

December 11, 2020  
 Board of Accountancy  
 Department of Business and Professional Regulations  
<https://global.gotomeeting.com/join/522542981>  
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**Access Code:** 522-542-981

Notice

Friday December 11, 2020

|                         |                              |
|-------------------------|------------------------------|
| 9:00 a.m. Call to Order | Tracy Keegan (Interim Chair) |
| Roll Call               | Roger Scarborough            |
| Establishment of Quorum | Roger Scarborough            |

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5

1. Election of Chair and Vice Chair

2. Approve minutes  
 a. October 23, 2020

6

3. OGC Final Action  
Settlement Stipulation

- |                      |      |
|----------------------|------|
| a. Jones, Jason L.   | (TK) |
| b. Jones, Phillip A. | (TK) |
| c. Schou, Mark J.    | (SP) |
| d. Wright, Linda     | (SP) |

16  
73  
131  
258

Hearing Involving No Disputed Facts

- |                     |      |
|---------------------|------|
| e. Ham, Angelita    | (TK) |
| f. Price, Robert W. | (MM) |
| g. Varol, Janan     |      |
| h. Young, Jim H     | (SP) |

349  
416  
510  
567

Waiver

- |                      |      |
|----------------------|------|
| i. Goldberg, Carolyn | (MR) |
|----------------------|------|

777

4. Request for Informal Hearing

- |                     |  |
|---------------------|--|
| a. Espahbodi, Linda |  |
| b. Jimenez, Gina    |  |

828  
857

5. Petition for Variance or Waiver

- |                     |  |
|---------------------|--|
| a. Javier, Bianca   |  |
| b. Neilson, Michael |  |

916  
927

6. Exams – Considerations

- |                         |  |
|-------------------------|--|
| a. Gruntkosky, Toby J.  |  |
| b. Reid Clark, Brent KT |  |
| c. Smietana, Mark J. Jr |  |

939  
940  
964  
978

|   |             |
|---|-------------|
| <b>7. Endorsement – Considerations</b>                              | 995         |
| a. Calamaro, Deborah  | 996         |
| b. Freer Heeter, Thomas   | 1016        |
| c. Heckler, Brian L.  | 1034        |
| <b>8. Maintenance &amp; Reactivation – Null &amp; Void</b>          | 1046        |
| a. Crosas, Lindsay M.   | 1048        |
| b. Siegel, Kenneth  | 1057        |
| c. Strauch, Drew A.   | 1064        |
| <b>9. Maintenance &amp; Reactivation – Voluntary Relinquishment</b> | 1078        |
| a. Basler, Janice L.  |             |
| b. Belcourt, Llewellyn N.   |             |
| c. Cotton, Robert F.  |             |
| d. Forster, Lauren  |             |
| e. Fredenburg, Carol A.   |             |
| f. Hoffman, Sandra J.   |             |
| g. King, James D.   |             |
| h. Lancaster, Kenneth M. II   |             |
| i. Lorenzo, Enrique   |             |
| j. McCall, Walton C   |             |
| k. Owens, Deborah W.  |             |
| l. Pitts, Annette   |             |
| m. Ravenel, Thomas P. Jr  |             |
| n. Roberts, Sheila M.   |             |
| o. Rubinstein, Jacques M.   |             |
| p. Walsh, Vincent Edward  |             |
| q. Wood, Michael Lyn  |             |
| <b>10. Deceased</b>   | 1079        |
| a. De Valle, Santiago O.  |             |
| b. Jones, Donald M. Jr  |             |
| c. Seiwel, Robert C. Jr   |             |
| <b>11. Committee Discussion</b>                                     |             |
| a. PROC – November 17, 2020   | 1080        |
| b. Committee Appointments   | 1082        |
| <b>12. Reports</b>  |             |
| a. Prosecuting Attorney Report- Chief Attorney; Ms. Miller          | 1089        |
| <b>13. Rules</b>  |             |
| a. Board Memo   | 1129        |
| b. 12.2020 Rules Report   | 1130        |
| c. New JAPC letter for 61H1-33.0035                                 | 1131        |
| d. 61H1-33.0035 – proposed and suggested text                       | 1133        |
| e. Initial JAPC letter for 61H1-21.001                              | 1134        |
| f. New JAPC letters (2) for 61H1-21.001                             | 1136 & 1138 |
| g. 61H1-21.001 - proposed and suggested rule text                   | 1139        |
| h. List of Existing Departmental Forms                              | 1140        |
| i. Rule 61-35, F.A.C.- Departmental Forms (Sampling)                | 1141        |
| j. Rules impacted by the creation of departmental rule and forms.   | 1144        |

|  |             |
|--|-------------|
| i) 61H1-27.0041 (CPA 32)                                 | 1145        |
| ii) 61H1-29.003 (CPA 3, CPA 32, 5012-1)                  | 1146        |
| iii) 61H1-30.011 (CPA 41, new CPA 9)                     | 1148        |
| iv) 61H1-33.003 (CPA 41)                                 | 1150        |
| v) 61H1-28.010 (CPA 1, CPA 2)                            | 1152        |
| vi) 61H1-33.006 (CPA 7)* No language currently proposed. | 1154        |
| k. DBPR Forms:   |             |
| i) DBPR CPA 1  | 1156        |
| ii) DBPR CPA 2   | 1168        |
| iii) DBPR CPA 3 (revised)                                | 1175        |
| iv) DBPR CPA 7   | 1183        |
| v) DBPR CPA 9 (revised)                                  | 1188 & 1193 |
| vi) DBPR CPA 32 (revised)                                | 1198        |
| vii) DBPR CPA 41 (revised)                               | 1200        |
| viii) DBPR CPA 5012-1 (revised)                          | 1202        |

**14. Administration**

|  |      |
|--|------|
| a. Remarks from Executive Director                         | 1205 |
| i. CPA Exam Evolution                                      |      |
| ii. Remote Testing   |      |
| b. One Hundred Percent Compliance Project                  | 1206 |
| c. Meeting Dates for 2021 Calendar Year                    | 1207 |
| d. Update from Board Member(s) serving on NASBA Committees | 1208 |

**15. Florida Institute of Certified Public Accountants** 1209

**16. Public Comments** 1210

**17. Old Business** 1211

**18. Other Business** 1212

**19. Future Meetings**

|   |                     |
|---|---------------------|
| January 28 <sup>th</sup> (Thursday) PC    | (GoToMeeting)       |
| January 29 <sup>th</sup> (Friday) Board   | (GoToMeeting)       |
| March 25 <sup>th</sup> (Thursday) PC      | TBD                 |
| March 26 <sup>th</sup> (Friday) Board     | TBD                 |
| May 13 <sup>th</sup> (Thursday) PC        | TBD (Proposed Date) |
| May 14 <sup>th</sup> (Friday) Board       | TBD (Proposed Date) |
| June 17 <sup>th</sup> (Thursday) PC       | TBD (Proposed Date) |
| June 18 <sup>th</sup> (Friday) Board      | TBD (Proposed Date) |
| August 5 <sup>th</sup> (Thursday) PC      | TBD (Proposed Date) |
| August 6 <sup>th</sup> (Friday) Board     | TBD (Proposed Date) |
| September 23 <sup>rd</sup> (Thursday) PC  | TBD (Proposed Date) |
| September 24 <sup>th</sup> (Friday) Board | TBD (Proposed Date) |
| October 28 <sup>th</sup> (Thursday) PC    | TBD (Proposed Date) |

October 29<sup>th</sup> (Friday) Board

TBD (Proposed Date)

December 16<sup>th</sup> (Thursday) PC

TBD (Proposed Date)

December 17<sup>th</sup> (Friday) Board

TBD (Proposed Date)

**20. Adjourn**