

October 29, 2021
Board of Accountancy
Department of Business and Professional Regulation
<https://global.gotomeeting.com/join/719822477>
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Notice

Friday, October 29, 2021

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

Steve Platau (Chair)	Present
Brent Sparkman	Present
Jason Lafser	Present
Tracy Keegan	Present
Shireen Sackreiter	Present
Michelle Maingot	Present
William Benson	Present
William Blend	Present

Staff

Roger Scarborough	Present
Kevin Brown	Present
Ashley Bordeaux	Present
Angela Francis	Present
Danielle Collins	Present
June Carroll	Present
Courtney Dixon	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Danijela Janjic, Chief Attorney, Office of the General Counsel. Joseph Klein, Assistant General Counsel, Office of the General Counsel. Justin Thames, Krisitin Bivona and Julian Dozier of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Melissa Kennedy. Mr. Lafser left the meeting at 12:30pm. Ms. Keegan left the meeting at 3:00pm.

1. Approve Minutes

a. September 24, 2021

Motion was made by Ms. Keegan, seconded by Mr. Lafser, to approve minutes as presented. Upon vote, the motion passed unanimously.

2. OGC Final Action

a. 2018-041551 Shodhan, Pinky A.

Ms. Shodhan was present with Sharif Masri present as counsel.

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson, to reconsider the case. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Mr. Sparkman, to ratify the previous Final Order containing the recommended penalties approved during the September 26, 2021 Board Meeting. Upon vote, the motion passed unanimously.

b. 2019-055871 Christiansen, Jennifer R.

Ms. Christiansen was present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

Motion was made by Mr. Benson, seconded by Mr. Blend to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and 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 Mr. Sparkman to accept the recommended penalties with the amendment that the payment of the fine and costs is extended to six (6) months. Upon vote, the motion passed unanimously.

c. 2019-058367 Ericson, Stephen P.

Mr. Ericson was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Ms. Maingot to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and 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. Benson, seconded by Ms. Maingot to accept the recommended penalties. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

d. 2019-056551 Temko, Peter A.

Mr. Temko was present with Mr. Anthony Duran present as counsel.

Ms. Keegan was recused.

Ms. Janjic presented the case.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and 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 Ms. Maingot to accept the recommended penalties with the amendment that the payment of the fine and costs is extended to six (6) months. Upon vote, the motion passed unanimously.

e. 2019-053698 Williams, Kenneth M.

Mr. Williams was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Sparkman to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and 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. Benson, seconded by Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

f. 2019-059731 Triumph, Clyde V.

Mr. Triumph was present.

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and 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 Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

g. 2019-056527 Mehendale, Aarti R.

Ms. Mehendale was present.

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Mr. Benson, seconded by Mr. Sparkman to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and 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 Mr. Sparkman to accept the recommended penalties with the amendment that the payment of the fine and costs is extended to six (6) months. Upon vote, the motion passed unanimously.

h. 2019-056059 Adler, Roger M.

Mr. Adler was not present.

Ms. Janjic presented the case.

Motion was made by Mr. Benson, seconded by Ms. Sackreiter to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Mr. Lafser and Ms. Keegan were not present for this vote.

i. 2019-058417 Briscoe, Margaret L.

Ms. Briscoe was present.

Mr. Klein presented the case.

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

Motion was made by Ms. Keegan, seconded by Mr. Lafser to amend and adopt the Settlement Stipulation that the fine is increased to \$2000. Upon vote, the motion passed unanimously.

j. 2019-056561 Davis, Shaun M.

Mr. Davis was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Janjic presented the case.

Motion was made by Mr. Benson, seconded by Ms. Sackreiter to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

k. 2019-057745 Hester, Stan

Mr. Hester was not present.

Ms. Janjic presented the case.

Motion was made by Mr. Blend, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously. Mr. Lafser and Ms. Keegan were not present for this vote.

l. 2019-058378 Knauf, Mark

Mr. Knauf was present.

Ms. Keegan and Mr. Blend were recused.

Mr. Klein presented the case.

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

m. 2016-012974 Lewis-McLaughlin, Mary E.

Ms. Lewis-McLaughlin was present with Mr. Bruce Vanderlaan present as counsel.

Ms. Keegan was recused.

Ms. Janjic presented the case.

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

n. 2016-015704 Mary Elizabeth Lewis-McLaughlin, P.A.

Ms. Lewis-McLaughlin was present with Mr. Bruce Vanderlaan present as counsel.

Ms. Keegan was recused.

Ms. Janjic presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser to reject the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

o. 2019-057257 Paleja, Amit H.

Mr. Paleja was present.

Ms. Janjic presented the case.

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

p. 2019-056560 D'orio Dwight M.

Mr. D'orio was present.

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Sparkman to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and 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 Mr. Benson to accept the recommended penalties. Upon vote, the motion passed unanimously.

q. 2019-056057 Alfonso, Elio

Mr. Alfonso was present.

Mr. Platau was recused.

Ms. Janjic presented the case.

Motion was made by Mr. Sparkman, seconded by Ms. Maingot to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered and 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 Mr. Benson to accept the recommended penalties. Upon vote, the motion passed unanimously.

r. 2019-055167 Bodoh, Kent M.

Mr. Bodoh was present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

Motion was made by Mr. Benson, seconded by Mr. Blend to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered and 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. Lafser, seconded by Mr. Benson to accept the recommended penalties. Upon vote, the motion passed unanimously.

s. 2019-056531 Bone, Andrea E.

Ms. Bone was present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered and 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 Mr. Lafser to accept the recommended penalties. Upon vote, the motion passed unanimously.

t. 2019-058305 Hobbs, Richard L.

Mr. Hobbs was not present.

Mr. Klein presented the case.

Motion was made by Mr. Benson, seconded by Ms. Sackreiter to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously. Mr. Lafser and Ms. Keegan were not present for this vote.

u. 2019-003481 How, Richard J.

Mr. How was present.

Mr. Klein presented the case.

Motion was made by Mr. Benson, seconded by Ms. Keegan to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule

a. Dorsey, Frank E.

Mr. Dorsey was present.

Motion was made by Mr. Benson, seconded by Ms. Sackreiter, to approve the petition for permanent variance for Rule 61H1-33.006(2) F.A.C. Upon vote, the motion passed unanimously.

b. Fennelly, James

Mr. Fennelly was present.

Motion was made by Ms. Maingot, seconded by Mr. Benson, to approve the petition for permanent variance for Rule 61H1-28.0052(1) (b), Florida Administrative Code (F.A.C.). Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

c. Rudolph, James

Mr. Rudolph was present.

Motion was made by Mr. Benson, seconded by Mr. Blend, to deny the petition for permanent variance for Rule 61H1-31.004, F.A.C., Rule 61H1- 31.006, F.A.C., and Rule 61H1-33.006(1) and (2) F.A.C.. Upon vote, the motion passed with Mr. Blend voting no. Mr. Lafser was not present for this vote.

d. Solano, William

Mr. Solano was present.

Motion was made by Mr. Blend, seconded by Ms. Maingot, to deny the petition for permanent variance for Rule 61H1-28.0052(1) (b), Florida Administrative Code (F.A.C.). Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

e. Tomhe, John

The petitioner withdrew their petition prior to the beginning of the meeting.

4. Exams – Considerations

a. Carter, Byron A.

Mr. Carter was present.

Motion was made by Mr. Sparkman, seconded by Mr. Benson, to approve for convictions only. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

b. Cusumano, Jessica

Ms. Cusumano was not present.

Motion was made by Mr. Blend, seconded by Mr. Sparkman, to approve for convictions only. Upon vote, the motion passed unanimously. Mr. Lafser and Ms. Keegan were not present for this vote.

c. Davies, Jessica L.

Ms. Davies was present.

Motion was made by Mr. Sparkman, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

d. Eliotte, Eleace D.

Ms. Eliotte was present.

Motion was made by Mr. Benson, seconded by Mr. Sparkman, to approve for question four only. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

e. Riesgo, Jacob C.

Mr. Riesgo was not present.

Motion was made by Ms. Maingot, seconded by Mr. Blend, to deny the application. Upon vote, the motion passed unanimously. Mr. Lafser and Ms. Keegan were not present for this vote.

5. Endorsement – Considerations

a. Berger, Samuel

Mr. Berger was present.

Motion was made by Ms. Maingot, seconded by Mr. Benson, to approve for question four only. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

b. March, William T.

Mr. March was not present.

Motion was made by Ms. Maingot, seconded by Mr. Benson, to approve for question five only. Upon vote, the motion passed unanimously. Mr. Lafser and Ms. Keegan were not present for this vote.

c. Rose, Andrew J.

Mr. Rose was present.

Motion was made by Mr. Benson, seconded by Ms. Maingot, to approve for question five only. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

d. Simmons, Albert C.

Mr. Simmons was not present.

Motion was made by Ms. Maingot, seconded by Mr. Benson, to approve for question five only. Upon vote, the motion passed unanimously. Mr. Lafser and Ms. Keegan were not present for this vote.

6. Original Licensure – Considerations

a. Abreu Jr., Luis A.

Mr. Abreu was present.

Motion was made by Mr. Blend, seconded by Mr. Sparkman, to approve for convictions only. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

7. Maintenance & Reactivation – Null and Void

a. Erickson, Jennifer H.

Ms. Erickson was present.

Motion was made by Ms. Keegan, seconded by Mr. Benson to approve the request for reinstatement of the applicant's license. Upon vote, the motion passed with Mr. Blend voting no. Mr. Lafser was not present for this vote.

b. Proveaux, Johnny D.

Mr. Proveaux was present.

Motion was made by Ms. Keegan, seconded by Mr. Benson to approve the request for reactivation of the applicant's license. Upon vote, the motion passed unanimously. Mr. Lafser was not present for this vote.

c. Richards, Adis

Mr. Richards was not present.

Motion was made by Mr. Benson, seconded by Ms. Maingot to approve the request for reactivation of the applicant's license. Upon vote, the motion passed with Mr. Platau voting no. Mr. Lafser and Ms. Keegan were not present for this vote.

8. Maintenance & Reactivation – Voluntary Relinquishment

Motion was made by Ms. Maingot, seconded by Mr. Sparkman, to ratify list as presented. Upon vote, the motion passed unanimously. Mr. Lafser and Ms. Keegan were not present for this vote.

9. Deceased

A moment of silence was held for deceased licensees.

10. Reports

a. Chief Attorney Report

Ms. Janjic presented the Chief Attorney Report.

Motion made by Mr. Benson, seconded by Mr. Blend to continue prosecuting year old cases. Mr. Lafser and Ms. Keegan were not present for this vote.

b. Auditor General's Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages

This was an informational item.

11. Rules

a. Board Memo

This was an informational item.

b. October Rules Report

Ms. Munson presented the October Rules Report.

c. Rule 61H1-38.005

Ms. Munson presents the proposed language to reflect the increase to the maximum fund allocation per applicant for the Clay Ford Scholarship to \$8000 per semester.

Motion made by Mr. Benson, seconded by Mr. Blend to approve the language as presented. Mr. Lafser and Ms. Keegan were not present for this vote.

Motion was made by Mr. Benson, seconded by Ms. Maingot that the proposed Rule 61H1-38.005 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. Mr. Lafser and Ms. Keegan were not present for this vote.

d. Rules 61H1- 30.010 – 30.050

These are informational items and continued to the December Board Meeting.

e. Rule 61H1-21.001 Independence

Ms. Munson recommended that the Rules Committee meet in order to discuss the items addressed in the letter from JAPC.

12. Administration

a. Remarks from Executive Director

Mr. Scarborough presented an update on the application queue, noting a significant improvement in pending applications. Mr. Scarborough additionally provided an update on the newsletter, scheduled to be published in November. Mr. Scarborough provided an update on the CPE Reporting System. Mr. Scarborough identified challenges presented by incorporating multiple aspects of reporting items through a variety of software providers.

b. 2022 Proposed Meeting Dates and Locations

Mr. Scarborough presented the 2022 proposed meeting dates and locations. These meeting dates and locations will be ratified at the December meeting.

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

Mr. Platau provided an update from the NASBA Ethics Committee.

13. DOAH Case – Kevin Pillion

Ms. Munson provided background information on the DOAH case that is continued, pending Board review of the Settlement offer from the applicant and their counsel. Ms. Munson requests that the Board acknowledges the settlement offer and will view the offer in a private meeting in the near future.

Motion made by Ms. Maingot, seconded by Mr. Benson to meet in the shade to discuss settlement offer from Mr. Pillion. Upon vote, the motion passed unanimously.

Mr. Scarborough proposed that the meeting will take place November 16th in the morning hours.

14. Florida Institute of Certified Public Accountants

Mr. Thames also provided an update on the upcoming legislative session and advocacy newsletter.

15. Public Comments

There were none at this time.

16. Old Business

There were none at this time.

17. Other Business

There was none at this time.

18. Adjourn

The meeting was adjourned at 4:50 p.m.



Steven Platau, Chair

December 20, 2021

Date