June 2, 2017
Board of Accountancy

Department of Business and Professional Regulation
Orlando, Florida

Friday, June 2, 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                  STAFF
David Dennis                   Veloria Kelly
M.G. Fennema                    Present
Excused Absence
Tracy Keegan                    Denise Graves
Present
Mindy Rankin                    Richard Evans
Present
Eric Robinson                   Present
Unexcused Absence
David Skup                      Present
Jesus Socorro                   Present
H. Steven Vogel                 Present

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

1. Approve Board Minutes

A. April 21, 2017

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

2. OGC Final Action

A. Bernstein, Joseph            2016-026795

Ms. Kachur presented the case.

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

B. Bredall, Steven              2016-048426

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

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

Mr. Pietrylo presented the case.

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

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, 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 by Mr. Socorro, 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 a Reprimand; Probation for one (1) year; administrative fine of $2,000.00 and administrative costs of $126.14, to be due within thirty (30) days of Final Order; Respondent shall complete twenty (20) CPE hours in Auditing, at least one (1) course of CPE shall pertain to auditing Employee Benefit Plans, due within ninety (90) days of the Final Order. The CPE hours shall not count towards the required hours for any re-establishment period and a pre-issuance review. Respondent shall be required to obtain a pre-issuance review for any services in Section 473.308(8)(a), Florida Statues that he chooses to perform during the probationary period. Upon vote, the motion passed unanimously.

Mr. Pietrylo presented the case.

Motion was made by Mr. Skup, seconded by Ms. Rankin, 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 by Mr. Skup, 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. Rankin, seconded by Mr. Socorro, to impose an administrative fine of $2,000.00 and administrative costs of $133.97, to be due within thirty (30) days of Final Order; Respondent shall submit satisfactory evidence of having completed the following: satisfactory evidence of having completed the eighty (80) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013 through June 30, 2015 plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. Prior to renewing his license to active status in the next biennial renewal period and submit proof of CPE compliance for July 1, 2015 through June 30, 2017 and July 1, 2017 through June 30, 2019. Upon vote, the motion passed unanimously.
F. Socías, Christopher Alex 2016-026257

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Dennis, 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 by Ms. Rankin, 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 Ms. Rankin, seconded by Mr. Socorro, to impose a Reprimand; an administrative fine of $1,000.00 and administrative costs of $215.85, to be due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

G. Shirley, Ronald 2016-046250

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, 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 by Ms. Rankin, seconded by Mr. Skup, 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. Socorro, seconded by Ms. Rankin, to impose Revocation. Upon vote, the motion passed unanimously.

H. Connolly, Jana 2015-048101

Mr. McGirney, Esquire was present.

Ms. Kachur presented the case.

Mr. Dennis acknowledged he was a previous employee of KPMG but can be fair and impartial.

Motion was made by Ms. Rankin, seconded by Mr. Socorro, 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 by Ms. Keegan, 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 Ms. Keegan, seconded by Mr. Skup, to dismiss the case and impose no discipline. Upon vote, the motion passed with Ms. Rankin and Mr. Vogel opposing.

I. Molinari, Justin A. 2016-036409

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, 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 establish a disputed issue of material fact pursuant to Rule 28-106.111, Florida Administrative Code. Upon vote, the motion passed unanimously. Motion was made by Ms. Rankin, 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. Skup, seconded by Mr. Vogel, to impose a Reprimand; Suspension effective immediately upon entry of the Final Order until the Respondent properly notifies the Board office of his current address of record; an administrative
fine of $2,900.00 and administrative costs of $178.34 to be due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

J. Schreier, Brett H. 2016-039156

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, 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 establish a disputed issue of material fact pursuant to Rule 28-106.111, Florida Administrative Code. Upon vote, the motion passed unanimously. Motion was made by Ms. Rankin, 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 Mr. Skup, to impose a Reprimand; Suspension effective immediately upon the entry of the Final Order until such time the Respondent obtains a firm license and enrolls in a peer review program as required by Section 473.3125, Florida Statutes; an administrative fine of $7,000.00 and administrative costs of $150.00, to be due within thirty (30) days of Final Order. Upon vote, the motion passed unanimously.

Motion was made by Mr. Vogel, seconded by Mr. Skup, to open a new case for violation of standards. Upon vote, the motion passed unanimously.

3. Disciplinary Matters

A. Shultz, Ronald

Item was removed from the agenda.

4. Petition for Variance or Waiver

A. Martell, Cristina

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to deny the Petition for Variance or Waiver for permanent variance of Rule 61H1-33.006(2)(c), Florida Administrative Code. Upon vote, the motion passed unanimously.

B. Mathew, Melvin

Mr. Mathew was present.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to grant the Petition for Variance or Waiver for permanent variance of Rule 61H1-27.002(2)(a), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, FS, would be met were he to be granted a variance from Rule 61H1-27.002(2)(a), Florida Administrative Code, based upon his completion of the following: Holds a license in New York for more than three (3) years and presently in good standings; Has not had disciplinary action in New York; Current with CPE in New York; Completed six (6) hours of MIS and has four (4) years of auditing experience with a national firm. Petitioner further established that the Board’s application of Rule 61H1-27.002(2)(a), Florida Administrative Code, to his circumstances would violate principles of fairness and impose a substantial hardship on him. Upon vote, the motion passed unanimously.
5. Examination – Considerations

A. Albright, Jake

Mr. Albright was present.

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

B. Debyah, Katrina Kay

Ms. Debyah was present.

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

C. Rodriguez Dooley, Yesenia

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

D. Dorsey, Virginie

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to deny the application based on 473.323(1)(l), Florida Statute, unless applicant waives the ninety (90) day requirement period and satisfies the outstanding sanctions. Upon vote, the motion passed unanimously.

E. Ogbimi, Jude

Mr. Ogbimi was present.

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

F. Tomlinson, Daniel

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

6. Original Licensure – Considerations

A. Nickle, Marketa

Ms. Nickle was present.

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

7. Endorsement- Considerations

A. Godshall, William Andrew

Motion was made by Ms. Keegan, seconded by Mr. Dennis, to approve for convictions only. Upon vote, the motion passed unanimously.
B. Levy, Yaakov “Jack”

Mr. Levy was present.

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

C. Rose, Jack Norman

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

8. Maintenance and Reactivation - Staff Approvals

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

9. Maintenance and Reactivation - Voluntary Relinquishment

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

10. Deceased Practitioners

There was a moment of silence.

11. Temporary Permits

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

Temporary Permits – Considerations

Mr. Holder, Esquire was present.

A. Santos, Postal & Company

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

12. Reports

A. Committee on Budget Task Force Meeting Minutes April 24, 2017

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to approve and ratify the Budget Committee reports. Upon vote, the motion passed unanimously.

B. 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. Keegan, to approve Ms. Kachur to prosecute cases over one (1) year old. Upon vote, the motion passed unanimously.

C. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark informed the Board she is working with Ms. Kelly to compose a list of rules that would be affected by the passing of House Bill 987 (6 rules), House Bill 741 (1 rule) and House Bill 615 (1 rule).

13. Rules

A. AACSB Accreditation Process – Presentation by Mr. Bob Reid

Mr. Reid was present.

Mr. Reid explained the accreditation process for the Association to Advance Collegiate Schools of Business International (AACSB). Mr. Reid explained the AACSB is a voluntary, non-governmental accrediting agency that oversees the standardization of collegiate schools of business and accounting nationwide.

B. Auditor General Draft Rules – Presentation by Mike Gomez

Mr. Gomez was present.

Mr. Gomez updated the Board on the Auditor General Draft Rules.

   I. 10.650 - Florida Single Audit Act Audits – Nonprofit And For-Profit Organizations  
   II. 10.700 - Audits Of Certain Nonprofit Organizations  
   III. 10.800 - Audits Of District School Boards  
   IV. 10.850 - Audits Of Charter Schools And Similar Entities, The Florida Virtual School, And Virtual Instruction Program Providers

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to incorporate by reference the changes to rule 61H1-20.0093 and notice for rule development. Upon vote, the motion passed unanimously.

C. Consider Request to Conduct a Rules Workshop for 61H1-27.001 College Or University Requirements and 61H1-27.002 Concentrations in Accounting and Business

Motion was made by Mr. Socorro, seconded by Mr. Dennis, to approve the request for a rules workshop on July 20, 2017 from 1:30 p.m. to 5:00 p.m. Upon vote, the motion passed unanimously.

14. Administration

A. Board of Accountancy Statistics

This was an informational item.

B. Letter of Support – Maria Caldwell for NASBA Director-at-Large

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to approve and submit a letter of support for Ms. Caldwell. Upon vote, the motion passed unanimously.
C. Remarks from the Executive Director

Ms. Kelly informed the Board the Rules Committee met on May 18, 2017 to discuss rules. Ms. Kelly reminded members the ethics financial disclosure forms are due by July 1st and after September 1st a penalty of $25.00 a day will be assessed for those who fail to submit the form. The Senate confirmed new Board members Ms. Rankin, Mr. Skup and Mr. Socorro on April 28, 2017. The NASBA accreditation report will be discussed at the upcoming NASBA Annual meeting and House Bill 741 was approved on May 23, 2017.

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

Mr. Dennis reported.

Rule 61H1-28.0011(1) will need updated to reflect the AICPA name change. Mr. Dennis requested the rule to be placed on the 2017-2018 annual regulatory plans. Mr. Dennis informed the Board he will be speaking at the MEGA Conference and will send the power point to Ms. Kelly to make suggestions or edits.

Ms. Kelly reported.

She continues to serve on the AICPA Committee.

Ms. Clark reported.

The NASBA Committee she serves is not currently active.

15. NASBA

A. 2017 CPA Exam Performance: Quarter One – FY1

This was an informational item.

B. 2017 Exam Fee Changes Implementation – FY1

This was an informational item.

C. Candidate Care Concerns Quarter One- January 1 – March 10, 2017 – FY1

This was an informational item.

D. Title Language Exposure Draft- Comments Due by September 30, 2017

Board members will submit suggestions to Ms. Kelly by September 1, 2017.

16. FICPA

Mr. Thames and Ms. Green were present.

Mr. Thames thanked the Board for allowing the FICPA the opportunity to address the Board for sending representation to the upcoming MEGA conference. Mr. Thames congratulated the new Board members on their confirmations. Ms. Green informed the Board the budget was signed and the Governor will release line item vetoes. The Clay Ford Scholarship and ULA funds were included in the budget item package that was approved. Ms. Green encouraged members to reach out to the department to seek indemnification.

17. Old Business

None at this time.
18. Other Business
None at this time.

19. Future Meetings
This was an informational item.

20. Adjourned
Mr. Dennis adjourned the meeting at 2:15 p.m.

[Signature]

Dave Dennis, Vice Chair