

Halsey Beshears, Secretary

Ron DeSantis, Governor

January 29, 2021
Board of Accountancy
Department of Business and Professional Regulations
<https://global.gotomeeting.com/join/522542981>
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Notice

Friday January 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

Brent Sparkman	Present
Jason Lafser	Present
Tracy Keegan	Present
William Blend	Present
Michelle Maingot	Present
Steve Platau	Present
William Benson	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, and Kristin Bivona of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Alison Hawk.

1. Election of Chair and Vice Chair

a. Chair

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to elect Dr. Platau as the Chair. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Mr. Benson, to elect Mr. Blend as the Vice Chair. Upon vote, the motion passed unanimously.

2. Approve Minutes

a. December 4, 2020

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

b. December 11, 2021

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

3. OGC Final Action

a. 2018-063885 Chatfield, Eva

Ms. Chatfield was not present.

Ms. Maingot was recused.

Mr. Klein presented the case.

Motion was made by Ms. Keegan, seconded by Mr. Lafser 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. Blend to accept the recommended penalties. Upon vote, the motion passed unanimously.

b. 2018-051274 Lake, Jay

Mr. Lake was not 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 Ms. Maingot to accept the recommended penalties. Upon vote, the motion passed unanimously.

c. 2019-015362 Barbagiovanni, Joseph

Mr. Barbagiovanni was present.

Ms. Miller presented the case.

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

d. 2019-045256 Conway, David

Mr. Conway was present.

Ms. Keegan was recused

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Lafser 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. Lafser to accept the recommended penalties. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

e. 2019-004848 Ham, Angelita

Ms. Ham was present.

Ms. Keegan was recused

Ms. Miller 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 Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

f. 2018-041885 Zwolenski, Jeffrey S

Mr. Zwolenski was not present.

Dr. Platau was recused.

Mr. Klein presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Benson 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.

g. 2019-018358 Blair, Gregory

Mr. Blair was present.

Ms. Miller presented the case.

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

h. 2019-000173 McLamb, Michael

Mr. McLamb was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

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

i. 2019-004854 Wagler, Marla

Ms. Wagler was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Blend to dismiss this case. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

j. 2018-025900 Brown, Anthony Dean

Mr. Brown was not present.

Ms. Miller presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Benson 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. Ms. Maingot was not present for this vote.

k. 2018-032622 Rnoh, Jaeseungh

Mr. Rnoh was present.

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Benson 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. Sparkman, seconded by Mr. Blend to accept the recommended penalties. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

l. 2019-012005 Sharpton, Darryl K.

Mr. Sharpton was not present.

Ms. Miller 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. Ms. Maingot and Ms. Keegan were not present for this vote.

m. 2019-056547 Chauncey, Chad Thomas

Mr. Chauncey was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Mr. Lafser, 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 Mr. Benson, seconded by Mr. Lafser to accept the recommended penalties. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

4. Exams – Considerations

a. Hyacinthe, Deirdre

Ms. Hyacinthe was not present.

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

b. Norden, Eric J.

Mr. Norden was not present.

This item was continued.

c. Seremet, Virginia M.

Ms. Seremet was present.

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

5. Endorsement – Considerations

a. Brennan, James P.

Mr. Brennan was not present.

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

b. Dhawan, Alyssa M.

Ms. Dhawan was present.

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

c. Dicks, Bandon N.

Mr. Dicks was present.

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

d. Furrh, Duncan

Mr. Furrh was present with Mr. Richard Bisbee serving as his counsel.

Mr. Furrh requested to withdraw his application. The Board accepted the withdrawal.

e. Jaeger, Russell D.

Mr. Jaeger was present.

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

f. Miller, Daren D.

Mr. Miller was present.

Motion was made by Ms. Keegan, seconded by Mr. Lafser, to approve for question four only. Upon vote, the motion passed with Ms. Maingot, Mr. Blend and Mr. Sparkman voting no.

g. Moritz, Lynne M.

Ms. Moritz was present.

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

h. Myhre, Cindy S.

Ms. Myhre was present.

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

i. Rajagopal, Asha

Ms. Rajagopal was present.

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

j. Reinmund, Steven A.

Mr. Reinmund was present.

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

k. Studer, Michael P.

Mr. Studer was present.

Mr. Studer requested to withdraw his application. The board accepted the withdrawal.

6. Maintenance & Reactivation – Null & Void

a. Pinchock, Wanda

Ms. Pinchock was present.

Motion was made by Mr. Blend, seconded by Mr. Benson to approve the request for reactivation of the applicant's license with the condition that the applicant satisfy all CPE Hours resulting from previous discipline prior to reactivation. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

b. Salinas, Richard J.

Mr. Salinas was present.

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

c. Vogt (Taff), Jenelle

Ms. Vogt was present.

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

7. Maintenance & Reactivation – Voluntary Relinquishment

Motion was made by Mr. Benson, seconded by Mr. Blend, to ratify list as presented. Upon vote, the motion passed unanimously. Ms. Maingot was not present for this vote.

8. Deceased

A moment of silence was had for the deceased licensees.

9. Committee Discussion

a. Education Advisory Committee Minutes – December 1, 2020

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

Motion made by Mr. Blend, seconded by Mr. Sparkman to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously. Ms. Maingot and Ms. Keegan were not present for this vote.

b. CPE Committee Minutes – December 15, 2020

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

Motion made by Mr. Blend, seconded by Mr. Sparkman to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously. Ms. Maingot and Ms. Keegan were not present for this vote.

c. Committee Appointments

The Chair has directed the Executive Director to coordinate with the Board Members independently in order to appoint new committee members.

10. 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 Mr. Benson to allow Ms. Miller to continue with prosecutions. Upon vote, the motion passed unanimously. Ms. Maingot and Ms. Keegan were not present for this vote.

11. Rules

a. January 2021 Board Memo

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

b. January Rules Report

Ms. Munson presents the January Rules Report.

Motion made by Mr. Lafser, seconded Mr. Sparkman by to open Rule 61H1-27.001 to include EQUIS as a recognized accrediting agency.

c. Emergency Rule for 61H1-28.0052(3)

Ms. Munson and Mr. Scarborough present an emergency rule for the extension of the expiration of CPA Exam Credits due to the closing of testing facilities and delays of testing caused by the onset of the COVID-19 Pandemic.

Motion made by Mr. Benson, seconded by Mr. Sparkman to create emergency rule 61H1ER21. Upon vote, the motion passed unanimously. Ms. Maingot and Ms. Keegan were not present for this vote.

Motion made by Mr. Benson, seconded by Mr. Sparkman to open Rule 61H1-28.0052(3) for development. Upon vote, the motion passed unanimously. Ms. Maingot and Ms. Keegan were not present for this vote.

Motion was made by Mr. Blend, seconded by Mr. Benson that the proposed Rule 61H1-29.001, 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.

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

Public comments were made on Rule 61H1-27.001 in regard to EQUIS.

e. Departmental Forms – Rule 61-35.003

Mr. Scarborough presents the update on the Departmental Forms Rule. At this time, the Notice of Rule Development has been posted to the Florida Administrative Register on December 22, 2020. The Board Staff is working to develop the language of the rule as well as determine which forms will need to be incorporated by reference. A draft of the Notice of Proposed Rule Making is expected to be submitted to the Department by the end of February.

12. Administration

a. Remarks from Executive Director

Mr. Scarborough provided updates from NASBA in regard to an invitation for a representative from NASBA to speak with the board in regard to emerging topics in the CPA field.

b. Resolutions for Prior Serving Board Members

i. Dave Dennis

Motion made by Dr. Platau, seconded by Mr. Blend to resolve that the Florida Board of Accountancy, on behalf of the public and the Certified Public Accountant profession take cognizance of the years of service rendered by DAVID L. DENNIS and record as a part of the official Minutes of the Florida Board of Accountancy a copy of this Resolution. Ms. Maingot and Ms. Keegan were not present for this vote.

ii. David Skup

Motion made by Dr. Platau, seconded by Mr. Blend to resolve that the Florida Board of Accountancy, on behalf of the public and the Certified Public Accountant profession take cognizance of the years of service rendered by DAVID SKUP and record as a part of the official Minutes of the Florida Board of Accountancy a copy of this Resolution. Ms. Maingot and Ms. Keegan were not present for this vote.

iii. Jesus Socorro

Motion made by Dr. Platau, seconded by Mr. Blend to resolve that the Florida Board of Accountancy, on behalf of the public and the Certified Public Accountant profession take cognizance of the years of service rendered by JESUS SOCORRO and record as a part of the official Minutes of the Florida Board of Accountancy a copy of this Resolution. Ms. Maingot and Ms. Keegan were not present for this vote.

iv. M.G. "Bud" Fennema

Motion made by Dr. Platau, seconded by Mr. Blend to resolve that the Florida Board of Accountancy, on behalf of the public and the Certified Public Accountant profession take cognizance of the years of service rendered by M.G. FENNEMA and record as a part of the official Minutes of the Florida Board of Accountancy a copy of this Resolution. Ms. Maingot and Ms. Keegan were not present for this vote.

v. Mindy Rankin

Motion made by Dr. Platau, seconded by Mr. Blend to resolve that the Florida Board of Accountancy, on behalf of the public and the Certified Public Accountant profession take cognizance of the years of service rendered by MINDY RANKIN and record as a part of the official Minutes of the Florida Board of Accountancy a copy of this Resolution. Ms. Maingot and Ms. Keegan were not present for this vote.

c. CPA Exam Credit Expiration Extension

Mr. Scarborough provides an additional update on the CPA Exam Credit Expiration Extension.

d. One Hundred Percent Compliance Project

Mr. Scarborough presents information and an update in regards to the One Hundred Percent Compliance Project, and introduces Ms. Robin Barineau and Mr. Marque Woodard from the Bureau of Education and Testing for a presentation.

e. Meeting Dates for 2021 Calendar Year

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

Motion made by Dr. Platau, seconded by Mr. Blend to approve the meeting dates for the 2021 Calendar Year. Upon vote, this motion passed unanimously.

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

Dr. Platau provides an update and encourages the Board to participate in NASBA activities.

13. Florida Institute of Certified Public Accounting

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

14. Public Comments

There were none at this time.

15. Old Business

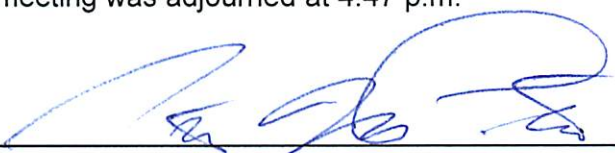
There were none at this time.

16. Other Business

There were none at this time

17. Adjourn

The meeting was adjourned at 4:47 p.m.



Steven Platau, Chair

April 2, 2021
Date