

September 8, 2023
Board of Accountancy
Department of Business and Professional Regulations
Division of Real Estate Board Room,
400 W. Robinson Street, Suite N901, Orlando, Florida 32801

Notice

Friday September 8, 2023

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

Board Members

William Blend (Chair)	Present
Brent Sparkman	Present
Jason Lafser	Present
Tracy Keegan	Present
Shireen Sackreiter	Not Present
Michelle Maingot	Present
William Benson	Present
Steve Platau	Present
Caridad Vasallo	Not Present

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Katie Pareja, Chief Attorney, Samantha Ceres, Senior Attorney, Office of the General Counsel. Jason Harrell and Key O'Keefe of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Donna Wolk. Mr. Sparkman left the meeting at 12:00pm, and returned at 12:30pm. Ms. Keegan left the meeting at 12:35pm.

1. Deceased

A moment of silence was held for deceased licensees.

2. Approve Minutes

a. July 20, 2023

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

b. July 21, 2023

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

c. August 7, 2023

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

3. OGC Final Action

Voluntary Relinquishment

a. Brown, Erica L.

Ms. Brown was not present.

Ms. Pareja 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.

b. Bumgarner, John H.

Mr. Bumgarner was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja 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.

c. Fuller, Dennis L.

Mr. Fuller was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser to adopt the terms of the voluntary relinquishment.

Upon vote, the motion passed unanimously.

d. Segaloff, Alan R.

Mr. Segaloff was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser to adopt the terms of the voluntary relinquishment.

Upon vote, the motion passed unanimously.

e. Perez, Adalina J.

Ms. Perez was not present.

Mr. Blend and Ms. Keegan were recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Mr. Lafser to adopt the terms of the voluntary relinquishment.

Upon vote, the motion passed unanimously.

f. Teed, Jeanenne M.

Ms. Teed was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Platau to adopt the terms of the voluntary relinquishment.

Upon vote, the motion passed unanimously.

Settlement Stipulation

g. Wielgolinski, John

Mr. Wielgolinski was not present.

Ms. Keegan was recused.

Ms. Pareja 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.

Informal Hearing

h. Blake, Philip E.

Mr. Blake was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Lafser to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Ms. Maingot to 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. Sparkman, seconded by Mr. Benson to accept the recommended penalties, with the removal of the requirement to complete missing and penalty CPE hours, contingent upon the respondent's submission of a voluntary relinquishment of their license to the Department no later than 30 days of the filing of the final order. Upon vote, the motion passed unanimously.

i. Campbell, Douglas C.

Mr. Douglas was present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, 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. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Ms. Maingot to 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. Platau to accept the recommended penalties with the amendment that the time to complete all sanctions imposed by the final order is extended to ninety (90) days. Upon vote, the motion passed unanimously.

j. Chasting, Georgette L.

Ms. Chasting was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Ms. Maingot to continue the matter. Upon vote, the motion passed unanimously.

k. Chechele, Daniel J.

Mr. Chechele was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Platau 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. Platau to accept the recommended penalties with the amendment that all sanctions are to be satisfied within 90 days of the filing of the final order. Upon vote, the motion passed unanimously.

l. Del Castillo, Cleiton

Mr. Del Castillo was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, 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. Upon vote, the motion passed unanimously.

Motion was made by Mr. Sparkman, seconded by Mr. Lafser to 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. Platau to accept the recommended penalties with the amendment that a fine of \$2000 is imposed upon the respondent, to be paid within 30 days of the filing of the final order. Upon vote, the motion passed unanimously.

Final Order

m. Tran, Toan

Mr. Tran was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Benson to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered 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. Platau to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

4. Petitions for Variance or Waiver from Rule

a. Walker, Frederic

Mr. Walker was not present.

Motion was made by Ms. Maingot, seconded by Mr. Platau, to deny the petition for permanent variance for Rule 61H1-31.006 F.A.C. Upon vote, the motion passed unanimously.

5. Request for Hearing

a. Ingram, Merrisa

Ms. Ingram was not present.

Motion made by Mr. Benson, seconded by Ms. Maingot to open the request for an informal hearing for discussion after determining that there are no distinguishing factors to determine a formal hearing concerning disputed material fact. Upon vote, this motion passed unanimously.

Motion made by Mr. Benson, seconded by Ms. Keegan to vacate the prior Notice of Intent to Deny, and approve the request to reinstate the applicant's null and void license. Upon vote, this motion passed unanimously.

b. Kaplan, Kenneth

Mr. Kaplan was not present.

Motion made by Mr. Benson, seconded by Ms. Maingot to open the request for hearing for discussion. Upon vote, this motion passed unanimously.

Motion made by Mr. Benson, seconded by Ms. Maingot to uphold the prior Notice of Intent to Deny. Upon vote, this motion passed unanimously.

6. Exams – Considerations

- a. Harris, Steven J.

Mr. Harris was present with Mr. Tom Buchan present as counsel.

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

- b. Macpherson, Ian

Mr. Macpherson was not present.

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

- c. Rushing, Angela M.

Ms. Rushing was present.

Motion was made by Mr. Platau, seconded by Mr. Benson, to approve for convictions and question three (3) only. Upon vote, the motion passed unanimously.

7. Endorsement – Considerations

- a. Garcia Vallarta, Celia M.

Ms. Garcia Vallarta was not present.

Motion was made by Mr. Benson, seconded by Ms. Keegan, to approve for question four (4) only. Upon vote, the motion passed unanimously.

- b. Leydon, Cheryl L.

Ms. Leydon was not present.

Motion was made by Ms. Keegan, seconded by Mr. Lafser, to approve for question four (4) only. Upon vote, the motion passed unanimously.

- c. Reisterer, Joseph

Mr. Reisterer was present.

Motion was made by Ms. Maingot, seconded by Ms. Keegan, to approve for question four (4) only. Upon vote, the motion passed with Mr. Blend voting no.

- d. Standley, Julia

Ms. Standley was not present.

Motion was made by Mr. Benson, seconded by Ms. Maingot, to deny the application. Upon vote, the motion passed unanimously.

8. Endorsement – Military

- a. Folberg, Kenneth S.

This is an informational item.

9. Maintenance & Reactivation – Null and Void

- a. Flohr, Robert L.

Mr. Flor was present.

Motion was made by Ms. Keegan, seconded by Mr. Benson, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed with Mr. Sparkman, Mr. Blend and Mr. Lafser voting no.

b. Van Horn, Barbara

Ms. Van Horn was not present.

Motion was made by Mr. Benson, seconded by Ms. Keegan, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

10. Maintenance & Reactivation – Voluntary Relinquishment

Motion made by Mr. Platau, seconded by Mr. Sparkman to ratify the list as presented. Upon vote the motion passed unanimously.

11. Chief Attorney's Report

Ms. Pareja presented the Chief Attorney Report.

Motion made by Mr. Platau, seconded by Ms. Maingot to allow Chief Attorney to continue to prosecute year-old cases. Upon vote, the motion passed unanimously.

12. Board Counsel's Report

a. Fiscal Year 2023-2024 Annual Regulatory Plan

Ms. Munson presented the 2023-2024 Annual Regulatory Plan.

Motion made by Mr. Lafser, seconded by Mr. Platau to ratify the plan. Upon vote the motion passed unanimously.

b. August 2023 Rules Report

Ms. Munson presented the Rule Report.

13. Committees

a. CPE Committee

i. Ratify Megan Griffis Camp's Appointment

Motion made by Mr. Benson, seconded by Mr. Lafser to ratify the appointment. Upon vote the motion passed unanimously.

b. Clay Ford Scholarship Committee

Mr. Scarborough announced a pending vacancy for the committee.

14. Administrative Items

a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

None at this time.

c. DOAH Case 22-2870 Final Order

This was an informational item.

d. Exam Credit Extension

Mr. Scarborough presented correspondence from the AICPA to NASBA regarding a proposed exam credit relief/extension period of scores expired during the COVID-19 pandemic. He also presented correspondence from NASBA endorsing this program, for exam scores expiring between January 30, 2020 and May 11, 2023.

Mr. Harrell provided an update concerning the national perspective of other states implementing similar programs.

The Board did not take action on this proposal at this time.

e. 30-Month Rule Implementation

Mr. Scarborough and Ms. Munson presented proposed language for Rule 61H1-28.0052 FAC. The language presented will extend the exam credit expiration window to 30 months and will be effective for all exam scores whose release dates are on or after January 1, 2024.

Motion made by Mr. Benson, seconded by Ms. Keegan to approve the following revisions to Rule 61H1-28.0052 FAC:

61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

(1) With respect to the CPA Examination:

(a) A candidate may take the required test sections individually and in any order. As designated in this paragraph, Credit for any test section(s) passed shall be valid for either eighteen or thirty months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. For any test section passed with a grade release date prior to January 1, 2024, credit will be valid for eighteen months from the NASBA grade release date for that test section. For any test section passed with a grade release date on or after January 1, 2024, credit will be valid for thirty months from the NASBA grade release date for that test section.

(b) Candidates must pass all four test sections of the CPA Examination within a the designated rolling period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the designated rolling ~~eighteen-month~~ period, credit for any test section(s) passed outside the ~~eighteen-month~~ applicable period will expire and ~~that test section(s)~~ must be retaken.

(2) A candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification of examination scores by the Board to the Department that the applicant has met all licensure requirements as imposed by Chapters 455 and 473, F.S., and the rules promulgated pursuant thereto, the Department shall issue a license to practice public accounting to such individual. However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 36 months of the date of certification of examination scores by the Board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(7)(a), F.S.

(3) ~~The eighteen-month requirement as stated in this rule does not apply to eExamination credits expiring between April 1, 2020 and June 29, 2021. These credits shall be~~ are granted an extension through June 30, 2021.

(4) ~~The eighteen-month requirement as stated in this rule does not apply to eExamination credits expiring between January 1, 2024 and June 29, 2025. These credits shall be~~ are granted an extension through June 30, 2025.

(5) This rule shall be reviewed and, if necessary, repealed, modified, or renewed through the rulemaking process five years from the effective date.

Upon vote, this motion passed unanimously.

Motion made by Ms. Maingot, seconded by Mr. Benson that the proposed rule 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. Upon vote, the motion passed unanimously.

Motion made by Ms. Maingot, seconded by Mr. Platau for proposed rules or any part of the proposed rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion made by Ms. Maingot, seconded by Mr. Lafser that the proposed rule is subject to a sunset provision. Upon vote, the motion passed unanimously.

f. 2024 Proposed Meeting Dates

This was an informational item.

g. August 2023 Newsletter

This was an informational item.

h. Update from Board Members Serving on NASBA Committees

None at this time.

15. Florida Institute of Certified Public Accountants

Mr. Harrell and Ms. Green introduced the current chair of the FICPA's Board of Directors, Ms. Key O'Keefe. Mr. Harrell provided an update on the FICPA's position with the 30-month exam credit expiration window, providing a national update on other states' roll-out process of the new exam window.

Mr. Harrell provided an update on the Experience, Learn and Earn (ELE) Program. The update covered which universities and firms that are implementing the program or similar programs on a national level.

Mr. Harrell provided an update on the proposal concerning the removal of the Master of Accounting (MAcc) degree from the degrees of strategic emphasis list. Mr. Harrell illustrated various points of correspondence with legislators and other constituents concerning the proposed list of degree programs that are being considered for removal.

Mr. Harrell provided an update on the FICA's role in Hurricane Idalia response.

Ms. Green provided an update concerning the recently passed Senate Bill 256, concerning CPAs and CPA firms auditing employee organizations' financial statements as part of their renewal process.

16. Public Comments

None at this time.

17. Adjourn

The meeting was adjourned at 12:41 p.m.

William Blend, Chair

Date