



BEYOND THE NUMBERS

Third Quarter 2022 E-Newsletter for the Florida Board Of Accountancy



Board Member Spotlight: Jason Lafser

Jason Lafser

Jason Lafser is a managing director in BDO USA, LLP’s Core Tax Services practice working out of the Jacksonville, Florida office. He has over 15 years of public accounting experience, focusing mainly in the healthcare industry and working primarily with privately owned physician, dental and veterinarian groups. Jason is a Certified Fraud Examiner as well as a CPA. In addition to his role on the Florida Board of Accountancy, Jason is also an active member of the AICPA and FICPA, Jacksonville Chamber of Commerce Health Council, and the Jacksonville chapters of the CFO Leadership Council and Association of Certified Fraud Examiners. He earned his bachelor’s degree in accounting from Murray State University in Kentucky and his M.B.A. from the University of North Florida in Jacksonville. Jason and his wife Haley are the proud parents to three children ranging in age from 13 to 5 years old. In his free time, Jason enjoys reading, coaching youth basketball and spending time with his family outdoors.

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Director’s Message

Key Points of the 2022 License Renewal Process



Roger Scarborough

General Points:

The renewal window is from mid-September to December 31 of the year for which your license expires. Renewal notices are emailed during September. All renewal notices will be emailed to the last known address on file.

The Florida Department of Business and Professional Regulation no longer mails renewal notices.

It is MANDATORY for the licensee to keep up-to-date contact information with DBPR including a current email address.

The renewal link and detailed information on how to renew your license using your [DBPR Online Services Account](#) is in the green Renew Your License tab on the home page of the Board’s website at: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Licensees can now print their license by logging into their secure online account with the Department. In addition to new licenses, this process allows licensees to renew online and print the license at their convenience, as well as print duplicate licenses as needed without paying a fee.

CPE Requirements:

Certified public accountants (CPAs) must complete the required 80 hours of continuing professional education

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Directors Message continued from page 1

(CPE) by June 30 of their renewal year. Documentation of course completion should be retained in the event the licensee is selected for the CPE audit. The 80 total CPE hours must include at least eight (8) hours in accounting and auditing, four (4) hours of Florida Board-approved ethics, and have no more than 20 hours in behavioral subjects.

The renewal process for a CPA includes paying the renewal fee and an attestation that the licensee satisfied their continuing professional education requirements. If you did not satisfy the CPE requirements, you may request a change in status to Inactive prior to the renewal deadline. A change to *Inactive* status is not a default process and requires action by the licensee.

Failure to meet the renewal requirements by December 31 of the renewal year will result in the license reverting to *Delinquent* status effective January 1 of the following year. Delinquent status licenses will revert to *Null and Void* after two years unless the license is reactivated or placed on Inactive status.

Automatic Extensions:

Check your CPE due June 30. You can still comply!

There are two automatic extensions granted for Florida certified public accountants who do not meet the CPE requirements by June 30.

The first automatic extension ends September 15, provided the Florida CPA completes an additional 8 hours in accounting and auditing subjects. Therefore, the licensee would complete a total of 88 hours with at least 16 in accounting and auditing.

The second automatic extension ends December 31 provided the Florida CPA completes an additional 16 hours in accounting and auditing subjects. Therefore, the licensee would complete a total of 96 hours with at least 24 in accounting and auditing.

CPE Reciprocity for Out-of-State Licensees:

A nonresident licensee seeking renewal of a Florida license will be determined to have met Florida's CPE requirements if prior to renewal, the licensee has completed a Florida Board-approved ethics course and complied with the CPE requirements in the state in which his or her office is located. If the state in which the nonresident's office is located has no CPE requirements for renewals, the nonresident licensee must comply with Florida's CPE requirements.

As part of the renewal process, a nonresident licensee will attest to satisfying the aforementioned requirements.

CPE Reporting:

For this renewal window, the CPE reporting process remains unchanged. The renewal process for a CPA includes paying the renewal fee and an attestation that the licensee satisfied their continuing professional education requirements.

The Department has been developing a CPE reporting tool to be used by Florida CPAs. A formal announcement regarding its implementation has been postponed until January 2023.

False Attestations:

The Board strongly advises licensees who have not satisfied the CPE requirements, not to falsely attest their completion of the CPE requirements and renew their license in an Active status. These licensees are subject to discipline that typically includes makeup CPE hours, penalty CPE hours in an amount equal to the deficient hours, and substantial fines and investigative costs. The Board encourages licensees to change their status and renew in an Inactive status rather than falsely attest.

Note: An Inactive licensee cannot hold out as a CPA and cannot provide audit or attestation services.

Reactivation:

A reactivation application is required if you are Delinquent or Inactive and want to renew and change your status to Active.

A licensee must complete an application to reactivate their license. There is a \$250 application fee. Reactivation requires completion of 120 total CPE hours to include thirty (30) hours in accounting & auditing and eight (8) hours in Board-approved ethics. No more than 30 CPE hours may be in behavioral subjects. The reactivation/change of status application can be obtained on the Board's website.

Summary of 7 Best Practices:

1. If you change your email address or mailing address, notify DBPR.
2. Set a reminder on your calendar to submit your license renewal form and pay the fee.
3. Periodically use the Online Services to check the status of your license.
4. Keep copies of your CPE certificates of completion. Don't rely on your employer.
5. Complete a Florida Board-approved ethics course to satisfy the ethics CPE requirement.
6. If you submit a change of status request, follow up. Go online and check your status to make sure it processed. If it did not process, contact the CPA Division.
7. Remember, like your driver's license, you are responsible to satisfy the renewal requirements

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Exams and Licensure Team Lead

BOARD WEBSITE

[http://www.myfloridalicense.com/
DBPR/certified-public-accounting/](http://www.myfloridalicense.com/DBPR/certified-public-accounting/)

NEED HELP?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

Roger Scarborough, Director
Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Telephone: 850.487.1395
Facsimile: 352.333.2508

The Chair's Corner



Steven Platau

Accountant-client privilege in Florida is important to consider when evaluating the CPA's course of action in response to discovery of client non-compliance with laws and regulations.

In July 2022, the American Institute of Certified Public Accountants (AICPA) released the long-debated Noncompliance with Laws and Regulations (NOCLAR) amendments to the AICPA Code of Professional Conduct (Code). While Florida does not incorporate the AICPA Code into either statute or rules, many CPAs are members of the AICPA and as a condition of membership subscribe to the AICPA Code.

When a CPA encounters client NOCLAR, the Code sets into motion a number of requirements for the CPA which, depending on the CPA's role and other circumstances, may require reporting of the NOCLAR. Considering the importance of client confidentiality and the sanctity of accountant-client privilege, CPAs would likely be reluctant to report NOCLAR to external authorities. Consideration of Florida law and legal advice on each specific situation are likely merited when NOCLAR is encountered.

Back in 1991, the Florida Legislature, encouraged by the Florida Institute of Certified Public Accountants (FICPA), added Florida Statutes §473.316 – Communications between the accountant and client privilege. Only about a third of the states have such protection in statute for their CPAs. Florida's statute allows certain communications between a client and the CPA to be confidential if the communications are not intended to be disclosed to third parties. There are some exceptions such as for peer review, disciplinary proceedings, and matters of common interest to two clients such as spouses in a civil proceeding.

The privilege may be claimed by the client or the client's representatives or by the CPA on behalf of the client. Especially important is that the CPA's authority to claim the privilege is presumed in the absence of contrary evidence.

There are some exceptions that eliminate the Florida statutory privilege such as when the services of the CPA were obtained by anyone to commit or plan to commit a crime or fraud.

The AICPA Code provisions address a member CPA's obligations when encountering NOCLAR in connection with their professional work. As Florida CPAs are digesting the NOCLAR obligations in the Code, it is important to remember the statutory protection of the accountant-client privilege in Florida. All Florida CPAs can thank the FICPA and the Florida Legislature for providing this statutory privilege for Florida CPAs. Remember, navigation of statutes, especially when there are both state and federal issues, is often best accomplished with the assistance of legal counsel.

In Memoriam - John Gruppioni

The Division of Certified Public Accounting mourns the passing of a former enforcement team member, John D. Gruppioni. John passed away peacefully at AdventHealth Ocala Hospital on July 2, 2022, after a short illness. He was attended by his loving and devoted wife Charlotte Undercoffer Gruppioni and his lifelong friend Pasquali F. “Pat” Pellegrino. John was born on December 20, 1952, in West Springfield, Massachusetts. He was the only child of Dante Gruppioni, a professional hockey player, and Mary O’Connell Binelli. John was a CPA who attended the University of Massachusetts at Amherst, graduating with honors in 1974. John worked for the U.S. Department of Labor, Office of Inspector General in Kansas City from January 1980 until September 2009, retiring at the grade of GS-13. He was a proud veteran and honorably served in the United States Navy from 1974 until 1978. He leaves behind his beloved wife Charlotte and three first cousins; Susan Murphy, Patricia Lambert and Cathy Lucier. A memorial service was held at the Silver Springs Shores Presbyterian Church in Ocala, Florida on July 21, 2022.

John was a great asset to the Division of Certified Public Accounting and quite the character around the office. On July 20, the Division held a memorial ceremony with John’s friend Pat Pellegrino. The staff told stories about John and partook in one of John’s many pleasures in life, enjoying cupcakes from Patticakes. The Division extends condolences to John’s family and friends. His presence will be greatly missed.

Congratulations to New Individual Licensees - April 1, 2022 - June 30, 2022

ALAO, MICHAEL A
 ALLGEIER, JOHN JOSEPH
 ALMAZAN, JACQUELINE
 ALTMAN, KYLE WAYNE
 AMADO BLUNT, SOLANGE ALICIA
 AMASON, KATHRYN ANN
 ANGARITA, JAIME ALBERTO
 ANOUCH, ANASS
 APUZZO, NICHOLAS MATTHEW
 AUGUSTYNIAK, JORDAN DEE
 BAILEY, DOREEN ELIZABETH
 BANCROFT, CALEB
 BARBER, JAMIE ANN
 BARCALOW, SKYLA MARIE
 BARKAN, TATYANA
 BARONE, THOMAS JOHN JR
 BELT, DAVID ALLAN
 BENET, PAUL VICTOR
 BERGER, BENJAMIN
 BETESH, MENAHEM
 BIANCO, JOSEPH LADISLAUS
 BLOOM, AMY HURWITZ
 BOGRETSOVA, LIUDMILA
 BRAY, STEPHEN RICHARD
 BRETT, JASON ANDREW
 BROOKS, JANET
 BROWN, KAITLYN LEE
 BRUNER, BRETT E
 BUCKEL, CAROLINE
 BURICK, DUSTIN
 BURRELL, MARK DAVID
 BYTSKEVICH, ALENA
 CADENHEAD, MICHAEL R
 CADET, ALEX
 CAHILL, ROBERT J

CALHOUN, DAVID MATTHEW
 CANCIO RICO, MICHELLE PATRICIA
 CANDELA, CONNOR ANDREW
 CANO MOLINA, FRANCISCO JAVIER
 CARNICER, DANIEL
 CARROLL, ROBERT T
 CATURANO, BRIELLE
 CESPEDES, DAVID
 CHANDONNET, EVAN JOHN
 CHAPPO, HELENA
 CHAUX, ALVARO JOSE
 CHIMAN, SANDRA
 CHIPMAN, REECE DEAN
 COAKLEY, RANDAWNIQUE
 CODISPOTI, ABIGAIL ROSE
 COHEN, NATHANIEL STEPHEN
 COLEMAN, JACQUELINE ELIZABETH
 COLLADO, CAROLINA ALEJANDRA
 COOK, MICHAEL
 COPELAND, PARKER TALLEY
 COULANGES, RACHEL
 COZMA, CODRINA
 CROTEAU, BRIAN T
 CRUTCHFIELD, TYLER WAYNE
 CUADRADO SANTIAGO, FELIX R
 DAHER, KATLEEN ELIZABETH
 DAIGLE, BARBARA DAVIS
 DAMJANOVIC, NEMANJA
 DAVIS, JOSEPH PATRICK
 DEAN, ALEXANDER P
 DEKORTE, PARKER SEAMUS
 DEMELFY, JOHN M JR
 DEUTSCH, MARC SCOTT
 DIEGUEZ, FRANK
 DIXON, EDWARD HERMAN JR

DIXON, JEREMY RAY
 DOAN, THACH KIM NGAN
 DONOHUE, ROBERT MICHAEL
 DONTN, ANDREW JOHN
 DOYLE, JENNIFER ELIZABETH
 DRURY, NINA CARDOSO
 DUENAS, JORGE ERNESTO
 EASTRIDGE, KRISTY
 EDWARDS, FELICITY ROSS
 EIDELMAN, ALAN
 ESTIME, AMOS
 FAJARDO ALCOLEA, KAREN
 FENG, LULU
 FILIPPELLI, JENNA MARIE
 FLEMING, CHRISTOPHER BRANDON
 FOLLMER, AARON J
 FORD, PAMELA S
 FORTUNATO, RICHARD D
 FOSTER, MELISSA
 FOYAIN, LUISA GLADIMIR
 FREEBERN, TODD
 FURUSA, MATILDAH
 GAJOWIAK, MATTHEW
 GALIMOVA, ELVIRA
 GANGAROSSA, MARCO A
 GARCIA, SAIMARI
 GARZON, GERMAN DAVID
 GASTALDO, STEPHANIE
 GAVALIS, ALBERT THEODORE
 GELMAN, CRAIG
 GIKURI, CATHERINE NYABASAMBA
 GILL, JOANNA THOMAS
 GONZALEZ AVERHOFF, SUSANA
 GORDON, DARLENE DUPRIEST

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Congratulations to New Individual Licensees - April 1, 2022 - June 30, 2022

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GUADARRAMA, LAURA D
 GULLA, WASEEM
 GUZMAN SALAZAR, KAREN LERENA
 HAHN, WILLIAM
 HANNAU, ANTHONY MICHAEL
 HARRELL, SAMUEL CHRISTIAN
 HEAVENER, BENJAMIN OWEN
 HELMINTOLLER, JAMES KEVIN
 HELTON, RAQUEL
 HERRERA, ERIC
 HILL, ALICE V
 HOANG, XUAN-PHUONG
 HODGE, GWENDOLYN ANDREA
 HOEK, KRISTA JOY
 HOHMAN, JOSEPH MICHAEL
 HOLLOWSKY, WILLIAM FRANCIS
 HOPGOOD, DORI ANN ELIZABETH
 HOPTON, BRADLEY KYLE
 HOYNACK, CHRISTINE
 HUBER, KRISTIN ELISABETH
 IRIZARRY, MICHAEL DAVID JR
 ISAAC, ALDEEN ANGELICA JOY
 IZQUIERDO, EVAN MICHAEL
 JEPSON, HAYDEN MARK
 JOA, GABRIEL
 JOHNSON, CYNTHIA PAULA
 JOHNSON, NOAH JORDAN
 JOHNSTON, CAROL
 JONES, KAREN ELIZABETH
 JUDISTIR, SHERMAN
 KAISER, PRISCILLA MARIE
 KALKUZ, VEDAT
 KARMAZIN, KATHLEEN MARY
 KATS, DANIL
 KILIANEK, EKATERINA VLADIMIROVNA
 KIMMONS-RUIKKA, DYLAN RUSSELL
 KOSICKI, CHRISTOPHER ANDREW
 KOSTANDINI, ERINDA
 KOSUCH, COLLIN JOHN
 KRONIN, KEITH HENRY
 KULUTILA, KIF M
 KUSUMOWIDAGDO, JASMINE PUTRI
 LAFFERTY, THOMAS K
 LANDRESS, DANA V
 LANGE, ERON WALTER
 LANGENFELD, ALEXANDRA LYNNE
 LARKIN, CHRISTOPHER
 LARKIN, LAUREN ELISABETH
 LAWRENCE, RUSSELL ANTHONY
 LEDAKIS, EFSTRATIOS
 LEE, JOONG YEOL
 LEE, JUSTIN HENRY
 LEIFHEIT, DEBORAH KELLY
 LEVINE, MAYA RUBINA
 LEWKOWITZ, PAVLINA

LI, SIYING
 LIU, CARLOS MIGUEL
 LLEWELLYN, ESTELA
 LODATO JR, JULIUS ANTHONY
 LOLLEY, HANNAH KAY
 LUNDEEN, ROBERT ROLFE
 LYNCH, DOROTHEA ELIZABETH
 LYNN, KATRAVIA RENEE
 MACOMBER, TIMOTHY JAMES
 MACURAK, ZACHARY STEVEN
 MAGOON, JENNIFER LYNN
 MAJOR, PETA-GAY
 MALDONADO, INDIA ANNAIS
 MANN, CARL BURTON
 MANYPENNY, ELLEN LOUISE
 MANZANELLI, JULIETA
 MARANTO, STEPHEN MICHAEL
 MARTINEZ, LUIS ANGEL
 MARTINEZ, SAMANTHA
 MAYBERRY, WHITNEY EVAN
 MAYS, HANNAH BAY
 MCANARNEY, COLBY R
 MCCOY, CHRISTOPHER EARL
 MCCOY, KELLY J
 MCINTYRE, CHRISTOPHER JON
 MEARS, HEATHER
 MEEROVICH, ILAN
 MELSON, JAMES ALAN
 MENZA, CRYSTAL MARIE
 METZLER, MARCI
 MICHELENA, XAVIER DANIEL
 MILLER, MACKENZIE
 MILLNS, CHRISTIAN
 MILLS, ANDREA TRACY
 MILNER, MATTHEW GREGORY
 MIRZOYEV, IBRAGIM
 MITCHELL, KELLIE ELIZABETH
 MOORHOUSE, DAVID
 MORGAN, LYDIA KEYTE
 MORRONE, DENNIS J
 NAKLEN, MAHNJRONWEH THEA
 NANFRO, ROBERT ANGE
 NAVARRO, MARIA LUCIA
 NAZARENKO, EKATERINA
 NEWINSKI, LAURA MARIE
 NICHOLS, MICHAEL
 NIELAND, SUSAN M
 NIXON, DEBORAH ELIZABETH
 NORRIS, JOSHUA DAVID
 NOUREDDINE VAZQUEZ, ZEINAB
 ELIZABETH
 OLSON, MATTHEW JOSEPH
 O'NEAL, NOLAN PATRICK
 ORTEGA, CLAUDIA
 OTERO ALFONZO, JIMENA

PALLADINO, WALLACE DANIEL
 PANETTA, LORI ANN
 PEERBOLTE, MATTHEW C
 PEERS, SASHA ANNABEL
 PERCY, MELANIE CAMILLE
 PERDUE, WILLIAM MORGAN
 PERKO, JENNIFER ROSE
 PESNELL, PIA KRISTIINA
 PHAM, TIFFANY
 PHAN, NGAN T
 PHILLIPS, DAVID ALLEN
 PIA, KENNETH JOHN JR
 PIMENTAL, MICHAEL ALAN JR
 PIZARRO, CRISTIAN ALEXANDER
 POTGIETER, JOHAN
 POTOTSKY, RICHARD
 QUIGLEY, CYNTHIA GAVER
 QUIRK, ROLAND
 RACA, CAROLYN ELIZABETH
 RAGAIN, CHRISTOPHER
 RAIOLA, NICHOLAS JOSEPH
 RASSKAZOV, MELANIE LYNN GRUBENLA
 RAY, PAMELA REED
 RAYBSHTEYN, MIKHAIL
 REI, JENNIFER MICHELLE
 REYNOLDS, JOHN WALLACE JARDINE
 RHODES, JOHN
 RIBEIRO, KYLE RICHARD
 RICHARDS, ELRIKA LORRAINE
 RICHARDSON, STEPHANIE LYNN
 RICHINELLI, VINCENT
 RICHMOND, BENYOMIN
 RICHMOND, TAYLOR
 RIVERA NUNEZ, LUIS FEDERICO
 RIVERA, VALENTINO E
 ROBNETT, NATHAN E
 ROCHE, MATTHEW JOHN
 RODERICH, KURT
 RODRIGUEZ PENA, IVON YANETH
 ROSADO BARRERAS TORRES, MARIELYS
 ROSANEL, JOSEPH
 ROSINSKI, HAILEY
 ROSS, ROBERT
 ROTH, ERIC D
 ROTUNNO, ANNETTE MARIE
 RUEDA MAZZEI, MARCOS AGUSTIN
 RUKA, ALLISON MARGARET
 SAHLER, RACHEL
 SALEH, FARAH
 SAN MARTIN, NATALIA A
 SARRA, KIMBERLY ANN
 SCHOLL, AARON KENDAL
 SCHOLL, TIMOTHY JOHN
 SCHWARTZ, ARLENE FOX

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Congratulations to New Individual Licensees - April 1, 2022 - June 30, 2022

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SCHWARTZ, JUDAH J
 SCUDERO, JOSEPH LAWRENCE
 SEIN BENETTI, MARIA ISABEL
 SEMENOV, DMITRI
 SEWARD, REBELEE MEAGAN
 SHUBIN, ALLEN
 SHUPE, SAMUEL BARNETT
 SIMPSON, STEVIE BROOKE
 SLIVANYA, JAMES DAVID
 SODERQUIST, JOANNE RUTH
 SOLTYS, CAROLINE SUZANNE
 SPOOLSTRA, ADAM D
 STARR, GEORGE EARLE
 STELLA, MAYUMI
 STONE, ELENA DIMITROVA
 SUTTLE, DYLAN
 SWEENEY, MEGAN MARIE
 TANNOUS, MICHAEL ANES
 TANZMAN, BRIAN
 THOMAS, MARGARET
 TINGWALL, QUINTIN ALAN

TORRES, DEREK A
 TORRES, JACQUELINE MARIE
 TOUSIGNANT, MICHAEL THOMAS
 TRIBBLE, WILLIAM CLAYTON
 TUCKER, TIMOTHY EDGAR
 TURKEL, MICHAEL BROOKS
 TYSON, BRANDON MICHAEL
 VAGELAKOS, ALEXANDER
 VALLES, DIEGO
 VANEGAS, CATALINA
 VASSALOTTI, AARON THOMAS
 VEGA, LUIS MANUEL
 VENKATARAMAN, CHANDRASEKAR
 VICTORES, RANDY
 VIDAL, SANTIAGO
 WAGNER, RYAN FRANCIS
 WARDEN, WILLIAM SWAIN
 WASEY, AMANDA LEIGH
 WEBB, DENNIS EDWARD
 WEBER, STEPHEN DALE
 WEISS, JOANNA CAUSEY

WEISS, STEVEN PHILIP
 WEITZEL, REBECCA ANN
 WELCH, RICHARD CAMERON
 WELDAY, PHILIP DARREN
 WIDLIN, PUBIEN
 WILLIAMS, EILEEN FRANCES
 WILSON, AMY S
 WINTERS, RANDOLPH KIRBY JR
 WOLMAN, NOAH
 WONG, ORSON
 WU, JULIA WEI YUE
 WU, XIAOHUI
 WUENSCH, NICHOLAS
 WUMMER, KELLY
 WYLAND, JEREMY
 XIE, WU DUAN
 YEOMANS, COLE DEMPSEY
 YOUNG, MICHELLE ANN CATHERINE
 ZAHAV HARDIA, ANDRES
 ZAIDI, WAJIH UL-HASAN
 ZHOU, YINMEI

DISCIPLINARY ISSUES

2022 CPE VIOLATIONS

Statute 473.323(1) (h) through Rule 61H1-33.001(a) FAC. To obtain a Final Order of any individual listed you will need to submit a request to GovQA. <http://www.dbpr.state.fl.us/govqa/>

May 22, 2022 Board Meeting

Case #2020-017971	Nicole Marie Buzard	AC#37863
Case #2020-017211	Michael L. Bassin	AC#44857
Case #2019-061642	Gregory W. Brown	AC#33619
Case #2019-059648	Julius Luckey	AC#2964
Case #2020-004475	Shanna E. Deeb	AC#44090
Case #2020-018508	Nicholas P. Pavlick	AC#50824
Case #2019-058394	Elizabeth Morton	AC#39986
Case #2020-002360	Vijaiantie Jadnauth	AC#44482
Case #2020-004462	Rebecca Sheridan	AC#36097
Case #2020-018309	Allan Edward Mesia	AC#50784
Case #2019-059658	Nathan E. Orzech	AC#47030
Case #2019-004236	Hanna Quiffa	AC#24714
Case #2020-016987	Brenda Doreen Kenny	AC#43419
Case #2020-018300	Jacob L. O'Brien	AC#43376
Case #2019-057334	Donald J. Gilliland	AC#4466

July 15, 2022 Board Meeting

Case #2020-003597	Marc A. Rudner	AC#44147
Case #2020-035130	Donna C. Zeitler	AC#23838
Case #2021-012779	Michael L. Tanner	AC#25917
Case #2020-002327	Brian J. Hibbard	AC#33137
Case #2019-004287	Dee Anna Temple-Pryor	AC#33953
Case #2020-021527	Cali Corbin White	AC#48327
Case #2019-059662	Samuel M. Roberts	AC#49159

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Disciplinary Issues (continued from page 6)

May 20, 2022 Board Meeting

Case #2020-053706 **Deborah Grathwohl** AC#25167
 Statute: 473.323(1) (a) through a violation of 473.322(1) (b), F.S.
 Violation: Utilizing CPA designation without an active license
 Penalties: Suspension

Case #2019-041522 **Shanea A. Arthur** AC#42289
 Statute: 473.323(1)(a) through a violation of 473.322(1)(b), F.S. and 473.323(1)(h)
 through a violation of Rule 61H1-26.005, F.A.C.
 Violation: Utilizing CPA designation without an active license
 Penalties: Suspension

July 15, 2022 Board Meeting

Case #2020-015356 **Luis Felipe Rosales** AC#41942
 Statute: 473.322(1) (c) F.S.
 Violation: Performing work described in section 473.302(8) (a), F.S. without an
 active individual and/or firm license
 Penalties: Suspension and 8 additional penalty hours of accounting/auditing
 CPE hours for the current renewal period

Case #2019-030099 **Howard Charles Lapensohn** AC#19258
 Statute: 473.323(1) (c) F.S. and 473.323(1) (a) through a violation of 455.227(1) (t) F.S.
 Violation: Having a public accounting license suspended by the Pennsylvania State Board
 of Accountancy and failing to timely report being convicted or found guilty of a crime
 Penalties: Suspension

New Firm Licensees - April 1, 2022 - June 30, 2022

ALITUS CONSULTING LLC
 ALMANZAR & YANES, P.A.
 CANDIS CPA LLC,
 CARLOS PEREZ, CPA
 CARMEN C. RICHARDSON
 CAROLINA GARCIA, CPA
 CHARLES W. MARCUSSEN
 CHRISTINE GAGNON, CPA, P.A.
 COREY ADAMS, P.A.
 CORTES ACCOUNTING & ASSOCIATES, LLC
 DANIEL MICHAEL DEMOSTHENES
 DARON M. COLLADO, P.A.
 DAVID L. HARRELL, CPA
 DCW-CPA, LLC
 DE SANCTIS & COMPANY, PA
 DIANE T COLL, CPA, PLLC LLC
 DOUGLAS W. MANN, CPA, P.A.
 ENH TAX & ACCOUNTING SERVICES, LLC
 GINA M SCIACCHITANO, CPA LLC
 GULLA CPA PLLC, LLC
 HERNDEN, TRAPP, WESTFALL & GARDNER, LLC
 HHL CONSULTING, P.A.

HOROWITZ & WILLIAMS CPAS LLC
 J DENNIS FOSSETT CPA INC
 JFL FINANCIAL, PLLC
 JOSEPH N. FERGUSON CPA
 KEVIN G RHOAD CPA, PA
 KLESHINSKI, MORRISON & MORRIS LLP
 LISA L. PATTERSON CPA
 LORI A STUART, CPA P.A.
 MARCH & MCMILLIN, CPAS, PLLC COMPANY
 MICHAEL MAZZOLA, CPA, P.A.
 MICHAEL THORNLEY CPA CGMA
 NATALIE M O'HARA, CPA
 PULVER CPA, LLC
 QUANTUM ADVISORS CHOICE LLC
 SHAWN KELSEY CPA
 SL GARDNER & COMPANY P.A
 THATSAPHONE TAT MYSAYPHONH
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