

Jonathan Zachem, Secretary

Rick Scott, Governor

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	David Dennis, Chair
Pledge of Allegiance	
Introduction of Board	
Establishment of Quorum	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	2017-019905	(TK)
K. Sparks, Bradley Earl	2016-052969	(TK)

Motion for Reconsideration:

L. Alzate, Vicente Afable	2017-012067	(TK)
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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, Tetiana	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, Kurian
- 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. Nisivoccia, 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.
- D. 61H1-31.0075 Temporary License – Electronic Practice.
- 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 13 th (Wednesday) – PC	Disney’s Contemporary Resort 4600 North World Drive, Orlando, Florida
June 14 th (Thursday) – Board	Disney’s Contemporary Resort 4600 North World Drive, Orlando, Florida
June 15 th (Friday) – Board Strategic Planning	Disney’s Contemporary Resort 4600 North World Drive, Orlando, Florida
August 9 th (Thursday) – PC	Courtyard Marriott Fort Lauderdale Airport & Cruise Port 400 Gulf Stream Way, Dania Beach, Florida
August 10 th (Friday) – Board	Courtyard Marriott Fort Lauderdale Airport & Cruise Port 400 Gulf Stream Way, Dania Beach, Florida
September 20 th (Thursday) – Board	Hilton Daytona Beach Oceanfront Resort 100 North Atlantic Ave. Daytona Beach, Florida
September 21 st (Friday) – PC	Hilton Daytona Beach Oceanfront Resort 100 North Atlantic Ave. Daytona Beach, Florida
November 8 th (Thursday) – PC	Four Points Sheraton Suites Tampa 4400 West Cypress Street, Tampa, Florida
November 9 th (Friday) – Board	Four Points Sheraton Suites Tampa 4400 West Cypress Street, Tampa, Florida
December 13 th (Thursday) – PC	TBD
December 14 th (Friday) – Board	TBD

21. Adjourn