March 23, 2018
Board of Accountancy

Omni Jacksonville Hotel
245 Water Street, Jacksonville, Florida

Friday, March 23, 2018

9:00 a.m. Call to Order
Pledge of Allegiance
Introduction of Board
Establishment of Quorum

David Dennis, Chair
Veloria Kelly, Executive Director

1. Approve Board Minutes
   A. February 2, 2018

2. OGC Final Action
   
   Settlements:
   A. Douglas A. Labrozzi 2014-008561 (TK)
   B. Labrozzi & Company, PA 2014-008562 (TK)
   C. Latortue, Evelyn 2017-012010 (TK)
   D. Levine, Mark 2017-011788 (TK)
   E. Lykkebak, John Douglas 2017-035488 (TK)
   F. Mary K. Moran, CPA 2017-034797 (TK)
   G. Page, Michael Earl 2017-011208 (TK)
   H. Scheltema, James R. 2017-007177 (TK)
   I. Wilson, Hunter Shaw 2017-024675 (TK)

   Hearings Involving No Disputed Issue of Material Facts:
   J. Berry, Louis 2017-019906 (TK)
   K. Sparks, Bradley Earl 2016-052969 (TK)

   Motion for Reconsideration:
   L. Alzate, Vicente Afable 2017-012067 (TK)

3. Petition For Variance or Waiver
   A. Carter, Allison VW 2018-021
   B. Doerr, Heather VW 2017-233
   C. Gonzalez, Julian Javier VW 2018-029
   D. Kirkland, Michael VW 2018-025
   E. Sagal, Telianna VW 2018-035
   F. Salazar, Dulny VW 2018-034
   G. Santiago, Carlos VW 2018-014
4. Exams – Considerations
   A. Dorney, Brandon James
   B. Landry, Annie Sirpilla
   C. Merritt, Darrell Lamont

5. Original Licensure – Considerations
   A. McArthur, Michael Dennis
   B. Minutoli, Stephen James

6. Endorsement – Considerations
   A. Annon, William S.
   B. Emory, Billy
   C. Ferraro, Pietrayelo
   D. Kreinik, Steve Brad
   E. Meara, John William
   F. Pokrant, Gary Carl
   G. Rife, Brittany F.

7. Endorsement – Military Staff Approvals
   A. Espada Bermudez, Jose Gerardo
   B. Mitchell, Rhonda Jackson

8. Maintenance and Reactivation – Staff Approvals
   A. Bang, Julia Grace
   B. Bevan, Todd A
   C. Cartier, George Jack
   D. Caveiro, Rosendo Jr.
   E. Chanoski, John Carl
   F. Cheung, Pin Zhu
   G. DaCosta, Cheryl Gail
   H. Figueroa, David Ernesto
   I. Frahn, Kurt Michael
   J. Freidhoff, Denise Andrea
   K. Garrison, Robert C
   L. Harney, Charles F
   M. Hayes, Terence Mack
   N. Krusoe, Robert E
   O. Larrimore, Rudolph
   P. Martin, Kerry Alan
   Q. Miller, R. David
   R. Nelson, Kelly Allison
   S. Paradise, Michael Steven
   T. Ruggiero, Daniel Harold
   U. Scarpa, Anthony John
   V. Shechter-Liss, Jennifer Esther
   W. Shull, Ryan S
   X. Taubenfeld, Jim
   Y. Thomas, David Samuel
   Z. Trinkle, Stephanie Marie
   AA. Valdez, Andrew W.
   BB. Varghese, Kurlan
   CC. Zembillas, Michael Nicholas
9. Maintenance and Reactivation – Voluntary Relinquishment
   A. Chester, David Lamar
   B. Davie Kaplan, CPA, P.C.
   C. Dutton, Lewis Eddie
   D. Estell, Barbara S.
   E. Freiman, Richard Alan
   F. Gill, Patrick G.
   G. Goertemoeller, Mark Henry
   H. J & M Tax and Accounting Solutions, LLC
   I. Knauf, Janine B.
   J. Lawrence S. Gillman, CPA, P.A.
   K. Lombardi, Michael P.
   L. Luppold, Robert J.
   M. M. Tachibana, CPA, P.A.
   N. Magnuson, Scott David
   O. Matthews, Randall C.
   P. McNutt, Beverly
   Q. Morris, Sharon R.
   R. Pasternack, Gail Lynn
   S. Richard L. Haar, CPA
   T. Richardson, Tiffany A.
   U. Sampey, Albert E.
   V. Schwendt, Joseph H.
   W. Watkins, Benny Cobene
   X. Watkins, Robert D.
   Y. William E. Seiter, CPA, PLLC
   Z. Zatta, Leo J.

10. Deceased Practitioners
    A. Kelly, Betty

11. Firms
    A. Peter Messineo, CPA, LLC

12. Temporary Permits
    Approved Permits:
    A. KMJ Corbin & Company
    B. Wall, Einhorn & Chernitzer, PC
    C. Adams, Jenkins, and Cheatham
    D. Berdon, LLP
    E. PSK, LLP
    F. Nisivocca, LLP
    G. Erickson, Demel & Co., PLLC
    H. West & Company, Inc.
    I. Grassi & Co., CPA's, P.C.
    J. Grassi & Co., CPA's, P.C.
    K. Grassi & Co., CPA's, P.C.
    L. Windham Brannon, P.C.
    M. Jason M. Tyra, CPA, PLLC
    N. Robinson, Farmer, Cox Associates
    O. Damratoski & Company, P.C.
    P. Gallagher, Flynn & Company, LLC
    Q. Becker and Rosen, Certified Public Accountants, LLC
R. Alan C. Young & Associates, PC  
S. Jain & Jain, P.C.  
T. Ferland & Company CPAs, LLC  
U. Horwath Velez & Co, PSC  
V. Jason M. Tyra, CPA, PLLC  
W. Clayton & McKervey, P.C.  
X. Berdon, LLP  

13. Rules  
A. 61H1-27.001 College or University Requirements.  
B. 61H1-27.002 Concentrations in Accounting and Business.  
C. 61H1-31.003 Renewal of Active and Inactive License Fee for CPA.  
E. 61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.  
F. 61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances.  

14. Reports  
A. Committee on Budget Task Force Meeting Material, March 9, 2018  
B. Committee on Continuing Professional Education Meeting Minutes, February 28, 2018  
C. Committee on Rules Meeting Minutes, March 7, 2018  
   • Consider adding to the Regulatory plan Rule 61H1-23.001 Confidential Client Information.  
   • Consider adding to the Regulatory plan Rule 61H1-23.002 Records Disposition Responsibility.  
D. Prosecuting Attorney Report  
E. Rules Report – Assistant Attorney General  

15. Administration  
A. Board of Accountancy Statistics  
B. Consider sending Representation to the NASBA Eastern Regional Meeting in Orlando, June 5-7, 2018  
C. Discuss 2018 Delegation of Authority  
D. Remarks from the Executive Director  
E. Update from Board Members / Staff Serving on NASBA Committees  

16. National Association of State Boards of Accountancy (NASBA)  
A. 2018-2019 Request for Vice Chair Recommendations- Deadline April 18, 2018  
B. Candidate Concerns Fourth Quarter October 1, 2017 – December 10, 2017 – FYI  
C. Focus Questions  
D. Ratify the Mutual Recognition Agreement (MRA) for United Kingdom (UK)  
E. Seeking Volunteers for NASBA’s 2018-2019 Committee Cycle – Deadline April 24, 2018  

17. Florida Institute of Certified Public Accountants (FICPA)  
A. Discussion  

18. Old Business  

19. Other Business  

20. Future Meetings  
   May 3rd (Thursday) – PC  
   May 4th (Friday) – Board  
   DBPR – Real Estate Commission Room  
   400 West Robinson St. Orlando, Florida  
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   400 West Robinson St. Orlando, Florida
June 13th (Wednesday) – PC
June 14th (Thursday) – Board
June 15th (Friday) – Board Strategic Planning

August 9th (Thursday) – PC
August 10th (Friday) – Board

September 20th (Thursday) – Board
September 21st (Friday) – PC

November 8th (Thursday) – PC
November 9th (Friday) – Board

December 13th (Thursday) – PC
December 14th (Friday) – Board

Disney’s Contemporary Resort
4600 North World Drive, Orlando, Florida
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Courtyard Marriott Fort Lauderdale Airport & Cruise Port
400 Gulf Stream Way, Dania Beach, Florida
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400 Gulf Stream Way, Dania Beach, Florida

Hilton Daytona Beach Oceanfront Resort
100 North Atlantic Ave. Daytona Beach, Florida
Hilton Daytona Beach Oceanfront Resort
100 North Atlantic Ave. Daytona Beach, Florida

Four Points Sheraton Suites Tampa
4400 West Cypress Street, Tampa, Florida
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4400 West Cypress Street, Tampa, Florida

TBD
TBD

21. Adjourn