

Jonathan Zachem, Secretary

Rick Scott, Governor

March 23, 2018  
 Board of Accountancy

Omni Jacksonville Hotel  
 245 Water Street, Jacksonville, Florida

Friday, March 23, 2018

9:00 a.m. Call to Order	David Dennis, Chair
Pledge of Allegiance	
Introduction of Board	
Establishment of Quorum	Veloria Kelly, Executive Director

**1. Approve Board Minutes**

A. February 2, 2018

**2. OGC Final Action**

**Settlements:**

A. Douglas A. Labrozzi	2014-008561	(TK)
B. Labrozzi & Company, PA	2014-008562	(TK)
C. Latortue, Evelyn	2017-012010	(TK)
D. Levine, Mark	2017-011788	(TK)
E. Lykkebak, John Douglas	2017-035488	(TK)
F. Mary K. Moran, CPA	2017-034797	(TK)
G. Page, Michael Earl	2017-011208	(TK)
H. Scheltema, James R.	2017-007177	(TK)
I. Wilson, Hunter Shaw	2017-024675	(TK)

**Hearings Involving No Disputed Issue of Material Facts:**

J. Berry, Louis	2017-019905	(TK)
K. Sparks, Bradley Earl	2016-052969	(TK)

**Motion for Reconsideration:**

L. Alzate, Vicente Afable	2017-012067	(TK)
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**3. Petition For Variance or Waiver**

A. Carter, Allison	VW 2018-021
B. Doerr, Heather	VW 2017-233
C. Gonzalez, Julian Javier	VW 2018-029
D. Kirkland, Michael	VW 2018-025
E. Sagal, Tetiana	VW 2018-035
F. Salazar, Dulny	VW 2018-034
G. Santiago, Carlos	VW 2018-014

**4. Exams – Considerations**

- A. Dorney, Brandon James
- B. Landry, Annie Sirpilla
- C. Merritt, Darrell Lamont

**5. Original Licensure – Considerations**

- A. McArthur, Michael Dennis
- B. Minutoli, Stephen James

**6. Endorsement – Considerations**

- A. Annon, William S.
- B. Emory, Billy
- C. Ferraro, Pietrayelo
- D. Kreinik, Steve Brad
- E. Meara, John William
- F. Pokrant, Gary Carl
- G. Rife, Brittany F.

**7. Endorsement – Military Staff Approvals**

- A. Espada Bermudez, Jose Gerardo
- B. Mitchell, Rhonda Jackson

**8. Maintenance and Reactivation – Staff Approvals**

- A. Bang, Julia Grace
- B. Bevan, Todd A
- C. Cartier, George Jack
- D. Caveiro, Rosendo Jr.
- E. Chanoski, John Carl
- F. Cheung, Pin Zhu
- G. DaCosta, Cheryl Gail
- H. Figueroa, David Ernesto
- I. Frahn, Kurt Michael
- J. Freidhoff, Denise Andrea
- K. Garrison, Robert C
- L. Harney, Charles F
- M. Hayes, Terence Mack
- N. Krusoe, Robert E
- O. Larrimore, Rudolph
- P. Martin, Kerry Alan
- Q. Miller, R. David
- R. Nelson, Kelly Allison
- S. Paradise, Michael Steven
- T. Ruggiero, Daniel Harold
- U. Scarpa, Anthony John
- V. Shechter-Liss, Jennifer Esther
- W. Shull, Ryan S
- X. Taubenfeld, Jim
- Y. Thomas, David Samuel
- Z. Trinkle, Stephanie Marie
- AA. Valdez, Andrew W.
- BB. Varghese, Kurian
- CC. Zembillas, Michael Nicholas

## **9. Maintenance and Reactivation – Voluntary Relinquishment**

- A. Chester, David Lamar
- B. Davie Kaplan, CPA, P.C.
- C. Dutton, Lewis Eddie
- D. Estell, Barbara S.
- E. Freiman, Richard Alan
- F. Gill, Patrick G.
- G. Goertemoeller, Mark Henry
- H. J & M Tax and Accounting Solutions, LLC
- I. Knauf, Janine B.
- J. Lawrence S. Gillman. CPA, P.A.
- K. Lombardi, Michael P.
- L. Luppold, Robert J.
- M. M. Tachibana, CPA, P.A.
- N. Magnuson, Scott David
- O. Matthews, Randall C.
- P. McNutt, Beverly
- Q. Morris, Sharon R.
- R. Pasternack, Gail Lynn
- S. Richard L. Haar, CPA
- T. Richardson, Tiffany A.
- U. Sampey, Albert E.
- V. Schwendt, Joseph H.
- W. Watkins, Benny Cobene
- X. Watkins, Robert D.
- Y. William E. Seiter, CPA, PLLC
- Z. Zatta, Leo J.

## **10. Deceased Practitioners**

- A. Kelly, Betty

## **11. Firms**

- A. Peter Messineo, CPA, LLC

## **12. Temporary Permits**

### **Approved Permits:**

- A. KMJ Corbin & Company
- B. Wall, Einhorn & Chernitzer, PC
- C. Adams, Jenkins, and Cheatham
- D. Berdon, LLP
- E. PSK, LLP
- F. Nisivoccia, LLP
- G. Erickson, Demel & Co., PLLC
- H. West & Company, Inc.
- I. Grassi & Co., CPA's, P.C.
- J. Grassi & Co., CPA's, P.C.
- K. Grassi & Co., CPA's, P.C.
- L. Windham Brannon, P.C.
- M. Jason M. Tyra, CPA, PLLC
- N. Robinson, Farmer, Cox Associates
- O. Damratoski & Company, P.C.
- P. Gallagher, Flynn & Company, LLC
- Q. Becker and Rosen, Certified Public Accountants, LLC

- R. Alan C. Young & Associates, PC
- S. Jain & Jain, P.C.
- T. Ferland & Company CPAs, LLC
- U. Horwath Velez & Co, PSC
- V. Jason M. Tyra, CPA, PLLC
- W. Clayton & McKervey, P.C.
- X. Berdon, LLP

### 13. Rules

- A. 61H1-27.001 College or University Requirements.
- B. 61H1-27.002 Concentrations in Accounting and Business.
- C. 61H1-31.003 Renewal of Active and Inactive License Fee for CPA.
- D. 61H1-31.0075 Temporary License – Electronic Practice.
- E. 61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.
- F. 61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances.

### 14. Reports

- A. Committee on Budget Task Force Meeting Material, March 9, 2018
- B. Committee on Continuing Professional Education Meeting Minutes, February 28, 2018
- C. Committee on Rules Meeting Minutes, March 7, 2018
  - Consider adding to the Regulatory plan Rule 61H1-23.001 Confidential Client Information.
  - Consider adding to the Regulatory plan Rule 61H1-23.002 Records Disposition Responsibility.
- D. Prosecuting Attorney Report
- E. Rules Report – Assistant Attorney General

### 15. Administration

- A. Board of Accountancy Statistics
- B. Consider sending Representation to the NASBA Eastern Regional Meeting in Orlando, June 5 -7, 2018
- C. Discuss 2018 Delegation of Authority
- D. Remarks from the Executive Director
- E. Update from Board Members / Staff Serving on NASBA Committees

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

- A. 2018-2019 Request for Vice Chair Recommendations- Deadline April 18, 2018
- B. Candidate Concerns Fourth Quarter October 1, 2017 – December 10, 2017 – FYI
- C. Focus Questions
- D. Ratify the Mutual Recognition Agreement (MRA) for United Kingdom (UK)
- E. Seeking Volunteers for NASBA's 2018-2019 Committee Cycle – Deadline April 24, 2018

### 17. Florida Institute of Certified Public Accountants (FICPA)

- A. Discussion

### 18. Old Business

### 19. Other Business

### 20. Future Meetings

May 3<sup>rd</sup> (Thursday) – PC

May 4<sup>th</sup> (Friday) – Board

DBPR – Real Estate Commission Room  
400 West Robinson St. Orlando, Florida  
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June 13 <sup>th</sup> (Wednesday) – PC	Disney’s Contemporary Resort 4600 North World Drive, Orlando, Florida
June 14 <sup>th</sup> (Thursday) – Board	Disney’s Contemporary Resort 4600 North World Drive, Orlando, Florida
June 15 <sup>th</sup> (Friday) – Board Strategic Planning	Disney’s Contemporary Resort 4600 North World Drive, Orlando, Florida
August 9 <sup>th</sup> (Thursday) – PC	Courtyard Marriott Fort Lauderdale Airport & Cruise Port 400 Gulf Stream Way, Dania Beach, Florida
August 10 <sup>th</sup> (Friday) – Board	Courtyard Marriott Fort Lauderdale Airport & Cruise Port 400 Gulf Stream Way, Dania Beach, Florida
September 20 <sup>th</sup> (Thursday) – Board	Hilton Daytona Beach Oceanfront Resort 100 North Atlantic Ave. Daytona Beach, Florida
September 21 <sup>st</sup> (Friday) – PC	Hilton Daytona Beach Oceanfront Resort 100 North Atlantic Ave. Daytona Beach, Florida
November 8 <sup>th</sup> (Thursday) – PC	Four Points Sheraton Suites Tampa 4400 West Cypress Street, Tampa, Florida
November 9 <sup>th</sup> (Friday) – Board	Four Points Sheraton Suites Tampa 4400 West Cypress Street, Tampa, Florida
December 13 <sup>th</sup> (Thursday) – PC	TBD
December 14 <sup>th</sup> (Friday) – Board	TBD

**21. Adjourn**