

Halsey Beshears, Secretary

Ron DeSantis, Governor

January 31, 2020
Board of Accountancy
Department of Business and Professional Regulations
400 West Robinson Street
Orlando, FL

Friday January 31, 2020

The meeting was called to order at 9:04 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	Present
Tracy Keegan	Excused Absence
Mindy Rankin	Present
Michelle Maingot	Present
Steven Platau	Present
David Skup	Present
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 Cindy Green.

1. Approved Board Minutes

A. October 18, 2019

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to approve minutes from October 18, 2019 Board meeting. Upon vote, the motion was passed unanimously.

B. December 13, 2019

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to approve minutes from December 13, 2019 Board meeting. Upon vote, the motion was passed unanimously.

2. OGC Final Action

A. Breckenridge, John Richard. 2018-041846

Mr. Breckenridge was not present.

Mr. Dennis and Ms. Maingot were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema seconded by Mr. Platau, to approve for voluntary relinquishment. Upon vote the motion was passed unanimously.

B. Horowitz, Gary I.

2018-041847

Mr. Horowitz was not present.

Mr. Dennis and Ms. Maingot were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema seconded by Mr. Platau, to approve for voluntary relinquishment. Upon vote the motion was passed unanimously.

C. Potter, George Dillon

2019-004299

Mr. Potter was not present.

No members were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema seconded by Mr. Platau, to approve for voluntary relinquishment. Upon vote the motion was passed unanimously.

D. Thomas, John P.

2019-045223

Mr. Thomas was not present.

No members were recused.

Ms. Miller presented the case.

Mr. Dennis, Dr. Fennema and Mr. Skup stated they knew Mr. Thomas but can be impartial.

Motion was made by Dr. Fennema, seconded by Mr. Platau, to continue the case. Upon vote the motion was passed unanimously.

E. Miller, Mathew

2018-041859

Mr. Miller was not present.

Mr. Dennis and Ms. Maingot were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, 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 Ms. Rankin, 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 Dr. Fennema, seconded by Ms. Rankin, to impose an administrative fine of One Thousand Dollars (\$1000.00) to be due within thirty (30) days from the filing date of the Final Order, and investigative costs of Ninety One Dollars and Seventy Four Cents (\$91.74), to be due within thirty (30) days from the filing date of the Final Order. Respondent shall makeup missing CPE hours

plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent's license shall be suspended unless Respondent submits proof of completion of all deficient and penalty CPE hours within thirty (30) days of the Final Order. Respondent must submit proof of compliance of required CPE hours for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

F. Bailey, Marvin A.

2018-063135

Mr. Bailey was not present.

Mr. Dennis and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, 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 Dr. Fennema, 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 Mr. Platau, seconded by Dr. Fennema, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and investigative costs of One Hundred Fifty One Dollars and Nine Cents (\$151.09), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

G. Morris, Thomas Robert

2018-029282

Mr. Morris was not present.

Mr. Dennis and Ms. Rankin were recused

Ms. Miller presented the case.

Motion was made by Dr. Fennema, 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 Dr. Fennema, 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 Dr. Fennema, seconded by Mr. Platau, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and investigative costs of One Hundred Twenty Three Dollars and Sixty Nine Cents (\$123.69), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

H. Jamroz, Steven Thomas

2018-030652

Mr. Jamroz was not present.

Mr. Dennis and Ms. Rankin were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, 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 Dr. Fennema, 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 Dr. Fennema, seconded by Mr. Platau, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and investigative costs of One Hundred Thirty One Dollars and Five Cents (\$138.05), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

I. Howell, Patrick A

2018-045038

Ms. Howell was not present.

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

This case has been continued.

J. De La O, Norma Brito

2018-040207

Ms. De La O was not present.

Mr. Dennis was recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and investigative costs of One Hundred Forty Nine Dollars and Thirty Three Cents (\$149.33), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

K. Hastings, David

2018-041464

Mr. Hastings was not present.

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and investigative costs of One Hundred Forty Five Dollars and Thirty Five

Cents (\$145.35), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within Thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

L. Adams, Angie

2018-029285

Ms. Adams was not present.

Mr. Dennis and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to reject the Stipulation. Upon vote, the motion was passed unanimously. Counter offer was made by Dr. Fennema, seconded by Mr. Platau to impose that; an administrative fine of One Thousand Dollars (\$1000.00) to be due within thirty (30) days from the filing date of the Final Order, and investigative costs of One Hundred Forty Seven Dollars and Eighteen Cents (\$147.18), to be due within thirty (30) days from the filing date of the Final Order. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent's license shall be suspended unless Respondent submits proof of completion of all deficient and penalty CPE hours within thirty (30) days of the Final Order. Respondent must submit proof of compliance of required CPE hours for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

M. Liebman, Mark Andrew

2018-041854

Mr. Liebman was not present.

Mr. Dennis and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Platau, to impose an administrative fine of Two Thousand Dollars (\$2000.00) and investigative costs of One Hundred Fifty Dollars and Eleven Cents (\$150.11), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

N. Spiewak, Marc

2018-041878

Mr. Spiewak was not present.

Mr. Dennis and Ms. Maingot were recused.

Mr. Klein presented the case.

Motion was made by Mr. Platau, seconded by Ms. Rankin, to impose an administrative fine of One Thousand Dollars (\$1000.00) and investigative costs of Ninety Six Dollars (\$96.00), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within Thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed with Mr. Skup and Dr. Fennema voting no.

O. Albert, Isia

2018-012139

Mr. Albert was not present.

Mr. Skup and Ms. Rankin were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to reject the Stipulation. Upon vote, the motion was passes unanimously. Counter offer was made by Mr. Dennis, seconded by Dr. Fennema to impose that; an administrative fine of Two Thousand Dollars (\$2000.00) to be due within one (1) year from the filing date of the Final Order, and investigative costs of One Hundred Forty Five Dollars and Eighty Seven Cents (\$145.87), to be due within thirty (30) days from the filing date of the Final Order. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent's license shall be suspended pending completion of all deficient and penalty CPPE hours. Respondent must submit proof of compliance of required CPE hours for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

P. Labrozzi, Douglas Anthony

2014-008561

Mr. Labrozzi was not present.

Mr. Skup and Mr. Socorro were recused.

Mr. Klein presented the case.

Mr. Dennis chaired this case.

Motion was made by Dr. Fennema, 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 Dr. Fennema, 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. Maingot, seconded by Mr. Platau, to approve revocation of respondent's license effective upon entry of the Final Order in this matter. Respondent shall pay an administrative fine of Six Thousand Dollars (\$6000.00) and investigative costs of Four Hundred Forty Five Dollars and Thirty Two Cents (\$445.32) and expert witness cost of One Thousand Seventy Four Dollars and Eighty Four Cents (\$1074.84), to be due within thirty (30) days from the filing date of the Final Order. Upon vote, the motion passed with Ms. Rankin voting no.

Q. Ares, Milton A.

2018-029249

Mr. Ares was not present.

Mr. Skup, Mr. Dennis and Ms. Rankin were recused.

Ms. Miller presented the case.

This case has been continued, due to quorum issues.

3. Petition for Variance or Wavier

A. Corssel, Nelson

VW 2019-194

Mr. Corssel was present.

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

B. Linnett, Rebecca

VW 2019-196

Ms. Linnett was present.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to approve Petition for Variance or Waiver of Rule 61H1-27.00(5)(F.A.C). Upon vote, the motion passed unanimously.

4. Petition for Hearing Involving No Disputed Facts

a. Urbina, Jennyfer

VW 2019-132

Ms. Urbina was present.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, to approve Petition for Hearing involving no disputed facts. Upon vote, the motion passed with Mr. Skup and Mr. Dennis voting no.

5. Exam Considerations

A. Beasley- Toune, Alexander

Mr. Beasley was not present.

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

B. Brown, Kisha

Ms. Brown was present.

Motion was made by Ms. Rankin, seconded by Mr. Dennis, to approve for convictions only. Upon vote, the motion passed with Dr. Fennema voting no.

C. Cragan, Michelle

Ms. Cragan was present.

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

D. Hatfield, Katie

Ms. Hatfield was not present.

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

E. Havens, John

Mr. Havens was present.

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

F. Johnson, Christopher

Mr. Johnson was not present.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to request subject waive ninety (90) days by February 15, 2020, if not waived application will be denied. If application is waived it will have the opportunity to go back before the board. Upon vote, the motion passed unanimously.

G. Martin, Brackston

Mr. Martin was present.

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

H. Taylor, Aaron Lamar

Mr. Taylor, Aaron Lamar was present.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to approve for convictions only-pending completion of all sanctions satisfied. Upon vote, the motion passed unanimously.

6. Endorsement Considerations

A. Irving, Scott R

Mr. Irving was not present.

Motion was made by Dr. Fennema, seconded by Mr. Platau, to continue, the board requested the applicant appear at the March 20, 2020 Board meeting. Upon vote, the motion passed unanimously.

B. Larsen, Michael James

Mr. Larsen was present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to approve - subject to applicant submitting amended application within 15 days. Upon vote, the motion passed unanimously.

C. Toplikar, Bonnie

Ms. Toplikar was not present.

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

7. Endorsement – Military Staff Approval

This was an informational item only.

8. Maintenance and Reactivation – Null and Void

A. Mejia, Efrain

Mr. Mejia was not present.

This was continued, as the Board is considering a path to reactivate a “null and void” status and at this time chose to continue the discussion at their March 20, 2020 meeting. Staff will notify Mr. Mejia.

9. Maintenance and Reactivation – Voluntary Relinquishment

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

10. Deceased Practitioners

There was a moment of silence.

11. Temporary Permits

a. The Wesley Peachtree Group, CPAS

Mr. Murphy was present for The Wesley Peachtree Group.

Application was withdrawn.

12. 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.

13. Rules

A. Rules Report- Sr. Assistant Attorney General

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

14. Committee Meetings

Mr. Platau discussed on the different options regarding a Rule on Independence. The “null and void” Issue was discussed as Mr. Thames shared his thoughts and comments on the Rules Committee meeting and proposals that were entertained at the Rules Committee meeting regarding “null and void” status. Mr. Thames discussed the amount of maximum CPE hours under current law being 120, but for purposes of the Rules Committee meeting and the discussion for today to talk about process in general in what the Board thinks is the appropriate balance for an individual to move their license from “null and void” status back to inactive or back to current.

15. Administration

a. Remarks from the Executive Director

Mr. Scarborough discussed the phone system with people’s inability to get a hold of the Board office in Gainesville. He reviewed the incoming calls and emails that were reported coming in through the Call Center were at a very high number and that the Board office does not have the staff in the Board office in Gainesville to assist the amount of phone calls and emails that are coming through. Mr. Scarborough informed the Board that staff is working on improvements for our Website in both look and level of information it offers. Mr. Scarborough took a moment to review with the Board Committee Assignments, beginning with the Peer Review Oversight Committee, stating that Mr. Allen one of the three members whose license status is changing to inactive status. The Board approved Ms. Maingot and two outside members, Mr. Grossman and Mr. Cox to serve on the Committee. Due to a rule indicating that a member cannot be a Board member Ms. Maingot will not be able to satisfy one of the three. Mr. Scarborough announced that the board office has a form if any of the Board members know of any candidates that would like to apply. Mr. Scarborough updated the Board on the CPE Audit stating they have finished the audit for the 2016-2018 reestablishment periods. Mr. Scarborough informed the Board the Division is under tremendous pressure by the Secretary to shorten the investigative time for CPE audits Mr. Scarborough has proposed two changes, to cut the samples back from 1100 to 600 and proposing to Bureau of Education of Testing instead of doing one audit break the audit into groups.

b. Update from Board members serving on NASBA Committees

Mr. Skup discussed the updates in Tab 17 (a) and (b).

c. Consider sending Representation to NASBA’s 25th Annual Conference for Legal Counsel- March 16-18,2020- Clearwater, FL

d. Consider sending Representation to NASBA’s 25th Annual Conference for Executive Directors and Board Staff- March 16-18,2020- Clearwater, FL

Motion was made by Mr. Dennis, seconded by Mr. Skup, to approve funding for Mr. Scarborough, Ms. Munson and Staff to attend the NASBA 25th Annual Conference for Legal Counsel and Executive Directors. Upon vote, the motion was passed unanimously.

e. Delegation of Authority

Motion was made by Ms. Maingot, seconded by Mr. Platau, to approve Delegation of Authority. Upon vote, the motion was passed unanimously.

16. Florida Institute of Certified Public Accounting (FICPA)

Mr. Scarborough asked to clarify the authority to adopt a rule at today’s meeting that would call for 200 hours of CPE hours to reactivate a “null and void” licenses. Mr. Scarborough would like to move forward with adopting the Rulemaking process for the 200 hours. Mr. Thames stated you can open the Rulemaking process, but would not state specifically for the 200 hours but should start working on

opening the rule up for Rule Development to be opened as a “new rule”. Ms. Munson stated that she would like new language drafted before opening a new rule for development. Mr. Thames spoke on the technical issue that Mr. Scarborough noticed on the Licensure for Endorsement language currently the law says that an individual that has never been licensed in another state or territory, they have asked the legislator to change that language to any state. Mr. Thames talked about three Bills coming through the process. The Deregulation Bill is moving through the process, this is the same Bill that went through the process last year that also impacts the Licensure by Endorsement process by deleting the CPE requirements for individuals who come in through License by Endorsement.. The Sunset Review Bill is the process to determine that the regulation is in the best interest of the public protection. Mr. Thames empathized that this Bill really highlights the importance of having the public protected by regulating CPA professions. The final proposed bill that Mr. Thames spoke on is the Sunrise Review Bill; this process is for any new profession or occupation to be created. This bill will include expansion of regulation for any existing profession or occupation. Mr. Thames informed the Board about what is going on in the Senate regarding unlicensed activity funding. The unlicensed activity funding has been provided and the Governor’s recommendations are for \$100,000.00 for unlicensed activity along with the Clay Ford Scholarship has been approved by the Governor and the Senate. At this time we are waiting to see if the House will concur with the Senate on the funding issues. Mr. Thames reported they are currently monitoring about 280 bills that are in process.

17. NASBA

a. AICPA Exposure Draft and Invitation Comment

Mr. Skup reported, every few years the AICPA does a Practice Analysis Review of the exam in which they look at whether there are any areas that they would like to change, reemphasize or deemphasize. At the latest review the main focuses were to increase the testing in the technology area and the Service Organization Control reporting areas which are the areas the upcoming CPA’s are most involved in. The issue is to decrease the emphasis on areas the upcoming CPA’s are not getting involved in, such as high level analysis. They are also going to get rid of the only essay question on the exam which is in BEC. They are considering reducing governmental and not for profit testing, the AICPA doesn’t think there is a big need for that with newly licensee CPA’s.

b. CBT Committee notes January 2020

Mr. Skup informed the Board, the continuous testing target implementation date is July 1, 2020, and they currently have 51 jurisdictions that have indicated they can be ready by July 1st and NASBA is negotiating with four more jurisdictions to see if they can be ready at the same time. IQUAB will start International testing in February allowing potential CPA’s to take the exam in Europe, no matter what country you are from. The exam will only be given in English and there is a possibility the exam will revert back to paper and pencil.

18. Old Business

None at this time.

19. Other Business

None at this time.

20. Future Meetings

Mr. Scarborough informed the Board the August 2020 Board meeting has been moved to Coral Gables, Miami, FL.

21. Adjourn.

Mr. Socorro adjourned the meeting at 2:13 p.m.



Jesus Socorro, Chair