

Julie I. Brown, Secretary

Ron DeSantis, Governor

September 24, 2021
Board of Accountancy
Department of Business and Professional Regulations
<https://global.gotomeeting.com/join/373673885>
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Notice

Friday, September 24, 2021

The meeting was called to order at 9:00 a.m. Roll call of Attendees was called by Roger Scarborough, Director and reflected the following persons present:

Board Members

Steve Platau (Chair)	Present
Brent Sparkman	Present
Jason Lafser	Present
Tracy Keegan	Present
Shireen Sackreiter	Present
Michelle Maingot	Present
William Benson	Present
William Blend	Present

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Justin Thames, Krisitin Bivona and Julian Dozier of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Melissa Kennedy. Mr. Sparkman departed the meeting at 2:30pm. Mr. Blend departed the meeting at 3:00pm. Ms. Maingot left the meeting at 3:39pm.

1. Approve Minutes

a. August 5, 2021

Motion was made by Ms. Keegan, seconded by Mr. Benson, to approve minutes as presented. Upon vote, the motion passed unanimously.

b. August 6, 2021

Motion was made by Ms. Keegan, seconded by Mr. Benson, to approve minutes as presented. Upon vote, the motion passed unanimously.

2. OGC Final Action

a. 2019-004318 Lee, Maggie T

Ms. Lee was present.

Ms. Keegan was recused.

Ms. Miller presented the case.

The Board did not elect to reopen the case.

b. 2019-003224 Gutierrez, Claudia

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Ms. Gutierrez was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Ms. Maingot to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

c. 2019-007067 Monteagudo, Isela

Ms. Monteagudo was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

d. 2020-013235 Schandel, Monica

Ms. Schandel was present.

Ms. Keegan and Mr. Benson were recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Blend to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Mr. Lafser to accept the recommended penalties. Upon vote, the motion passed unanimously.

e. 2019-051958 Dixon, Jackquelyn

Ms. Dixon was present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Sparkman to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

f. 2019-007061 Kaufman, Peter

Mr. Kaufman was present.

Ms. Keegan was recused

Ms. Miller presented the case.

Motion was made by Mr. Benson, seconded by Mr. Sparkman to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

g. 2019-007075 Landfair, Katherine

Ms. Landfair was present.

Ms. Keegan was recused

Ms. Miller presented the case.

Motion was made by Mr. Blend, seconded by Ms. Maingot to reject the terms of the proposed Settlement Stipulation as presented. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Ms. Maingot to accept the terms of the proposed Settlement Stipulation with the amendment that the fine is increased to \$2000. Upon vote, the motion passed unanimously.

h. 2019-061557 Lopez, Jenny

Ms. Lopez was present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to reject the terms of the proposed Settlement Stipulation as presented. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Ms. Maingot to accept the terms of the proposed Settlement Stipulation with the amendment to increase the time to pay the fine and costs to six (6) months. Upon vote, the motion passed unanimously.

i. 2019-000170 Martinez, Raymond

Mr. Martinez was present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Ms. Maingot to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

j. 2019-008245 Outcalt, Hunter

Mr. Outcalt was present.

Ms. Keegan was recused

Ms. Miller presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

k. 2020-000894 Pinkstaff, Kevin

Mr. Pinkstaff was not present.

Ms. Keegan was recused

Ms. Miller presented the case.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

l. 2018-038650 Pizarro, Juan

Mr. Juan Pizarro was present with Mr. Cody German present as counsel.

Ms. Keegan and Mr. Sparkman were recused

Mr. Klein presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Blend to reject the terms of the proposed Settlement Stipulation as presented. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Mr. Lafser to adopt the terms of the proposed Settlement Stipulation on the condition that the Board Staff receives confirmation the tax return has been received by the complainant within 60 days of filing of the final order. Upon vote, the motion passed with Mr. Platau voting no.

m. 2019-018340 Reilly, Christopher

Mr. Reilly was not present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

n. 2019-006956 Hancock, Donald

Mr. Hancock was not present.

Ms. Keegan was recused

Ms. Miller presented the case.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to acknowledge that Respondent was properly served and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

o. 2018-053302 Ellison, Yulia

Ms. Ellison was present.

Mr. Klein presented the case.

Motion was made by Ms. Keegan, seconded by Ms. Maingot to acknowledge that Respondent was properly served and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Mr. Blend to accept the recommended penalties. Upon vote, the motion passed unanimously.

p. 2019-041847 Elmore, Krik

Mr. Elmore was not present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to acknowledge that Respondent was properly served and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Mr. Benson to accept the recommended penalties. Upon vote, the motion passed unanimously.

q. 2019-003466 Cox, Dale

Mr. Cox was not present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to acknowledge that Respondent was properly served and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Mr. Benson to accept the recommended penalties. Upon vote, the motion passed unanimously.

r. 2019-016937 Sparks, Allen

Mr. Sparks was not present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to acknowledge that Respondent was properly served and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for this vote.

Motion was made by Mr. Blend, seconded by Mr. Lafser to accept the recommended penalties. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for this vote.

s. 2019-056556 Copp, Charles

Mr. Copp was not present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Benson to acknowledge that Respondent was properly served and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for this vote.

Motion was made by Mr. Blend, seconded by Mr. Lafser to accept the recommended penalties. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for this vote.

t. 2019-003204 Zerbock, Laura

Ms. Zerbock was not present.

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to acknowledge that Respondent was properly served and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for this vote.

Motion was made by Mr. Blend, seconded by Ms. Maingot to accept the recommended penalties. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for this vote.

u. 2018-041551 Shodhan, Pinky

Ms. Shodhan was not present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to acknowledge that Respondent was properly served and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for this vote.

Motion was made by Ms. Maingot, seconded by Mr. Benson to accept the recommended penalties with the amendment that on Count 1, the fine be increased to \$1000 and the license shall be suspended until the records are returned, and on Count 2 the licensee shall be reprimanded in addition to the fine and costs. Upon vote, the motion passed unanimously. Mr. Sparkman and Mr. Blend were not present for this vote.

v. 2020-013273 Markowitz, Howard

Mr. Markowitz was not present.

Ms. Keegan and Mr. Sparkman were recused.

Ms. Miller presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Benson to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously. Mr. Blend was not present for this vote.

w. 2019-058324 Martinez-Malo, Martha

Ms. Martinez-Malo was not present.

Mr. Klein presented the case.

Motion was made by Ms. Keegan, seconded by Mr. Benson to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously. Mr. Sparkman and Mr. Blend were not present for this vote.

3. Practice Review

a. Kaplan, Herbert

Mr. Kaplan was not present.

Ms. Miller presented the review with Ms. Barbara Houston serving as a professional witness.

Motion was made by Mr. Benson, seconded by Mr. Blend to accept the practice review and deemed the quality of work present by Mr. Kaplan insufficient to terminate the probation and to maintain Mr. Kaplan's licensure status as suspended. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver of Rule

a. Burkhardt, Jason

Mr. Burkhardt was present.

Motion was made by Mr. Platau, seconded by Ms. Maingot, to approve for the petition for permanent variance for Rule 61H1-28.0052(1) (b) F.A.C. Upon vote, the motion passed with Mr. Blend voting no.

b. Maranto, Stephen

Mr. Maranto was present.

Motion was made by Ms. Maingot, seconded by Mr. Blend, to deny the petition for permanent variance for Rule 61H1-27.002(2)(a) F.A.C. Upon vote, the motion passed unanimously.

5. Request for Informal Hearing

a. Rooks, Ronald

Mr. Rooks was present.

Motion was made by Mr. Blend, seconded by Mr. Lafser, to uphold the decision to deny the petition for permanent variance for Rule 61H1-31.004 and Rule 61H1-31.006 F.AC. Upon vote, the motion passed unanimously.

6. Exams – Considerations

a. Carter, Byron A.

Mr. Carter was not present.

Motion was made by Ms. Keegan, seconded by Mr. Benson, to approve for convictions only. Upon vote, the motion failed with Mr. Platau, Ms. Keegan, Mr. Lafser and Ms. Maingot voting no. Mr. Sparkman and Mr. Blend were not present for this vote.

Motion was made by Ms. Maingot, seconded by Mr. Lafser, to continue the item. Upon vote, the motion passed unanimously. Mr. Sparkman and Mr. Blend were not present for this vote.

b. El Habibi, Hamza

Mr. El Habibi was present.

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

c. Kanaan, Omar A.

Mr. Kanaan was present.

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

d. Nichols, Blake S.

Mr. Nichols was present.

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

e. Riesgo, Jacob V.

Mr. Riesgo was not present.

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to continue this item. Upon vote, the motion passed unanimously. Mr. Sparkman and Mr. Blend were not present for this vote.

f. Suchil, Kristina P.

Ms. Suchil was present.

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

g. Yaxley, Douglas

Mr. Yaxley was present.

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

7. Endorsement – Considerations

a. Berger, Samuel

Mr. Berger was not present.

This item was continued.

b. Carmona, Jacob

Mr. Carmona was present.

Motion was made by Mr. Sparkman, seconded by Mr. Benson, to approve for question five only. Upon vote, the motion passed unanimously.

c. Koshy, Ashley S.

Ms. Koshy was present.

Motion was made by Mr. Lafser, seconded by Mr. Benson, to approve for question five only. Upon vote, the motion passed unanimously.

d. McNamee, Nancy C.

Ms. McNamee was present.

Motion was made by Mr. Lafser, seconded by Mr. Benson, to approve for question four only. Upon vote, the motion passed unanimously.

e. Murray, Andrew M.

Mr. Murray was present.

Motion was made by Mr. Benson, seconded by Mr. Sparkman, to approve for question five only. Upon vote, the motion passed unanimously.

8. Maintenance & Reactivation – Null and Void

a. Bendickson, Thor R.

Mr. Bendickson was present.

Motion was made by Mr. Benson, seconded by Mr. Sparkman to approve the request for reactivation of the applicant's license. Upon vote, the motion passed with Mr. Blend voting no.

b. Khan, Mitchell G.

Mr. Khan was not present.

Motion was made by Ms. Keegan, seconded by Ms. Sackreiter to approve the request for reactivation of the applicant's license. Upon vote, the motion passed with Mr. Lafser voting no. Mr. Sparkman and Mr. Blend were not present for this vote.

c. Matchanickal, Anoop

Mr. Matchanickal was present.

Mr. Benson was recused.

Motion was made by Ms. Maingot, seconded by Ms. Keegan to approve the request for reactivation of the applicant's license. Upon vote, the motion passed with Mr. Blend and Mr. Lafser voting no.

d. Phillips, Jillian R.

Ms. Phillips was present.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to approve the request for reactivation of the applicant's license. Upon vote, the motion passed with Ms. Maingot and Mr. Blend voting no.

e. Tomlinson, Audrey K.

Ms. Tomlinson was present.

Motion was made by Mr. Benson, seconded by Ms. Keegan to approve the request for reactivation of the applicant's license. Upon vote, the motion passed unanimously.

9. Maintenance & Reactivation – Voluntary Relinquishment

Motion was made by Mr. Lafser, seconded by Ms. Maingot, to ratify list as presented. Upon vote, the motion passed unanimously. Mr. Sparkman and Mr. Blend were not present for this vote.

10. Deceased

A moment of silence was held for deceased licensees.

11. Committee Discussion

a. Clay Ford Scholarship – August 24, 2021

Mr. Benson presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Ms. Maingot, seconded by Mr. Benson to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

Motion made by Mr. Lafser, seconded by Ms. Maingot to open Rule 61H1-38.005 (1) for development. Upon vote, the motion passes unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

b. Rules Committee – August 25, 2021

Ms. Maingot and Ms. Munson present the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Mr. Lafser, seconded by Mr. Benson to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

c. CPE Reporting System Implementation Committee – September 13, 2021

Mr. Scarborough presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Ms. Maingot, seconded by Mr. Benson to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

Motion made by Ms. Maingot, seconded by Mr. Benson to open Rules 61H1-26.005, 61H1-33.001, 61H1-36.004 and 61H1-36.005 F.A.C. for development. Upon vote, the motion passes unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

12. Reports

a. Chief Attorney Report

Ms. Miller presented the Chief Attorney Report.

Motion made by Ms. Maingot, seconded by Mr. Blend to continue prosecuting year old cases. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

13. Rules

a. Board Memo

This was an informational item.

b. September Rules Report

Ms. Munson presented the September Rules Report.

c. Rule 61H1-20.0093 - Auditor General Rules

This item has been continued.

d. Rules 61H1-28.0001 and 28.0011

Motion was made by Mr. Lafser, seconded by Ms. Sackreiter to accept the rule language as presented. Upon vote, the motion passed unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

Motion was made by Mr. Platau, seconded by Mr. Benson that the proposed Rule 61H1-28.0001, and Rule 61H1-28.0011, F.A.C., would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

e. Rule 61H1-29.003

Motion was made by Mr. Lafser, seconded by Ms. Sackreiter to accept the rule language as presented. Upon vote, the motion passed unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

Motion was made by Mr. Platau, seconded by Mr. Benson that the proposed Rule 61H1- 29.003, F.A.C., would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

f. Rule 61H-21.001

Motion was made by Mr. Lafser, seconded by Ms. Sackreiter to accept the rule language as presented. Upon vote, the motion passed unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

Motion was made by Mr. Platau, seconded by Mr. Benson that the proposed Rule 61H1-21.001, F.A.C., would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. Mr. Sparkman, Ms. Keegan and Mr. Blend were not present for this vote.

g. Rules 61H1- 30.010 – 30.050

These were informational items.

14. Administration

a. Remarks from Executive Director

Mr. Scarborough presented an update on the application queue, outlining the current challenges that the Division faces with the increase in applications and decrease in processors. The Division is working with the FICPA to identify firms that have achieved major milestones in their professional careers, such as longevity. The NASBA conference will be held virtually this year.

b. 2022 Proposed Meeting Dates and Locations

Mr. Scarborough presented the 2022 proposed meeting dates and locations. These dates will be ratified at the October meeting with recommended changes from the Board.

c. Florida Board of Accountancy Newsletter

This was an informational item.

d. Update from Board Member(s) serving on NASBA Committees

15. Florida Institute of Certified Public Accountants

Mr. Thames provided an update on their advocacy newsletter. Mr. Thames additionally provided updates on the FICPA's community involvement. Mr. Thames also provided an update on the upcoming legislative session.

16. Public Comments

There were none at this time.

17. Old Business

There were none at this time.

18. Other Business

There was none at this time.

19. Adjourn

The meeting was adjourned at 4:50 p.m.



Steven Platau, Chair

Nov 3, 2021

Date