

Halsey Beshears, Secretary

Ron DeSantis, Governor

June 11, 2020
Board of Accountancy
Department of Business and Professional Regulation
Gotomeeting
<https://global.gotomeeting.com/join/588339829>
Dial in United States: **+1 (571) 317-3117. Access Code:** 588-339-829

Thursday, June 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

David Dennis	Present arrived 10:10 a.m.
M.G. Fennema	Present
Tracy Keegan	Present
Mindy Rankin	Present
Michelle Maingot	Present
Steve Platau	Present
David Skup	Present
Jesus Socorro	Present

Staff

Roger Scarborough	Present
Ashley Bordeaux	Present
June Carroll	Present
Karan Lee	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 Olivia Caldwell.

1. Maintenance & Reactivation – Null & Void
 - a. Bollinger, Anne

Ms. Bollinger was present.

Motion was made by Dr. Fennema, seconded by Mr. Platau, to move that the specific circumstances presented do not appear to meet the requirements for reinstatement of a null and void license as prescribed in Section 473.313(5), F.S." The discussion was intended solely as a matter of guidance. Upon vote, the motion passed with Ms. Rankin and Ms. Keegan voting no.

- b. Bozelle, David

Mr. Bozelle was present

Motion was made by Dr. Fennema, seconded by Mr. Platau, to move that the specific circumstances presented do not appear to meet the requirements for reinstatement of a null and void license as prescribed in Section 473.313(5), F.S." The discussion was intended solely as a matter of guidance. Upon vote, the motion passed with Ms. Rankin and Ms. Keegan voting no.

- c. Bryan, Spencer

Mr. Bryan was present.

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

d. Carreras, Eladio

Mr. Carreras was present

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

e. Granberry, Kenneth

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

f. Harrison, Theodore

Mr. Harrison was not present.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, to move that the specific circumstances presented do not appear to meet the requirements for reinstatement of a null and void license as prescribed in Section 473.313(5), F.S." The discussion was intended solely as a matter of guidance. Upon vote, the motion passed unanimously.

g. Heider, Jennifer

Ms. Heider was present.

Motion was made by Ms. Rankin, seconded by Mr. Socorro, to approve. Upon vote, the motion passed unanimously.

h. Jansta, Stanislav

Mr. Jansta was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to approve. Upon vote, the motion passed unanimously.

i. Krogol, Brian Patrick

Mr. Krogol was present.

Motion was made by Mr. Socorro, seconded by Ms. Ranking, to approve. Upon vote, the motion passed with Mr. Skup and Dr. Fennema voting no.

j. Lieberman, Arthur

Mr. Lieberman was present with Mr. Messinger as a character witness.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny. Upon vote, the motion passed with Mr. Socorro, Mr. Platau and Ms. Keegan voting no.

k. Marchitti, Pamela

Ms. Marchitti was present.

No action taken, she was encouraged to apply for licensure by endorsement once her Texas license becomes active.

I. Mejia, Efrin

Mr. Mejia was not present.

Motion was made by Mr. Dennis, seconded by Ms. Ranking, to approve. Upon vote, the motion passed with Dr. Fennema voting no.

m. Myerson, Angela

Ms. Myerson was present.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to approve. Upon vote, the motion passed with Dr. Fennema and Ms. Maingot voting no.

n. Parker, David Earl Sr.

Mr. Parker was present.

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to approve. Upon vote, the motion passed with Dr. Fennema and Mr. Platau voting no.

o. Smith, Charles

Mr. Smith was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to approve. Upon vote, the motion passed unanimously.

2. Declaratory Statement

a. Marseglia, Jonathan

Mr. Marseglia was not present.

Motion was made by Dr. Fennema, seconded by Mr. Platau, that Petitioner did not clearly state specific information by which an approval can be rendered therefore, the petition is denied. Upon vote, the motion passed unanimously.

3. Endorsement – Military Staff Approvals

This was an informational only item.

4. Maintenance & Reactivation – Voluntary Relinquishment

This was an informational only item.

5. Deceased Licensees

There was a moment of silence.

6. Reports

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

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

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

7. Committee Discussion

a. Rules Committee Meeting Minutes - February 25, 2020 meeting

Mr. Platau went over the Rules Minutes and discussed rules that needed to be opened for Rule Development.

61H1-21.001 Proposed Rule on Independence: "Licensees providing attest services shall be independent pursuant to the standards applicable to the report issued"

Motion was made by Mr. Dennis, seconded by Mr. Platau, to open rule for development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Mr. Platau, that the proposed Rule 61H1-33.003, 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.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, that there is no need to include a sunset provision for this bill. Upon vote, the motion passed unanimously.

61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances

Motion was made by Mr. Dennis, seconded by Mr. Platau, to open rule for development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, that the proposed Rule 61H1-36.004, 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.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, that there is no need to include a sunset provision for this bill. Upon vote, the motion passed unanimously.

b. Budget Task Force Minutes – April 22, 2020

Motion was made by Mr. Socorro, seconded by Mr. Platau to ratify minutes as presented. Upon vote, the motion passed unanimously.

c. CPE Committee Meeting Minutes – April 21, 2020

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to ratify minutes as presented. Upon vote, the motion passed unanimously.

d. Educational Committee Meeting Minutes - March 9, 2020

Motion was made by Dr. Fennema, seconded by Mr. Skup, to ratify minutes as presented. Upon vote, the motion passed unanimously.

8. Administration

a. Remarks from Executive Director

Mr. Scarborough informed Board members that he had attended NASBA's Regional virtual meeting, with four regions involved. Mr. Scarborough informed the Board that there was discussion regarding the CPA exam evolution initiative and that it is moving forward. Mr. Scarborough asked Board members to email him with any questions they may have regarding this. There was further discussion that there will be changes to the Uniform Accountancy Act and that this will be something the Rules Committee will need to look at, and possibly the Educational Committee..

9. Florida Institute of Certified Public Accounting

Jennifer J. Green, President of Liberty Partners of Tallahassee, LLC was present for this item.

Ms. Green informed Board members that the FICPA is pleased with the Emergency Rule for Continuing Education. She stated the FICPA is adjusting their courses at this time to be virtual courses and that it has been a smooth process.

10. Public Comments

None at this time.

11. Old Business

None at this time.

12. Other Business

a. Emergency Rules

61H1-33.003 Continuing Professional Education.

(1)(a) In any given reestablishment period, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 8 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board-approved ethics.

(b) Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the Florida certified public accountant completes an additional 8 hours in Accounting and Auditing subjects. An automatic extension will be granted until December 31st provided the Florida certified public accountant completes an additional 16 hours in Accounting and Auditing subjects. For the reestablishment period ending June 30, 2020, current active licensees who complete continuing professional education (CPE) hours by December 31, 2020 are not required to complete the additional CPE hours referenced in this subsection. CPE hours approved for this extension shall apply solely to the reestablishment period ending June 30, 2020.

Motion was made by Mr. Dennis for good cause shown to add the below emergency rule, seconded by Mr. Platau. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Mr. Platau, to open rule for development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, that the proposed Rule 61H1-36.004, 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.

Motion was made by Mr. Dennis, seconded by Mr. Platau, that there is no need to include a sunset provision for this bill. Upon vote, the motion passed unanimously.


b. Rules Report – Ms. Munson

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

13. Future Meetings

This was informational only.

The meeting was adjourned at 3:26 p.m.



Jesus Socorro, Chair

October 30, 2020

Date