to have their correct street address on file with the Board office as their address of record. A post office box may be used for a mailing address, but it must be in addition to the address of record.

(2) Any time a Florida certified public accountant or licensed firm changes his/~~her~~ their address of record or mailing address, ~~he/she they must notify the Board office~~ must be notified in writing within thirty days

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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.

- j) consider 61H1-33.003(6) - Continuing Professional Education

61H1-33.003(6) - Continuing Professional Education.

(6) Each Florida certified public accountant shall, as a part of the ~~biennial~~ biennial licensure renewal, on or before December 31 prior to his/her biennial license renewal, ~~report~~ record 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 recorded on DBPR CPA 41Form, 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 CPE provider furnishing said documentation or certificate. If Department 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 this chapter, then the Florida certified public accountant ~~will~~ shall be notified and 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. Failure to correct the error and pay the \$50 fine is grounds for further disciplinary action pursuant to Chapter 455.227 or 473.323, Florida Statutes.

This was continued to the September 2015 Board meeting.

- k) consider 61H1-39.001 – Definitions

61H1-39.001-Definitions.

(3) "Firm" means a sole proprietor, partnership, corporation, limited liability company, or any other legal entity engaged in the practice of public accounting ~~firm~~ required to be licensed under Section 473.3101, F.S.

Motion was made by Dr. Fennema, seconded by Ms. Caldwell, to notice and approved text presented. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Caldwell, 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.

13. Administrative

- A. Board of Accountancy Statistics

This was an informational item.

- B. Consider requesting list of firms enrolled in peer review and date of the firm's last peer review pursuant to rule 61H1-39.003 F.A.C.

Motion was made by Mr. Dennis, seconded by Ms. Borders-Byrd, to approve the Executive Director's request to request a list of firms enrolled in peer review and the date of the firm's last peer review pursuant to rule 61H1-39.003 F.A.C. Upon vote, the motion passed unanimously.

C. PROC Application Update

- a) William V. Allen
- b) L. Thomas Cox
- c) James Edward Grossman
- d) Henry J. Krostich

Mr. Riggs recused himself.

A motion was made by Mr. Dennis, seconded by Mr. Lane, to approve William V. Allen to a three (3) year term, James Edward Grossman to a four (4) year term, and L. Thomas Cox to a five (5) year term. Upon vote, the motion passed unanimously.

D. Remarks from the Executive Director

Mr. Evans reported.

Mr. Evans advised the Board members of the status of the BET audit and of the need for the Board Members to complete and submit their statements of financial interests. Mr. Evans advised the members that a \$25.00 per-day fine will begin on September 1, 2015.

E. Rules of the Auditor General Chapter 10.550

This was continued to the September 2015 meeting for further discussion.

F. ULA Campaign Presentation

This was an informational item.

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

Mr. Vogel stated that he was working with Ms. Kelly to obtain additional scholarships that would fund the attendance of the annual NASBA meeting in California. Mr. Vogel has asked for three (3) scholarships, and has received one (1) for Board members.

A motion was made by Mr. Dennis, seconded by, Ms. Borders-Byrd, to approve the Executive Director, Chairman of the Board, the Vice Chairman of the Board, and Board Counsel to attend the annual NASBA meeting in California. Upon vote, the motion passed unanimously.

Mr. Dennis discussed the regional meeting. Mr. Dennis stated that the attorney general office is looking at appointments for all licensing Board's in the state. Ms. Clark stated that she thinks that all states may face recommendations from their attorney generals to the legislature to take a look at the composition of the Boards and perhaps add more consumer members, provide more governmental oversight giving someone in the government the oversight over some of the actions taken by the Boards. Ms. Clark believes that there will be some recommendations for some specific Board's that are not wholly housed under the umbrella of their agencies.

Ms. Clark provided an update on her attending of the Model Rules Committee at NASBA. She advised the Board that they are continuing their work on the model rules and that the goal is to have something by the Fall.

14. NASBA

A. Florida 2015 Q-2 Board Report

The Board reviewed the statistical report with no comments

15. FICPA

A. Discussion

Ms. Curry provided an update to the Board on the UAA and that the FICPA does not anticipate any change until the 2017 session. The FICPA has begun working with the AICPA. The AICPA is going to provide the FICPA with their counsel to help determine the difference between our statutes and the most current version of the UAA. Because the AICPA has helped the other states through this, the FICPA is utilizing their expertise. The AICPA is going to work with our state's policy committee. Ms. Curry addressed the veto of the ULA funding by the Governor and advised the Board that they will be working to get the ULA language back into the statute.

16. Old Business

There was none at this time.

17. Other Business

The Board had questions regarding the audit performed by the Department of Business and Professional regulation. Deputy Secretary Tim Vaccaro of the Department of Business and Professional Regulation addressed the Board. Mr. Vaccaro advised that Board that he is not aware of what the other CPE deficiency percentages are for the other Boards.

Ms. Borders-Byrd expressed an interest in having the PCAOB added to 473.323(1)(c).

The Board would like to discuss amending 61H1-36.004 to include language that would automatically suspend a license for failing to comply with the requirements.

Ms. White asked if the Board wanted to pursue disciplinary actions on the individuals under Section 7 of the Agenda who admitted to holding themselves out as CPA's on their application. The Board members responded in the affirmative that disciplinary cases should be opened on the individuals that stated they had held themselves out as CPA's in the State of Florida.

18. Future Meetings

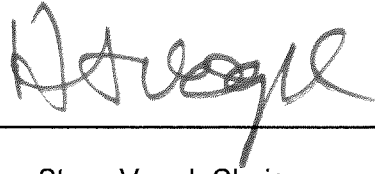
This was an informational item.

19. Meeting Dates for 2016

This was an informational item.

20. Adjourn

Mr. Vogel adjourned the meeting at 4:11 p.m.

A handwritten signature in dark ink, appearing to read "Steve Vogel", is positioned above a horizontal line.

Steve Vogel, Chair