

Halsey Beshears, Secretary

Ron DeSantis, Governor

December 13, 2019
Board of Accountancy
Four Points Sheraton
4400 West Cypress Street
Tampa, FL

Friday December 13, 2019

The meeting was called to order at 9:17 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Roger Scarborough Director, and reflected the following persons present:

BOARD MEMBERS

David Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
Mindy Rankin	Present
Michelle Maingot	Present
Steven Platau	Present
David Skup	Present
Jesus Socorro	Present

STAFF

Roger Scarborough	Present
Milisa Williams	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel; Brande Miller, Chief Attorney, Department of Business and Professional Regulation; Joseph Klein, Assistant General Counsel, Department of Business and Professional Regulation. The court reporter was Arthur Roberts.

1. Approved Board Minutes

A. October 18, 2019

Minutes were removed from the agenda in need of correction.

2. OGC Final Action

A. Tarnell, Fred J. 2018-032638

Mr. Boyd was not present.

Mr. Dennis and Ms. Rankin were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema seconded by Mr. Platau, to approve for voluntary relinquishment. Upon vote the motion was passed unanimously.

B. Pharr, John Thomas Jr. 2018-019554

Mr. Pharr was present with Council Mr. Branning

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Socorro, to impose that; respondent shall pay expert cost incurred by the Department in the amount of Seven Hundred Nine Dollars and Fifty Cents (\$709.50), to be due within thirty (30) days of the filing date of the Final Order. Respondent shall pay investigative cost in the amount of Two Hundred Fifty Three Dollars and Six Cents (\$ 256.06), to be paid within thirty (30) days of the filing date of the Final Order. Respondent's next work product he plans to issue involving professional auditing services shall be subject to a pre-issuance review by a Board approved consultant. Respondent's license shall be reprimanded. Upon vote, the motion was passed unanimously.

C. John Pharr CPA

2019-019462

Mr. Pharr was present with Council Mr. Branning

Mr. Dennis and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Mr. Socorro, seconded by Ms. Maingot, to impose that; respondent shall pay investigative cost in the amount of Two Hundred Twelve Dollars and Forty Three Cents (\$ 212.43), to be paid within thirty (30) days of the filing date of the Final Order. Respondent agrees to continue enrollment in Peer Review for the next two (2) renewal cycles. Respondent's license shall be reprimanded. Upon vote, the motion was passed unanimously.

D. L&L CPA's, P.A.

2018-007496

Mr. Luo was present with Council Mr. Tornincasa

Mr. Dennis and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to impose that; respondent shall pay an administrative fine in the amount of One Thousand Dollars (\$1000.00), to be paid within thirty (30) days of the filing date of the Final Order. Respondent shall pay investigative cost in the amount of Seventy Dollars and Forty Eight Cents (\$70.48), to be paid within thirty (30) days of the filing date of the Final Order. Respondent's license shall be reprimanded. Upon vote, the motion was passed unanimously.

E. Luo, Weixuan

2018-007489

Mr. Luo was present with Council Mr. Tornincasa

Mr. Dennis and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to impose that; respondent shall pay an administrative fine in the amount of One Thousand Dollars (\$1000.00), to be paid within thirty (30) days of the filing date of the Final Order. Respondent shall pay investigative cost in the amount of Seventy

Dollars and Forty Eight Cents (\$70.48), to be paid within thirty (30) days of the filing date of the Final Order. Respondent's license shall be reprimanded. Upon vote, the motion was passed unanimously

F. Lazzari, Peter

2018-042006

Mr. Lazzari was present with Council Mr. Drake

Mr. Dennis and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to impose an administrative fine of One Thousand Dollars (\$1000.00) and investigative costs of Four Hundred Twenty Five Dollars and Fourteen Cents (\$425.14), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within sixty (60) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

G. Davenport, Murray R

2019-016999

Mr. Davenport was not present.

Mr. Dennis and Ms. Maingot were recused

Mr. Klein presented the case.

Motion was made by Mr. Platau, seconded by Mr. Socorro, to impose that; an administrative fine of Two Thousand Dollars (\$2000.00) and investigative costs of One Hundred Seventy Four Dollars and Fifty Eight Cents (\$174.58), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) reestablishment periods. Upon vote, the motion passed unanimously.

H. Bergard, Glen Alan

2018-027316

Mr. Bergard was not present.

Mr. Dennis and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Mr. Socorro, seconded by Dr. Fennema, to impose an administrative fine of Two Hundred Fifty Dollars (\$250.00) and investigative cost of Two Hundred Fifteen Dollars and Ninety Seven Cents (\$215.97), to be due within thirty (30) days from the filing date of the Final Order. Upon vote, the motion passed unanimously.

I. Hansen, Christina

2018-041454

Ms. Hansen was not present.

Mr. Dennis and Ms. Rankin were recused.

Mr. Klien presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Socorro, to impose that; an administrative fine of One Thousand Dollars (\$1000.00) and investigative costs of Ninety Three Dollars and Thirty Four Cents (\$93.34), to be due within thirty (30) days from the filing date of the Final Order. Respondent must submit proof of completion of all deficient and penalty CPE hours to the Board within thirty (30) days of the date of the Final Order or Respondent's licenses shall be suspended. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) reestablishment periods. Upon vote, the motion passed unanimously.

J. Villageliu, Nicolas

2018-032731

Mr. Villageliu was not present.

Mr. Skup and Mr. Socorro were recused.

Ms. Miller presented the case.

This case has been continued.

K. Comas, Eric

2019-009785

Mr. Comas was present.

Mr. Dennis and Ms. Maingot were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, 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. Motion was made by Ms. Rankin, seconded by Mr. Skup, to impose that; an administrative fine of Two Thousand Dollars (\$2000.00) to be due within Ninety (90) days from the filing date of the Final Order, and investigative costs of One Hundred Sixty Five Dollars and Seven Cents (\$165.07), to be due within thirty (30) days from the filing date of the Final Order. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent's license is suspended until all hours are completed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

L. Foley, Ciara Michelle

2018-040211

Ms. Foley was not present.

Mr. Dennis and Ms. Rankin were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Skup, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, 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. Motion was made by Dr. Fennema, seconded by Ms. Maingot, to impose that; an administrative fine of One Thousand Dollars (\$1000.00) and investigative costs of One Hundred Twenty Two Dollars and One Cent (\$122.01), to be due within thirty (30) days from the filing date of the Final Order. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent's license is suspended until all hours are completed. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

M. Nardi, Robert

2018-024823

Ms. Robert was not present.

Mr. Dennis and Ms. Rankin were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, 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. Motion was made by Dr. Fennema, seconded by Mr. Skup, to impose that; an administrative fine of Two Thousand Dollars (\$2000.00) and investigative costs of One Hundred Ninety Three Dollars and Sixty Nine Cents (\$193.69), to be due within thirty (30) days from the filing date of the Final Order. Respondent shall makeup missing CPE hours plus additional penalty hours equal to the number of those missed, within the same category of those missed. Respondent's license shall be suspended pending proof of completion of all deficient and penalty CPE hours. Respondent shall submit proof of CPE compliance to the Board for the next two (2) renewal periods. Upon vote, the motion passed unanimously.

N. Acevedo, Lutgardo

2018-052495

Mr. Acevedo was not present.

Mr. Dennis was recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Platau, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Mr. Platau, 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. Motion was made by Dr. Fennema, seconded by Mr. Socorro, to impose that; an administrative fine of Five Thousand Dollars (\$5000.00) and investigative costs of One Hundred Fifty One Dollars and Nine Cents (\$151.09), to be due within thirty (30) days from the filing date of the Final Order. Respondent's license, AC 38704, is hereby revoked, effective upon the entry of the Final Order. Upon vote, the motion passed unanimously.

O. Richardson, Edward Jr.

2018-064466

Mr. Richardson was not present.

Mr. Dennis and Ms. Rankin were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Skup, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, 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. Motion was made by Mr. Socorro, seconded by Dr. Fennema, to impose that; respondent's license shall be revoked. Upon vote, the motion passed unanimously.

3. Petition for Variance or Wavier

A. Subero, Natalie

VW 2019-178

Ms. Subero was present.

Motion was made by Mr. Socorro, seconded by Ms. Rankin, to approve Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b)(F.A.C). Upon vote, with a show of hands the motion passed with Mr. Dennis and Dr. Fennema voting no.

4. Exam Considerations

A. Gillard, Shane Lucas

Mr. Gillard was present.

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

B. Laluzerne, Lori

Ms. Laluzerne was not present.

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

C. McAlhaney, Joel Greyson

Mr. McAlhaney was not present.

Motion was made by Dr. Fennema, seconded by Mr. Platau, to approve for convictions only. Upon vote, the motion passed unanimously.

D. Pittman, Tatum

Mr. Pittmen was not present.

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

E. Riley, Greta Delane

Ms. Riley was present.

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

F. Selbo, Christopher

Mr. Sebo was present.

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

G. Taylor, Lamar Aaron

Mr. Taylor was not present.

This item has been continued, board request that applicant attend January 2020 Board meeting.

5. Endorsement Considerations

A. Gosnell, William Petree

Mr. Petree was present.

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

B. Jenkins, Sade Elisa

Ms. Jenkins was not present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to approve for question (4) four only. Upon vote, the motion passed unanimously.

C. Marlowe, Leo John

Mr. Marlowe was not present.

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

6. Endorsement – Military Staff Approval

This was an informational item only.

7. Maintenance and Reactivation – Null and Void

A. Bozelle, David Scott

Mr. Bozelle was not Present.

After discussion the Board agreed that Ms. Munson would seek further legal opinion. The Board request that Mr. Bozelle appear at the January 2020 Board meeting.

8. Maintenance and Reactivation – Voluntary Relinquishment

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to approve and ratify those listed. Upon vote, motion was passed unanimously.

9. Deceased Practitioners

There was a moment of silence.

10. Reports

A. Prosecuting Attorney Report – Chief Prosecuting Attorney

Ms. Miller requested permission from the Board to continue prosecuting cases over one (1) year old.

Motion was made by Mr. Socorro, seconded by Dr. Fennema, to continue to prosecute (1) one year old cases. Upon vote, motion was passed unanimously.

B. Continuing Professional Education Committee Minutes 11-12-19

Motion was made by Ms. Rankin, seconded by Dr. Fennema, to ratify Continuing Professional Education Committee minutes dated June 2, 2019. Upon vote, motion was passed unanimously.

C. Education Committee Minutes 9-23-19

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to ratify Education Committee minutes dated August 5, 2019. Upon vote, motion was passed unanimously.

D. Rules Committee Minutes 11-13-19

Motion was made by Mr. Socorro, seconded by Mr. Dennis, to ratify Rules Committee minutes dated 11-13-19. Upon vote, motion was passed unanimously.

11. Rules

A. Rule Making Directive

Ms. Munson took a moment to review with the Board the OFARR (Office of Fiscal Accountability and Regulatory Reform) Policies and Procedures.

B. Rules Report- Sr. Assistant Attorney General

Ms. Munson reported that this was an informational item only.

C. Rulemaking Proposals in Follow-Up to Rules Committee Meeting

Rule 61H1-26.005 (2), F.A.C - Address of Record

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to approve amendment to correct the grammatical error in Rule 61H1-26.005 (2), F.A.C. regarding the licensee's requirement to update the

address of record within (30) thirty days of change. Upon vote, motion was passed unanimously. Motion was made by Dr. Fennema and seconded by Mr. Dennis, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Rule 61H1-29.002(1) - Temporary Licenses

Motion was made by Mr. Dennis, seconded by Mr. Skup, to approve relevant portion identifying minimum CPE requirements in Rule 61H1-29.002 (1). Upon vote, motion was passed unanimously. Motion was made by Dr. Fennema and seconded by Mr. Dennis, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Rule 61H1-33.003, F.A.C - Inactive or Delinquent Florida Certified Public Accountants who desire to become Active Licensees.

Motion was made by Ms. Maingot, seconded by Mr. Dennis to approve current proposed changes to correct subsection references to comply with statutory changes: capping hours for reactivation to (120) One Hundred Twenty hours to include (30) hours of accounting/auditing subjects and (8) Eight hours of board approved ethics. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema and seconded by Mr. Dennis, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Rule 61H1-27001, F.A.C- College or University Requirements

Motion was made by Ms. Maingot, seconded by Mr. Dennis to correct accrediting agency (Middle States Commission). Current proposed amendment to change distinction from "post baccalaureate" to "graduate level". Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema and seconded by Mr. Dennis, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Rule 61H1-27.002(2) (a), (b), F.A.C.- Concentrations in Accounting and Business

Motion was made by Dr. Fennema, seconded by Mr. Dennis to, approve proposed changes made to clarify the courses based in USA accounting and business law standards. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema and seconded by Mr. Dennis, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

D. Rulemaking Proposals Resulting from JAPC Correspondence

Rule 61H1-19.007, F.A.C. - Probable Cause Panel

Ms. Munson reported, proposed changes are technical in nature. No Board action is required. This is for informational purpose only.

Rule 61H1-19.008, F.A.C. - Committees

Motion was made by Mr. Skup, seconded by Mr. Dennis to, approve recommended appeal of rule. JAPC research shows that it does not appear that the statutory authority exists to support the rule. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema and seconded by Mr. Dennis, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Rule 61H1-21.005, F.A.C. – Contingent Fees

Ms. Munson reported proposed changes are technical in nature. It does not appear that the statutory reference, Section 473.319, F.S., provides rulemaking authority for the rule. No Board action is required. This is for informational purpose only.

Rule 61H1-31.001,.002,.005,.008,.009,.010,.011,.014,.015, F.A.C. – Fees

Ms. Munson reported proposed changes are technical in nature. No Board action is required. This is for informational purpose only.

The proposed changes to 61H1-31.002, F.A.C, is substantive SERC questions are required.

Motion was made by Dr. Fennema and seconded by Mr. Dennis, that the proposed rule 61H1-31.002, F.A.C., would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

E. Carryover Rulemaking Considerations

Rule 61H1-21.001, F.A.C.- Independence

Ms. Munson reported rule is currently open for rule development. This is for Board review only.

Board Committee Roster with Rule/Statute Reference -

Ms. Munson reported item was submitted for informational purposes only.

12. Administration

A. Auditor Draft Rules

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to approve revised Auditor General Draft Rules Chapter 10.550. Upon vote, the motion passed unanimously. Motion was made by Dr.

Fennema and seconded by Mr. Dennis, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

B. Elect Chair and Vice Chair for 2020

Motion was made by Mr. Dennis, seconded by Dr. Fennema to, elect Mr. Socorro as Chair. Upon vote, the motion was passed unanimously. Motion was made by Mr. Dennis, seconded by Dr. Fennema, to elect Mr. Skup as Vice Chair. Upon vote, the motion was passed unanimously.

C. Statute and Rules pertaining to Committees

Mr. Scarborough informed the Board this was submitted as an informational item and noted that Dr. Thompson resigned from the Clay Ford Scholarship Committee earlier in the year, therefore that position is vacant. Peer Review Oversight Committee, Mr. Allen has an inactive "license but is willing to continue to serve. Mr. Socorro stated that license must be in good standing to serve on that committee. Cynthia Borders-Byrd has informed Staff that she does not wish to continue serving on the Probable Cause Panel for 2020.

D. Ratify Committee Appointments

Mr. Socorro reviewed 2020 Committee Chairs with the Board.

CPE Committee Chair – Ms. Rankin

Educational Advisory Committee – Dr. Fennema

Rules Committee – Steve Platau

Clay Ford Scholarship Committee – Linda Dennis

Peer Review Committee will consist of: Ms. Maingot, Mr. Grossman and Mr. Cox

Legislative Committee – The Board in its entirety will serve in this capacity

Budget Task Force- Ms. Maingot

Probable Cause Panel- Chair (Mr. Dennis) Vice Chair (Ms. Keegan)

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to ratify Committee changes. Upon vote, the motion was passed unanimously.

E. Remarks from Executive Director

Mr. Scarborough shared with the Board information regarding Discipline; summarizing that most licensees under disciplinary actions do what is required of them. He surveyed the CPE discipline cases with final orders issued between July 1, 2016 and June 30, 2017, resulting in 68 cases. Of those, one licensee passed away and in 48 of the 68 cases, the licensee had done what was required. Of the remaining 19 cases, 6 had been suspended, 1 revoked and 10 converted to null & void all of which result in the Division losing most of our leverage for compliance.

Mr. Scarborough shared Mr. Platau's inquiry regarding the DBPR phone system and his remarks that it is difficult to get past the DBPR call center in Tallahassee to the CPA Board office in Gainesville. Mr. Scarborough is researching the call volume to determine whether the Board office should publish the office number and whether the board has the resources to process the potential resulting call volume.

13. Update from Board Members Serving on the NASBA Committees

13. Update from Board Members Serving on the NASBA Committees

Mr. Platau informed the Board that he was still serving on the NASBA Committee, Dr. Fennema is continuing to serve on the ICRI Committee and Mr. Skup will continue to serve on the CPA Exam Committee.

14. Florida Institute of Certified Public Accounting (FICPA)

Ms. Curry recapped the upcoming Legislative Session and the bills affecting the CPA profession directly. Ms. Curry shared the Deregulation Bill (Senate Bill 474) sponsored by Senator Ben Albritton, known as the Occupational Freedom and Opportunity Act. This Bill seeks to deregulate several of the professions, addresses CPE requirements by licensees coming into the state and CPE licensure by endorsement. Ms. Curry also discussed the Sunset Bill (House Bill 707) sponsored by Representative Paul Renner. This bill creates the Occupational Regulation Sunset Act. This bill requires regulatory boards to take a good look at their processes and the Legislature will perform a review of cost and benefits of each Occupational and Regulatory program. Ms. Curry spoke on House Bill 473 which will include language adding a "Retired" CPA status.

15. Old Business

None at this time.

16. Other Business

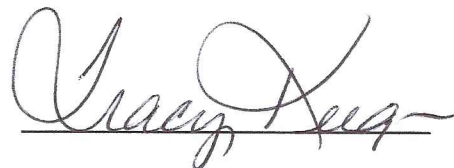
Motion was made by Mr. Jesus Socorro, seconded by Mr. Dennis, to delegate authority to Mr. Scarborough to approve Voluntary Relinquishments with "no disciplinary action" until December 31, 2019. Upon vote, the motion passed unanimously.

17. Future Meetings

Board discussed with Mr. Scarborough more of the future Board meetings be held in South Florida (Miami).

18. Adjourn.

Ms. Keegan adjourned the meeting at 1:05 p.m.

A handwritten signature in dark ink, appearing to read "Tracy Keegan", written over a horizontal line.

Tracy Keegan, Chair