

Halsey Beshears, Secretary

Ron DeSantis, Governor

August 30, 2019  
 Board of Accountancy  
 Renaissance  
 1617 SE 17<sup>th</sup> Street  
 Ft. Lauderdale, FL

Notice

Friday, August 30, 2019

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

**1. Approved Board Minutes**

A. July 12, 2019		Pg. 5
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**2. OGC Final Action:**

**Voluntary Relinquishments**

A. Boyd, Raymond Mitchell	2019-019832	Pg.17
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**Motion for Entry of Final Order**

B. Chepenik, Marvin Harold	2018-030585 [DD/DS]	Pg. 72
C. Riley, Pilar	2018-041865 [DD/DS]	Pg. 145
D. Cooper, Thomas Patrick	2018-036155 [DD]	Pg. 202
E. Thomas P, Cooper, CPA	2018-036158 [DD]	Pg. 276

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

F. Koubek, Randell James B.	2018-041845 [DD]	Pg. 351
G. Flax, Matthew Louis	2018-040210 [DD]	Pg. 415
H. Labrozzi, Douglas Anthony	2014-008561 [TK/DS/JS]	Pg. 542
I. Albert, Isia E	2018-012139 [MR/DS]	Pg. 770
J. Farooq, Frasad	2018-043006 [DD/DS]	Pg. 912
K. Markham, David A	2018-040130 [DS/JS]	Pg. 1138

**Waivers**

L. East West Accounting Services LLC	2018-043009 [DDDS]	Pg. 1249
M. Inyang, Raymond Timothy	2018-031284 [JS/DS]	Pg. 1486

**3. Petition For Variance or Waiver**

A. Delgado, Yoandry	VW2019-144	Pg. 1555
B. Meyerhoff, Terry	VW2019-125	Pg. 1573
C. Mullen, Terry Ann	VW2019-115	Pg. 1585
D. Ulsch, Phillip	VW2019-146	Pg. 1593
E. Urbina, Jennyfer	VW2019-132	Pg. 1600

<b>4. Declaratory Statement</b>	
A. Agriz, Antonio	Pg. 1614
<b>5. Exams – Considerations</b>	Pg. 1623
A. Barber, Sean	Pg. 1625
B. Carvalho, Bruno	Pg. 1638
C. Cummings, Ryan	Pg. 1655
D. McAvoy, Ryan	Pg. 1664
E. McCourt, Joseph Alan	Pg. 1675
F. Smith, Rodney Maurice	Pg. 1690
<b>6. Exams- Do Not Meet Requirements</b>	Pg. 1839
A. Kan, ASif	Pg. 1840
B. Sylvester, Sean	Pg. 1850
<b>7. Original Licensure</b>	Pg. 1870
A. Buskirk, Brian S	Pg. 1871
<b>8. Endorsement Consideration</b>	Pg. 1895
A. Camp, Meagan Griffis	Pg. 1897
B. Cinatl, Cynthia Carol	Pg. 1918
C. Frisard, Jonathan	Pg. 1926
D. Kulisek, David	Pg. 1936
E. Monaghan, Kevin	Pg. 1970
F. Stratton, Jennifer	Pg. 1988
<b>9. Endorsement- Military Staff Approvals</b>	
A. Cobum, Kaitlyn Shay	Pg. 2008
<b>10. Maintenance and Reactivation – Null and Void</b>	Pg. 2009
A. Kanov, Arnold	Pg. 2010
<b>11. Maintenance and Reactivation – Voluntary Relinquishment</b>	Pg. 2013
A. Anne G Hodges, CPA	
B. Bielmyer, Doris B	
C. Brown, Garrett Michael	
D. Capp, Linda	
E. Dunham, Richard Alan	
F. LaForgia, Joanne D	
G. Mitchell, Jason Paul	
H. Montgomery, Wendye A	
I. Norbert J, Zarb P.A.	
J. O’Keefe, Ruth R	
K. Shah, Mayank S	
L. Shepard, Sherri Wentz	
M. Wictor, Timothy J	
N. Willis, Alan Eugene	
O. Wilson, Claire W	
<b>12. Deceased Practitioners</b>	Pg. 2014
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. Munroe, Peter Gray
- R. Riehm, Tracy Scott
- S. Shustek, Jerry Howard
- T. Seder, Debohra Lee
- U. Silver, Ira
- V. St. George, Roger T
- W. Tufts, Stephen Wilson
- X. Urquhart, Alexander Scott
- Y. White, Thomas Alvin
- Z. Zipper, Joseph S

<b>13. Firm Considerations</b>	Pg. 2016
A. Govirtual CPA LLC	Pg. 2017
B. Novak Francella LLC	Pg. 2030
C. Robinson CPA PC CORP	Pg. 2043
<b>14. Reports</b>	
A. Prosecuting Attorney Report	Pg. 2068
B. Education Committee minutes for June 24, 2019	Pg. 2094
C. Rules Committee Meeting minutes for August 5, 2019	Pg. 2097
<b>15. Rules</b>	
Rules Report - Sr. Assistant Attorney General	Pg. 2100
A. July 2019 Rules Report	
B. Joint Administration Procedures Committee – 61H1-19.007-19.008	Pg. 2102
C. Joint Administration Procedures Committee - 61H1-21.005	Pg. 2104
<b>16. Administration</b>	
A. Auditor Draft Rules - Chapter 10.550 Draft Rules/ Summary of Changes	Pg. 2105
B. Resolution for Steve Vogel	Pg. 2128
C. Remarks from Executive Director	Pg. 2129
D. Update from Board Members/Staff serving on NASBA Committees	Pg. 2130
<b>17. Florida Institute of Certified Public Accountants (FICPA)</b>	Pg. 2131
<b>18. Old Business</b>	Pg. 2132

**19. Other Business**

**20. Future Meetings**

October 17 <sup>th</sup> (Thursday) – PC	Hilton Daytona Beach Oceanfront Resort 100 North Atlantic Avenue, Daytona Beach, FL
October 18 <sup>th</sup> (Friday) – Board	Hilton Daytona Beach Oceanfront Resort 100 North Atlantic Avenue, Daytona Beach, FL
December 12 <sup>th</sup> (Thursday) – PC	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
December 13 <sup>th</sup> (Friday) – Board	Four Points Sheraton, Tampa 4400 West Cypress Street, Tampa, Florida
January 31 <sup>st</sup> (Thursday) – PC	TBA
February 1 <sup>st</sup> (Friday) – Board	TBA
March 19 <sup>th</sup> (Thursday) – PC	TBA
March 20 <sup>th</sup> (Friday) – Board	TBA
May 14 <sup>th</sup> (Thursday) – PC	TBA
May 15 <sup>th</sup> (Friday) – Board	TBA
July 9 <sup>th</sup> (Thursday) – PC	TBA
July 10 <sup>th</sup> (Friday) – Board	TBA
August 27 <sup>th</sup> (Thursday) – PC	TBA
August 28 <sup>th</sup> (Friday) – Board	TBA
October 22 <sup>nd</sup> (Thursday) – PC	TBA
October 23 <sup>rd</sup> (Friday) – Board	TBA
December 10 <sup>th</sup> (Thursday) – PC	TBA
December 11 <sup>th</sup> (Friday) – Board	TBA

**21. Adjourn**