

Jonathan Zachem, Secretary

Rick Scott, Governor

December 14, 2018
Board of Accountancy

Department of Business and Professional Regulation
4400 West Cypress Street
Tampa, FL 33607

Friday, December 14, 2018

The meeting was called to order at 9:03 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by David Dennis, Chair, and reflected the following persons present:

BOARD MEMBERS

David Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
Mindy Rankin	Present
Michelle Maingot	Present
Steven Platau	Present
David Skup	Present
Jesus Socorro	Present
H. Steven Vogel	Present

STAFF

Milisa Williams	Present
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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 Kathy Lyle.

1. Approve Board Minutes

A. November 9, 2018

Motion was made by Mr. Socorro, seconded by Dr. Fennema to approve corrected minutes. Upon vote, the motion passed unanimously.

2. OGC Final Action

A. Yavel, Richard 2017-001681

Ms. Keegan, was recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Ms. Rankin, to approve Voluntary Relinquishment. Upon vote the motion passed with Mr. Dennis and Dr. Fennema voting no.

B. Cook, Dennis Harold 2015-033432

Ms. Rankin and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Vogel, to reject the Stipulation. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, and seconded by Mr. Vogel, for counteroffer terms; to impose a Reprimand; Probation for one (1) year that shall commence on the filing date of the Final Order and Administrative costs of \$3,266.50, to be due within ninety (90) days from the filing date of the Final Order. Upon vote motion was passed unanimously.

C. Krueger, Kevin B 2016-046752

Mr. Krueger and Counsel Mr. Rankin were present.

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

Mr. Klein presented the case.

Motion was made by Mr. Vogel, seconded by Dr. Fennema, to reject the Stipulation. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Keegan, for counteroffer terms; (1) Respondent's license AC 10148 is hereby reprimanded and is placed on a one year suspension and two years of probation. (2) Respondent shall pay an administrative fine in the amount of five thousand dollars (\$5,000) to be paid within 90 days of the filing of final order.

D. Alvarez, Miguel 2018-029422

Ms. Rankin and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Maingot, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Mr. Vogel, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Maingot, to impose an administrative fine of \$2000.00 and administrative costs of \$121.43, to be due within thirty (30) days from the filing date of the Final Order. Respondent is assessed an eighty (80) hour CPE penalty for the 2014-2016 period. Respondent's license shall be suspended until he submits proof of completion of all deficient and penalty CPE hours for the 2014-2016 period. Respondent shall submit proof of CPE compliance for the next two (2) re-establishment periods post reactivation. Upon vote, the motion passed unanimously.

E. Ares, Milton A. 2018-029249

Ms. Rankin and Mr. Skup were recused.

Ms. Miller presented the case.

Continuance granted.

3. Petition for Variance or Waiver

A. Dean, Hannah. VW 2018-240

Ms. Dean was present.

Motion was made by Mr. Skup, seconded by Ms. Keegan, to approve Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b). Upon vote, the motion passed unanimously.

B. Keeley, Arlette VW 2018-212

Ms. Keeley was present.

Motion was made by Mr. Skup, seconded by Ms. Keegan, to approve Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b). Upon vote, the motion passed unanimously.

4. Examination – Considerations

A. Castle, Kyle

Mr. Castle was not present.

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

B. Gibson, Amy Elizabeth

Ms. Gibson was present.

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

C. Jones, Michael Ray

Mr. Jones was present.

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

D. Turnipseed, Patrick

Mr. Turnipseed was not present.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny. Upon vote, the motion passed unanimously.

5. Exams – Do Not Met Requirements

A. Escourt, Alexandria M.

Ms. Escourt was present.

Application was withdrawn.

6. Original Licensure – Considerations

A. Rohan, Joseph J.

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

7. Endorsement Considerations

A. Portnoy, Ilya

Mr. Portnoy was present.

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

B. Ringler, Matthew

Mr. Ringler was present.

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to approve for answering yes to question four (4) only. Upon vote, the motion passed with Mr. Dennis voting no.

C. Shalaby, George

Mr. Shalaby was present.

Motion was made by Mr. Socorro, seconded by Ms. Maingot, to approve for answering yes to question four (4) only. Upon vote, the motion passed unanimously.

8. Maintenance and Reactivation - Staff Approvals

Motion was made by Dr. Fennema, seconded by Dr. Fennema, seconded by Mr. Vogel, to approve and ratify those listed. Upon vote, the motion passed unanimously.

9. Maintenance and Reactivation - Voluntary Relinquishment

Motion was made Ms. Keegan, seconded by Mr. Socorro, to approve and ratify those listed. Upon vote, the motion passed unanimously.

10. Deceased Practitioners

There was a moment of silence.

11. Rules

Ms. Keegan reported that the Rules Committee voted to recommend opening Rule 61H1-21.001, F.A.C. for rules development and asked the Board to ratify the request. Motion was made by Dr. Fennema and seconded by Mr. Vogel. Motion was made by Dr. Fennema, seconded by Mr. Vogel, that the proposed rule 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.

Ms. Keegan also reported the Committee voted to table discussion on Rule 61H1-23.001, F.A.C. pending additional information on the UAA and NOCLAR.

12. Reports

A. Prosecuting Attorney Report – Chief Prosecuting Attorney

This was an informational item.

B. Rules Report – Sr. Assistant Attorney General

Ms. Munson reported. Ms. Munson requested, a motion to accept the inclusion of the new standards to be incorporated Rule 61H1-20.0093, F.A.C. Motion was made by Dr. Fennema, seconded by Mr. Vogel. Upon vote, the motion passed unanimously.

13. Administration

A. Board's Listening Tour

Mr. Shinn, past board chair, shared his concerns with the Board about technology and how it is affecting the accounting firms. He discussed new certifications offered by the AICPA and what is or should be regulated by the state. Mr. Shinn commented that Florida has always been a leader in the regulation of the profession and encouraged the Board to maintain this leadership role.

B. Elect Chair and Vice Chair for 2019

Motion was made by Dr.Fennema, seconded by Mr.Vogel, to elect Ms.Keegan as Chair. Upon vote motion was passed unanimously. Motion was made by Mr. Platau, seconded by Michelle Maingot, to elect Mr. Socorro as Vice Chair. Upon vote motion was passed unanimously.

C. Middle State Commission On Higher Education

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to recognize Middle State Commission of Higher Education as an accrediting body and notices Rule 61H1-27.001 for rule development. Upon vote motion was passed unanimously. Motion was made by Ms. Keegan, seconded by Dr. Fennema that the proposed rule 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. Remarks from Executive Director

None at this time.

E. Update from Board Members/Staff Serving on NASBA Committees

Dr. Fennema reported he was appointed to IQAB in October. Mr. Dennis reported his service on the UAA Committee has come to an end and he now serves on the Regulatory Response Committee. Mr. Platau reported he is on the Rules Committee and Mr. Skup reported he was appointed to the CPA Exams Committee.

14. Florida Institute of Certified Public Accountants (FICPA)

A. Discussion

Mr. Thames and Ms. Curry were present.

Ms. Curry spoke about her trip to London as part of the Leadership Florida group; she informed the board she had the opportunity spend time with business leaders promoting the CPA profession as a whole. Ms. Curry reported what she heard from everyone was the high level of confidence the business community has in the CPA profession. She shared her concerns about the increasing number of retirees that are relinquishing their CPA licenses, pros and cons of retired CPA's vs. non-retired CPA's. Ms. Curry discussed the fact that Florida does not have a retired status for CPA's and will be doing further research to bring in more information to discus with the Board members at a later date. She stated she would like to work with Board staff to determine possible reasons for relinquishments.

15. Old Business

None at this time.

16. Other Business

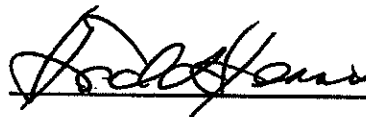
None at this time.

17. Future Meetings

This was an informational item.

18. Adjourned

Mr. Dennis adjourned the meeting at 11:55 a.m.



David Dennis, Chair