

Matilde Miller, Interim Secretary

Rick Scott, Governor

April 21, 2017  
 Board of Accountancy

Department of Business and Professional Regulation  
 Orlando, Florida

Friday, April 21, 2017

9:00 a.m.	Call to Order Pledge of Allegiance Introduction of Board Establishment of Quorum	Dr. Martin Fennema, Chair    Veloria Kelly, Executive Director
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**1. Approve Board Minutes**

- A. February 23, 2017
- B. March 27, 2017

**2. OGC Final Action**

**Settlements**

- |                         |                         |
|-------------------------|-------------------------|
| A. Bell, Lawrence       | 2015-035142 (DD,TK,ER)  |
| B. De Varona, Sergio E. | 2015-055114 (CBB,TK,TD) |
| C. Dorra, Ariel J.      | 2016-037881 (CBB,TK,TD) |
| D. Kubinec, Kenneth     | 2016-011029 (CBB,TK)    |
| E. McGoey, Michael J.   | 2016-034811 (CBB,TK,TD) |

**Hearings Involving No Disputed Issue of Material Facts**

- |                            |                         |
|----------------------------|-------------------------|
| F. Crossman, Howard F.     | 2016-021657 (CBB,TK)    |
| G. Gardner, Christopher S. | 2015-052689 (CBB,TK,JL) |
| H. Schwartz, Michael A.    | 2016-039977 (CBB,TK,TD) |

**Waivers**

- |                     |                         |
|---------------------|-------------------------|
| I. Alam, MD Hyder   | 2016-033990 (CBB,TK,TD) |
| J. Bologna, Louis   | 2016-020439 (CBB,TK,TD) |
| K. Day, Richard Roy | 2016-016702 (CBB,TK)    |

**3. Petition for Variance or Waiver**

- A. Felella, Maria
- B. Maida, Pablo
- C. McGhee, Samantha
- D. Ntock, Maurice

**4. Exams – Considerations**

- A. Baird, Steven
- B. Dorsey, Virginie
- C. Garcia, Daniel Eduardo
- D. Groff, Breeanna
- E. Lona-Lopez, Rene Abelardo
- F. Mazer, Anthony
- G. McCall, Michael
- H. Mikkleson, Brent Lawrence
- I. Sanso, Bartolome

**5. Original Licensure – Considerations**

- A. Rees, Sean

**6. Endorsement – Considerations**

- A. Blakely, Jorge R.
- B. Laforgia, Frank Steven
- C. Madaris, Ronnie Dale
- D. Milton, Cynthia Anne
- E. Parker, Jessica Lynn
- F. Soalca, Luiza

**7. Maintenance and Reactivation – Staff Approvals**

- A. Brown, Jonathan
- B. Griswell-Hogan, Alicia Marie
- C. Jiang, Xuemei
- D. Manning, Troy Yvonne
- E. Mestre, Victor Marcel
- F. Moses, Graciela Jeanne
- G. Rallo, Thomas John
- H. Rofe, David Shawn
- I. Watson, Henrietta E.
- J. Worth, Jaimie Michelle
- K. Zou, Jianghua
- L. Agreda, Alexis Manuel

**8. Maintenance and Reactivation – Requirements Not Met**

- A. Kim, Tae Sung
- B. Potts, Sherry R.
- C. Swaney-Nikias, Natalie M.

**9. Maintenance and Reactivation – Voluntary Relinquishment**

- A. Antonio C. Diaz, CPA
- B. Cohen Fund Audit Services, LTD
- C. Crown & Company, CPA'S & P.A.
- D. Garrison, Tracy Lee
- E. Jones, Martha Louise
- F. Kominsky, Jay Stephen
- G. Kominsky, Mary Ann
- H. Rodi, John H.
- I. Schmitz, Camilla
- J. Wojcicki, CPA, P.A.

## **10. Deceased Practitioners**

- A. Anderson, Charles
- B. Campbell, Edward M. Jr.
- C. Chawk, Gary William
- D. Lahr, Richard W.
- E. Rivero, Cesar J. Jr.
- F. Robbins, Ira L.

## **11. Firms**

- A. Marks Paneth, LLP

## **12. Temporary Permits**

### **Approved Permits:**

- A. Adams, Jenkins, and Cheatham
- B. Davis Kinard & Co, P.C.
- C. Minsk, Gould, Tattrie & Lussier, LLP
- D. Berdon, LLP
- E. Berdon, LLP
- F. Berdon, LLP
- G. Berdon, LLP
- H. Berdon, LLP
- I. Berdon, LLP
- J. Bridge West CPA'S & Consultants
- K. Dalby, Wendland & Co., P.C.
- L. Gold Coast Audit Financial & Tax Services, Inc.
- M. Moore Group, CPA
- N. Jain & Jain, P.C.
- O. Berdon, LLP
- P. Erickson, Demel & Co., PLLC
- Q. Fitzgerald & Associates, Inc., CPAS
- R. Dennison & Company
- S. Fitzgerald & Associates, Inc., CPAS
- T. Robertson, Andreoli & Covington, P.C.
- U. Fitzgerald & Associates, INC., CPAS
- V. Selden Fox, LTD.
- W. Levine, Caufield, Martin & Goldberg, P.C.
- X. Levine, Caufield, Martin & Goldberg, P.C.

### **Denied Permits:**

- A. Erickson, Demel & Co., PLLC

## **13. Reports**

- A. Committee on Accounting Education Meeting Minutes February 1, 2017
- B. Committee on Accounting Education Meeting Minutes March 6, 2017
- C. Committee on Accounting Education Meeting Minutes April 5, 2017
- D. Committee on Continuing Professional Education Meeting March 13, 2017
- E. Prosecuting Attorney Report
- F. Rules Report – Assistant Attorney General

## **14. Rules**

- A. 61H1-27.001 College Or University Requirements
- B. 61H1-27.002 Concentrations in Accounting and Business

**15. Administration**

- A. Board of Accountancy Statistics
- B. Consider Removing Academic Credentials Evaluation Institute, Inc. Name from the Foreign Evaluation List
- C. CPA Exam Score Release Request – FYI
- D. Florida Tax Credit Scholarship Program
- E. State Bill 582
- F. Letter to Senate from Board for House Bill 987 and Senate Bill 1348 – FYI
- G. Remarks from the Executive Director
- H. Update from Board Members / Staff Serving on NASBA Committees

**16. NASBA**

- A. Information Regarding Candidate Fees for the Uniform CPA Examination- FYI
- B. Update on Clean-Up Changes to the UAA / CPE Model Rules Exposure Draft- Comments and Suggestions Requested by June 1, 2017

**17. FICPA**

- A. Clay Ford Scholarship Program Letter- FYI

**18. Old Business**

**19. Other Business**

**20. Future Meetings**

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|--------------------------------------------------------|--------------------------------------------------------------------------------------|
| June 1 <sup>st</sup> (Thursday) – 9:00 A.M. – PC       | DBPR – Real Estate Commission Room<br>400 West Robinson St. Orlando, Florida         |
| June 2 <sup>nd</sup> (Friday) – 9:00 A.M. – Board      | DBPR – Real Estate Commission Room<br>400 West Robinson St. Orlando, Florida         |
| July 20 <sup>th</sup> (Thursday) – 9:00 A.M. – PC      | Biltmore Hotel – 1200 Anastasia Ave.<br>Coral Gables, Florida                        |
| July 21 <sup>st</sup> (Friday) – 9:00 A.M. – Board     | Biltmore Hotel – 1200 Anastasia Ave.<br>Coral Gables, Florida                        |
| September 7 <sup>th</sup> (Thursday) – 9:00 A.M. – PC  | Ever Bank – 1185 Immokalee Road<br>Naples, Florida 34110                             |
| September 8 <sup>th</sup> (Friday) – 9:00 A.M. – Board | Ever Bank – 1185 Immokalee Road<br>Naples, Florida 34110                             |
| October 26 <sup>th</sup> (Thursday) – 9:00 A.M. – PC   | Hilton Sandestin Beach - 4000 Sandestin<br>Beach, South Miramar Beach, Florida 32550 |
| October 27 <sup>th</sup> (Friday) – 9:00 A.M. – Board  | Hilton Sandestin Beach - 4000 Sandestin<br>Beach, South Miramar Beach, Florida 32550 |
| December 14 <sup>th</sup> (Thursday) – 9:00 A.M. – PC  | Betty Easley Conference Center<br>4075 Esplanade Way, Tallahassee, Florida           |
| December 15 <sup>th</sup> (Friday) – 9:00 A.M. – Board | Betty Easley Conference Center<br>4075 Esplanade Way, Tallahassee, Florida           |

**21. Adjourn**