

Halsey Beshears, Secretary

Ron DeSantis, Governor

December 13, 2019
Board of Accountancy
Four Points Sheraton, Tampa

Notice

Friday, December 13, 2019

9:00 a.m. Call to Order Tracy Keegan
Pledge of Allegiance
Establishment of Quorum Roger Scarborough, Director
Introduction of Board

1. Approve Board Minutes

- a. October 18, 2019

2. OGC Final Action

Voluntary Relinquishments

- a. Tarnell, Fred J. 2018-032638 (DD/MR)

Settlements

- b. Pharr, John Thomas Jr 2018-019554 (DD/DS)
c. John Pharr CPA 2019-019462 (DD/DS)
d. L&L CPA's P.A 2018-007496 (DD/DS)
e. Luo, Weixuan 2018-007489 (DD/DS)
f. Lazzari, Peter R 2018-042006 (DD/DS)
g. Davenport, Murray Ray 2019-016999 (DD/MM)
h. Bergard, Glen Alan 2018-027316 (DD/DS)
i. Hansen, Christina 2018-041454 (DD/MR)

Petitioner's Motion for Informal Hearing

- j. Villageliu, Nicolas G. 2018-032731 (DD/DS/JS)

Hearing Involving No Disputed Facts

- k. Comas, Eric 2019-009785 (DD/MM)
l. Foley, Ciara Michelle 2018-040211 (DD/MR)
m. Nardi, Robert 2018-024823 (DD/MR)

Waivers

- n. Acevedo, Lutgardo 2018-052495 (DD)
o. Richardson, Edward 2018-064466 (DD/MR)

3. Petition for Variance or Waiver

- a. Subero, Natalie VW2019-178

4. Exams – Considerations

- a. Gaillard, Shane Lucas

- b. Laluzerne, Lori
- c. McAlhaney, Joel Grayson
- d. Pittman, Tatum
- e. Riley, Greta Delane
- f. Selbo, Christopher
- g. Taylor, Aaron Lamar

5. Endorsement - Consideration

- a. Gosnell, William Petree
- b. Jenkins, Sade Elise
- c. Marlowe, Leo John

6. Endorsement – Military Staff Approvals

- a. Thieneman, Nathan Larson

7. Maintenance and Reactivation – Null Void

- a. Bozelle, David Scott

8. Maintenance and Reactivation – Voluntary Relinquishment

- a. Adair, Mark James
- b. Arrington & Company, P.A.
- c. Bauernfeind, George G.
- d. BCS NJ3 LLP
- e. Bean, William Charles Sr.
- f. Berenfeld Group, PLLC
- g. BPM LLP
- h. Celia, Suarez, CPA
- i. Cohen, David Roy
- j. Cohen, Smith & Company, PA
- k. Cross Steward & Co, LLC
- l. David L Moore CPA, LLC
- m. Diaz, Deborah Anne
- n. Feldman, David L
- o. Finocchiaro, Victoria
- p. Geeker, Jan Millitzer
- q. Gooden, Benjamin F.
- r. Hamm, Marilyn Clarice
- s. Hanna, Edward M
- t. Hume & Tannenbaum CPA
- u. Ickert, Heinz Erhard
- v. Irving W. Mishkin CPA, PA
- w. Joan K. McLendon, CPA, PLC
- x. John R, Haynes CPA
- y. K.A. Bell, CPA, PC, Corp
- z. Kahn, Milton Elliott
- aa. Kiedinger, James William J
- bb. Knight, Susan
- cc. Krostich, Henry J.
- dd. Laney, Gwendolyn Robert
- ee. Marianne Reisen, CPA, PA
- ff. McDirmit, Elden G.
- gg. McDonald, Larry Alan
- hh. Melendez, Moises
- ii. Melish, Stuart John

- jj. Miller, Kent S.
- kk. Nace, Carol A.
- ll. Nace, Robert C.
- mm. Pendleton, Ronald K
- nn. Peric, Vladimir Gary
- oo. Peter Suess & Co., Chartered
- pp. Rick Harty CPA
- qq. RLM Accounting Inc
- rr. Robert, Daddario, CPA, PA
- ss. Roger Jenkins CPA
- tt. Rosenthol, Edwin
- uu. Shenk, David Hess
- vv. Stokes, Deborah
- ww. T&K Enterprises of Deland, PA
- xx. T. Michael Tucker, CPA, PA
- yy. Thibodeaux, Glenn Aaron
- zz. Walter, Herbert Edward

9. Deceased Practitioners

- a. Blaszak, Stephen J
- b. Grothe, Alan L
- c. Hockenberry, Carl
- d. Mulinare, Anthony
- e. Threatt, Bobby R

10. Reports

- a. Prosecuting Attorney Report – Chief Attorney; Brande Miller
- b. Continuing Professional Education Committee Minutes 11-12-19
- c. Education Committee Minutes 9-23-19
- d. Rules Committee Meeting Minutes 11-13-19

11. Rules

- Rules Consideration Memo– Ms. Munson; Assistant Attorney General
- a. Rulemaking Directive- Letter from Governor DeSantis
- b. Rules Report- November 2019- general Overview. (Attachment A).
- c. Rulemaking Proposals in Follow-Up to Rules Committee Meeting
 - 1. Rule 61H1-26.005(2) – Address of Record (Attachment B)
 - 2. Rule 61H1-29.002(1) – Temporary License (Attachment C)
 - 3. Rule 61H1-33.003 – Inactive or Delinquent Florida Certified Public Accountants who Desire to Become Active Licensees (Attachment D)
 - 4. Rule 61H1-27.001 – College or University Requirements (Attachment E)
 - 5. Rule 61H1-27.002(2)(a), (b) and (3)(a), (b), F.A.C – Concentrations in Accounting and Business (Attachment F)
- d. Rulemaking Proposals Resulting from JAPC Correspondence
 - 1. Rule 61H1-19.007 – Probable Cause Panel (Attachment G)
 - 2. Rule 61H1-19.008 - Committees (Attachments H)
 - 3. Rule 61H1-21.005 – Contingent Fees (Attachment I)
 - 4. Rules 61H1-31.001, .002, .005, .008, .009, .010, .011, .014, .014, .015, - Fees (Attachment J)
- e. Carryover Rulemaking Considerations
 - 1. Rule 61H1-21.001 – Independence (Attachment K)

- f. Board Committee Roster with Rule/ Statute References (Attachment L)

12. Administration

- a. Auditor General's Draft Rules – Chapter 10.550 Draft Rules revised/Summary of Changes
- b. Elect Chair and Vice Chair for 2020
- c. Statute and Rules pertaining to Committees
- d. Ratify Committee Appointments
- e. Remarks from Executive Director
- f. Update from board Members serving on NASBA Committees

13. Florida Institute of Certified Public Accountants

14. NASBA

- a. FYI – 2019 Annual Meeting Password

15. Old Business

16. Other Business

17. Future Meetings

January 30 th (Thursday) – PC	Department of Business and Professional Regulation 400 West Robinson Street, Orlando FL
January 31 st (Friday) – Board	Department of Business and Professional Regulation 400 West Robinson Street, Orlando FL
March 19 th (Thursday) – PC	Hotel Indigo Gainesville- Celebration Pointe 5020 SW 30 th Lane Gainesville FL, 32608
March 20 th (Friday) – Board	Hotel Indigo Gainesville- Celebration Pointe 5020 SW 30 th Lane Gainesville FL, 32608
May 14 th (Thursday) – PC	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
May 15 th (Friday) – Board	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
July 9 th (Thursday) – PC	Department of Business and Professional Regulation 400 West Robinson Street, Orlando FL
July 10 th (Friday) – Board	Department of Business and Professional Regulation 400 West Robinson Street, Orlando FL
August 27 th (Thursday) – PC	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
August 28 th (Friday) – Board	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
October 22 nd (Thursday) – PC	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
October 23 rd (Friday) – Board	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
December 10 th (Thursday) – PC	Hilton, Palm Beach Airport 150 Australian Avenue, West Palm Beach, FL

December 11th (Friday) – Board

Hilton, Palm Beach Airport
150 Australian Avenue, West Palm Beach, FL

18. Adjourn