

**Halsey Beshears**, Secretary

**Ron DeSantis**, Governor

September 25, 2020  
Board of Accountancy  
Department of Business and Professional Regulations  
<https://global.gotomeeting.com/join/354413797>  
United States (Toll Free): 1 877 309 2073  
United States: +1 (646) 749-3129  
**Access Code:** 354-413-797

Friday, September 25, 2020

The meeting was called to order at 9:01 a.m. Roll call of Attendees was called by Roger Scarborough, Director and reflected the following persons present:

Board Members		Staff	
David Dennis	Present	Roger Scarborough	Present
M.G. Fennema	Present	Ashley Bordeaux	Present
Tracy Keegan	Present at 9:25am as an excused tardy	June Carroll	Present
Mindy Rankin	Present	Kevin Brown	Present
Michelle Maingot	Present		
Steve Platau	Present		
David Skup	Present		
Jesus Socorro	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 Brandy Duxbury, until 2:00p.m. and Mykel Miller until adjournment.

**1. OGC Final Action**

**a. 2019-055165 Deckard, Cathy R.**

Ms. Deckard was not present.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

**b. 2019-005444 Petford, Vaughn**

Mr. Petford was not present.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Dennis to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

c. 2019-004789 Knibloe, William G II

Mr. Knibloe was not present.

Ms. Keegan was recused

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

d. 2019-003461 Danese, Daniel F.

Mr. Danese was not present.

Mr. Dennis and Dr. Platau were recused

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Keegan to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

e. 2019-013859 Oliver, Nadia Eileen

Ms. Oliver was not present.

Mr. Dennis was recused

Mr. Kline presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Keegan to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

f. 2018-032612 Renaud, Richard M

Mr. Renaud was not present.

Mr. Dennis and Ms. Maingot were recused

Mr. Kline presented the case.

Motion was made by Ms. Keegan, seconded by Dr. Fennema to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

g. 2018-01853 Baulier, Margaret Holly

Ms. Baulier was not present.

Mr. Dennis and Mr. Skup were recused

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

h. 2018-017858 Ferradas, Ivonne

Ms. Ferradas was not present.

Mr. Dennis and Ms. Rankin were recused

Mr. Kline presented the case

Motion was made by Dr. Fennema, seconded by Dr. Platau to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

i. 2018-041412 Freeman, Paul H.

Mr. Freeman was not present.

Mr. Dennis and Mr. Skup were recused

Mr. Kline presented the case.

Motion was made by Ms. Keegan, seconded by Dr. Fennema to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

j. 2018-030649 Iraola, Manuel A.

Mr. Iraola was not present.

Mr. Dennis and Dr. Platau were recused

Mr. Klein presented the case.

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

k. 2019-010889 Garrido, Christina M.

Ms. Garrido was not present.

Mr. Dennis and Dr. Platau were recused

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Keegan to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

l. 2018-043006 Farooq, Frasad

Mr. Farooq was not present. Mr. Jonathan Jaffe was present as Mr. Farooq's counsel, on his behalf

Mr. Dennis and Mr. Skup were recused

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Dr. Platau to deny reconsideration of this case. Upon vote, the motion passed unanimously.

m. 2019-018478 Viera, Gustavo Adolfo

Mr. Viera was present.

Mr. Dennis and Mr. Skup were recused

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Maingot to hear Mr. Viera's case. Upon vote, the motion passed unanimously.

Motion was made by Dr. Fennema, seconded by Dr. Platau to accept the proposed penalty of revoking Mr. Viera's license. Upon vote, the motion passed unanimously.

n. 2018-045038 Howell, Patrick Arien

Mr. Howell's attorney requested that the board continue this matter due to a scheduling conflict

o. 2018-025900 Brown, Dean Anthony

This was continued due to the lack of a quorum.

## 2. Respondent's Motion to Lift Practice Restriction

### a. Hufford, Wesley

Mr. Hufford was present.

Mr. Socorro, Mr. Skup and Ms. Rankin were recused

Ms. Miller presented the case.

Motion was made by Ms. Rankin, seconded by Dr. Platau to lift the practice restriction, with the pre-issuance review to remain in effect. Upon vote, the motion passed unanimously.

### b. Stevenson, Raydell

Mr. Stevenson was present/ not present.

Mr. Socorro, Mr. Skup and Ms. Rankin were recused

Ms. Miller presented the case.

Motion was made by Ms. Keegan, seconded by Dr. Fennema to lift the practice restriction, with the pre-issuance review to remain in effect. Upon vote, the motion passed unanimously.

## 3. Petition for Variance or Waiver

### a. Fernandez, Orlando

Mr. Fernandez withdrew his Petition for Variance or Waiver.

Motion was made by Dr. Platau, seconded by Mr. Dennis to accept the withdrawal of the Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

### b. Forester, Kathy

Ms. Forester was present

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to deny Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b). Upon vote, the motion passed with Mr. Socorro voting no.

### c. Jimenez, Gina

Ms. Jimenez was present

Motion was made by Ms. Keegan, seconded by Ms. Rankin , to approve Petition for Variance or Waiver of Rule 61H1-28-0052(1)(b). Upon vote, the motion failed , with Mr. Dennis, Dr. Fennema, Ms. Maingot, Mr. Skup and Dr. Platau voting no.

Motion was made by Mr. Dennis, seconded by Dr. Fennema , to deny Petition for Variance or Waiver of Rule 61H1-28-0052(1)(b). Upon vote, the motion passed with Ms. Rankin, Ms. Keegan and Mr. Socorro, voting no.

d. Peprah, Stancey

Ms. Peprah was present

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny Petition for Variance or Waiver of Rule 61H1-28-0052(1)(b). Upon vote, the motion passed with Ms. Rankin, Ms. Keegan and Mr. Socorro voting no.

e. Shapiro, Natasha

Ms. Shapiro was present

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny Petition for Variance or Waiver of Rule 61H1-28-0052(1)(b). Upon vote, the motion passed with Ms. Rankin, Ms. Keegan and Mr. Socorro voting no.

**4. Exams – Considerations**

a. Abughalia, Bahaa

Mr. Abughalia was present.

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

b. Disanto, Domina

Ms. Disanto was present.

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

c. Henderson, Mark

Mr. Henderson was present.

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

d. Khan, Christina

Ms. Khan was present.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to approve for conviction only. Upon vote, the motion passed with Ms. Maingot voting no.

e. Lawton, Christopher William

Mr. Lawton was present.

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

f. Linero, Elay

Mr. Linero was present.

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

g. McIntyre, Christopher

Mr. McIntyre was present.

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to approve for conviction only. Upon vote, the motion passed with Mr. Dennis, Mr. Skup and Ms. Maingot voting no.

h. Moussadda, Abdallah

Mr. Moussadda was present.

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

i. Parker, Bryant

Mr. Parker was not present.

Motion was made by Mr. Socorro, seconded by Mr. Skup, to continue this item, requesting Mr. Parker appear before them at their October 23, 2020 meeting. Upon vote, the motion passed unanimously. Ms. Maingot and Dr. Platau were not present for this vote.

j. Robinson, Ryan

Mr. Robinson was present.

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

k. Sanchez, Alex

Mr. Sanchez was present.

Mr. Sanchez withdrew his application.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to accept the applicant's request to withdraw his application. Upon vote, the motion passed unanimously.

l. Shetrompf, Sharlo

Mr. Shetrompf was present.

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

m. Walkushi, Joshua

Mr. Walkushi was not present.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to continue this item requesting Mr. Walkushi appear before them at their October 23, 2020 meeting. Upon vote, the motion passed unanimously. Ms. Maingot and Dr. Platau were not present for this vote.

## 5. Exams- Requirements not Met

### a. Amaro-Cruz, Evian

Ms. Amaro-Cruz was not present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny the application, upon vote, the motion passed unanimously. Ms. Maingot and Dr. Platau were not present for this vote.

### b. Cook, Stacey Ann

Ms. Cook was present.

Ms. Cook withdrew her application

Motion was made by Ms. Maingot, seconded by Mr. Dennis, to accept the withdrawal of the application. Upon vote, the motion passed unanimously.

## 6. Endorsement – Considerations

### a. Calamaro, Deborah

Ms. Calamaro was not present

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to continue requesting Ms. Calamaro appear before them at their October 23, 2020 meeting. Upon vote, the motion passed unanimously. Ms. Maingot and Dr. Platau were not present for this vote.

### b. Hawbaker, Thomas

Mr. Hawbaker was present.

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

### c. Heidenreich, Mark

Mr. Heidenreich was present.

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

### d. Hostetler, Tracey M.

Ms. Hostetler was present.

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

### e. McGrath, Clinton

Mr. McGrath was not present.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to continue requesting Mr. McGrath appear before them at their October 23, 2020 meeting. Upon vote, the motion passed unanimously. Ms. Maingot and Dr. Platau were not present for this vote.

f. Mistry, Jeetesh

Mr. Mistry was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to approve for answering affirmatively to question four only. Upon vote, the motion passed with Mr. Dennis, Ms. Maingot and Dr. Fennema voting no.

g. Robinson, Daniel

Mr. Robinson was present.

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

h. St. Martin, Christine

Ms. St. Martin was present.

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to approve for answering affirmatively to question four only. Upon vote, the motion passed with Ms. Maingot and Dr. Fennema voting no.

i. Twogood, Kayla

Ms. Twogood was present.

Motion was made by Dr. Fennema, seconded by Ms. Maingot, to approve for answering affirmatively to question five only. Upon vote, the motion passed unanimously.

j. Willis, Julianna M.

Ms. Willis was present.

Ms. Willis withdrew her application.

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to accept the withdrawal of the application. Upon vote, the motion passed unanimously.

**7. Endorsement – Military Approvals**

a. King, Lauren

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to ratify. Upon vote, the motion passed unanimously.

**8. Maintenance & Reactivation – Considerations**

a. Marcus, Joel M.

Mr. Marcus was present.

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



## 9. Maintenance & Reactivation – Null & Void

### a. Alfaro, Lazaro (Jr.)

Mr. Alfaro was present.

Motion was made by Dr. Platau, seconded by Ms. Keegan to approve reactivation of the applicant's license. Upon vote, the motion passed with Dr. Fennema voting no.

### b. Appel, Judd

Mr. Appel was present.

Motion was made by Ms. Keegan, seconded by Ms. Rankin to approve reactivation of the applicant's license. Upon vote, the motion passed with Dr. Fennema voting no.

### c. Campbell, Steven

Mr. Campbell was present.

Motion was made by Ms. Keegan, seconded by Mr. Dennis to approve reactivation of the applicant's license. Upon vote, the motion passed with Dr. Fennema voting no.

### d. Fisher, Mark

Mr. Fisher was present.

Motion was made by Mr. Socorro, seconded by Ms. Rankin to approve reactivation of the applicant's license. Upon vote, the motion passed with Dr. Platau, Dr. Fennema and Mr. Skup voting no.

### e. Hardee, Gary

Mr. Hardee was present.

Motion was made by Ms. Keegan, seconded by Dr. Fennema to approve reactivation of the applicant's license. Upon vote, the motion passed with Mr. Dennis voting no.

### f. Jordan, Kevin Earl

Mr. Jordan was present.

Motion was made by Ms. Keegan, seconded by Mr. Skup to approve reactivation of the applicant's license. Upon vote, the motion passed unanimously.

### g. MacNaughton, Rita

MacNaughton was present with her counsel Ms. Silvia Ibanez.

Motion was made by Dr. Platau, seconded by Mr. Dennis to approve reactivation of the applicant's license. Upon vote, the motion passed unanimously.

### h. Noble, Linda (Espahbodi)

Ms. Noble (Espahbodi) was present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis to deny reactivation of the applicant's license. Upon vote, the motion passed unanimously.

i. Parker, Cueme

Ms. Parker was present.

Motion was made by Mr. Dennis, seconded by Ms. Keegan to approve reactivation of the applicant's license. Upon vote, the motion passed unanimously. Ms. Maingot and Dr. Platau were not present for this vote.

j. Sanders, Brian

Mr. Sanders was present.

Motion was made by Ms. Keegan, seconded by Mr. Dennis to approve reactivation of the applicant's license. Upon vote, the motion passed with Dr. Fennema voting no.

k. Wallick, Louisa

Ms. Wallick was present.

Motion was made by Ms. Rankin, seconded by Ms. Keegan to approve reactivation of the applicant's license. Upon vote, the motion passed with Dr. Fennema voting no.

l. Weclaw, Stephen

Mr. Weclaw was present.

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

m. Ziegler, Stacy

Ms. Ziegler was present.

Motion was made by Mr. Dennis, seconded by Ms. Rankin to approve reactivation of the applicant's license. Upon vote, the motion passed with Dr. Fennema and Dr. Platau voting no.

**10. Firms Considerations**

a. Baker Tilley Virchow Krause, LLP

Nicole Criley, attorney was present on behalf of applicant.

Motion was made by Mr. Dennis, seconded by Ms. Rankin to approve the applicant's request to change the firm's name from Baker Tilley Virchow Krause, LLP to Baker Tilley US, LLP. Upon vote, the motion passed unanimously. Ms. Maingot and Dr. Platau were not present for this vote.

**11. Public Comments**

Justin Thames of the Florida Institute of Certified Public Accountants gave an update on the discussion with the Auditor General's Office.

**12. Old Business**

There were none at this time.

**13. Other Business**

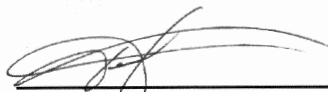
There was discussion as to schedule a Board meeting in November.

**14. Future Meetings**

This was an informational item.

**15. Adjourn**

The meeting was adjourned at 5:38 p.m.



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Jesus Socorro, Chair

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October 30, 2020

Date