

Jonathan Zachem, Secretary

Rick Scott, Governor

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
Pledge of Allegiance
Introduction of Board
Establishment of Quorum

Dr. Martin Fennema, Chair

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. Friffin, Mark L.
- F. Gemma, Jennifer Lynn
- G. Hail, Jonathan Austin
- H. Huey, Joel Patrick
- I. Johnson, Ana Gaiquera
- J. Johnson, Jeremy Carl
- K. Karpel, Miguel
- L. Kohn, James Jay
- M. Krodel, Eric 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. Correnti, 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, Ariene 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. Nisivoccia LLP
- E. Bergankdv, LTD
- F. Clayton & McKerverey, P.C.
- G. Fowler, Holley, Rambo & Stalvey, P.C.
- H. Becker & Rosen, CPA's, LLC
- I. SG Cash LLC
- J. AGL CPA Group, LLC
- K. Delano Sherley & Associates, Inc.
- L. Homes, Lowry, 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
 - a. 2017 Changes to Chapter 10.550 Draft Auditor General Rules Summary
 - 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

December 15th (Friday) – 9:00 A.M. – Board

Best Western Gateway Grand Hotel & Conference Center, 4200 N.W. 97th Blvd, Gainesville, Florida

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2018

February 1st (Thursday) – PC

February 2nd (Friday) – Board

**DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida**

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400 West Robinson St. Orlando, Florida**

March 22nd (Thursday) – PC

March 23rd (Friday) – Board

Best Western Gateway Grand Hotel & Conference Center, 4200 N.W. 97th Blvd, Gainesville, Florida

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May 3rd (Thursday) – PC

May 4th (Friday) – Board

**DBPR – Real Estate Commission Room
400 West Robinson St. Orlando, Florida**

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June 13th (Wednesday) – PC

June 14th (Thursday) – Board

June 15th (Friday) – Board Strategic Planning

**Disney's Contemporary Resort
4600 North World Drive, Orlando, Florida**

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August 9th (Thursday) – PC

August 10th (Friday) – Board

Courtyard Marriott Fort Lauderdale Airport & Cruise Port, 400 Gulf Stream Way, Dania Beach, Florida

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September 20th (Thursday) – PC

September 21st (Friday) – Board

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

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

November 8th (Thursday) – PC

November 9th (Friday) – Board

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

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4400 West Cypress Street, Tampa, Florida**

December 13th (Thursday) – PC

December 14th (Friday) – Board

**Hampton Inn & Suites Amelia Island
19 South 2nd Street, Fernandina Beach, Florida**

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19 South 2nd Street, Fernandina Beach, Florida**

Adjourn