

October 26 - 27, 2017  
Board of Accountancy

Hilton Sandestin Resort  
Miramar Beach, Florida

Thursday, October 26, 2017

The meeting was called to order at 9:00 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Executive Director, and reflected the following persons present:

**BOARD MEMBERS**

David Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
Mindy Rankin	Present
Eric Robinson	Unexcused Absence
David Skup	Present
Jesus Socorro	Present
H. Steven Vogel	Excused Absence

**STAFF**

Veloria Kelly	Present
Denise Graves	Present

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel; Megan Kachur, Chief Attorney, Department of Business and Professional Regulation; Andrew Pietrylo, Assistant General Counsel, Department of Business and Professional Regulation, were present. The Court Reporter was Lacey Link.

**1. Approve Board Minutes**

A. July 21, 2017

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to approve minutes. Upon vote, the motion passed unanimously.

**2. OGC Final Action**

A. Cutrono, Anthony L. 2017-011794

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Skup, to accept the Stipulation. Upon vote, the motion passed unanimously.

B. Dulko-Walsh, Kathleen Marie 2016-048469

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to accept the Stipulation. Upon vote, the motion passed unanimously.

C. Grayson, Noel Thomas 2016-057671

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to reject the stipulation. Upon the vote, the motion passed unanimously. A Counterstipulation was made by Mr. Dennis, seconded by Mr. Skup, to impose an administrative fine of \$2,000.00 and administrative costs of \$116.48, to be due within thirty (30) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the eighty (80) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013 through June 30, 2015 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the first two (2) reporting periods upon reactivation of his license to current active status. Upon vote, the motion passed unanimously.

D. Heilweil, Larry M. 2016-052743

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to accept the Stipulation. Upon vote, the motion passed unanimously.

E. Jamieson, Jeffrey 2016-053984

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to accept the Stipulation. Upon vote, the motion passed unanimously.

F. Khan, Shaukat H. 2016-052739

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Socorro, to accept the Stipulation. Upon vote, the motion passed unanimously.

G. Marchese, Geoffrey 2017-012020

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to reject the stipulation. Upon the vote, the motion passed unanimously. A Counterstipulation was made by Ms. Rankin, seconded by Mr. Dennis, to impose an administrative fine of \$1,750.00 and administrative costs of \$418.24, to be due within sixty (60) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the eighty (80) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013 through June 30, 2015 plus an additional

eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the first two (2) reporting periods upon reactivation of his license to current active status. Upon vote, the motion passed unanimously.

H. Nicol, Colin R. 2016-057686

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to accept the Stipulation. Upon vote, the motion passed unanimously.

I. Smith, Paul 2017-013164

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to reject the stipulation. Upon the vote, the motion passed unanimously. A Counterstipulation was made by Mr. Dennis, seconded by Mr. Skup, to impose an administrative fine of \$2,000.00 and administrative costs of \$243.35, to be due within thirty (30) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the fifty seven (57) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013 through June 30, 2015 plus an additional fifty seven (57) hours, as penalty, for a total of one hundred fourteen (114) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the first two (2) reporting periods upon reactivation of his license to current active status. Upon vote, the motion passed unanimously.

J. Woodham, Jason C. 2017-004070

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Dennis, to accept the Stipulation. Upon vote, the motion passed unanimously.

K. Elmore, Tyson L. 2017-002233

Mr. Elmore was present.

Ms. Keegan was recused.

Ms. Rankin acknowledged she knows Mr. Elmore but can remain fair and impartial.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made by Mr. Dennis, seconded by Ms. Rankin, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Mr. Skup, to an administrative fine of \$1,000.00 and administrative costs of \$129.84 to be due within thirty (30) days of the entry of Final Order;

Submit satisfactory evidence of having completed the forty two (42) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013 through June 30, 2015 plus an additional forty two (42) hours, as penalty, for a total of eighty four (84) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. The hours required shall be of the same type as those he previously failed to complete and are a penalty; The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2015 through June 30, 2017 and July 1, 2017 through June 30, 2019; Upon vote, the motion passed unanimously.

L. Jones, Keith L

2016-057275

Ms. Keegan was recused.

Ms. Rankin, Mr. Dennis and Dr. Fennema acknowledged they know Mr. Elmore but can remain fair and impartial.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made by Mr. Dennis, seconded by Ms. Rankin, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Mr. Skup, to an administrative fine of \$1,000.00 and administrative costs of \$300.36 to be due within thirty (30) days of the entry of Final Order; Reprimand; Probation for one (1) year, that shall commence on the day after the filing date of the Final Order and submit proof of CPE compliance of four (4) hours in Ethics, within ninety (90) days, which shall not count toward the required hours of any re-establishment period. Upon vote, the motion passed unanimously.

M. Richert, Larry

2016-052610

Mr. Richert was present.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made by Mr. Dennis, seconded by Mr. Socorro, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Mr. Skup, to an administrative fine of \$1,500.00 and administrative costs of \$232.33 to be due within six (6) months of the entry of Final Order; Suspension to begin January 1, 2018, if he fails to submit satisfactory evidence of having completed the eighty (80) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013 through June 30, 2015 plus an additional eighty (80) hours, as penalty, for a total of hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. The hours required shall be of the same type as those he previously failed to complete and are a penalty; The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2015 through June 30, 2017 and July 1, 2017 through June 30, 2019; Upon vote, the motion passed with Dr. Fennema opposing.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Skup, seconded by Mr. Dennis, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made by Mr. Skup, seconded by Mr. Dennis, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Rankin, to impose an administrative fine of \$2,000.00 and administrative costs of \$147.50 to be due within thirty (30) days of the entry of the Final Order, Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the eighty (80) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013 through June 30, 2015 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to accept half hour courses for 2014-2016 renewal periods and allow staff to count half hour credits for the renewal period. Upon vote, the motion passed unanimously.

Ms. Weisse was present.

Ms. Keegan was recused.

Mr. Pietrylo presented the cases.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she failed to file an Election of Rights form, or otherwise establish a disputed issue of material fact pursuant to Rule 28-106.111, Florida Administrative Code .Upon vote, the motion passed unanimously. Motion was made Mr. Socorro, seconded by Mr. Dennis, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Skup, seconded by Mr. Dennis, to impose an administrative fine of \$5,000.00 and administrative costs of \$288.60, to be due within six (6) months of Final Order; Suspension for one (1) year, ending December 31, 2018; Immediately following the suspension, Probation of two (2) years ending December 3, 2020; Practice restricted to areas other than those defined in Section 473.302(8)(a), Florida Statutes, (services involving the expression of an opinion on financial statements, the attestation as an expert in accountancy to the reliability or fairness of presentation of financial information, the utilization of any form of opinion or financial statements that provide a level of assurance, the utilization of any form of disclaimer of opinion which conveys an assurance of reliability as to matters not specifically disclaimed, or the expression of an opinion on the reliability of an assertion by one party for the use by a third party). If in the future licensee desires to have this restriction lifted, she shall submit a written request together with proof of the continuing professional education she completed in the two (2) renewal cycles immediately prior to said request and personally appear before the Board at the time her request is considered; A professional practice review, of no fewer than five (5) engagements or work product performed by licensee with her employer at the time of review, by a Board-approved consultant at her expense, to be completed within six (6) months of the conclusion of the period of suspension and return of her license to Active status. The reviewing consultant shall submit a written report to the Board office at the conclusion of the professional practice review and both licensee and her reviewing consultant shall appear at the next meeting of the Board's Probation Committee for presentation and discussion of the written report. The period of probation shall not be ended until the Probation Committee has no concerns about the reviewing consultant's conclusions

and within six (6) months of the entry of the Final Order in this matter, licensee shall submit to the Board office satisfactory evidence of having completed eight (8) hours of continuing professional education in the area of ethics. The hours required herein shall be in addition to those regularly required and shall not be eligible for use toward meeting the requirements of any reestablishment period. Upon vote, the motion passed unanimously.

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

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve and ratify those listed. Upon vote, the motion passed unanimously.

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

Motion was made Ms. Keegan, seconded by Mr. Dennis, to approve and ratify those listed. Upon vote, the motion passed unanimously.

### **5. Deceased Practitioners**

There was a moment of silence.

### **6. Temporary Permits**

Motion was made by Ms. Keegan, seconded by Ms. Rankin, to approve and ratify those listed. Upon vote, the motion passed unanimously.

### **7. Administration**

#### **A. Board of Accountancy Statistics**

This was an informational item.

#### **B. Consider Recognizing Harold Monk, CPA**

Motion was made by Mr. Dennis, seconded by Dr. Socorro, to approve the Resolution. Upon vote, the motion passed unanimously.

#### **C. Discuss State of Florida Emergency Orders**

- a. Emergency Order for Hurricane Irma
- b. Emergency Order for Hurricane Maria

These were informational items.

#### **D. Remarks from the Executive Director**

Ms. Kelly informed the Board, on August 11, 2017, email reminders were sent out to active licensee reminding them of the continuing professional education (CPE) requirement. Ms. Kelly asked the Board to designate May 1<sup>st</sup> as CPE day; all active licensees will receive emails to encourage licensee to keep the CPE current.

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to designate May 1<sup>st</sup>, as CPE reminder day. Upon vote, the motion was unanimously.

Ms. Kelly informed the Board, on September 29, 2017 renewal notices were mailed to the address of record; the 2016 audit letters were mailed on October 23, 2017 by the Bureau of Education and Testing (BET) and one thousand two hundred forty seven (1,247) licensees were selected for the audit.

## E. Update from Board Members / Staff Serving on NASBA Committees

Mr. Socorro reported.

He informed the Board was appointed to the National Association of State Boards of Accountancy (NASBA) Ethics Committee.

Mr. Dennis reported.

He informed the Board the American Institute of Certified Public Accountants (AICPA) Uniform Accountancy Act (UAA) Committee has tabled the discussion for the use of titles at this time but the Committee continues to work on the UAA model and rules.

Ms. Kelly reported.

She informed the Board she continues to serve on the American Institute of Certified Public Accountants (AICPA) State Board Committee.

Ms. Clark reported.

She informed the Board the National Association of State Boards of Accountancy (NASBA) Committee she serves is not currently active.

### 8. National Association of State Boards of Accountancy (NASBA)

#### A. Consider Renewed Mutual Recognition Agreement with Irish Institute

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to approve and accept the renewed Mutual Recognition Agreement with the Irish Institute. Upon vote, the motion passed unanimously.

#### B. Focus Questions – FYI

##### a. Florida's Response to August 2017 Focus Questions

This was an informational item.

#### C. Jurisdiction Reports – FYI

- a. CPA Exam Performance – Second Quarter
- b. Florida CPA Exam Performance – Second Quarter
- c. Overall Performance Report – Second Quarter
- d. CPA Exam Performance – Third Quarter
- e. Florida CPA Exam Performance – Third Quarter
- f. Overall Performance Report – Third Quarter

This was an informational item.

#### D. Other Responses to the Title Language Exposure Draft of the UAA– FYI

This was an informational item.

## **9. Rules**

### **A. 61H1-20.0093 Rules of The Auditor General**

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to notice and approve text presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Rankin, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

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

Motion was made by Mr. Skup, seconded by Mr. Socorro, to notice and approve text presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Keegan, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

### **C. 61H1-26.004 Changes by Firms**

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to notice and approve text presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Socorro, seconded by Ms. Keegan, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

### **D. 61H1-26.005 Address of Record**

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to notice and approve text presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Socorro, seconded by Ms. Keegan, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

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

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to notice and approve text presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Socorro, seconded by Ms. Keegan, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

### **H. 61H1-38.005 Scholarships**

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to notice and approve text presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Socorro, seconded by Ms. Keegan, 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 (1) year



after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

I. Annual Rule Review / Recommendations

This was an informational item.

J. Auditor General Draft Rules

a. 2017 Changes to Chapter 10.550 Draft Auditor General Rules Summary

This was an informational item.

b. 10.550 – Draft Auditor General Rule - Local Governmental Entity Audits

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to notice and approve text presented. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Keegan, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

K. Department of Business and Professional Regulation 2017-2018 Annual Regulatory Plan

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve the signed Annual Regulatory Plan. Upon vote, the motion passed unanimously.

**10. Reports**

A. Committee on Clay Ford Scholarship Meeting August 3, 2017

Mr. Skup encouraged Board members to extend congratulations to the students who were awarded scholarships.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

B. Committee on Rules Committee Meeting August 29, 2017

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

C. Committee on Accounting Education Meeting September 20, 2017

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

D. Prosecuting Attorney Report

Ms. Kachur 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. Kachur requested permission from the Board to continue prosecuting cases over one (1) year old.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to approve Ms. Kachur to prosecute cases over one (1) year old. Upon vote, the motion passed unanimously.

E. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark informed the Board the rules on the report are for their information only.

- a. Certification for the Board of Accountancy

This was an informational item.

- b. Changes to the Rulemaking Process Memorandum

This was an informational item.

F. Discuss Delegation of Authority

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve the Delegation of Authority chart. Upon the vote, the motion passed unanimously.

The meeting was recessed at 3:15 p.m. Central Standard Time, by Dr. Fennema.

**Friday, October 27, 2017**

The meeting was reconvened at 9:00 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Executive Director, and reflected the following persons present:

**BOARD MEMBERS**

David Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
Mindy Rankin	Present
Eric Robinson	Unexcused Absence
David Skup	Present
Jesus Socorro	Present
H. Steven Vogel	Present

**STAFF**

Veloria Kelly	Present
Denise Graves	Present

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel; Megan Kachur, Chief Attorney, Department of Business and Professional Regulation; Andrew Pietrylo, Assistant General Counsel, Department of Business and Professional Regulation, were present. The Court Reporter was Lacey Link.

**2. OGC Final Action**

- Q. Brandenburg, Clement      2015-028548

Mr. Dennis and Ms. Keegan were recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Skup, to accept the Stipulation. Upon vote, the motion passed unanimously.

R. Ploch, Tracy

2015-018212

Mr. Dennis and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Socorro, to reject the stipulation. Upon the vote, the motion passed unanimously. A Counterstipulation was made by Ms. Rankin, seconded by Mr. Socorro, to impose an administrative fine of \$4,400.00 and administrative costs of \$293.95, to be due within thirty (30) days from the filing date of the Final Order; Reprimand; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the eighty (80) hours of continuing professional education that she failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the first two (2) reporting periods upon reactivation of her license to current active status. Upon vote, the motion passed unanimously.

S. Mata, Andyara

2015-003410

Mr. Dennis and Ms. Keegan were recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Skup, seconded by Mr. Socorro, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made by Mr. Skup, seconded by Mr. Socorro, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Rankin, seconded by Mr. Vogel, to impose Revocation; an administrative fine of \$5,000.00 and administrative costs of \$182.70 to be due within thirty (30) days of the entry of the Final Order. Upon vote, the motion passed unanimously.

## **11. Petition for Variance or Waiver**

B. Johnson, Nancy

Ms. Johnson was present.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. Upon vote, the motion passed unanimously.

C. Lu, Xing

Ms. Lu was present.

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to grant the Petition for Variance or Waiver for permanent variance of Rule 61H1-27.002(5)(a), Florida Administrative Code. Petitioner established that the purpose of the underlying statutes, Sections 473.308(3), Florida Statute, would be met were she to be granted a variance from Rule 61H1-27.002(5)(a), Florida Administrative Code based on the following: She has a Master of Accounting at the University of Florida; Completion of TAX 5015 (3 credit hours) course at the University of South Florida and more than 2 years of experience working in an auditing firm. Petitioner further established that the Board's application of Rule 61H1-27.002, Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. Upon vote, the motion passed unanimously.

D. Rangel, Juan Esteban

Mr. Rangel was present.

Motion was made by Mr. Socorro, seconded by Ms. Rankin, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were he to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code based on the following: Petitioner established that, if he were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, FS. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were he to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to his circumstances would violate principles of fairness and would impose a substantial hardship on him. Upon vote, the motion passed unanimously.

E. Srinivasan, Mohan

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to deny the Petition for Variance or Waiver from Rule 61H1-33.003(1)(b), Florida Administrative Code based on the following: Petitioner failed to establish that the purpose of the underlying statutes, Sections 473.311 and 473.312, Florida Statutes, would be met were he to be granted a variance from the rule. Petitioner further failed to establish that the Board's application of Rule 61H1-33.003 (1)(b), Florida Administrative Code, to his circumstances would violate principles of fairness and impose a substantial hardship on him.

## **12. Examination – Considerations**

A. Hetrick, Kristine L.

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

B. Hintz, James Ronald

Mr. Hintz was present.

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

C. Loos, Jordan

Mr. Loos was present.

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

D. McClay, Kimberly Anne

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

E. Ponder, Gary

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to deny for 473.323(3)(a), 473.323(1)(b) and 473.306(2)(b), Florida Statutes. Upon vote, the motion passed unanimously.

F. Richardson, Evangeline J.

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

G. Rivers, Ledford

Mr. Rivers was present.

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

H. Rodriguez, Jose Miguel

Mr. Rodriguez was present.

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

I. Sease, Roy C.

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

J. Smith, Jonathan

Mr. Smith was present.

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

### **13. Original Licensure**

A. Rees, Sean

The item was continued until the December meeting at the request of the applicant.

B. Schmidt, Tyler

Mr. Schmidt was present.

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

**14. Endorsement - Considerations**

A. Abdel-Hameed, Abdullah

Mr. Abdel-Hameed was present.

Motion was made by Ms. Rankin, seconded by Mr. Socorro, to approve for convictions only. Upon vote, the motion passed with Mr. Dennis and Dr. Fennema opposing.

B. Beindorf, Allison Ann

Motion was made by Ms. Rankin, seconded by Mr. Dennis, to approve for answering affirmatively to question five (5) only. Upon vote, the motion passed unanimously.

C. Cleven, Jessie

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to approve for answering affirmatively to question five (5) only. Upon vote, the motion passed unanimously.

D. Hakimi, Pooya Paul

Mr. Hakimi was present.

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

E. Lainer, Marvin

Motion was made by Ms. Keegan, seconded by Mr. Skup, to approve for answering affirmatively to question five (5) only. Upon vote, the motion passed unanimously.

F. Namniuk, David T.

Item was continued to the December meeting. The Board requested Mr. Namniuk to appear at the December meeting.

G. Pasicznyk, Nadia

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to approve for answering affirmatively to question five (5) only. Upon vote, the motion passed unanimously.

**15. Endorsement – Military Considerations**

A. Gabel, Keith Lamar

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to approve under the military provision. Upon vote, the motion passed unanimously.

B. Stumpf, Trevor Thomas

Mr. Stumpf was present.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, to approve under the military provision. Upon vote, the motion passed unanimously.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, to delegate authority to the staff to approve applicants unless there is a background concern. Upon vote, the motion passed unanimously.

Board would like this item added to the statistics so they could be aware of the geological areas of the applicants.

**16. Florida Institute of Certified Public Accountants (FICPA)**

Ms. Curry and Mr. Thames were present.

Ms. Curry thanked the Board for allowing the FICPA the opportunity to address the Board. Ms. Curry informed the Board the FICPA is preparing for the Legislative session and they will continue to support the unlicensed activity and Clay Ford Scholarship. Ms. Curry thanked the Board for agreeing to hold their June meeting in conjunction with the MEGA Conference.

**9. Rules**

E. 61H1-27.001 College or University Requirements

Item was continued to the December agenda.

F. 61H1-27.002 Concentrations in Accounting and Business

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to approve and notice the text:

- (a) 30 ~~36~~ semester or 45 ~~54~~ quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, ~~accounting information systems~~, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 30 ~~36~~ semester or 45 ~~54~~ quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement. Upon vote, the motion passed with Dr. Fennema opposing.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to approve and notice the text:

- (b) 36 ~~39~~ semester or 54 ~~58~~ quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses. Upon vote, the motion passed unimously. Motion was made by Mr. Dennis, seconded by Ms. Keegan, to notice and approve text presented. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to approve and notice the text:

(b) ~~which shall include coverage of the uniform commercial code, contracts and torts.~~ Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement. Upon vote, the motion passed with Mr. Skup, Dr. Fennema and Mr. Vogel opposing.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to approve and notice the text:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, ~~accounting information systems,~~ and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses ~~which shall include coverage of the uniform commercial code, contracts and torts.~~ Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement. Upon vote, the motion passed with Mr. Skup, Dr. Fennema and Mr. Vogel opposing.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, 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 (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.



The Board approved rule text is as followed:

**61H1-27.002 Concentrations in Accounting and Business.**

(1) For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination was made prior to August 2, 1983, an applicant must have a baccalaureate degree from an accredited college or university with a major in accounting, or its equivalent, with a concentration in accounting and business subjects. A concentration in accounting and business is defined as an educational program that includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above elementary (principles of) accounting and 27 semester or 40 quarter hours, or the equivalent, in general business education. In order to meet the provisions of Section 473.306, F.S., the application must have been filed, completed and approved and show on its face that all educational and other requirements were met prior to August 2, 1983.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) ~~30~~ 36 semester or ~~45~~ 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, ~~accounting information systems~~, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the ~~30~~ 36 semester or ~~45~~ 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) ~~36~~ 39 semester or ~~54~~ 58 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses ~~which shall include coverage of the uniform commercial code, contracts and torts~~. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 180 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, ~~accounting information systems~~, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses ~~which shall include coverage of the uniform commercial code, contracts and torts~~. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

## **11. Petition for Variance or Waiver**

### **A. Jimenez, Rosa M.**

Ms. Jimenez was present.

Ms. Jimenez requested to orally amend her petition to waive all hours. Ms. Clark granted the request to amend the petition.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to grant the Petition for Variance or Waiver for permanent variance of Rule 61H1-27.002(2), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.308, Florida Statutes, would be met were she to be granted a variance from Rule 61H1-27.002(2), Florida Administrative Code, based upon the following relevant facts: Petitioner is an applicant for initial licensure as a certified public accountant (CPA) pursuant to Section 473.308(3), Florida Statutes (FS).

1. Petitioner is an applicant for initial licensure as a certified public accountant (CPA) pursuant to Section 473.308(3), Florida Statutes (FS).

2. Section 473.308(3), FS, provides in part that "an applicant for licensure must have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by an accredited college or university, with a concentration in accounting and business in the total educational program to the extent specified by the board."

3. Rule 61H1-27.002(2)(a), FAC, provides in part that "for purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript).

4. Petitioner's application was received on August 21, 2017, and on, August 24, 2017, Petitioner was noticed for a deficiency of nine (9) semester hours of upper-division general business courses as required by Rule 61H1-27.002(2)(a), FAC.

5. Petitioner received a Bachelor's degree in Accounting from Florida Atlantic University in 2015. She passed all four parts of the CPA examination as of August 2017. Petitioner is currently in the process of completing three (3) of the deficient nine (9) hours at Florida Atlantic University.

6. Petitioner seeks a permanent variance from Rule 61H1-27.002(2)(a), FAC, to the extent necessary for the Board to find that she has met the educational requirements for licensure as a Certified Public Accountant. The Board determined that the petition for variance should be granted on the following grounds:

7. Petitioner established that the purpose of the underlying statutes, Section 473.308(3), FS, would be met were she to be granted a variance from Rule 61H1-27.002(2)(a), FAC, based upon:

A. Petitioner has completed a Bachelor degree in Accounting;

B. Petitioner has passed all four sections of the CPA examination as of August 2017;

C. Petitioner has completed over 400 hours of continuing professional education and Petitioner is scheduled to complete an additional 36 hours of CPE by the end of 2017.

The petitioner further established that the Board's application of 61H1-27.002(2)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and impose a substantial hardship on her. Upon vote, the motion passed unanimously.

## **17. Old Business**

None at this time.

**18. Other Business**

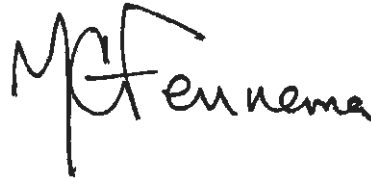
None at this time.

**19. Future Meetings**

This was an informational item.

**20. Adjourned**

Dr. Fennema adjourned the meeting at 1:45 p.m.

A handwritten signature in black ink that reads "M Fennema". The signature is written in a cursive style with a large, stylized "M" and "F".

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Dr. Martin Fennema, Chair