

February 23, 2017  
Board of Accountancy

Best Western Gateway Grand  
Gainesville, Florida

Thursday, February 23, 2017

The meeting was called to order at 9:00 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Executive Director, and reflected the following persons present:

**BOARD MEMBERS**

David Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
Mindy Rankin	Present
Eric Robinson	Unexcused Absence
David Skup	Present
Jesus Socorro	Present
H. Steven Vogel	Present

**STAFF**

Veloria Kelly	Present
Denise Graves	Present

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel; Rachelle Munson, Assistant Attorney General were present. Megan Kachur, Chief Attorney, Department of Business and Professional Regulation; Andrew Pietrylo, Assistant General Counsel, Department of Business and Professional Regulation were present and the Court Reporter was Debbie Holloway.

**1. Approve Board Minutes**

A. January 19-20, 2017

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

**2. OGC Final Action**

A. Connolly, Janna                      2015-048101

Item was continued to the April meeting.

B. Cox, William B.                      2015-053838

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to accept the Stipulation with paragraph twelve (12) the word Board is implied as Probation Committee. Upon vote, the motion passed unanimously.

C. Hingston, Shirley

2015-037939

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to reject Stipulation. Upon vote, the motion passed unanimously. Counter Stipulation offer was made by Mr. Dennis, seconded by Mr. Socorro, to impose an administrative fine of \$1,000.00 and administrative costs of \$2,097.14, to be due within thirty (30) days of Final Order. Reprimand and Voluntary relinquishment: Respondent shall voluntarily relinquish her license and firm license. Upon vote, the motion passed unanimously.

D. Meister, Michael D.

2016-036097

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Skup, seconded by Mr. Dennis, to accept Stipulation. Upon vote, the motion passed unanimously.

E. Panebianco, Janet Ann

2016-011372

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to reject Stipulation. Upon vote, the motion passed unanimously. Counter Stipulation offer was made by Mr. Dennis, seconded by Ms. Rankin, to impose all the terms of the original stipulation with an addition of paragraph nineteen (19) to the Stipulated Disposition as follows: Prior to renewing her license to active status in the next two biennial renewal periods, Respondent shall submit to the Board office satisfactory evidence of having completed all required hours of continuing professional education for the reestablishment periods July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018. Upon vote, the motion passed unanimously.

F. Worley, Michelle S.

2015-002524

Mr. Dennis, Ms. Keegan and Mr. Robinson were recused.

Ms. Kachur presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Vogel, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she failed to file an Election of Rights form, or otherwise established a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made Ms. Rankin, seconded by Mr. Vogel, 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Skup seconded by Mr. Socorro, to impose an administrative fine of \$2,000.00 and administrative costs of \$97.19, to be due within thirty (30) days of Final Order. Suspension effective immediately until such time as Respondent submits satisfactory evidence of having completed eighty (80) hours of CPE that she failed to complete for the reestablishment period July 1, 2011 through June 30, 2013 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) CPE hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2013 through June 30, 2015 and July 1, 2015 through June 30, 2017 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE. Upon vote, the motion passed unanimously.

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she failed to file an Election of Rights form, or otherwise established a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made Mr. Dennis, seconded by Mr. Vogel, 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis seconded by Mr. Vogel, to impose an administrative fine of \$2,000.00 and administrative costs of \$316.13, to be due within thirty (30) days of Final Order. Suspension effective immediately until such time as Respondent submits satisfactory evidence of having completed eighty (80) hours of CPE that she failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) CPE hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE. Upon vote, the motion passed unanimously.

H. Gill, Tommy Lee. 2016-010130

Ms. Borders was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because he failed to file an Election of Rights form, or otherwise established a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made Mr. Dennis, seconded by Mr. Socorro, 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Vogel seconded by Ms. Rankin, to impose an administrative fine of \$2,000.00 and administrative costs of \$184.33, to be due within thirty (30) days of Final Order. Suspension effective immediately until such time as Respondent submits satisfactory evidence of having completed eighty (80) hours of CPE that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) CPE hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE. Upon vote, the motion passed unanimously.

I. Yassin, Mohammad Younes. 2016-011938

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Vogel, seconded by Mr. Dennis, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because he failed to file an Election of Rights form, or otherwise established a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made Mr. Vogel, seconded by Mr. Dennis, 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis seconded by Mr. Skup, to impose an administrative fine of \$2,000.00 and administrative costs of \$187.54, to be due within thirty (30) days of Final Order. Suspension effective immediately until such time as Respondent submits satisfactory evidence

of having completed eighty (80) hours of CPE that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) CPE hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE. Upon vote, the motion passed unanimously.

J. Pryor, Brenda Rogers                      2016-011379

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, that Respondent waived their right to request a hearing in which there is a disputed issue of material fact, because she failed to file an Election of Rights form, or otherwise established a disputed issue of material fact pursuant to Rule 28-106.111, F.A.C. Upon vote, the motion passed unanimously. Motion was made Mr. Dennis, seconded by Mr. Socorro, 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis seconded by Mr. Vogel, to impose an administrative fine of \$2,000.00 and administrative costs of \$210.43, to be due within thirty (30) days of Final Order. Suspension effective immediately until such time as Respondent submits satisfactory evidence of having completed eighty (80) hours of CPE that she failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) CPE hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE. Upon vote, the motion passed unanimously.

K. Hahn, Lauren D.                              2016-011012

Ms. Borders was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made Mr. Dennis, seconded by Mr. Vogel, 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis seconded by Ms. Rankin, to impose an administrative fine of \$1,000.00 and administrative costs of \$146.78, to be due within thirty (30) days of Final Order. Respondent shall submit satisfactory evidence of having completed the following: proof of thirty-eight (38) hours of CPE that she failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional thirty-eight (38) hours, as penalty, for a total of seventy-six (76) CPE hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The CPE penalty hours may not count towards the regular eighty (80) hours CPE requirement. Upon vote, the motion passed unanimously. Upon vote, the motion passed unanimously.

L. Malinish, David                              2016-011311

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Vogel, seconded by Ms. Rankin, to accept Stipulation. Upon vote, the motion passed with Mr. Dennis opposing.

M. Fagliarone, Robert

2015-047854

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to accept Stipulation. Upon vote, the motion passed unanimously.

N. Ryan, Michael A.

2015-050471

Ms. Borders and Ms. Keegan were recused.

Mr. Ryan was present.

Ms. Kachur presented.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made Mr. Dennis, 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Rankin, to impose an administrative fine of \$500.00 and administrative costs of \$149.39, to be due within thirty (30) days of Final Order. Respondent shall submit satisfactory evidence of having completed the following: Four (4) hours of CPE that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional four (4) hours, as penalty, for a total of eight (8) CPE hours and submit proof of CPE compliance for July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. Upon vote, the motion passed unanimously.

O. Phelps, Peter A.

2015-045428

Ms. Borders and Ms. Keegan were recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Vogel, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issues of material fact. Motion was made Mr. Dennis, seconded by Mr. Vogel, 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Mr. Vogel, to impose an administrative fine of \$1,000.00 and administrative costs of \$285.11, to be due within thirty (30) days of Final Order. Respondent shall submit satisfactory evidence of having completed the following: twenty-four (24) hours of CPE that he failed to complete for the reestablishment period July 1, 2012 through June 30, 2014 plus an additional twenty-four (24) hours, as penalty, for a total of forty-eight (48) CPE hours and submit proof of CPE compliance for July 1, 2014 through June 30, 2016 and July 1, 2016 through June 30, 2018 re-establishment periods. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. Upon vote, the motion passed unanimously.

Probation Committee:

At the recommendation of Ms. Clark, the Board discussed the creation of a Probation Committee.

The Probation Committee will consist of the Probable Cause members. The cases will be listed as separate items on the Probable Cause agendas for the Probation Committee to review.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to add to the agenda for good cause shown. Upon the vote, the motion passed unanimously.

### **3. Examination – Considerations**

A. Cuadra, John

Mr. Cuadra was present.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve for convictions only effective March 22, 2017. Upon vote, the motion passed unanimously.

B. Hester, Alvis Leon

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

C. Landon, Michael Sinclair

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

D. McEwen, Matthew Michael

Mr. McEwen was present.

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

E. Palladino, Joshua James

Mr. Palladino was present.

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

F. Yelyashevich, Siarhei

Mr. Yelyashevich was present.

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to approve for convictions only. Upon vote, the motion passed with Mr. Dennis opposing.

### **4. Endorsement- Considerations**

A. Campbell, Nancy Lydon

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to approve for answering yes to holding oneself out or practicing as CPA in Florida. Upon vote, the motion passed unanimously.

**B. Collier, Cullen**

Mr. Collier and Matthew Bark, Esquire was present.

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

**C. Walters, Rodrick**

Mr. Rodrick was present.

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

**5. Maintenance and Reactivation - Staff Approvals**

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

**6. Maintenance and Reactivation – Considerations**

**A. Gill, Hubert**

Mr. Skup informed the Board, he acknowledges a prior relationship with Mr. Gill, but feels he can fair and impartial.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve and set to a delinquent status. Upon vote, the motion passed unanimously.

**7. Maintenance and Reactivation - Voluntary Relinquishment**

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

**8. Deceased Practitioners**

There was a moment of silence.

**9. Temporary Permits**

Motion was made by Ms. Keegan, seconded by Ms. Rankin, to approve and ratify those listed. Upon vote, the motion passed unanimously.

**10. Reports**

**A. Prosecuting Attorney Report**

Ms. Kachur reported.

Ms. Kachur gave the Board stats on how many licensed and unlicensed cases are under investigation as well as how many are being reviewed by legal.

Ms. Kachur requested permission from the Board to continue prosecuting cases over one (1) year old.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to approve Ms. Kachur to prosecute cases over one (1) year old. Upon vote, the motion passed unanimously.

## B. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark informed the Board rules 61H1-27.001 and 61H1-27.002 have been noticed for development and rules 61H1-27.0041 and 61H1-36.004 language was adopted January 17, 2017 and became effective February 6, 2017.

## C. Education Research: Mr. James Suh – NASBA

Mr. James Suh reported.

Mr. Suh provided the Board with information on the Uniform Accountancy Act (UAA) and level one (1) accreditation.

## D. 61H1-27.001 College or University Requirements

The Board requested Ms. Kelly invite a representative from the Association to Advance Collegiate Schools of Business (AACSB) to attend a future Board meeting to provide information on the accrediting process for schools of business and accounting.

## E. 61H1-27.002 Concentrations in Accounting and Business

The Board requested Ms. Kelly invite a representative from the Association to Advance Collegiate Schools of Business (AACSB) to attend a future Board meeting to provide additional information.

# 11. Administration

## A. Board of Accountancy Statistics

This was an informational item.

## B. Consider Resolution for James M. Lane

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to approve the Resolution. Upon the vote, the motion passed unanimously.

## C. Consider sending Representation to NASBA Eastern Regional Meeting- June 27-29, 2017 in Newport, Rhode Island.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to send Ms. Rankin; Mr. Skup; Mr. Socorro; Mr. Dennis; Dr. Fennema; Ms. Kelly and Ms. Clark to the conference. Upon the vote, the motion passed unanimously.

## D. Indemnity Insurance Letter to Governor Scott

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to ratify the letter to Governor Scott. Upon vote, the motion passed unanimously.

## E. Remarks from the Executive Director

Ms. Kelly informed the Board that Bureau of Education and Testing (BET) had completed the 2016 CPA CPE audit and 1,009 licensees were reviewed resulting in an 83% compliance rate. Ms. Kelly informed the Board she would be attending the NASBA Executive Directors Conference in March in Louisiana.



F. Update from Board Members / Staff Serving on NASBA Committees

None at this time.

**12. NASBA**

A. Request for Nominations for Vice Chair

This was an informational item.

**13. FICPA**

A. 2017 Legislative and Regulatory Policies

Ms. Curry, Mr. Thames and Mr. Brown were present.

Ms. Curry thanked the Board for having the FICPA at the meeting. Ms. Curry informed the Board that a Legislative Bill sponsor is reviewing changes to update and revise 473 F.S. including adding Public Company Accounting Oversight Board (PCAOB) to discipline.

**14. AICPA**

A. Next Version Examination Testlet Structure Finalized – FYI

This was an informational item.

**15. Old Business**

None at this time.

**16. Other Business**

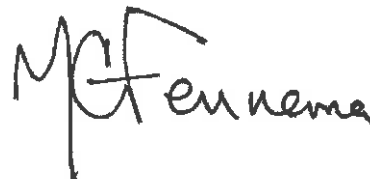
None at this time.

**17. Future Meetings**

Dr. Fennema advised he will be unavailable for the June 2, 2017 meeting. Mr. Dennis asked Ms. Kelly to explore the possibility of rescheduling the June meeting to ensure the Chair's attendance.

**18. Adjourned**

Dr. Fennema adjourned the meeting at 2:55 p.m.



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Dr. Martin Fennema, Chair