

Mr. Socorro and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to accept the Stipulation. Upon vote, the motion was passed unanimously.

C. Cook, Dennis Harold 2015-033432

Mr. Cook was present.

Ms. Borders- Byrd, Ms. Rankin and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to reject the Stipulation. Upon vote, the motion passed unanimously. Counter offer was made by Dr. Fennema, seconded by Ms. Keegan, to impose a Reprimand; Probation for one (1) year; Pre-Issuance Review, Respondent shall be subject to a pre-issuance review of the next work product he plans to issue by a Board-approved consultant within six (6) months from the filing date of the Final Order involving professional auditing services.

Respondent shall pay an administrative fine of One Thousand Dollars (\$1,000.00) and an administrative cost of Two Hundred Sixty-Six Dollars and Fifty-Four Cents (\$266.54). The Department waives costs in the amount of Three Thousand Five Hundred Thirty- Three Dollars and Four Cents (\$3,533.04), resulting from Expert Report, to be due within thirty (30) days from the filing date of the Final Order; complete twenty (20) hours of CPE in the area of Auditing which shall not count towards CPE reporting requirements within ninety (90) days of the filing date of the Final Order. Mr. Cook accepted the counter offer. Upon vote, the motion was passed, with Mr. Dennis and Mr. Platau voting no.

D. Michalcin-Redenius, Kelli 2018-041857

Ms. Michalcin- Rednius was not present.

Mr. Dennis and Ms. Caldwell were recused.

Ms. Miller presented the case.

Motion was made by Mr. Skup, seconded by Mr. Platau, to accept the Stipulation. Upon vote, the motion was passed unanimously.

E. Baum & Company, PA 2018-017816

Mr. Baum was present

Mr. Socorro and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, 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 Dr. Fennema, 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 Dr. Fennema, seconded by

Ms. Rankin, to impose a Reprimand; Respondent's license shall be reprimanded and Respondent's license is suspended for One (1) year. Respondent shall pay an administrative fine of One Thousand Dollars (\$1,000.00) and administrative costs of One Hundred Fifty-One Dollars and Ten Cents (\$151.10), to be due within thirty (30) days from the filing date of the Final Order. Upon vote, the motion passed unanimously.

F. Baum, Joel Stuart. 2018-017815

Mr. Baum was present.

Mr. Socorro and Mr. Skup were recused

Ms. Miller presented the case.

Motion was made by Dr. Fennema, 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 Dr. Fennema, 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. Dennis, seconded by Mr. Platau, to impose administrative costs of Two Hundred Thirty-Two Dollars and One Cent (\$232.01), to be due within thirty (30) days from the filing date of the Final Order; Respondent's license shall be reprimanded and license suspended for one (1) year. Upon vote, the motion passed unanimously.

G. Farchione, Jaimon S 2018-017834

Mr. Farchione was not present.

Ms. Borders-Byrd, Mr. Skup, Mr. Socorro and Ms. Caldwell were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fenema, 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. Dennis, seconded by Dr. Fennema, 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. Dennis, seconded by Dr. Fennema, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and administrative costs of One Hundred Sixty Dollars and Fifty-Five Cents (\$160.55), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until such time as 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) reporting periods, after reactivation of licenses. Upon vote, the motion passed unanimously.

H. Ziffer, Gary Lee 2018-025134

Mr. Ziffer was not present.

Mr. Socorro and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, 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 Dr. Fennema, 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. Dennis, seconded by Dr. Fennema, to impose an administrative fine of One Thousand Dollars (\$1,000.00) and administrative costs of One Hundred Fifty-Five Dollars and Thirty-Three Cents (\$155.33), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until such time as 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 next two reporting periods. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

A. Aquino, Blanca M

VW 2019-053

Ms. Aquino, was present.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to approve Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b). Upon vote, the motion passed unanimously.

B. Guneet, Makkar

VW 2019-077

Ms. Guneet was not present.

Motion was made by Mr. Socorro, seconded by Ms. Rankin, to approve Petition for Variance or Waiver of Rule 61H1-27.002 (2) (a). Upon vote, the motion was passed with Mr. Platau voting no.

C. Kovacs, Katelyn L

VW 2019-046

Ms. Kovacs was present.

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to approve Petition for Variance or Waiver of Rule 61H1-28.0061 (F.A.C.). Upon vote, the motion passed with Mr. Platau and Mr. Dennis voting no.

D. Luppens, Michele

VW 2019-042

Ms. Luppens was not present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny Petition for Variance or Waiver of Rule 61H1-31.0008 (F.A.C.). Upon vote, the motion passed unanimously.

E. Myrie-Reid, Trecia

VW 2019-067

Ms. Myrie-Reid was not present.

Motion was made by Ms. Rankin, seconded by Mr. Platau, to approve Petition for Variance or Waiver of Rule 61H1-27.002(3) (c). Upon vote, the motion passed with Mr. Dennis voting no.

4. Declaratory Statements

A. Argiz, Antonio

Mr. Agriz was not present.

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

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to deny Declaratory Statement regarding Statute, Section 473.309, subject to waiver of Ninety (90) days in which case it would be continued. Upon vote, the motion was passed unanimously.

5. Reconsiderations

A. Turnipseed, Patrick

Mr. Turnipseed was present.

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

6. Exam - Considerations

A. Ammons, Bradley Ryan

Mr. Ammons was not present.

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

B. Caruso, Neil

Mr. Caruso was present.

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

C. Decook, Eric Michael

Mr. Decook was not present.

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

D. Dobbs, Jonathan Micah

Mr. Dobbs was present.

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

E. Henry, Brenda Ann

Ms. Henry was not present.

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

F. Sanchez, Victor

Mr. Sanchez was present.

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

G. Stewart, Eric Carl

Mr. Stewart was present.

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

7. Original Licensures

A. Walton, Eric Winston Jr

Mr. Walton was present

Dr. Fennema stated that he knows Mr. Walton and can be fair and impartial.

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

8. Endorsement Considerations

A. Burrows, Melissa

Ms. Burrows was present.

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

B. Kleffner, Michael

Mr. Kleffner was not present.

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

C. Mahe, Justin Ross

Mr. Mahe was not present.

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

D. Parks, Mark Anthony

Mr. Parks was present.

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

E. Richardson, Stephaine

Ms. Richardson was not present.

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

9. Military Endorsement Agenda

This was an informational item.

10. Endorsement- Requirements not met

A. Graff, Linda Lee

Ms. Graff was not present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny. Upon vote, the motion passed unanimously.

11. Maintenance and Reactivation – Consideration

A. Lapensohn, Howard Charles

Mr. Lapensohn was present.

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

12. Maintenance and Reactivation – Voluntary Relinquishment

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

13. Deceased Practitioners

There was a moment of silence.

14. 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 Dr. Fennema, to continue to prosecute (1) one year old cases. Upon vote, motion was passed unanimously.

B. Rules Report – Sr. Assistant Attorney General

Ms. Munson reported, Rules 61H1-20.0051, 61H1-20.0052 and 61H1-20.0053 have properly been repealed, effective April 22, 2019, also noted that Rule 61H1-20.0093 has been correctly incorporated into the current rules, effective April 14, 2019.

Ms. Munson informed the Board Rule 61H1-27.001 had been perfected on April 30, 2019. Ms. Munson stated that Rule 61H1-33.006 and Rule 61H1-21.001 will be open for discussion at the next Rules Committee meeting.

Ms. Munson informed the rules on the report are for their information.

C. Education Committee Meeting

Dr. Fennema, asked that the Board approve the actions of the Sub- Committee.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to approve actions of the Sub- Committee. Upon vote, motion was passed unanimously.

D. Budget Committee – BOA Financial Reports 1st & 2nd Quarters

Ms. Keegan informed the Board this is an information item.

E. Rules Committee Meeting

Mr. Socorro reminded the Board of the Eighteen (18) Month Rule, needs to be followed closely. That it is in place and should be acted on as it states. Mr. Socorro addressed the Independence Rule, letting the Board know that Ms. Maigot and Ms. Munson will be working together to draft new language to bring back to the next Board meeting in July 2019.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to open Rule 61H1-25.001 for Rule Development. Upon vote, motion was passed unanimously.

F. PROC Committee Meeting

Ms. Kelly reported that the PROC Committee met on April 25, 2019

G. PROC Committee Annual Report

Ms. Kelly shared with the Board the Annual Report letter from (Chair) Mr. Cox.

15. Administration

A. Board of Accountancy Statistics

This was an informational item.

B. Remarks from Executive Director

Ms. Kelly informed the Board that May 1, 2019 she sent a reminder email to all active licensees that the CPE Audit Service is available as of April 30, 2019. Ms. Kelly reminded the Board that their Financial Discloser forms need to be completed by July 1, 2019. Ms. Kelly stated Ms. Williams will be sending out

a reminder email in the middle of June. Ms. Kelly thanked Madam Chair for all of her service and support she has given to the Board

C. Update from Board Members/Staff serving on NASBA Committees

Dr. Fennema informed the Board that he had a meeting two (2) weeks ago with IQAB Committee. Mr. Skup reported, he will be back in Tampa with the CBT Administration Committee and will give an update at the next Board meeting in July. Ms. Kelly reported the AICPA State Board Committee will meet May 30, 2019.

16. The National Association of State Boards of Accountancy

A. 2019 Fee Change Implementation Item Letter

This was an informational item.

B. 2019 Request for Licensee List for Inclusion in the 2019 Practice Analysis Survey

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to allow NASBA to access the Licensee List for Inclusion in the 2019 Practice Analysis Survey. Upon vote, motion was passed unanimously.

C. Dan Dustin, NASBA Vice President for the State Board Relations & Andy Bonner, NASBA Southeast Region Director

Mr. Bonner informed the Board of upcoming 2019-2020 NASBA meeting schedule, reviewed NASBA Accountancy Licensee Data Base (ALD)/ CPA verify. Mr. Bonner spoke on NASBA's Strategic Plan 2018-2021. The Board discussed with Mr. Bonner their concerns about the Deputy Secretaries travel ban and the effect it will have should the Board members not being able to attend NASBA Conferences.

Mr. Dustin spoke to the Board about the UAA Committee, revised CPE Standards and CPE Model Rules. Mr. Dustin informed the Board of the Next Steps in CPA Evolution, reviewed the Code of Professional Conduct Adoption and the CPE Reciprocity.

17. Florida Institute of Certified Public Accounts (FICPA)

Justin Themes and Jennifer Green were present. Mr. Themes reported that this Legislation Session they had the most number of bills that were filed in this decade and also, the fewest number of bills that were passed in this decade. The Deregulation package did not pass, but however, they were able to get the provision changed from "holds" current licenses to "has held" current licenses, although the bill ultimately died during the process. The bill that the FICPA presented included some of the provisions the Board discussed at the Deregathon, the House Bill 9-77 did three (3) things, reduced the number of AA hours to Eight(8) hours instead of Twenty (20) hours, it will do away with the current UAA version. In addition to that they set One Hundred Twenty (120) hours (maximum) for reactivation. The last provision was to update the definition of Attest. This bill has passed the House and Senate but, has not made its way to the Governor as of yet. Mr. Themes informed the Board the Clay Ford Minority Scholarship funding was approved as well as the funding for the ULA.

18. Old Business

None at this time.

19. Other Business

Ms. Kelly discussed with the Board voluntary relinquishment without discipline, asking the Board to share their knowledge and opinions regarding the requirement supporting the Statue to re-take the CPA exam.

20. Future Meetings

21. Adjourn

Ms. Keegan adjourned the meeting at 1:18 p.m.

A handwritten signature in blue ink, appearing to read "Tracy Keegan", is written over a horizontal line. The signature is fluid and cursive.

Tracy Keegan, Chair