

**Jonathan Zachem**, Secretary

**Rick Scott**, Governor

June 14, 2018  
Board of Accountancy

Department of Business and Professional Regulation  
400 West Robinson Street  
Orlando, Florida

Thursday, June 14, 2018

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		STAFF	
David Dennis	Present	Veloria Kelly	Present
M.G. Fennema	Present	Denise Graves	Present
Tracy Keegan	Present		
Mindy Rankin	Present		
Michelle Maingot	Excused Absence		
Steven Platau	Present		
David Skup	Present		
Jesus Socorro	Present		
H. Steven Vogel	Excused Absence		

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel; Brande Miller, Chief Attorney, Department of Business and Professional Regulation; Joseph Klein, Assistant General Counsel, Department of Business and Professional Regulation, were present. The court reporter was Heather Howard.

### **1. Approve Board Minutes**

A. May 4, 2018

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

### **2. OGC Final Action**

A. Labrozzi, Douglas Anthony                      2014-008561

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to reject the Stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Dr. Fennema, for

counteroffer terms; Revocation; Administrative fine of \$6,000.00 to be due within thirty (30) days from the filing date of the Final Order; Administrative costs of \$1,520.17, to be due within thirty (30) days from the filing date of the Final Order and a new unlicensed activity case to be referred to enforcement. Upon vote, the motion passed unanimously.

B. Lykkebak, John 2017-035488

Beecher Larson, Esquire was present.

Ms. Keegan was recused. Mr.

Klein presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to accept the Stipulation with the amendment to paragraph ten (10), the course must be NASBA's Ethical Leadership Training. Upon vote, the motion passed unanimously.

C. Crawford, Elizabeth 2016-058999

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, 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 Dr. Fennema, seconded by Mr. Skup, to impose a Reprimand; Probation for a period of one (1) year that shall commence on the filing date of the Final Order; Complete the four (4) hour NASBA Ethical Leadership Training within ninety (90) days of the date of the Final Order; Administrative fine of \$500.00, to be due within thirty (30) days from the filing date of the Final Order and Administrative costs of \$294.44, to be due within thirty (30) days from the filing date of the Final Order. Upon vote, the motion passed unanimously.

D. Braver, Jules 2017-027309

Ms. Miller requested to remove the item from the agenda and continue to a future agenda.

E. Braver, Jules 2017-032833

Ms. Miller requested to remove the item from the agenda and continue to a future agenda.

F. Braver, Jules 2017-039454

Ms. Miller requested to remove the item from the agenda and continue to a future agenda.

G. Braver, Jules 2017-042672

Ms. Miller requested to remove the item from the agenda and continue to a future agenda.

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

A. Castro, Jon Grayson VW 2018-094

Motion was made by Dr. Fennema, seconded by Mr. Skup, to deny the Petition for Variance or Waiver from Rule 61H1-33.006(a), Florida Administrative Code based on the following: Petitioner failed to establish that the Board's full application of Rule 61H1-33.006(a), FAC, to his circumstances would

violate principles of fairness and would impose a substantial hardship on him. The petitioner failed to establish that, if he were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statutes. Upon vote, the motion passed unanimously.

B. McDougle, Ashley

VW 2018-101

Ms. McDougle was present.

Motion was made by Dr. Fennema, 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 she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The 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, based upon her completion of the following: The petitioner established that the Board's full 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. The petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statute. Upon vote, the motion passed unanimously.

C. Monzon, Yadira

VW 2018-080

Ms. Monzon 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 61H1-27.002(2)(a), 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 61H1-27.002(2)(a), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-27.002(2)(a), Florida Administrative Code, based on the following: Based upon Board staff e-mail to petitioner dated April 13, 2017 advising that DeVry courses ACCT591, ACCT592, ACCT593, and ACCT594 would count as upper division accounting courses toward the licensure hour requirements. The petitioner established that the Board's full application of Rule 61H1-27.002(2)(a), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statute. Upon vote, the motion passed unanimously.

D. Patel, Monaz

VW 2018-079

Ms. Patel was present.

Motion was made by Dr. Fennema, seconded by Mr. Platau, to deny the Petition for Variance or Waiver from Rule 61H1-28.0052(1)(b), Florida Administrative Code based on the following: Petitioner failed to establish that the Board's full application of Rule 61H1-28.0052(1)(b), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner failed to establish that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statutes. Upon vote, the motion passed unanimously.

E. Rivera Cosme, Zahira

VW 2018-082

Motion was made by Dr. Fennema, seconded by Mr. Platau, to deny the Petition for Variance or Waiver from Rule 61H1-27.002(3)(a), Florida Administrative Code based on the following: Petitioner failed to establish that the Board's full application of Rule 61H1-27.002(3)(a), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner failed to establish that, if she were granted the variance, the purpose of the accountancy examination statute

would be met as required by Section 473.306, Florida Statutes. Upon vote, the motion passed unanimously.

F. Wigle, Graham

VW 2018-062

Mr. Wigle was present.

Motion was made by Ms. Keegan, seconded by Mr. Socorro, 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. 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. The 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.

#### **4. Examination – Considerations**

A. Aguilar, Natalie

Ms. Aguilar was present.

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

B. English, Tamara Ann

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

C. Gregory, Austin Joseph

Mr. Gregory was present.

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

D. Keane, Dennis Hubert

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

E. Lara, Joshua

Mr. Lara was present.

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to approve for convictions only. The applicant must appear before the Board again when he submits an application for licensure. Upon vote, the motion passed unanimously.

F. Robinson, Tiara Holmes

Ms. Robinson was present.

Motion was made by Mr. Socorro, seconded by Ms. Rankin, to approve for convictions only. The applicant must appear before the Board again when she submits an application for licensure. Upon vote,

the motion passed with Dr. Fennema and Mr. Platau opposing.

G. Saucier, Roni Sue

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

H. Stepelton, Norman E.

Mr. Stepelton was present.

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

I. Teeter, Michelle L.

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

## **5. Exams – Do Not Met Requirements**

A. Pham, Marie Christine

The application was removed from the agenda at the applicant's request.

B. Sainval, Junior

Mr. Sainval was present.

The applicant withdrew his application from the agenda.

## **6. Endorsement Considerations**

A. Chappell, Lori D.

Ms. Chappell was present.

The motion was made by Mr. Platau, seconded by Ms. Keegan, to approve for answering yes to question four (4) only. Upon vote, the motion passed unanimously.

B. Mennitto, Krystin Dyanne

Ms. Mennitto was present.

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

C. Verrkia, Julie Ann C.

The motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve for answering yes to question four (4) only. Upon vote, the motion passed unanimously.

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

Motion was made by Mr. Socorro, seconded by Dr. Fennema, to approve and ratify those listed. Upon vote, the motion passed unanimously.

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

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

## **9. Temporary Permits**

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

Mr. Dennis approved the additions agenda for good cause shown.

### Additions agenda:

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

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

#### **2. Temporary Permits**

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to approve and ratify those listed. Upon vote, the motion passed unanimously.

## **10. Rules**

### A. Auditor General Draft Rules

- a. 2018 Changes to Chapter 10.550 – Local Governmental Entity Audits

No comments at this time.

- b. 2018 Changes to Chapter 10.650 – Florida Single Audit Act Audits of Nonprofit and For-Profit Organizations

No comments at this time.

- c. 2018 Changes to Chapter 10.700 – Audits of Certain Nonprofit Organizations

No comments at this time.

- d. 2018 Changes to Chapter 10.800 – Audits of District School Boards

No comments at this time.

- e. 2018 Changes to Chapter 10.850 – Audits of Charter Schools and Similar Entities, the Florida Virtual School, and Virtual Instruction Program Providers

No comments at this time.

### B. 61H1-23.001 Confidential Client Information

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve the proposed language. Upon

vote, the motion passed unanimously. Motion was made by Ms. Keegan, 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. Motion was made by Ms. Keegan, seconded by Ms. Rankin, 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. Socorro, seconded by Ms. Keegan, to approve the amended Statement of Estimated Regulatory Costs (SERC) checklist. Upon vote the motion passed unanimously.

### **61H1-23.001 Confidential Client Information.**

A certified public accountant shall not disclose any confidential information obtained in the course of a professional engagement except with the consent of the client. This rule shall not be construed to contravene or contradict any of the provisions of Chapter 473, F.S. or the rules promulgated thereto, or to relieve a certified public accountant of his or her obligation provided in these laws and rules. ~~under Rules 61H1-20.008 and 61H1-20.007, F.A.C., or to contravene or contradict any of the provisions of Chapter 473, F.S.~~ Furthermore, this rule shall not prohibit either a confidential review of a certified public accountant's professional practice as a part of a peer quality review program or compliance with a lawful court or Board order.

*Rulemaking Authority 473.304, 473.315. 473.316 FS. Law Implemented 473.315, 473.316 FS. History-New 12-4-79, Formerly 21A-23.01, 21A-23.001, Amended 1-17-17 --*

## **11. Reports**

### **A. Committee on Continued Professional Education (CPE) Meeting Minutes, April 24, 2018**

Motion was made by Dr. Fennema, seconded by Mr. Skup to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

### **B. Committee on Rules Meeting Minutes, April 30, 2018**

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

### **C. Prosecuting Attorney Report**

Ms. Miller introduced Mr. Klein, Esquire as the new attorney assigned to the Board replacing Mr. Pietrylo as well as introducing Ms. Sharnett Love, Esquire, who is the OPS ULA attorney assigned to the Board.

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

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

### **D. Rules Report – Assistant Attorney General**

Ms. Clark reported.

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

## **12. Administration**

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

This was an informational it.

B. Board's Listening Tour: Speaker – Gary McGill, PhD – Director Fisher School of Accounting, University of Florida

Dr. McGill reported to the Board.

Dr. McGill informed the Board of the stats and rankings for students who attend the Fisher School of Accounting, University of Florida.

Dr. Fennema recognized Dr. McGill for his long standing commitment to and work on the Educational Advisory Committee.

C. Remarks from the Executive Director

Ms. Kelly thanked the Board for their service. Ms. Kelly informed the Board that the 2016 Continued Professional Education (CPE) audit is almost complete. Bureau of Education and Testing (BET) has begun to send cases to the Enforcement section. As of June 8, 2018, there were seventy-six (76) failed CPE audit cases. Ms. Kelly informed the Board Financial Disclosure Forms are due by July 1, 2018, but there is a grace period allowed until September 1, 2018, after which a fine of \$25.00 is imposed for each day that the form is not received by the Ethics Commission office. Ms. Kelly also informed the Board June is the end of the fiscal year and to please send in any outstanding travel or expenses by June 18, 2018.

D. Consider Sending Representation to the 111<sup>th</sup> NASBA Annual Meeting

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to approve Ms. Kelly; Ms. Keegan; Mr. Dennis; Ms. Clark; Ms. Rankin; Mr. Socorro; Ms. Maingot and Mr. Skup to attend the annual meeting. Upon vote, the motion passed unanimously.

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

Ms. Clark reported.

Ms. Clark informed the Board she was a guest speaker at the NASBA Eastern Regional Meeting.

Mr. Socorro reported.

Mr. Socorro informed the Board the NASBA Ethics Committee is discussing independence. He will keep the Board updated on the discussions.

Ms. Kelly reported.

Ms. Kelly informed the Board she attended an AICPA State Board Committee meeting on May 31, 2018 and her next meeting will be in October.

Mr. Dennis reported.

Mr. Dennis informed the Board the UAA Committee will meet in September and the Committee plans to discuss NOCLAR.

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

a. Discussion None at this time.



**14. Old Business**

None at this time.

**15. Other Business**

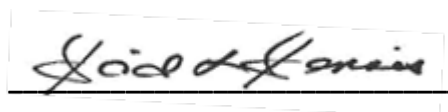
None at this time.

**16. Future Meetings**

This was an informational item.

**17. Adjourned**

Mr. Dennis adjourned the meeting at 2:15 p.m.

A handwritten signature in cursive script, reading "David Dennis", is enclosed within a rectangular box. The signature is written in black ink on a white background.

David Dennis, Chair