October 26 – 27, 2017  
Board of Accountancy  

Hilton Sandestin Resort  
4000 Sandestin Boulevard, South  
Miramar Beach, Florida 32550

Notice

Thursday, October 26, 2017

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

Approve Board Minutes  
A. July 21, 2017

OGC Final Action

Settlements:
A. Cutrono, Anthony Jr. 2017-011794 (CBB, MC, TK, SR)  
B. Dulko-Walsh, Kathleen Marie 2016-048469 (CBB, MC, TK, SR)  
C. Grayson, Noel Thomas 2016-057671 (CBB, TK, MC, SR)  
D. Heilweil, Larry 2016-052743 (CBB, TK, MC, SR)  
E. Jamieson, Jeffrey 2016-053984 (CBB, TK, SR)  
F. Khan, Shaukat 2016-052739 (CBB, TK, SR)  
G. Marchese, Geoffrey T. 2017-012020 (CBB, TK, MC, SR)  
H. Nicol, Colin Robert 2016-057686 (CBB, TK, MC, SR)  
I. Smith, Paul A. 2017-013164 (CBB, TK, MC, SR)  
J. Woodham, Jason C. 2017-004070 (CBB, MC, TK, SR)

Hearing Involving No Disputed Issue of Material Fact:
K. Elmore, Tyson L. 2017-002233 (CBB, TK, MC, SR)  
L. Jones, Keith Lawrence 2016-057275 (CBB, TK, MC, SR)  
M. Richert, Larry A. 2016-052610 (CBB, TK, MC, SR)  
N. Wilcox, Raleigh M. 2016-052632 (CBB, TK, SR)

Waivers:
O. Weisse, Marsha 2015-053875 (CBB, TK, TD)  
P. Weisse, Marsha 2016-036293 (CBB, TK, TD)
Maintenance and Reactivation – Staff Approvals

A. Alvarez, Manuel Antonio
B. Barresi, Alison Lara
C. Bertulli, Susan
D. Evans, Susan Steager
E. Griffen, Mark L.
F. Gemma, Jennifer Lynn
G. Hall, Jonathan Austin
H. Huey, Joel Patrick
I. Johnson, Ana Galguera
J. Johnson, Jeremy Carl
K. Karpel, Miguel
L. Kohn, James Jay
M. Krodol, Eris P.
N. Leu, Davina Kay
O. Lozano, Elena
P. Marone, Jon
Q. Metro, Richard Max
R. Mock, Tanna Marie
S. Moore, Mary Rachel
T. Moss, Jeffrey Arnold
U. Perfido, Jo-Ann Fraser
V. Phillips, Donna Christine
W. Poirier, Sonia T.
X. Raap, Rosanne
Y. Reichle, Cindy Lynn
Z. Riera, Jorge Luis
AA. Rosales, Luis Felipe
BB. Sandel, Anita B.
CC. Smith, Thomas A.
DD. Sundblom, William C.
EE. Tarras, William Joseph
FF. Thatcher, Sarah Mae
GG. West, Christopher D.
HH. Woods, Fiona Hope
II. Wottitz, David F.

Maintenance and Reactivation – Voluntary Relinquishment

A. Bell, Keith P.
B. Breiter, Alan R.
C. Butler, Randy
D. Carol A. Darcey, CPA, PLLC, LLC
E. Cobb, Robert Gregory
F. Corretti, Anthony L.
G. Dabbs, Diane Mary
H. Hansen, James M.
I. Marshall, Dave Bryon
J. O'Toole, John Augustine
K. Stophel, Charles
L. Talley, Nancy S.
M. Wallace, George Harry
N. Windham, Donald
Deceased Practitioners
A. Brannan, John Barkley
B. Mooningham, Bill M.
C. Odendahl, William J. Jr.
D. Owens, William P
E. Peck, John
F. Quintin, Raymond Robert
G. Ross, Arlene Paula
H. Seaton, Hugh Van
I. Skiff, David
J. Thompson, Robert R.

Temporary Permits
Approved Permits:
A. Hantzmon Wiebel LLP
B. Michael Gillespie & Associates, PLLC
C. KCH & Co., P.C.
D. Nisivocca LLP
E. Bergankdv, LTD
F. Clayton & Mckervey, P.C.
G. Fowler, Holley, Rambo & Stalvey, P.C.
H. Becker & Rosen, CPA’s, LLC
I. SG Cash LLC
J. AGL CPA Group, LLC
L. Homes, Lory, Horn & Johnson, LTD
M. Michael Gillespie & Associates, PLLC
N. Charles D. Mosley, Jr PC
O. Charles D. Mosley, Jr PC
P. Wesley Peachtree Group, CPAs
Q. Berdon, LLP
R. Berdon, LLP
S. Berdon, LLP
T. Richmond & Company, CPA’s, A.C.
U. DBB McKennon
V. Erickson Demel & Co., PLLC

Administration
A. Board of Accountancy Statistics
B. Consider Resolution for Harold Monk
C. Discuss State of Florida Emergency Orders
   a. Emergency Order for Hurricane Irma
   b. Emergency Order for Hurricane Maria
D. Remarks from the Executive Director
E. Update from Board Members / Staff Serving on NASBA Committees
NASBA

A. Consider Renewed Mutual Recognition Agreement with Irish Institute

B. Focus Questions – FYI
   a. Florida’s Response to August 2017 Focus Questions

C. Jurisdiction Reports – FYI
   a. CPA Exam Performance – Second Quarter
   b. Florida CPA Exam Performance – Second Quarter
   c. Overall Performance Report – Second Quarter
   d. CPA Exam Performance – Third Quarter
   e. Florida CPA Exam Performance – Third Quarter
   f. Overall Performance Report – Third Quarter

D. Other Responses to the Title Language Exposure Draft of the UAA– FYI
   Alabama Board of Accountancy
   Arizona Board of Accountancy
   Arkansas Board of Accountancy
   Connecticut Board of Accountancy
   District of Columbia Board of Accountancy
   **Florida Board of Accountancy**
   Florida Institute of CPA’s
   Georgia Board of Accountancy
   Guam Board of Accountancy
   Kansas Board of Accountancy
   Kentucky Board of Accountancy
   Louisiana Board of Accountancy
   Minnesota Board of Accountancy
   Mississippi Board of Accountancy
   Montana Board of Accountancy
   Nebraska Board of Accountancy
   Nevada Board of Accountancy
   North Carolina Board of Accountancy
   Ohio Board of Accountancy
   Oregon Board of Accountancy
   South Carolina Board of Accountancy
   South Dakota Board of Accountancy
   Tennessee Board of Accountancy
   Texas Board of Accountancy
   Utah Board of Accountancy
   Virginia Board of Accountancy
   Wyoming Board of Accountancy
Board of Accountancy

Hilton Sandestin Resort
4000 Sandestin Blvd., South
Miramar Beach, Florida 32550

Notice

Friday, October 27, 2017

9:00 a.m. Reconvene
Pledge of Allegiance
Introduction of Board
Establishment of Quorum

Dr. Martin Fennema, Chair
Veloria Kelly, Executive Director

OGC Final Action

Settlement:
Q. Brandenburg, Clement 2015-028548 (DD, TK, ER)

Hearing Involving No Disputed Issue of Material Fact:
R. Ploch, Tracey E. 2015-018212 (DD, TK, ER)

Waiver:
S. Mata, Andyara N. 2015-003410 (DD, TK, ER)

Petition for Variance or Waiver
A. Jimenez, Rosa M.
B. Johnson, Nancy
C. Lu, Xing
D. Rangel, Juan Esteban
E. Srinivasan, Mohan

Exams – Considerations
A. Hetrick, Kristine L.
B. Hintz, James Ronald
C. Loos, Jordan
D. McClay, Kimberly Anne
E. Ponder, Gary R.
F. Richardson, Evangeline Joanne
G. Rivers, Ledford
H. Rodriguez, Jose Miguel
I. Sease, Roy C.
J. Smith, Jonathan

Original Licensure – Considerations
A. Rees, Sean
B. Schmidt, Tyler
Endorsement – Considerations
A. Abdel-Hameed, Abdullah
B. Beindorf, Allison Ann
C. Cleven, Jessie
D. Hakimi, Pooya Paul
E. Lainer, Marvin
F. Nameniuk, David T.
G. Pasicznyk, Nadia

Endorsement – Military Considerations
A. Gabel, Keith Lamar
B. Stumpf, Trevor Thomas

Rules
A. 61H1-20.0093 Rules of The Auditor General
B. 61H1-26.003 Licensure of Florida Certified Public Accountant Firms
C. 61H1-26.004 Changes by Firms
D. 61H1-26.005 Address of Record
E. 61H1-27.001 College Or University Requirements
F. 61H1-27.002 Concentrations in Accounting and Business
G. 61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances
H. 61H1-38.005 Scholarships
I. Annual Rule Review / Recommendations
J. Auditor General Draft Rules
   b. 10.550 – Draft Auditor General Rule - Local Governmental Entity Audits
K. Department of Business and Professional Regulation 2017-2018 Annual Regulatory Plan

Reports
A. Committee on Clay Ford Scholarship Meeting August 3, 2017
B. Committee on Rules Committee Meeting August 29, 2017
C. Committee on Accounting Education Meeting September 20, 2017
D. Prosecuting Attorney Report
E. Rules Report – Assistant Attorney General
   a. Certification for the Board of Accountancy – FYI
   b. Changes to the Rulemaking Process Memorandum
   c. Discuss Delegation of Authority

FICPA
A. Florida Institute of CPA’s Response to the Title Language Exposure Draft of the UAA

Old Business

Other Business

Future Meetings
December 14th (Thursday) – 9:00 A.M. – PC
Best Western Gateway Grand Hotel & Conference Center, 4200 N.W. 97th Blvd, Gainesville, Florida

December 15th (Friday) – 9:00 A.M. – Board
Best Western Gateway Grand Hotel & Conference Center, 4200 N.W. 97th Blvd, Gainesville, Florida

2018

February 1st (Thursday) – PC
DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida

February 2nd (Friday) – Board
DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida

March 22nd (Thursday) – PC
Best Western Gateway Grand Hotel & Conference Center, 4200 N.W. 97th Blvd, Gainesville, Florida

March 23rd (Friday) – Board
Best Western Gateway Grand Hotel & Conference Center, 4200 N.W. 97th Blvd, Gainesville, Florida

May 3rd (Thursday) – PC
DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida

May 4th (Friday) – Board
DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida

June 13th (Wednesday) – PC
Disney's Contemporary Resort
4600 North World Drive, Orlando, Florida

June 14th (Thursday) – Board
Disney's Contemporary Resort
4600 North World Drive, Orlando, Florida

June 15th (Friday) – Board Strategic Planning
Disney's Contemporary Resort
4600 North World Drive, Orlando, Florida

August 9th (Thursday) – PC
Courtyard Marriott Fort Lauderdale Airport & Cruise Port, 400 Gulf Stream Way, Dania Beach, Florida

August 10th (Friday) – Board
Courtyard Marriott Fort Lauderdale Airport & Cruise Port, 400 Gulf Stream Way, Dania Beach, Florida

September 20th (Thursday) – PC
Hilton Daytona Beach Oceanfront Resort
100 North Atlantic Ave. Daytona Beach, Florida

September 21st (Friday) – Board
Hilton Daytona Beach Oceanfront Resort
100 North Atlantic Ave. Daytona Beach, Florida

November 8th (Thursday) – PC
Four Points Sheraton Suites Tampa
4400 West Cypress Street, Tampa, Florida

November 9th (Friday) – Board
Four Points Sheraton Suites Tampa
4400 West Cypress Street, Tampa, Florida

December 13th (Thursday) – PC
Hampton Inn & Suites Amelia Island
19 South 2nd Street, Fernandina Beach, Florida

December 14th (Friday) – Board
Hampton Inn & Suites Amelia Island
19 South 2nd Street, Fernandina Beach, Florida

Adjourn