

Halsey Beshears, Secretary

Ron DeSantis, Governor

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

Friday October 18, 2019

The meeting was called to order at 8:03 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Roger Scarborough Director, and reflected the following persons present:

BOARD MEMBERS

David Dennis	Present
M.G. Fennema	Excused Absences
Tracy Keegan	Present
Mindy Rankin	Excused Absences
Michelle Maingot	Present
Steven Platau	Present
David Skup	Excused Absences
Jesus Socorro	Present

STAFF

Roger Scarborough	Present
Milisa Williams	Present

Rachelle Munson, 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. The court reporter was Trish Berard.

1. Approved Board Minutes

A. July 12, 2019

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

2. OGC Final Action

A. Boyd, Raymond Mitchell 2019-019832

Mr. Boyd was not present.

No one was recused.

Ms. Miller presented the case.

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to approve for voluntary relinquishment. Upon vote the motion was passed unanimously.

B. Chepenik, Marvin Harold 2018-030585

Mr. Chepenik was not present.

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Platau, 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 Ms. Maingot, seconded by Mr. Platau, 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 Ms. Maigot, seconded by Mr. Socorro, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and administrative costs of One Hundred Forty Three Dollars and Forty-One Cents (\$143.41), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until Respondent submits evidence of completion of the required continuing professional education (CPE) hours, plus additional penalty hours equal to the number of those missed to the Board. Respondent must submit proof of compliance of required CPE hours for the first Two (2) renewal periods. Upon vote, the motion passed unanimously.

C. Pilar, Riley

2018-041865

Mr. Pilar was not present.

Mr. Dennis and Mr. Skup were recused.

Ms. Klein presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Socorro, 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 Ms. Maingot, 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 Ms. Maingot, seconded by Mr. Socorro, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and administrative costs of Ninety- Four Dollars and Ninety-Four Cents (\$94.94), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until Respondent submits evidence of completion of the required continuing professional education (CPE) hours, plus additional penalty hours equal to the number of those missed to the Board. Respondent must submit proof of compliance of required CPE hours for the first Two (2) renewal periods. Upon vote, the motion passed unanimously.

D. Cooper, Thomas Patrick

2018-036155

Mr. Cooper was not present.

Mr. Dennis was recused.

Mr. Klein presented the case.

Motion was made by Mr. Platau, seconded by Mr. Socorro, 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 Mr. Platau, 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. Motion was made by Mr. Platau, seconded by Mr. Socorro; respondent's license shall be revoked. Upon vote, the motion was passed unanimously. Motion was made by Mr. Platau, seconded

by Mr. Socorro, to impose and administrative cost of One Hundred Eighty One Dollars and Eleven Cents (\$181.11) to be due within thirty (30) days from the filing date of the Final Order. Upon vote, the motion was passed unanimously.

E. Thomas P, Cooper CPA 2018-036158

Mr. Cooper was not present.

Mr. Dennis was recused.

Mr. Klein presented the case.

Motion was made by Mr. Platau, seconded by Mr. Socorro, 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 Mr. Platau, 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. Motion was made by Ms. Maingot, seconded by Mr. Socorro, respondent's license shall be suspended. Upon vote, the motion was passed unanimously. Motion was made by Ms. Maingot, seconded by Mr. Socorro, to impose and administrative cost of One Hundred Forty Four Dollars and Fifty-Seven Cents (\$144.57) to be due within thirty (30) days from the filing date of the Final Order. Upon vote, the motion was passed unanimously.

F. Koubek, Randell James B 2018-041845

Mr. Koubek was present with Council Mr. Rankin

Mr. Dennis was recused.

Ms. Miller presented the case.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, 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 Mr. Socorro, seconded by Mr. Dennis, 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. Socorro, seconded by Mr. Platau, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and administrative costs of One Hundred Thirty One Dollars and Fifty-Two Cents (\$131.52), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until Respondent submits evidence of completion of the required continuing professional education (CPE) hours, plus additional penalty hours equal to the number of those missed to the Board. Respondent must submit proof of compliance of required CPE hours for the first Two (2) renewal periods. Upon vote, the motion passed unanimously.

G. Flax, Mathew Louis 2018-040210

Mr. Flax was present with Council Mr. Leiva

Mr. Dennis was recused.

Ms. Miller presented the case.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, 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 Mr. Socorro, seconded by Mr. Dennis, 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. Platau, seconded by Mr. Socorro, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and administrative costs of One Hundred Thirty Nine Dollars and Forty-Nine Cents (\$139.49), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until Respondent submits evidence of completion of the required continuing professional education (CPE) hours, plus additional penalty hours equal to the number of those missed to the Board. Respondent must submit proof of compliance of required CPE hours for the first Two (2) renewal periods. Upon vote, the motion passed unanimously.

H. Farooq, Frasad

2018-043006

Mr. Farooq was not present.

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Mr. Platau, seconded by Mr. Socorro, 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 Mr. Platau, 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. Motion was made by Ms. Maingot, seconded by Mr. Socorro, to impose administrative cost of Four Hundred Seventy-Six Dollars and Four Cents (\$476.04), to be paid within thirty (30) days of Final Order. Respondent's licenses shall be reprimanded. Respondent's licenses shall be suspended for a period of two years. Upon vote, the motion was passed unanimously.

I. Lorch, Mary R

2018-031317

Ms. Lorch was not present.

Mr. Dennis was recused.

Mr. Klien presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Platau, 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 Ms. Maingot, seconded by Mr. Platau, 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. Platau, seconded by Ms. Maingot, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and administrative costs of One Hundred Thirty Two Dollars and Fifty-Three Cents (\$132.53), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until Respondent submits evidence of completion of the required continuing professional education (CPE) hours, plus additional penalty hours equal to the number of those missed to the Board. Respondent must submit proof of compliance of required CPE hours for the first Two (2) renewal periods. Upon vote, the motion passed unanimously.

J. Markham, David A

2018-040130

Mr. Markham was not present.

Mr. Skup and Mr. Socorro were recused.

Mr. Klein presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Platau, 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 Ms. Maingot, seconded by Mr. Platau, 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. Platau, seconded by Mr. Dennis, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and administrative costs of Three Hundred Thirty Five Dollars and Ten Cents (\$335.10), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until Respondent submits evidence of completion of the required continuing professional education (CPE) hours, plus additional penalty hours equal to the number of those missed to the Board. Respondent must submit proof of compliance of required CPE hours for the first Two (2) renewal periods. Upon vote, the motion passed unanimously.

K. Albert, Lester S

2018-050611

Mr. Albert was not present.

Mr. Dennis and Mindy Rankin were recused.

Mr. Klein presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Platau, 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 Ms. Maingot, seconded by Mr. Platau, 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. Motion was made by Ms. Keegan, seconded by Mr. Platau, to impose administrative fine of Three Thousand Dollars (\$3000.00) and administrative cost of One Hundred Forty Dollars and Ninety-Seven Cents (\$140.97), to be paid within thirty (30) days of Final Order. Respondent's licenses shall be suspended for a period of one (1) year. Upon vote, the motion was passed unanimously.

L. East West Accounting Services LLC 2018-043009

East West Accounting Services LLC was not present.

Mr. Dennis and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Mr. Socorro, seconded by Ms. Maingot, 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 Mr. Socorro, seconded by Ms. Maingot, 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. Motion was made by Mr. Platau, seconded by Mr. Socorro, to impose administrative cost of Two Hundred Twelve Dollars and Forty-Three Cents (\$ 212.43), to be paid within thirty (30) days of Final Order. Respondent's licenses shall be reprimanded. Respondent's licenses shall be suspended for a period of two (2) years. Upon vote, the motion was passed unanimously.

M. Inyang, Raymond Timothy

2018-031284

Mr. Inyang was not present.

Mr. Socorro and Mr. Dennis were recused.

Ms. Miller Presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Platau, 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 Mr. Dennis, seconded by Mr. Platau, 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 Ms. Maingot, seconded by Mr. Dennis, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and administrative costs of One Hundred Thirty Three Dollars and Thirty- Five Cents (\$153.35), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until Respondent submits evidence of completion of the required continuing professional education (CPE) hours, plus additional penalty hours equal to the number of those missed to the Board. Respondent must submit proof of compliance of required CPE hours for the first Two (2) renewal periods. Upon vote, the motion passed unanimously.

3. Petition for Variance or Wavier

A. Delgado, Yoandry

VW 2019-144

Mr. Delgado was present.

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to approve Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b)(F.A.C). Upon vote, the motion passed with Mr. Platau voting no. Discussion after ruling advising Mr. Delgado to consider filing Petition for waiver of Rule 61H1-28.0052(2).

B. Meyerhoff, Travis

VW 2019-125

Mr. Meyerhoff was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to approve Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b) (F.A.C). Upon vote, the motion passed with Ms. Maingot voting to approve. Mr.Dennis and Mr.Platau voting no.

C. Mullen, Terry Ann

VW 2019-115

Ms. Mullen was present.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to deny Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b)(F.A.C). Upon vote, the motion passed unanimously.

D. Ulsch, Phillip

VW 2019-146

Mr. Ulsch was not present.

Motion was made by Mr. Socorro, seconded by Mr. Platau, to approve Petition for Variance or Waiver of Rule 61H1-33.006(2)(a). Upon vote, the motion passed unanimously.

E. Urbina, Jennyfer

VW 2019-132

Ms. Urbina was present.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to deny Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b) (F.A.C). Upon vote, the motion passed unanimously.

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

A. Blair, Annmarie A

Ms. Blair was not present.

Application was withdrawn

5. Declaratory Statement

A. Agriz, Antonio

Mr. Agriz was present.

Mr. Socorro stated that he knows Mr. Agriz, Mr. Socorro said that he could be fair and impartial, but requested to be recused from the case.

Mr. Dennis stated that he knows Mr. Agriz but could be fair and impartial.

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to approve the Declaratory Statement regarding Statute, Section 473.309, Upon vote, the motion was passed unanimously.

6. Exam Considerations

A. Barber, Sean Christopher

Mr. Barber was present.

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

B. Caravinho, Bruno

Mr. Caravinho was not present.

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

C. Catalan, Carlos

Mr. Catalan was present.

Motion was made by Ms. Maingot, seconded by Mr. Platau, to approve for convictions and background only. Upon vote, the motion passed unanimously.

D. Craig, Patrick Wayne

Mr. Craig was present.

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

E. Cummings, Ryan

Mr. Cummings was present.

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

F. McAvoy, Ryan

Mr. McAvoy was not present.

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

G. McCourt, Joseph Alan

Mr. McCourt was present.

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

H. Michaels, Diego Martin

Mr. Michaels was not present.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to deny, during discussion Mr. Dennis asked Staff to extend an offer to Mr. Michaels to request a Ninety (90) day waiver and appear at the December 2019 Board meeting . Upon vote, the motion passed unanimously.

I. Nelson, Marcus

Mr. Nelson was present with Council Ms. Vo

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

J. Smith, Rodney Maurice

Mr. Smith was present with Council Mr. Greenberg

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

7. Exams- Do Not Meet Requirements

A. Khan, Asif

Mr. Khan was present.

Mr. Khan agreed to a waiver of Ninety (90) days, to allow the Education Committee to review transcripts and give further guidance to what deficiency hours are acceptable.

B. Sylvester, Sean

Mr. Sylvester was present.

Mr. Sylvester agreed to a waiver of Ninety (90) days, to allow Staff to review transcripts and give further guidance to what classes are acceptable for upper-division coverage in auditing and cost/managerial accounting.

8. Original Licensure

A. Buskirk, Brian

Mr. Buskirk was present.

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

9. Endorsement Considerations

A. Camp, Meagan Griffis

Ms. Camp was present.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to approve for answering yes to question five (5). Upon vote, the motion was passed unanimously.

B. Cinatl, Cynthia Carol

Ms. Cinatl was not present.

Motion was made by Mr. Platau, seconded by Mr. Dennis, to approve for answering yes to questions five (5) subject to applicant having an active license in Texas. Upon vote, the motion was passed unanimously.

C. Cohen, Alan Jay

Mr. Cohen was not present.

Motion was made by Mr. Dennis, seconded by Mr. Platau to approve submission of Mr. Cohen's score card from the New York State Education Department –Division of Professional Licensing Service showing a passing score on the Accounting Problem section of the exam.

D. Duwa, Alyna Marie

Ms. Duwa was not present.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to approve for answering yes to question five (5). Upon vote, the motion was passed unanimously.

E. Dye, James

Mr. Dye was present.

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

F. Frisard, Jonathan

Mr. Frisard was not present.

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

G. Kulisek, David

Mr. Kulisek was not present.

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

H. Lapidas, Eugene

Mr. Lapidas was present.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to approve applicant to transfer his license to Florida based upon the fact that he has held an active license in Massachusetts for over Thirty (30) years.

I. Monaghan, Kevin

Mr. Monaghan was not present.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to approve for answering yes to questions two (2) and four (4). Upon vote, the motion was passed unanimously.

J. Nelson, Caleb John

Mr. Nelson was present.

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

K. Prevost, Jodi

Ms. Prevost was not present.

Motion was made by Mr. Platau, seconded by Mr. Dennis, to approve for answering yes to question five (5). Upon vote, the motion was passed unanimously.

L. Stratton, Jennifer

Ms. Stratton was not present.

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

10. Endorsement- Military Staff Approval

This was an informational item only.

11. Maintenance and Reactivation – Null and Void

A. Kanov, Arnold

Mr. Kanov was present.

After discussion the Board instructed Mr. Kanov that Board staff will follow-up with him after the November Rules Committee meeting for further guidance.

B. Urrechaga, Jose L

Mr. Urrechaga was present.

Mr. Socorro states that he knows Mr. Urrechaga, but can be fair and impartial.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, to approve reinstatement of Mr. Urrechaga's license subject to Mr. Urrechaga providing proof of the CPE requirements. Upon Vote, the motion was passed unanimously.

12. Maintenance and Reactivation – Voluntary Relinquishment

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

13. Temporary Permits

A. Erickson Demel & Co., PLLC

Mr. Kevin Baker was present on behalf of Erickson Demel & Co., PLLC

Motion was made by Mr. Dennis, seconded by Mr. Platau, to approve for answering yes to question Five (5) only. Upon vote, the motion was passed unanimously.

14. Deceased Practitioners

There was a moment of silence.

15. Firm Considerations

A. Govirtual CPA LLC

Govirtual CPA LLC was not present.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to deny for answering no to one of the application background questions. Upon vote, the motion was passed unanimously.

B. Novak Francella LLC

Novak Francella LLC was not present.

Motion was made by Mr. Platau, seconded by Mr. Dennis, to approve application. Upon vote, the motion was passed unanimously.

C. Robinson CPA PC Corp

Robinson CPA PC Corp was not present.

Motion was made by Mr. Platau, seconded by Mr. Dennis, to approve application. Upon vote, the motion was passed unanimously.

16. Reports

A. Prosecuting Attorney Report – Chief Prosecuting Attorney

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

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to continue to prosecute (1) one year old cases. Upon vote, motion was passed unanimously.

B. Education Committee Minutes 6-24-19

Motion was made by Ms. Maingot, seconded by Mr. Platau, to ratify Education Committee minutes dated June 2, 2019. Upon vote, motion was passed unanimously.

C. Rules Committee Minutes 8-5-19

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to ratify Rules Committee minutes dated August 5, 2019. Upon vote, motion was passed unanimously.

D. Clay Ford Scholarship Minutes 8-24-19

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to ratify Clay Ford Scholarship minutes dated August 24, 2019. Upon vote, motion was passed unanimously.

E. CPE Committee Minutes 8-27-2019

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to ratify CPE Committee Meeting minutes dated August 27, 2019. Upon vote, motion was passed unanimously.

17. Rules

A. Annual Regulatory Plan- For Ratification

Motion was made by Mr. Dennis, seconded by Mr. Platau, to ratify Annual Regulatory Plan. Upon vote, motion was passed unanimously.

B. Rules Report- Sr. Assistant Attorney General

Ms. Munson reported that this was an informational item only.

C. Rules correction for overview

Rule 61H1-27.002 (4)(a) Concentrations in Accounting and Business

Motion was made by Mr. Dennis, seconded by Mr. Platau, to amend and redefine upper division as courses above the principle or elementary level. All other previous language to be stricken. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Keegan, that the proposed rule would not have an adverse impact on small businesses 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 (1) year after the implementation of the rule. Motion was made by Mr. Dennis, seconded by Ms. Keegan, that the violation of this rule does not constitute a minor violation. Upon vote, the motion was passed unanimously.

D. Joint Administration Procedures Committee – 61H1-19.007-19.008

E. Joint Administration Procedures Committee – 61H1-21.005

Ms. Munson reported briefly on the process of rulemaking through JAPC. Ms. Munson noted that this is an informational item only.

18. Administration

A. Auditor Draft Rules

a. Chapter 10.550 Draft Rules revised/ Summary Changes

B. Commentary on Revised Auditor General Rules

Ms. Munson discussed briefly on the Auditor Draft Rules revised and summary changes. Mr. Dennis asked Mr. Thames to speak to the Board on the regulations, provisions and laws that are on the website and the language used in the law regarding CPA professional standards.

C. Resolution to Steve Vogel

Motion was made by Mr. Dennis, seconded by Mr. Platau, to approve resolution for Mr. Vogel. Upon vote, motion was passed unanimously. In further discussion the Board thanked Mr. Vogel for the years of contribution, dedication and service to the Board.

D. Remarks from the Executive Director

Mr. Scarborough thanked all the Board members for all of their help as he transitions into his new role as Executive Director. Mr. Scarborough shared with the Board that we have some very experienced staff that could potentially retire in the near future. As a result, he has taken steps to improve our document storage practices and next, he plans to focus on updating our written procedures.

Mr. Scarborough explained to the Board that each committee now has a staff liaison to act as a contact person for each committee. The staff liaison should be introducing themselves to the committee chair and is available to supply information when needed.

Ms. Keegan had inquired about Board training for the new incoming Board members and after discussion with Mr. Scarborough they have decided to add new Board member training to the December agenda after the Probable Cause meeting and asked to extend an invitation to the current and exiting Board members as well.

E. Update from Board Member/Staff serving on NASBA Committees

No new updates at this time.

19. Florida Institute of Certified Public Accounting (FICPA)

Mr. Thames reported that the FICPA is moving forward on the correct way to address a "Retired" status. Mr. Thames shared with the Board members regarding a bill that the FICPA is working on involving policy considerations for ethics and CPE reciprocity and how it could be implemented in Florida. If you have a license in Florida, the licensee will have to take a Florida specific ethics courses that are required regardless if Florida is their home state or not. Mr. Thames spoke on the Licensure by Endorsement potential loophole that needs to be adjusted to make it clear that you must be licensed in another state to qualify for Licensure by Endorsement. Mr. Thames shared with the Board that questions had been posed during CPE Committee meetings regarding course content in some of the ethics courses that are being provided and or approved. Mr. Thames stated the FICPA is going to send out more information with further detail on the courses that are acceptable. Mr. Thames understands that the language is somewhat vague. Mr. Thames stated that the FICPA will improve the language to give clarity.

20. Old Business

None at this time.

21. Other Business

Motion was made by Mr. Jesus Socorro, seconded by Mr. Dennis, to approve the appointment of Roger Scarborough as the new Executive Director. Upon vote, the motion was passed unanimously.

Mr. Dennis pointed out that in that in recent history, all of the cases before the Probable Cause Panel involving only a CPE deficiency of ethics, the panel has closed the case and issued a letter of guidance in lieu of a finding of probable cause. He raised the question whether the board would desire the Probable Cause Panel to be more or less strict in these instances. He asked for guidance from the Board.

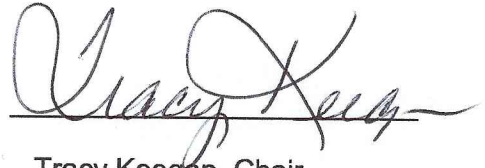
Mr. Thames pointed out that the Florida Ethics course is required by statute and largely focused on Florida law and administrative rules. He encouraged the Board to enforce the rule by disciplining CPAs for failure to take the Florida ethics course. In response to a question, Attorney Brande Miller shared that a letter of guidance does not require people to take the ethics class, however the Board's practice has been to issue a letter of guidance in cases where the licensee has completed the ethics course prior to the Probable Cause Panel meeting. Mrs. Miller also shared that it's the Board's practice not to offer a letter of guidance to a repeat offender.

After much discussion, the Board conveyed its goal is for the licensee to take the ethics course and that the Panel should consider each case on its merit with the Board open to findings of probable cause in cases where the only issue was a lack of an ethics CPE course.

22. Future Meetings

23. Adjourn.

Ms. Keegan adjourned the meeting at 1:28 p.m.

A handwritten signature in black ink, appearing to read "Tracy Keegan", written over a horizontal line.

Tracy Keegan, Chair