

**Julie I. Brown**, Secretary

**Ron DeSantis**, Governor

March 26, 2021  
Board of Accountancy  
Department of Business and Professional Regulations  
<https://global.gotomeeting.com/join/716624197>  
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**Access Code: 716-624-197**

Notice

Friday March 26, 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
June Carroll	Present
Kevin Brown	Present
Ashley Bordeaux	Present
Aerin Davison	Present
Courtney Dixon	Present
Amber Bowman	Present

Julie I. Brown, Secretary, Department of Business and Professional Regulation, Walter Copeland, Deputy Secretary – Professions, 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 Mykell Miller. Mr. Blend left the meeting at 1:00pm. Ms. Maingot left the meeting at 2:00pm.

**1. Julie I. Brown – Secretary, Department of Business and Professional Regulation**

Ms. Brown formally introduced herself to the Board. Ms. Brown thanked the Board for their service and acknowledged many of the initiatives that the Board is undertaking.

**2. Approve Minutes**

**a. January 29, 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. 2018-045054 Breard & Associates, Inc.**

Mr. Breard was present.

Ms. Miller presented the case.

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

b. 2020-002405 Colon Pinilla, Jose

Mr. Colon Pinilla 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. Blend to accept the recommended penalties. Upon vote, the motion passed unanimously.

c. 2019-018351 Don, Irving

Mr. Don was present.

Ms. Keegan was recused.

Mr. Klein 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 Ms. Maingot, seconded by Mr. Blend to accept the recommended penalties. Upon vote, the motion passed unanimously.

d. 2019-015337 De Moraes, Neilande

Mr. De Moraes was present.

Ms. Keegan was recused

Mr. Klein presented the case.

Motion was made by Mr. Blend, 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, with the amendment that the deadline for remittance of payment of the fine extended to six months instead of thirty days. Upon vote, the motion passed unanimously.

e. 2019-003505 Fusile, Jeffrey Phil

Mr. Fusile was present with Mr. John Samaan present as counsel.

Ms. Keegan was recused

Ms. Miller presented the case.

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

f. 2019-002597 Singh, Anil

Mr. Singh was present.

Ms. Keegan was recused

Mr. Klein 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 Mr. Sparkman, seconded by Mr. Blend to accept the recommended penalties. Upon vote, the motion passed unanimously.

g. 2019-013851 Wohlrabe, Robert

Mr. Wohlrabe was present.

Ms. Keegan was recused

Mr. Klein presented the case.

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

h. 2019-061570 Bissoon, Cintra

Ms. Bissoon was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

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

i. 2019-002195 Curmanskies, Andrew

Mr. Curmanskies was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

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

j. 2019-003520 Einhorn, Robert

Mr. Einhorn was present.

Ms. Keegan and Mr. Platau were recused.

Mr. Blend acted as Chair.

Ms. Miller presented the case.

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

k. 2019-007105 Petrino, Sandralis

Ms. Petrino was not present.

Ms. Keegan was recused.

Ms. Miller 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.

l. 2019-057251 Shukla, Kshitij

Mr. Shukla was present.

Ms. Keegan was recused.

Mr. Klein presented the case.

Motion was made by Mr. Benson, seconded by Mr. Blend to adopt the terms of the proposed Settlement Stipulation with the amendment that the fine shall not be imposed. Upon vote, the motion passed unanimously.

m. 2019-004856 Vu, Michael Quoc

Mr. Vu was not present.

Ms. Maingot was recused.

Mr. Klein presented the case.

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

n. 2020-000891 Yeager, Debra Anne

Ms. Yeager was present with Mr. Thomas Buchanan present as counsel.

Ms. Keegan was recused.

Mr. Klein presented the case.

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

o. 2018-063899 Cohen, Jason Bradley

Mr. Cohen was not present.

Ms. Maingot was recused

Ms. Miller presented the case.

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

p. 2020-032887 Aponte, Carlos Anibal

Mr. Aponte was not present.

Ms. Miller presented the case.

Motion was made by Mr. Sparkman, seconded by Ms. Keegan to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

q. 2020-002334 Cusano, Paul

Mr. Cusano was not present, with Mr. Raymond Dague present as counsel.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Mr. Benson, seconded by Mr. Sparkman to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously.

r. 2019-057740 Harris, Howard Jr.

Mr. Harris was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

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

s. 2019-058317 Kehl, Donald Edward

Mr. Kehl was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Lafser to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

t. 2020-038467 Quick, Solange

Ms. Quick was not present.

Ms. Miller presented the case.

Motion was made by Ms. Keegan, seconded by Mr. Sparkman to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

u. 2020-004441 Wrenn, Thomas

Mr. Wrenn was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Mr. Benson, seconded by Mr. Sparkman to adopt the terms of the proposed Voluntary Relinquishment. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

#### **4. Petition for Variance or Waiver of Rule**

a. Hernandez, Marina

Ms. Hernandez was present.

Ms. Hernandez requested to withdraw the application. The withdrawal was accepted.

#### **5. Exams – Considerations**

a. Finlay, Thomas A.

Mr. Finlay was not present.

Motion was made by Mr. Blend, seconded by Mr. Sparkman, to deny the appeal for educational consideration. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

b. Norden, Eric J.

Mr. Norden was not present.

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

c. Sagastume Ceron, Jeffrey

Mr. Sagastume was present.

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

d. Williams, Daniel

Mr. Williams was present.

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

## **6. Endorsement – Considerations**

a. Bonk, John T.

Mr. Bonk was not present.

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

b. Douget, Carol L.

Ms. Douget was present.

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

c. Kirby, Robert J.

Mr. Kirby was not present.

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

d. Martin, Andrea

Ms. Martin was not present.

Motion was made by Mr. Sparkman, seconded by Mr. Benson, to approve for question four only on the condition that the applicant provide proof of completion of a Florida CPE Ethics Course within forty-five days. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

e. Nicoloff, Chadwick M.

Mr. Nicoloff was present.

Motion was made by Ms. Maingot, seconded by Ms. Keegan, to approve for question five only contingent upon the applicant providing the Interstate Exchange of Examination and Licensure Information within sixty days. Upon vote, the motion passed unanimously.

f. Parzynski, Melisa

Ms. Parzynski was not present.

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

g. Writt, Barry

Mr. Writt was not present.

Motion was made by Ms. Keegan, seconded by Mr. Lafser, to continue and direct Staff to coordinate with the applicant to sign a ninety day waiver within fifteen days. Upon refusal of signing the waiver, the application will be denied. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

**7. Original Licensure Considerations**

a. Spear, Matthew A.

Mr. Spear was not present.

Motion was made by Mr. Benson, seconded by Ms. Keegan, to continue and direct Staff to coordinate with the applicant to sign a ninety day waiver within fifteen days. Upon refusal of signing the waiver, the application will be denied. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

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

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

b. Thomas, Justin W.

Mr. Thomas was not present.

Motion was made by Ms. Keegan, seconded by Mr. Sparkman, to continue and direct Staff to coordinate with the applicant to sign a ninety day waiver within fifteen days. Upon refusal of signing the waiver, the application will be denied. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

**8. Maintenance & Reactivation – Null & Void**

a. Crnkovich, Ashlee

Ms. Crnkovich was not 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 unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

b. Goldstein, Robert

Mr. Goldstein was present with Mr. Barry Wax present as Counsel.

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

c. Huber, Dianne L.

Ms. Huber was not 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. Blend and Ms. Maingot were not present for this vote..

d. Ruiz, Alfredo

Mr. Ruiz was present.

Motion was made by Ms. Maingot, seconded by Mr. Blend to approve the request for reactivation of the applicant's license contingent upon the applicant providing evidence of completion of deficient CPE hours. Upon vote, the motion passed unanimously.

e. Southwell, David W.

Mr. Southwell was present.

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

**10. Deceased**

A moment of silence was had for the deceased licensees.

**11. Committee Discussion**

a. Committee Roster for Ratification

Mr. Platau presents the list of committees and appointments of Board Members and other members to serve on the Committees. Mr. Platau additionally requests other Board Members volunteer to serve on the Probable Cause Panel. Mr. Sparkman and Mr. Benson volunteered to serve on the Panel.

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

b. Education Committee Minutes – March 9, 2021

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

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

**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 Ms. Keegan, seconded by Mr. Lafser to allow Ms. Miller to continue with prosecutions. Upon vote, the motion passed unanimously. Mr. Blend and Ms. Maingot were not present for this vote.

**13. Rules**



a. March Rules Report

Ms. Munson presents the January Rules Report.

b. Rule 61H1-29.003

Ms. Munson provides an update on the Rule concerning Licensure by Endorsement. The Rule is being updated to reflect FS 455.217(7).

Motion made by Mr. Sparkman, seconded by Mr. Lafser to amend Rule 61H1-29.003 to update the rule language as specified in the agenda materials. Mr. Blend and Ms. Maingot were not present for this vote.

Motion was made by Ms. Keegan, seconded by Mr. Sparkman that the proposed Rule 61H1-29.003, 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. Mr. Blend and Ms. Maingot were not present for this vote.

c. Rule 61H1-27.002

This was an informational item

d. Rule 61H1-28.0052

This was an informational item.

**14. Administration**

a. Remarks from Executive Director

i. Extension of Collections

Mr. Scarborough presented to the Board a procedure and letter outlining the conditions in which an individual may be offered a one-time 90 day extension on paying their outstanding fines and costs owed to the Department as part of Discipline.

ii. Clarification on NASBA Email Regarding CPE Audit Service

Mr. Scarborough presented to the Board a point of clarification in regard to an email sent out by NASBA, emphasizing that the Division and the Department does not endorse any CPE Audit service.

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

Mr. Platau provided an update and encouraged the Board to participate in NASBA activities.

**15. National Association of State Boards of Accountancy**

Ms. Coleen Conrad presented the Board an outline of the remote CPA Examination Pilot Program being offered to interested candidates starting in December. Ms. Conrad outlined the desire for the Pilot Program, given the need to test professionals in a method to maximize throughput and address health concerns. Ms. Conrad provided the Board with a step-by-step process of how remote testing will be administered, including mitigation of cheating and preparation of the proctored area. Ms. Conrad asked that the Board accept the

scores of the CPA Exams administered through remote proctoring during the Pilot Program. Mr. Platau informed Ms. Conrad to coordinate with Mr. Scarborough for follow-up information.

Mr. Scarborough questioned if the Board would accept exam scores from NASBA's Remote Testing Pilot Program. Board members provided individual input. Board Counsel noted that statute and rule authorize the use of a designated CPA national exam but does not specifically address the delivery method for the exam. Accordingly, the Board is not specifically prohibited from accepting test scores released by NASBA from testers who participated in any administration of the national exam, including NASBA's remote testing administrations. Rule 61H1-28.0052, F.A.C. was provided as a reference.

#### **16. Florida Institute of Certified Public Accounting**

Mr. Thames provided an update on FICPA business, including legislative matters and initiatives. Mr. Thames additionally provided input on NASBA's Remote Testing Pilot Program. Mr. Thames emphasized the involvement in the 2021 Legislative Session.

#### **17. Public Comments**

There were none at this time.

#### **18. Old Business**

There were none at this time.

#### **19. Other Business**

There were none at this time

#### **20. Adjourn**

The meeting was adjourned at 4:05 p.m.



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Steven Platau, Chair

May 17, 2021  
Date