

Jonathan Zachem, Secretary

Rick Scott, Governor

December 15, 2017
Board of Accountancy

Best Western Gateway Grand Hotel & Conference Center
4200 NW 97th Boulevard
Gainesville, Florida

Notice

Friday, December 15, 2017

9:00 a.m. Call to Order
Pledge of Allegiance
Introduction of Board
Establishment of Quorum

Dr. Martin Fennema, Chair

Veloria Kelly, Executive Director

1. Approve Board Minutes

A. October 26 – 27, 2017

2. OGC Final Action

Settlements

A. Bell, Lawrence	2015-035142	(DD,TK,ER)
B. Berman, Elliott Reaves	2016-016608	(TK)
C. Berman & Company, P.A.	2016-016610	(TK)
D. Denis, George	2017-011818	(TK)
E. Palmer, Gregory R.	2017-010787	(TK)
F. Patterson, Phillip	2017-012329	(TK)

Hearings Involving No Disputed Issue of Material Facts

G. Abben, Rebekah Ann	2017-007294	(TK)
H. Bedwell, Robert P.	2016-050100	(TK)
I. Ceballos, Gustavo	2017-011770	(TK)
J. Kaplan, Herbert Joel	2014-034713	(DD,TK,ER)
K. Lozada, Elizabeth	2016-048465	(TK)

Waivers

L. Gorelick, Bonnie Ruben	2017-012033	(TK)
M. Klingel, Mark Jeffrey	2016-018224	(TK)
N. Lynchard, Daryl	2017-012012	(TK)
O. Williams & Company, LLP	2016-041269	(TK)

3. Petition For Variance or Waiver

A. LaVerde, Frank
B. Scott, Brianna
C. Seeharack, Soana
D. Sulzer, Jennifer

4. Reconsideration

A. Ponder, Gary

5. Exams – Considerations

- A. Iorio, Joseph Carlo
- B. Mendoza, Jose C.
- C. Ramirez, Joel Michael
- D. Turynowicz, Steven T.
- E. Vargas, Gianearlos Paoli

6. Exams – Requirements Not Met

- A. Mendoza, Jose
- B. Mendoza, Yesenia M.

7. Original Licensure – Considerations

- A. Rees, Sean

8. Endorsement – Considerations

- A. Combs, Franklin L.
- B. Ford, Lucas S.
- C. Nameniuk, David T.

9. Maintenance and Reactivation – Staff Approvals

- A. Adams, John Hardy
- B. Beecher, Bruce R.
- C. Blanco, Fernando A
- D. Brown, Jeffery Stephen
- E. Chen, Qiong
- F. Herrera, Rachel T.
- G. Marcello, Gloria Dene
- H. McAtee, Laurel Provitola
- I. Mitchell, J. Douglas
- J. Pickett, Douglas Edwin
- K. Sasnett, David Warren
- L. Yo, Sin Yon

10. Maintenance and Reactivation – Voluntary Relinquishment

- A. Andrea Spiess, CPA
- B. Averson, Patricia K.
- C. Barringer, Phil Louis Jr.
- D. Bonner, Jack A.
- E. Borden, Steven M.
- F. Broward E. Ratliff, CPA
- G. Bustamante, Pedro E.
- H. Carol A. Greenwald, CPA, P.A.
- I. Caruso and Haugh CPA's, LLP
- J. Castro, Phillip R.
- K. Cottle, David W.
- L. David Cottle, P.A.
- M. Dennis W. Lenhart, CPA
- N. Fisher, Ralph Benjamin
- O. Garvin, H. Edward
- P. Gerardo F. Salcines, CPA, P.A.
- Q. H. Edward Garvin
- R. Heinz & Company, LLP
- S. Herndon, Leonard Randolph
- T. Howard, Richard

- U. John C. Landolfi, CPA, P.A.
- V. John F. Dolansky, CPA
- W. Lassiter, Louis Gordon
- X. Martin, William Lacey
- Y. Merchant, S. A.
- Z. Molieri & Co., P.A.
- AA. Natiello, John Anthony
- BB. Pamela G. Paschall, CPA, PL
- CC. Parker, William Glenn
- DD. Pedro J. Pizarro, CPA
- EE. PMB Helin Donovan, LLP
- FF. Rager, Lehman & Houck, P.A.
- GG. Raposa & Young, P.A.
- HH. Riley, Tina Sharon
- II. Rushing, Ann Sawyer
- JJ. Stuart R. Blum, CPA, P.A.
- KK. T. Shepard Burr, P.A.
- LL. Tapscott, James F.
- MM. Wilkie, Maria
- NN. William A. Webb & Associates, CPA
- OO. William Kent Westbrook, CPA
- PP. Yeager & Boyd, LLC

11. Deceased Practitioners

- A. Anderson, Joyce Balzer
- B. Bass, Michael Elliot
- C. Behan, Thomas V.
- D. Buwalda, Brian Paul
- E. Fine, Louis
- F. Lugar, Frederick D.
- G. Portnoy, Jose
- H. Sherb, Gayle
- I. Svendsen, Patsy
- J. Swanson, Wyman P.

12. Firms

- A. PDR Certified Public Accountants, Inc.

13. Temporary Permits

Approved Permits:

- A. Erickson Demel & Co., PLLC
- B. PSK, LLP
- C. Coalfire Controls, LLC
- D. Carl B. Bindman, CPA, P.C.
- E. Fowler, Holley, Rambo & Stalvey, P.C.
- F. HHH CPA Group, LLC
- G. Jason M. Tyra, CPA, PLLC
- H. Bennett Atkinson Associates, P.C.
- I. Andrews Hooper Pavlik, PLC
- J. Windham Brannon, P.C.
- K. Clayton & McKerverey, P.C.
- L. Homes Lowry Horn & Johnson, LTD
- M. Homes Lowry Horn & Johnson, LTD
- N. Homes Lowry Horn & Johnson, LTD

- O. Homes Lowry Horn & Johnson, LTD
- P. Windes, Inc.
- Q. Grant, Millman & Johnson, P.C.
- R. Valenti, Rackley & Associates, LLC
- S. Bergankdv, LTD.
- T. Richmond & Company, CPA's, AC
- U. AJK, LLC
- V. Pepperman, Emboulas, Schwartz & Todaro
- W. Homes Lowry Horn & Johnson, LTD

14. Reports

- A. Budget Taskforce Meeting, October 23, 2017
- B. Committee on Continuing Professional Education Meeting Minutes, August 23, 2017
- C. Committee on Rules – Amended Meeting Minutes, August 29, 2017
- D. Peer Review Oversight Committee Meeting Minutes, November 7, 2017
- E. Peer Review Oversight Committee Meeting Minutes, November 20, 2017
- F. Peer Review Oversight Committee Annual Report
- G. Prosecuting Attorney Report
- H. Rules Report – Assistant Attorney General

15. Rules

- A. 61H1-26.001 Form of Practice and Name-Shared Office Space.
- B. 61H1-27.001 College or University Requirements.
- C. 61H1-39.003 Peer Review Administering Entities.

16. Administration

- A. Board of Accountancy Statistics
- B. Consider sending Representation to NASBA 36th Annual Conference for Board of Accountancy Executive Directors and Board Staff & the 23rd Annual Conference for Board of Accountancy Legal Counsel – March 13-15, 2018, in Miramar Beach, Florida.
- C. Elect Chair and Vice Chair for 2018
- D. Evaluation of Board Counsel
- E. Presentation - Dr. Irvin Gleim
- F. Remarks from the Executive Director
- G. Update from Board Members / Staff Serving on NASBA Committees

17. National Association of State Boards of Accountancy (NASBA)

- A. Candidate Care – Second and Third Quarters – 2017 – FYI
- B. Focus Questions – 4th Quarter
- C. Ratify the Mutual Recognition Agreement (MRA) for Canada and Mexico
- D. October State Board Report - FYI
- E. November State Board Report - FYI

18. Florida Institute of Certified Public Accountants (FICPA)

- A. Discussion

19. American Institute of Certified Public Accountants (AICPA)

- A. Evolving Peer Review Administration to Enhance Audit Quality Report – FYI
- B. Evolving Peer Review Administration to Enhance Audit Quality Supplement Report – FYI

20. Old Business

21. Other Business

22. Future Meetings

February 1st (Thursday) – PC

DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida
DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida

February 2nd (Friday) – Board

March 22nd (Thursday) – PC

Omni Jacksonville Hotel
245 Water Street, Jacksonville, Florida
Omni Jacksonville Hotel
245 Water Street, Jacksonville, Florida

March 23rd (Friday) – Board

May 3rd (Thursday) – PC

DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida
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May 4th (Friday) – Board

June 13th (Wednesday) – PC

Disney's Contemporary Resort
4600 North World Drive, Orlando, Florida
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June 14th (Thursday) – Board

June 15th (Friday) – Board Strategic Planning

August 9th (Thursday) – PC

Courtyard Marriott Fort Lauderdale Airport & Cruise
Port 400 Gulf Stream Way, Dania Beach, Florida
Courtyard Marriott Fort Lauderdale Airport & Cruise
Port 400 Gulf Stream Way, Dania Beach, Florida

August 10th (Friday) – Board

September 20th (Thursday) – PC

Hilton Daytona Beach Oceanfront Resort
100 North Atlantic Ave. Daytona Beach, Florida
Hilton Daytona Beach Oceanfront Resort
100 North Atlantic Ave. Daytona Beach, Florida

September 21st (Friday) – Board

November 8th (Thursday) – PC

Four Points Sheraton Suites Tampa
4400 West Cypress Street, Tampa, Florida
Four Points Sheraton Suites Tampa
4400 West Cypress Street, Tampa, Florida

November 9th (Friday) – Board

December 13th (Thursday) – PC

Hampton Inn & Suites Amelia Island
19 South 2nd Street, Fernandina Beach, Florida
Hampton Inn & Suites Amelia Island
19 South 2nd Street, Fernandina Beach, Florida

December 14th (Friday) – Board

23. Adjourn