

April 21, 2017
Board of Accountancy

Department of Business and Professional Regulation
Orlando, Florida

Friday, April 21, 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	Present

STAFF

Veloria Kelly	Present
Denise Graves	Present
Richard Evans	Present

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

1. Approve Board Minutes

A. February, 23, 2017

Mr. Skup requested to amend number six (6) to acknowledge he had a prior relationship with Mr. Gill but felt he could be fair and impartial.

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

B. March 27, 2017

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

2. OGC Final Action

A. Bell, Lawrence 2015-035142

Mr. Dennis and Mr. Robinson were recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Vogel, seconded by Mr. Socorro, to reject Stipulation. Upon vote, the motion passed with Ms. Rankin opposed. Counter Stipulation offer was made by Mr. Vogel, seconded by Ms. Rankin, to impose all the terms in the original Stipulation, with the exception that Paragraph nine (9) is replaced in its entirety with the following:

Respondent's license is suspended for a period of one (1) year, followed by a period of probation for a period of five (5) years, beginning with the entry of the Final Order. After the probationary period begins, should Respondent's license be suspended or otherwise placed in an inactive or delinquent status, or

should Respondent leave the practice of certified public accounting for a period of thirty (30) days or more, the probationary period shall be tolled and shall resume at such time as Respondent's license returns to active status or Respondent returns to the practice of certified public accounting. Upon vote, the motion passed unanimously.

B. De Varona, Sergio 2015-055114

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.

C. Dorra, Ariel J. 2016-037881

Mr. Dorra and Mr. Meisel, Esquire were present.

Ms. Keegan was recused.

Ms. Kachur presented the case.

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

D. Kubinec, Kenneth 2016-011029

Ms. Keegan was recused.

Ms. Kachur presented the case.

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

E. McGoey, Michael 2016-034811

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

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

F. Crossman, Howard F. 2016-021657

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 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 impose a Reprimand, administrative fine of \$1,200.00 and administrative costs of \$215.65, to be due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

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 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. Socorro to impose an administrative fine of \$1,000.00 and administrative costs of \$155.91, to be due within thirty (30) days of Final Order. Respondent shall submit satisfactory evidence of having completed the following: satisfactory evidence of having completed the thirty (30) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional thirty (30) hours, as penalty, for a total of sixty (60) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. Prior to renewing his license active status in the next biennial renewal period and submit proof of CPE compliance for July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018. Upon vote, the motion passed unanimously.

Mr. Schwartz was present.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, 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 Mr. Dennis, seconded by Mr. Vogel, 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 impose a Reprimand, an administrative fine of \$500.00 and administrative costs of \$97.50, to be due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because he 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. Dennis, seconded by Mr. Skup, 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 impose an administrative fine of \$10,000.00 and administrative costs of \$127.09, to be due within thirty (30) days of Final Order, a Reprimand and Suspension effective immediately for a two (2) year period. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, 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. Dennis, seconded by Mr. Skup, 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 impose an administrative fine of \$1,300.00 and administrative costs of \$175.19, to be due within thirty (30) days of Final Order. Suspension effective immediately upon the entry of the Final Order until such time as Respondent pays the fine and costs previously ordered in Final Order Number 2016-01375. In reaching its determination, the Board found evidence of aggravating circumstances, pursuant to Rule 61H1-36.004(3)(a)1, Florida Administrative Code. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, 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. Dennis, seconded by Mr. Skup, 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 impose Revocation, an administrative fine of \$5,250.00 and administrative costs of \$198.68, to be due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

A. Felella, Maria

Ms. Felella was present.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to grant the Petition for Variance or Waiver for permanent variance for 61H1-27.001(5)(a), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, FS, would be met were she to be granted a variance from Rule 61H1-27.001(5)(a), Florida Administrative Code, based upon her completion of the following: more than twenty (20) years of experience accounting; auditor for international accounting firm; Professional certifications; Masters of Accounting from University of Illinois and Baccalaureate degree equivalent from the University of Buenos Aires. Petitioner further established that the Board's application of Rule 61H1-27.001(5)(a), Florida Administrative Code, to her circumstances would violate principles of fairness and impose a substantial hardship on her. Upon vote, the motion passed, with Mr. Vogel, Dr. Fennema and Ms. Rankin opposing. Motion was made by Mr. Dennis, seconded by Mr. Skup, to deny the petition for variance or waiver for permanent variance for 61H1-28.0052(2), Florida Administrative Code. Upon vote, the motion passed unanimously.

B. Maida, Pablo A.

Mr. Maida and Ms. White, Esquire were present.

Motion was made by Mr. Vogel, seconded by Ms. Rankin, to deny the Petition for Variance or Waiver for permanent variance for 61H1-27.002(2)(a), Florida Administrative Code. Upon vote, the motion passed with Mr. Dennis opposing.

C. McGhee, Samantha

Ms. McGhee was present.

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to grant the Petition for Variance or Waiver for permanent variance for 61H1-28.0052(1)(b), Florida Administrative Code. Upon vote, the motion passed unanimously.

D. Ntock, Maurice

Mr. Ntock was present.

Motion was made by Mr. Vogel, seconded by Ms. Rankin, to deny the Petition for Variance or Waiver for permanent variance for 61H1-27.002(3)(a), Florida Administrative Code. Upon vote, the motion passed with Mr. Dennis and Ms. Keegan opposing.

4. Examination – Considerations

A. Baird, John

Mr. Baird was present.

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

B. Dorsey, Virginie

Continued to the June meeting to allow applicant to satisfy the outstanding sanctions of her convictions.

C. Garcia, Daniel Eduardo

Mr. Garcia was present.

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

D. Groff, Breeanna

Ms. Groff was present.

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

E. Lona-Lopez, Rene Abelardo

Ms. Lona-Lopez was present.

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

F. Mazer, Anthony

Mr. Mazer and Mr. Rosenberg, Esquire were present.

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

G. McCall, Michael

Mr. McCall was present.

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

H. Mikkleson, Brent Lawrence

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

I. Sanso, Bartolome

Mr. Sanso was present.

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

5. Original Licensure – Considerations

A. Rees, Sean

Motion was made by Mr. Vogel, seconded by Mr. Dennis, to deny the application based on 473.323(a)(b), Florida Statue and 455.227(1)(h), Florida Statue. Upon vote, the motion passed unanimously.

6. Endorsement- Considerations

A. Blakely, Jorge R.

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

B. Laforgia, Frank Steven

Mr. Laforgia was present.

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

C. Madaris, Ronnie Dale

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

D. Milton, Cynthia Anne

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

E. Parker, Jessica Lynn

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

F. Soalca, Luiza

Ms. Soalca was present.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to accept the interstate exchange verification from Colorado Board of Accountancy. Upon vote, the motion passed unanimously.

The Board agreed to accept the instate exchange information from Colorado applicants and they do not come before the Board for the verifications.

7. Maintenance and Reactivation - Staff Approvals

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

8. Maintenance and Reactivation – Requirements Not Met

A. Kim, Tae Sung

Mr. Kim was present.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve the request to reactivate. Upon vote, the motion passed unanimously.

B. Potts, Sherry R.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to deny the request to reactivate. Upon vote, the motion passed unanimously.

C. Swaney-Nikias, Natalie

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

9. 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.

10. Deceased Practitioners

There was a moment of silence.

11. Firms

A. Marks Paneth, LLP

Mr. Plateau, Esquire was present.

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

12. Temporary Permits

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

Denied Permits:

Motion was made by Mr. Vogel, seconded by Mr. Dennis, to deny those listed and refer to the Enforcement section for further action.

13. Reports

Kathy Ebert, Curriculum Program Manager; Richard Burns, Program Manager & Course Manager and Lucas Kalvie, Accreditation and Compliance from Western Governors University were present.

A. Committee on Accounting Education Meeting Minutes February 1, 2017

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

B. Committee on Accounting Education Meeting Minutes March 6, 2017

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

C. Committee on Accounting Education Meeting Minutes April 5, 2017

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

D. Committee on Continuing Professional Education Meeting March 13, 2017

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

E. Prosecuting Attorney Report

Ms. Kachur reported.

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. Vogel, to approve Ms. Kachur to prosecute cases over one (1) year old. Upon vote, the motion passed unanimously.

F. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark informed the Board rules 61H1-27.001 and 61H1-27.002 have been noticed for rule development and the amendments approved by the Board for rules 61H1-27.0041 and 61H1-36.004 language was adopted January 17, 2017 and became effective February 6, 2017.

14. Rules

A. 61H1-27.001 College or University Requirements

Dr. Fennema requested Ms. Kelly to arrange a meeting to discuss and draft language for the Board's consideration.

Mr. Vogel requested additional information on accreditation; Ms. Kelly advised she is gathering this information.

B. 61H1-27.002 Concentrations in Accounting and Business

Dr. Fennema requested Ms. Kelly to arrange a meeting to discuss and draft language for the Board's consideration.

Mr. Vogel requested additional information on accreditation; Ms. Kelly advised she is working gathering this information.

15. Administration

A. Board of Accountancy Statistics

This was an informational item.

B. Consider Removing Academic Credentials Evaluation Institute, Inc. Name from the Foreign Evaluation List

No action required; Ms. Kelly will send a letter to the Institute to remove the Institute from the Foreign Evaluation list.

C. CPA Exam Score Release Request – FYI

This was an informational item.

D. Florida Tax Credit Scholarship Program

This was an informational item.

E. State Bill 582

This was an informational item.

F. Letter to Senate from Board for House Bill 987 and Senate Bill 1348 –

This was an informational item.

G. Remarks from the Executive Director

Ms. Kelly thanked the Board for allowing her to attend the Executive Directors Conference in Louisiana. Ms. Kelly reported 39 of the 55 state boards were represented. Ms. Kelly gave an update of events that occurred at the conference, to include updates on the CPA exam for 2018, an update on security measures employed at the testing centers, including a demonstration of how hand-held metal detector wands are used by Prometrics for detecting spy camera devices, an update from the Accreditation Task Force, and a discussion with Mr. Ken Bishop, of NASBA, regarding changes to the UAA that would allow for the use of the designation of Chartered Global Management Accountant (CGMA) for non-certified Public Accountants. Ms. Kelly also encouraged members to call into the AICPA PEER review conference call on May 12, 2017, if they were available.

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

Mr. Dennis reported.

The Uniform Accountancy Act (UAA) / CPE model rules exposure draft is technical in language and clean up but the draft is available for comments by June 1, 2017.

Ms. Clark reported.

Ms. Clark informed the Board she was unable to attend the Legal Conference in March, due to funding and asked that the Board to evaluate the approval process for attending future conferences at the July meeting.

16. NASBA

A. Information Regarding Candidate Fees for the Uniform CPA Examination- FYI

This was an informational item.

B. Update on Clean-Up Changes to the UAA / CPE Model Rules Exposure Draft- Comments and Suggestions Requested by June 1, 2017

Members with comments will submit their comments to Ms. Kelly by June 1, 2017.

17. FICPA

Ms. Curry was present.

A. Clay Ford Scholarship Program Letter- FYI

This was an informational item.

Ms. Curry thanked the Board with special recognition to Board member Mr. Dennis for the hard work on the Florida Tax Credit Scholarship Agreed-upon Procedures issue. The final outcome was very positive and ensured that practitioners would be able to perform the procedures within professional standards.

Ms. Curry also informed the Board about the following Legislative issues:

This year's CPA legislation is moving forward. The House bill, sponsored by CPA Representative Joe Gruters, passed its final Committee of reference this week and has is scheduled for presentation to the full membership of the House of Representatives for final voting. The Senate companion bill has one more Committee stop, but has unanimously passed its previous Committees. The FICPA thanks the Board for writing a letter of support. The bill does the following:

- Updates the term "Uniform Accountancy Act" to the most current edition.
- Provides for out-of-state CPA firm license mobility.
- Clarifies the definition of "client".
- Allows the Board of Accountancy to discipline a licensee who has their practice privileges before the Public Company Accounting Oversight Board (PCAOB) suspended or revoked.

Ms. Curry also provided the Board information on Senate Bill 582 which passed by the Senate this week and is headed to the House for their consideration. The House has not scheduled this bill for any Committee meetings and, therefore, in light of the time left in the session, is unlikely to move the bill forward this year. The FICPA continues to monitor these bills and is engaged in supporting this legislation. However, the FICPA is not optimistic that this legislation will pass in 2017.

The bill requires the Department of Business and Professional Regulation (DBPR), the Department of Health (DOH) and the Department of Financial Services (DFS) to review final decisions of Regulatory Boards under their jurisdiction and requires each department to determine if final Regulatory Board decisions constitute anticompetitive conduct that does not:

- Promote state policy;
- Comport with the standards established by the Legislature; or
- Comport with the authority delegated to a board by the Legislature.

Each Department, by way of Departmental officials who are not active market participants, must approve, modify, or void final board decisions and issue an order that constitutes state action. The final Board decisions that require review include final disciplinary actions, rules, declaratory statements, actions concerning unlicensed activity, and licensure application denials. The review of a final Board decision is a limited legal review and is not subject to legal challenge.

The bill requires that any legal defense costs of a Board or Board members for antitrust actions be paid from the:

- Professional Regulation Trust Fund, for boards within the DPBR;
- Regulatory Trust Fund, within the DFS; and
- Medical Quality Assurance Trust Fund, for boards within the DOH.

Ms. Curry informed the Board currently, both the funding for the Clay Ford Scholarship and the Unlicensed Activity Program are included in the budgets for the House and Senate. The FICPA has advocated for these budget items every year and will continue to monitor the progress of the budget this year. The FICPA works with great enthusiasm to ensure these budget items are included in the final product that is sent to the Governor for his approval.

18. Old Business

None at this time.

19. Other Business

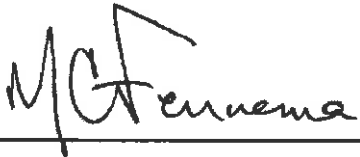
Mr. Vogel requested a rules workshop to be held to discuss rules 61H1-27.001 and 61H1-27.002.

20. Future Meetings

This was an informational item.

21. Adjourned

Dr. Fennema adjourned the meeting at 2:55 p.m.



Dr. Martin Fennema, Chair