

Julie I. Brown, Secretary

Ron DeSantis, Governor

May 14, 2021
Board of Accountancy
Department of Business and Professional Regulations
<https://global.gotomeeting.com/join/585815013>
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Notice

Friday May 14, 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

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, Shelly Weir and Kristin Bivona of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Donna Wise. Mr. Sparkman left the meeting at 12:17pm and returned at 1:38pm.

1. Approve Minutes

a. March 26, 2021

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

b. April 16, 2021

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

2. OGC Final Action

a. 2019-005479 Chunev, Alexander

Mr. Chunev was not 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. Sparkman, seconded by Mr. Benson to accept the recommended penalties. Upon vote, the motion passed unanimously.

b. 2018-046672 Kattell & Company, PL

Mr. Kattell was present.

Ms. Keegan was recused.

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

c. 2019-033981 KPMG, LLP

Ms. Jessica Morrison was present with Mr. Kevin Burke present as counsel.

Ms. Keegan was recused.

Ms. Miller 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. Upon vote, the motion passed unanimously.

d. 2019-004858 Vohden, Alexander

Mr. Vohden was not 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. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

e. 2018-049097 Barie, Brian

Mr. Barie was present.

Ms. Keegan was recused

Mr. Klein presented the case.

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

The Board presented an amended settlement stipulation to include a reprimand to the respondent's license and a pre-issuance review *within 60 days of engagement*, in addition to all penalties listed on the original settlement stipulation.

Mr. Barie accepted the amended settlement stipulation.
Motion was made by Mr. Sparkman, seconded by Ms. Maingot to adopt the terms of the amended Settlement Stipulation. Upon vote, the motion passed unanimously.

f. 2019-018367 Bellinger, Matthew

Mr. Bellinger was 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.

g. 2019-062362 Dixon, B. Jeanette

Ms. Dixon was present with Ms. Jena Wise 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.

h. 2020-002407 Fallenbaum, Donald

Mr. Fallenbaum was present.
Ms. Keegan was recused
Mr. Klein presented the case.
Motion was made by Ms. Maingot, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

i. 2019-057253 Kekich, Mark

Mr. Kekich was present.
Ms. Keegan was 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.

j. 2020-002341 Klayer, Garrett

Mr. Klayer was present.
Ms. Keegan was recused
Mr. Klein 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.

k. 2019-005439 Riveira, Gustavo

Mr. Riveira 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.

I. 2019-015339 Alonso, Jorge

Mr. Jorge was not present.

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

m. 2019-003481 How, Robert

Mr. How 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.

Mr. How requested to voluntarily relinquish his license.

This matter has been continued.

n. 2018-052111 Crawford, Elizabeth

Ms. Crawford was not present.

Ms. Keegan was recused

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

o. 2019-056560 D'lorio, Dwight

Mr. D'lorio 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.

This matter has been continued.

p. 2019-003206 Reposa, Richard

Mr. Reposa was present.

Ms. Miller 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. Blend, seconded by Mr. Benson to accept the recommended penalties with the amendment that the payment of the fine be extended to 90 days. Upon vote, the motion passed unanimously.

q. 2019-005424 Shepherd, Misty

Ms. Shepard was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

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

r. 2019-004859 Vazquez, Alberto

Mr. Vazquez was present.

Ms. Keegan was recused.

Ms. Miller 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. Sackreiter to accept the recommended penalties with the amendment that the payment of the fine is extended to 90 days. Upon vote, the motion passed unanimously.

s. 2019-004850 Woods, Seth

Mr. Woods was not present.

Ms. Keegan was recused.

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

3. Exams – Considerations

a. Falowski, Justin L.

Mr. Falowski was present.

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

b. Hammack, Robert JM

Mr. Hammack was present.

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

c. Hiew, Yick F.

Mr. Hiew was not present.
Mr. Platau recused himself.

Motion was made by Mr. Benson, seconded by Ms. Maingot, to continue. Upon vote, the motion passed unanimously.

d. Mikelic, Michael F.

Mr. Mikelic was not present.

Motion was made by Ms. Keegan, seconded by Mr. Sparkman, to deny the application. Upon vote, the motion passed unanimously.

e. Norden, Eric J.

Mr. Norden was present.

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

f. Norcia, Christian

Mr. Norcia was present.

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

g. Patel, Niralkumar

Mr. Patel was present.

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

h. Suchil, Kristina

Ms. Suchil was not present.

Motion was made by Mr. Benson, seconded by Mr. Blend, to continue. Upon vote, the motion passed unanimously.

i. Whipple, Jack R.

Mr. Whipple was present.

Mr. Platau recused himself.

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

4. Endorsement – Considerations

a. Bonk, John T.

Mr. Bonk was present.

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

b. Kelly, Rebecca W.

Ms. Kelly was not present.

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

c. Moussa, Eric M.

Mr. Moussa was not present.

Motion was made by Ms. Maingot, seconded by Mr. Benson, to continue. Upon vote, the motion passed unanimously.

d. Smith, Thomas E.

Mr. Smith was not present.

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

e. Swank, Noelle M.

Ms. Swank was present.

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

f. Vail, Emily

Ms. Vail was present.

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

g. Writt, Barry

Mr. Writt was present.

Motion was made by Ms. Maingot, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed with Mr. Blend voting no. Mr. Sparkman was not present for this vote.

5. Original Licensure Considerations

a. Thomas, Justin W.

Mr. Thomas was present.

Mr. Thomas requested to withdraw the application.

6. Firms Considerations

a. St. James Accounting and Tax LLC

A representative of the firm was not present.

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to approve for disciplinary items only. Upon vote, the motion passed unanimously.

7. Maintenance & Reactivation – Null & Void

a. Cotter, Patrick

Mr. Cotter was not present.

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

b. Ferguson, Patricia A.

Ms. Ferguson 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.

c. Pillion, Kevin P.

Mr. Pillion was not present.

Motion was made by Ms. Maingot, seconded by Mr. Lafser to continue. Upon vote, the motion passed unanimously.

d. Watson, William M.

Mr. Watson was present.

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

8. Maintenance & Reactivation – Voluntary Relinquishment

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

9. Committee Discussion

a. Education Advisory Committee – March 9, 2021 (Revision)

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

Motion made by Ms. Keegan, seconded by Mr. Benson to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

b. CPE Task Force – April 5, 2021

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

Motion made by Mr. Benson, seconded by Ms. Keegan to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

c. CPE Committee – April 21, 2021

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

Motion made by Ms. Maingot, seconded by Ms. Sackreiter to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

d. Rules Committee – April 29, 2021 (Draft)

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

Motion made by Ms. Keegan, seconded by Mr. Blend to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

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 Ms. Sackreiter to allow Ms. Miller to continue with prosecutions. Upon vote, the motion passed unanimously.

11. Rules

a. Board Memo

This was an informational item.

b. NASBA Legal Counsel Conference Draft Agenda

Ms. Munson presents a review of all items that were discussed during the NASBA Legal Counsel Conference.

c. April 2021 Rules Report

Ms. Munson presents the April Rules Report.

d. Rule 61H1-27.001

Ms. Munson presents an update on this rule. This rule is slated to be adopted.

e. Rule 61H1-28.0052

Ms. Munson presents an update on this rule.

f. 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). This rule is projected to be adopted at the end of this month.

g. Rule 61H1-35.0035

Ms. Munson presents Rule 61H1-35.0035 as presented from the Rules Committee.

Motion made by Mr. Blend, seconded by Mr. Lafser to amend Rule 61H1-35.0035 to update the rule language as specified in the agenda materials.

Motion was made by Ms. Keegan, seconded by Mr. Sparkman that the proposed Rule 61H1-35.0035, 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.

h. Rule 61H1-21.001

Ms. Munson presents Rule 61H1-21.001 for discussion by the Board. Ms. Maingot provided the background on the rule and its discussion during the Rules Committee meeting and led the discussion on the proposed rule changes.

Mr. Platau proposed a meeting on August 5, 2021 to discuss this item further.

12. Administration

a. Remarks from Executive Director

Mr. Scarborough presented an update on the matters concerning the Division and its staff.

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

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

13. Florida Institute of Certified Public Accounting

Ms. Weir introduced herself as the new CEO and President of the FICPA to the Board. Mr. Thames and Ms. Green provided a summary of items that affect the CPA profession from the recent Legislative Session.

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 3:40 p.m.



Steven Platau, Chair

July 2, 2021

Date