

Halsey Beshears, Secretary

Ron DeSantis, Governor

October 18, 2019  
 Board of Accountancy  
 Hilton Daytona Beach Ocean Front  
 100 North Atlantic Avenue  
 Daytona Beach, FL

Notice

Friday, October 18, 2019

8:00 a.m. Call to Order	Tracy Keegan
Pledge of Allegiance	
Establishment of Quorum	Roger Scarborough, Director
Introduction of Board	

**1. Approved Board Minutes**

A. July 12, 2019	Pg.6
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**2. OGC Final Action;**

**Voluntary Relinquishments**

A. Boyd, Raymond Mitchell	2019-019832	Pg. 18
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**Motion for Entry of Final Order**

B. Chepenik, Marvin Harold	2018-030585	[DD/DS]	Pg.79
C. Riley, Pilar	2018-041865	[DD/DS]	Pg.155
D. Cooper, Thomas Patrick	2018-036155	[DD]	Pg. 215
E. Thomas P, Cooper, CPA	2018-036158	[DD]	Pg. 291

**Hearing Involving No Disputed Issues of Material Fact**

F. Koubek, Randell James	2018-041845	[DD]	Pg. 369
G. Flax, Matthew Louis	2018-040210	[DD]	Pg. 436
H. Farooq, Frasad	2018-043006	[DD/DS]	Pg. 568
I. Lorch, Mary R	2018-031317	[DD]	Pg. 797
J. Markham, David A	2018-040130	[DS/JS]	Pg. 864

**Waivers**

K. Albert, Lester Scott	2018-050611	[DD/MR]	Pg. 978
L. East West Accounting Services LLC	2018-043009	[DD/DS]	Pg. 1249
M. Inyang, Raymond Timothy	2018-031284	[JS/DS]	Pg. 1488

**3. Petition For Variance or Waiver**

A. Delgado, Yoandry	VW2019-144	Pg. 1560
B. Meyerhoff, Terry	VW2019-125	Pg. 1579
C. Mullen, Terry Ann	VW2019-115	Pg. 1592
D. Ulsch, Phillip	VW 2019-146	Pg. 1601
E. Urbina, Jennyfer	VW2019-132	Pg. 1608

**4. Hearing to Pursuant to s.120.57 (2), F.S.**

A. Blair, Annmarie A.	Pg. 1623
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<b>5. Declaratory Statement</b>	
A. Agriz, Antonio	Pg. 1652
<b>6. Exams Considerations</b>	Pg. 1662
A. Barber, Sean	Pg. 1664
B. Carvalho, Bruno	Pg. 1678
C. Catalan, Carlos	Pg. 1695
D. Craig, Patrick Wayne	Pg. 1710
K. Cummings, Ryan	Pg. 1720
L. McAvoy, Ryan	Pg. 1730
M. McCourt, Joseph Alan	Pg. 1742
N. Michaels, Diego Martin	Pg. 1760
O. Nelson Marcus	Pg. 1782
P. Smith, Rodney Maurice	Pg. 1801
<b>7. Exams- Do Not Meet Requirements</b>	Pg. 1943
A. Kan, ASif	Pg. 1944
B. Sylvester, Sean	Pg. 1954
<b>8. Original Licensure</b>	Pg. 1965
A. Buskirk, Brian S	Pg. 1966
<b>9. Endorsement Consideration</b>	Pg. 1991
A. Camp, Meagan Griffis	Pg. 1994
B. Cinatl, Cynthia Carol	Pg. 2016
C. Cohen, Alan Jay	Pg. 2025
D. Duwa, Alyna Marie	Pg. 2038
E. Dye, James K	Pg. 2045
F. Frisard, Jonathan	Pg. 2057
G. Kulisek, David	Pg. 2073
H. Lapidias, Eugene	Pg. 2108
I. Monaghan, Kevin	Pg. 2117
J. Nelson, Caleb John	Pg. 2136
K. Prevost, Jodi	Pg. 2160
L. Stratton, Jennifer	Pg. 2172
<b>10. Endorsement- Military Staff Approvals</b>	
A. Cobum, Kaitlyn Shay	Pg. 2185
<b>11. Maintenance and Reactivation – Null and Void</b>	Pg. 2186
A. Kanov, Arnold	Pg. 2187
B. Urrechaga, Jose L	Pg. 2193
<b>12. Maintenance and Reactivation – Voluntary Relinquishment</b>	Pg. 2226
A. Anne G Hodges, CPA	
B. Bielmyer, Doris B	
C. Bowman CPA Consulting Sevices, PA	
D. Brown, Garrett Michael	
E. Capp, Linda	
F. Casey, Malcolm Roger Jr	
G. Chapman, Susuan K	
H. Dunham, Richard Alan	
I. Geisheimer, Kurt Fredrick	
J. Iwanowski, Carla	
K. Jennifer R Marchal Inc	
L. Kelly, James Agee JR	

M. LaForgia, Joanne J.  
N. Marcie D Bour CPA PA  
O. Milas, Steven Paul  
P. Mitchell, Jason P  
Q. Montgomery, Wendye A  
R. Moore, David Lee  
S. Murdock, Stephen Wayne  
T. Norbert J, Zarb P.A.  
U. Ocariz, Garrastacho, Hevia LLLP  
V. O'Keefe, Ruth R  
W. Sato, Frank M  
X. Shah, Mayank S  
Y. Shepard, Sherri Wentz  
Z. Wictor, Timothy J  
AA.Willis, Alan Eugene  
BB.Wilson, Claire W  
CC.Wilson, Marc J

**13. Temporary Permits**

Pg. 2227

A. Erickson Demel & Co., PLLC

Pg. 2228

**14. Deceased Practitioners**

Pg. 2250

A. Bass, William Dewitt  
B. Buchman, Elliott  
C. Chepenik, Stephen  
D. Culbreth, Henry T.  
E. Enriquez, Jocelyn  
F. Faby, Michael Joseph  
G. Fadgen, Jerome S  
H. Fahnestock, Robert T  
I. Fatica, William M  
J. Fischer, Lawrence A  
K. Gamble, Michael J  
L. Gavell, Anthony C  
M. Gonyo, Kenneth D  
N. Greiner, Andrew Burt III  
O. Guzman, Miguel A  
P. Harless, Steven Ray  
Q. Katzin, Alfred J  
R. Munroe, Peter Gray  
S. Riehm, Tracy Scott  
T. Shustek, Jerry Howard  
U. Seder, Debohra Lee  
V. Silver, Ira  
W. St. George, Roger T  
X. Tufts, Stephen Wilson  
Y. Urquhart, Alexander Scott  
Z. White, Thomas Alvin  
AA.Zipper, Joseph S

**15. Firm Considerations**

Pg. 2252

A. Govirtual CPA LLC  
B. Novak Francella LLC  
C. Robinson CPA PC CORP

Pg. 2253

Pg. 2266

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**16. Reports**

A. Prosecuting Attorney Report	Pg. 2307
B. Education Committee minutes for June 24, 2019	Pg. 2332
C. Rules Committee minutes for August 5, 2019	Pg. 2335
D. Clay Ford Scholarship minutes for August 24, 2019	Pg. 2352
E. CPE Committee minutes for August 27, 2019	Pg. 2354
<b>17. Rules</b>	Pg. 2345
A. Annual Regulatory Plan- For Ratification	Pg. 2346
B. Rules Report – October 2019- General Overview	Pg. 2349
C. Rules Correction for Review	Pg. 2350
D. Joint Administration Procedures Committee – 61H1-19.007-19.008	Pg. 2352
E. Joint Administration Procedures Committee - 61H1-21.005	Pg. 2354
<b>18. Administration</b>	
A. Auditor Draft Rules	Pg. 2355
a. Chapter 10.550 Draft Rules revised/ Summary of Changes	
B. Commentary on revised Auditor General Rules	Pg. 2378
C. Resolution for Steve Vogel	Pg. 2379
D. Remarks from Executive Director	Pg. 2380
E. Update from Board Members/Staff serving on NASBA Committees	Pg. 2381
<b>19. Florida Institute of Certified Public Accountants (FICPA)</b>	Pg. 2382
<b>20. Old Business</b>	Pg. 2383
<b>21. Other Business</b>	Pg. 2384
<b>22. Future Meetings</b>	
December 12th (Thursday) – PC	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
December 13th (Friday) – Board	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
January 30 <sup>th</sup> (Thursday) – PC	Department of Business and Professional Regulation 400 West Robinson Street, Orlando FL
January 31st (Friday) – Board	Department of Business and Professional Regulation 400 West Robinson Street, Orlando FL
March 19th (Thursday) – PC	Hotel Indigo Gainesville- Celebration Pointe 5020 SW 30 <sup>th</sup> Lane Gainesville FL, 32608
March 20th (Friday) – Board	Hotel Indigo Gainesville- Celebration Pointe 5020 SW 30 <sup>th</sup> Lane Gainesville FL, 32608
May 14th (Thursday) – PC	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
May 15th (Friday) – Board	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
July 9th (Thursday) – PC	Department of Business and Professional Regulation 400 West Robinson Street, Orlando FL
July 10th (Friday) – Board	Department of Business and Professional Regulation 400 West Robinson Street, Orlando FL
August 27th (Thursday) – PC	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
August 28th (Friday) – Board	Four Points Sheraton, Tampa

4400 West Cypress Street, Tampa, Florida

October 22nd (Thursday) – PC

Four Points Sheraton, Tampa

October 23rd (Friday) – Board

4400 West Cypress Street, Tampa, Florida

Four Points Sheraton, Tampa

4400 West Cypress Street, Tampa, Florida

December 10th (Thursday) – PC

TBA

December 11th (Friday) – Board

TBA

### **23. Adjourn**