

Halsey Beshears, Secretary

Ron DeSantis, Governor

February 1, 2019
Board of Accountancy

Department of Business and Professional Regulation
400 West Robinson Street
Orlando, FL 32801

Friday, February 1, 2019

The meeting was called to order at 9:00 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Executive Director, 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	Excused Absence

STAFF

Veloria Kelly	Present
Milisa Williams	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. The court reporter was Jane Heneghan.

1. Approve Board Minutes

A. December 14, 2018

Motion was made by Dr. Fennema, seconded by David Dennis to approve minutes. Upon vote, the motion passed unanimously.

2. OGC Final Action

A. Esquenazi, Denise 2018-025894

Mr. Socorro and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, 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 Mr. Dennis, seconded by Mr. Socorro, 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 Mr. Dennis, seconded by Dr. Fennema, to impose an administrative fine of One Thousand Five Hundred Dollars (\$1500.00) and administrative costs of One Hundred Forty-Seven Dollars and Fifty Cents (\$147.50), to be due within

thirty (30) days from the filing date of the Final Order. Respondent's license is hereby suspended until such time as Respondent submits evidence of completion of the required continuing professional education (CPE) hours to the Board. Respondent shall complete all continuing professional education that she failed to complete for the re-establishment period July 1, 2014 through June 30, 2016, including extensions, outstanding as of the filing date of this order. The hours are a penalty and shall not be eligible for use toward compliance of any subsequent reestablishment periods. Respondent shall submit proof of compliance for the next two renewal periods. Upon vote, the motion passed unanimously.

B. Paritz & Company, P.A Inc. 2017-050617

Mr. Socorro and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Maingot, to accept the Stipulation. Upon vote, the motion passed with Mr. Platau and Mr. Dennis voting no.

C. Paritz & Company, P.A Inc. 2018-002543

Mr. Socorro and Mr. Skup were recused.

Mr. Klein presented the case.

Motion was made by Ms. Rankin, seconded by Ms. Maingot, to accept the Stipulation. Upon vote, the motion passed with Mr. Dennis voting no.

D. Spear, Kevan Luke 2018-016058

Kevan Spear was present with Council Ronald Sikes.

Mr. Socorro and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to accept the Stipulation. Upon vote, the motion passed unanimously.

E. Blocker, Christopher Alan 2018-029252

Chris Blocker was present.

Mr. Socorro and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, 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. Dennis, 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 Mr. Dennis, to impose an administrative fine of Two Thousand Dollars (\$2,000.00) and administrative costs of Eighty-Nine Dollars and One Cent (\$89.01), to be due within thirty (30) days from the filing date

of the Final Order; makeup missing CPE hours plus additional Eighty (80) penalty hours. Respondent's license shall be suspended until all CPE hours are completed; Respondent shall submit proof of CPE compliance to the Board for the next two renewal periods. Upon vote, the motion passed unanimously.

F. Kaplan, Herbert Joel

2018-028158

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

Mr. Klein presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, 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. Dennis, 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 Mr. Dennis, to impose Respondent's license shall be suspended for two (2) years; administrative fine of Two Thousand Dollars (\$2,000.00) and administrative costs of One Hundred Sixty-Eight Dollars and Six Cents (\$168.06), to be due within thirty (30) days from the filing date of the Final Order. Upon vote, the motion passed unanimously.

G. Ziegus, Mark D

2018-013703

This was continued.

3. Petition for Variance or Waiver

A. Bustillo, Emilio

VW 2018-253

Mr. Emilio Bustillo was present.

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

B. Case, Middlebrook, Jenni

VW 2018-247

Ms. Jenni Case was present.

Motion was made by Mr. Dennis, seconded by Mr. Skup, to approve Petition for Variance or Waiver of Rule 61H1-27.002 (4) (a). Upon vote, the motion was passed unanimously.

C. Gomez, Julissa Solares

VW 2018-255

Ms. Julissa Gomez was present.

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

D. Hernandez, Taimi Cabrera

VW 2019-001

Ms. Taimi Hernandez was present.

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

E. Kincaid, Benjamin

VW 2018-248

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to deny Petition for Variance or Waiver of Rule 61H1-27.001(5) (a). Upon vote, the motion passed unanimously.

F. Qi, Qi

VW 2018-256

Ms. Qi, Qi was present.

Motion was made by Mr. Socorro, seconded by Ms. Maingot, to approve Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b). Upon vote, the motion passed with Mr. Skup, Mr. Dennis and Mr. Platau voting no.

G. Yarbough, Robert

VW 2018-254

Mr. Robert Yarbough was present.

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

4. Hearing Pursuant to s.120.57 (2), F.S.

A. Lawrence, Earl

VW 2018-211

Mr. Earl Lawrence was present.

Motion was made by Mr. Socorro, seconded by Mr. Dennis to reconsider action taken November 9, 2018 to approve Petition for Variance or Waiver of Rule 61H1-33.006(2)(a). Upon vote, motion was passed with Ms. Maingot and Dr. Fennema voting no.

5. Exams – Considerations

A. Barboza, Jose Pablo

Mr. Jose Pablo Barboza was present.

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

B. Gonzalez, De Jesus

Mr. De Jesus Gonzalez was present.

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

C. Wright, Christian Liam

Mr. Christian Liam Wright was present.

Motion was made by Mr. Socorro, seconded by Ms. Maingot, to approve for convictions only. Upon vote, the motion passed with Mr. Dennis voting no.

6. Endorsement Consideration

- A. Rivera, Jorge Luis

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

7. Military Endorsement

This was an informational item.

8. Maintenance and Reactivation – Voluntary Relinquishment

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

9. Deceased Practitioners

There was a moment of silence.

10. Firms

- A. Kantor, Palmetto, Ziegler, Chamberlain & Perrella, PA

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

11. Reports

- A. Prosecuting Attorney Report – Chief Prosecuting Attorney

Ms. Miller requested permission from the Board to continue prosecuting cases over one (1) year old.

Motion was made by Mr. Socorro, seconded by Mr. Dennis, to continue to prosecute (1) one year old cases. Upon vote, motion was passed unanimously.

- B. Rules Report – Sr. Assistant Attorney General

Ms. Munson reported.

Ms. Munson informed the Board the rules on the report are for their information only.

12. Administration

- A. Board of Accountancy Statistics

This was an informational item.

- B. Consider sending representation to NASBA 37th Annual Conference for BOA Executive Direction & Board Staff.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to approve Board Staff to attend the NASBA 37th Annual Conference for Executive Direction & Board Staff. Upon vote, motion was passed unanimously.

C. Consider sending representation to NASBA 24th Annual Conference for BOA Counsel

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to approve Board Counsel to attend the NASBA 24th Annual Conference for Board Counsel. Upon vote, motion was passed unanimously.

D. Remarks from Executive Director

Ms. Kelly thanked the Board Members for all of their patience during the time of her absence and was very pleased to be back. Ms. Kelly answered question regarding her resignation, noting that her resignation was not accepted, but was asked to stay an additional ninety (90) days. She reassured the Board Members that great consideration would be taken in filling her position if she was to resign.

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

Ms. Kelly reported that she is serving on the AICPA State Board Committee and her next meeting will be in February. Mr. Socorro reported that he has served on the NASBA Ethics Committee for one (1) year. Mr. Dennis reported that he is currently serving on the Regulatory Response Committee; Mr. Skup reported that he is serving on the CBT Administration Committee and Mr. Platau reported that he is serving on the NASBA Ethics Committee.

13. The National Association of State Boards of Accountancy

This was an informational item only.

14. Florida Institute of Certified Public Accountants (FICPA)

Ms. Curry informed the Board that they are working on the new session that starts the first week of March and ends the first week of May. She stated they are going to move forward with the State Legislative policies to include a recommendation of eight (8) hours of A & A as opposed to the twenty (20) with the remaining hours being in the technical category. The FICPA is also going to work on the updating of the definition of Attest to conform to the UAA due to being one of two (2) states that hasn't adjusted within the accordance with the UAA even though we believe that we are in compliance for the most part. She stated we are going to ask for amnesty for those who have inactive licenses for their continuing education in order to apply and get their licenses activated again with one hundred and twenty (120) hours, we are trying to get people back to work and get them employed again as CPA's here in Florida.

15. Old Business

None at this time.

16. Other Business

A. Discuss 2019 Delegation of Authority

Motion was made by Mr. Socorro, seconded by Mr. Skup, to approve the Delegation of Authority chart. Upon vote, the motion passed unanimously.

B. Committee on Accounting Education Meeting Minutes January 2019

Motion was made by Ms. Maingot, seconded by Mr. Dennis, to approve and ratify the recommendations of the Committee. Upon vote, the motion passed unanimously.

C. Discussion of Deregathon event

Ms. Keegan informed Board of Deregathon event.

D. Discussion on Rules

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to request that Rule 61H1-20.0051, Assembled Financial Statements; Rule 61H1-20.0052, Offer to Perform or Perform Services Involving Assembled Financial Statements and Rule 61H1-20.53 Standards for Assembled Financial Statements be brought before them for discussion of repeal at the March 22, 2019 meeting. Upon vote, the motion was passed unanimously.

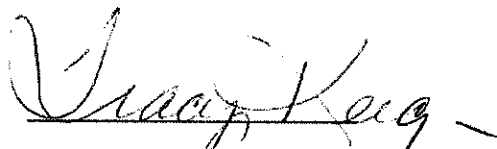
Motion was made by Mr. Socorro, seconded by Mr. Dennis to have rule development to include Rule 61H1- 33.006 Inactive or Delinquent Florida Certified Public Accountants who desire to become active licensees at the March 2019 Board meeting. Upon vote, the motion passed unanimously.

17. Future Meetings

This was an informational item.

18. Adjourned

Ms. Keegan adjourned the meeting at 11:50 a.m.


Tracy Keegan, Chair