

Halsey Beshears, Secretary

Ron DeSantis, Governor

December 11, 2020
Board of Accountancy
Department of Business and Professional Regulations
<https://global.gotomeeting.com/join/522542981>
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Notice

Friday December 11, 2020

The meeting was called to order at 9:00 a.m. Roll call of Attendees was called by Roger Scarborough, Director and reflected the following persons present:

Board Members

| | |
|------------------|-----------------|
| Brent Sparkman | Present |
| Jason Lafser | Present |
| Tracy Keegan | Present |
| Mindy Rankin | Present |
| Michelle Maingot | Present |
| Steve Platau | Present |
| William Benson | Excused Absence |
| William Blend | Present |

Staff

| | |
|-------------------|---------|
| Roger Scarborough | Present |
| June Carroll | Present |
| Kevin Brown | Present |
| Ashley Bordeaux | 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. Justin Thames, Julian Dozier, W.G. Spoor and Kristin Bivona of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Georgia Chamberlin.

1. Election of Chair and Vice Chair

a. Chair

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to elect Ms. Rankin as the Chair. Upon vote, the motion passed with Mr. Blend and Mr. Sparkman voting no.

b. Vice Chair

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to elect Dr. Platau as the Vice Chair. Upon vote, the motion passed with Mr. Blend and Mr. Sparkman voting no.

2. Approve Minutes

a. October 23, 2020

Motion was made by Ms. Rankin, seconded by Dr. Platau, to approve minutes as presented. Upon vote, the motion passed unanimously.

3. OGC Final Action

a. 2019-004828 Jones, Jason L.

Ms. Rankin acted as Chair

Mr. Jones was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Dr. Platau, seconded by Ms. Maingot to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

b. 2019-003476 Jones, Phillip A

Ms. Rankin acted as Chair

Mr. Jones was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Dr. Platau, seconded by Mr. Blend to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

c. 2019-003525 Schou, Mark J.

Mr. Schou was not present.

Dr. Platau was recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Blend to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

d. 2019-003476 Wright, Linda

Ms. Wright was not present.

Dr. Platau was recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Ms. Rankin to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

e. 2019-004848 Ham, Angelita

Ms. Ham requested to continue the case.

f. 2019-003201 Price, Robert W.

Mr. Price was present.

Ms. Maingot was recused.

Ms. Miller presented the case.

Motion was made by Ms. Keegan, seconded by Ms. Rankin to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Dr. Platau, seconded by Ms. Rankin to accept the recommended penalties. Upon vote, the motion passed unanimously.

g. 2019-003527 Varol, Janan

Ms. Varol was present.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Rankin, seconded by Ms. Maingot to accept the recommended penalties with the amendment to extend the due date of payment of the fine to six months. Upon vote, the motion passed unanimously.

h. 2019-004212 Young, Jim H.

Mr. Young was present.

Dr. Platau was recused.

Ms. Miller presented the case

Motion was made by Ms. Rankin, seconded by Ms. Maingot to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Ms. Rankin to accept the recommended penalties. Upon vote, the motion passed unanimously.

i. 2019-003273 Goldberg, Carolyn

Ms. Freeman was not present.

Ms. Rankin was recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Dr. Platau to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Dr. Platau to accept the recommended penalties. Upon vote, the motion passed unanimously.

4. Request for Informal Hearing

a. Espahbodi, Linda

Motion was made by Ms. Maingot, seconded by Dr. Platau to deny the request for reactivation of the applicant's license. Upon vote, the motion passed unanimously.

b. Jimenez, Gina

Motion was made by Ms. Maingot, seconded by Dr. Platau, to deny Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b). Upon vote, the motion passed unanimously.

5. Petition for Variance or Waiver

a. Javier, Bianca

Ms. Javier was not present.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to deny the Petition for Variance or Waiver of Rule 61H1-27.002(2) (c). Upon vote, the motion passed with Ms. Rankin voting no.

b. Neilson, Michael

Mr. Neilson was present.

Motion was made by Mr. Sparkman, seconded by Dr. Platau, to approve Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b). Upon vote, the motion passed unanimously.

6. Exams – Considerations

a. Gruntkosky, Toby J.

Mr. Gruntkosky was present.

Motion was made by Ms. Rankin, seconded by Ms. Maingot, to approve for conviction only. Upon vote, the motion passed unanimously.

b. Reid Clark, Brent KT

Mr. Reid Clark was present.

Motion was made by Ms. Rankin, seconded by Ms. Maingot, to approve for conviction only. Upon vote, the motion passed unanimously.

c. Smietana, Mark J. Jr

Mr. Smietana was present.

Mr. Smietana requested to withdraw his application.

7. Endorsement – Considerations

a. Calamaro, Deborah

Ms. Calamaro was present.

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

b. Freer-Heeter, Thomas

Mr. Freer-Heeter was present.

Motion was made by Ms. Maingot, seconded by Dr. Platau, to approve for question four only. Upon vote, the motion passed unanimously.

c. Heckler, Brian L.

Mr. Heckler was present.

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

8. Maintenance & Reactivation – Null & Void

a. Crosas, Lindsay M.

Ms. Crosas was present with Mr. Edwin A. Bayo, Esq. as counsel.

Motion was made by Ms. Rankin, seconded by Ms. Keegan to approve the request for reactivation of the applicant's license. Upon vote, the motion failed with Dr. Platau, Mr. Blend and Mr. Sparkman voting no. Upon second vote, the motion passes with Dr. Platau and Mr. Blend voting no.

b. Siegel, Kenneth M.

Mr. Siegel was present.

Motion was made by Ms. Maingot, seconded by Mr. Sparkman to approve the request for reactivation of the applicant's license. Upon vote, the motion passed unanimously.

c. Strauch, Drew A.

Mr. Strauch was present.

Motion was made by Ms. Rankin, seconded by Dr. Platau to approve the request for reactivation of the applicant's license. Upon vote, the motion passed unanimously.

9. Maintenance & Reactivation – Voluntary Relinquishment

Motion was made by Mr. Blend, seconded by Sparkman, to ratify list as presented. Upon vote, the motion passed unanimously.

10. Deceased

A moment of silence was had for the deceased licensees.

11. Committee Discussion

a. PROC Minutes – November 17, 2020

Ms. Maingot presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Ms. Keegan, seconded by Ms. Rankin to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

b. Committee Appointments

This item has been continued.

12. Reports

a. Prosecuting Attorney Report- Chief Attorney; Ms. Miller

Ms. Miller presents the monthly report and requests the board to allow her to continue with prosecutions.

Motion made by Mr. Blend, seconded by Dr. Platau to allow Ms. Miller to continue with prosecutions. Upon vote, the motion passed unanimously.

13. Rules

a. December 2020 Board Memo

Ms. Munson presents the board memo for reference to talking points during the rules presentation.

b. December Rules Report

Ms. Munson presents the December Rules Report.

c. JAPC Letters

Ms. Munson presents comments from JAPC in regard to Rules 61H1-33.0035 and 61H1-21.001.

d. Rule 61H1-27.001, F.A.C.

Public comments were made on Rule 61H1-27.001 in regard to Scotland and South Africa.

e. Departmental Forms Rule

Mr. Scarborough presents the update on the Departmental Forms Rule.

14. Administration

a. Remarks from Executive Director

i. CPA Exam Evolution

Mr. Scarborough provided an update on the CPA Exam Evolution from the AICPA.

ii. Remote Testing

Mr. Scarborough provided an update on Remote Testing from the AICPA.

b. One Hundred Percent Compliance Project

Mr. Scarborough presents information and an update in regards to the One Hundred Percent Compliance Project, and opens the floor to discussion. Mr. Thames provided input on behalf of the FICPA. Ms. Green of Liberty Partners of Tallahassee provided input on the project. After discussion this item has been continued.

c. Meeting Dates for 2021 Calendar Year

Mr. Scarborough presented the list of dates for the 2021 Calendar Year.

This item has been continued.

d. Update from Board Member(s) serving on NASBA Committees

Dr. Platau provides an update from the Ethics Committee on the Staff Augmentation protocols.

15. Florida Institute of Certified Public Accounting

Mr. Thames provides an update on FICPA business, including legislative matters, and CPE considerations.

16. Public Comments

Mr. Thomas Freer-Heeter provided a comment in regard to a possible consideration to amendment to legislation for solo practitioners.

17. Old Business

There were none at this time.

18. Other Business

There were none at this time

19. Adjourn

The meeting was adjourned at 3:51 p.m.



Tracy Keegan, Interim Chair

2/8/2021

Date