September 20, 2018
Board of Accountancy
Department of Business and Professional Regulation
Daytona Beach, Florida

Thursday, September 20, 2018

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 Mr. Waters, Deputy Secretary, Department of Business and Professional Regulation, and reflected the following persons present:

<table>
<thead>
<tr>
<th>BOARD MEMBERS</th>
<th>STAFF</th>
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<tbody>
<tr>
<td>David Dennis</td>
<td>Present</td>
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<tr>
<td>M.G. Fennema</td>
<td>Present</td>
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<td>Tracy Keegan</td>
<td>Present</td>
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<tr>
<td>Mindy Rankin</td>
<td>Present</td>
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<tr>
<td>Michelle Maingot</td>
<td>Present</td>
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<tr>
<td>Steven Platau</td>
<td>Present</td>
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<tr>
<td>David Skup</td>
<td>Present</td>
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<tr>
<td>Jesus Socorro</td>
<td>Present</td>
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<tr>
<td>H. Steven Vogel</td>
<td>Excused Absence</td>
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Paul Waters  Present

Ed Tellechea, Chief Assistant Attorney General and Board Counsel; Rachelle Munson, 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, Sharnett Love, Assistant General Counsel, Department of Business and Professional Regulation were present. The court reporter was Shauna Stimson

1. OGC Final Action

A. David A. Aronson CPA PA

Ms. Keegan was 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.

B. Aronson, David Alan

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to reject the Stipulation. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Socorro to offer counter stipulation to include; fine of $2,000.00 and cost of $369.99 due within thirty (30) days of date of Final Order. Suspension for two (2) years, twenty hours (20) of continuing professional education in Independence training to be completed with six (6) months
upon reinstatement from suspension, twenty (20) hours of continuing professional education in accounting and auditing to be completed within six months upon reinstatement from suspension, these hours may not count towards renewal, reprimand, and probation for two (2) years upon completion of suspension. Upon vote, the motion passed unanimously.

C. Krueger, Kevin

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

Continued until November 9, 2018.

D. Hammett, John Randall

Ms. Rankin, Mr. Skup and Mr. Socorro 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 issues of material fact. Motion was made by Dr. Fennema, seconded by Ms. Maingot, 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. Motion was made by Mr. Platau, seconded by Dr. Fennema, to revoke license, fine in the amount of $5,000.00 and cost of $360.50 due within thirty (30) days of date of Final Order. Upon vote, the motion passed unanimously.

E. Hammett Financial PA

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

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to acknowledge that Respondent requested, through Election of Rights form, to have a hearing not involving any disputed issues of material fact. Motion was made by Dr. Fennema, seconded by Ms. Keegan, 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. Motion was made by Mr. Platau seconded by Dr. Fennema, to revoke license, fine in the amount of $5,000.00, and cost in the amount of $266.54 due within thirty (30) days of date of Final Order. Upon vote, the motion passed unanimously.

F. Presnick, Cory Allen

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

Mr. Presnick was present.

Ms. Love presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent requested, through Election of Rights form, to have a hearing not involving any disputed issues of material fact. Motion was made by Mr. Platau, seconded by Dr. Fennema, 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. Motion was made by Mr. Platau, seconded by Dr. Fennema, to impose suspension until respondent provides satisfactory evidence of having completed eighty (80) hours of continuing professional education for the reestablishment period July 1, 2014 through June 30, 2018, plus an additional eighty (80) hours for a total of one hundred sixty (160) continuing professional education hours. Fine of $2,000.00 and cost of $193.35 due within thirty days of date of Final Order. Prior to renewing license in active status must evidence continuing professional hours for the reestablishment periods July 1, 2016 through June 30, 2018 and July 1, 2018 through June 30, 2020. Upon vote the motion passed unanimously.

2. Petition for Variance or Waiver

   A. Fillman, Mary Jane  VW2018-169

Ms. Fillman was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to grant the Petition for Variance or Waiver for permanent variance of Rule 61H1-28.0052(a) (b), FAC. Upon vote, the motion passed unanimously.

B. Freeman, Briana  VW2018-167

This Petition for Variance or Waiver was withdrawn by Ms. Freeman.

C. Gumbs, Gailene J.  VW2018-168

Ms. Gumbs was present.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to grant the Petition for Variance or Waiver for permanent variance of Rule 61H1-28.0052(1)(b) FAC. Upon vote the motion passed with Mr. Skup and Mr. Dennis voting no.

D. Rust, Maria  VW2018-177

Ms. Rust was present.

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

E. Spring, Royce Riker, IL  VW2018-109

Mr. Riker, IL was present.

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to grant the Petition for Variance or Waiver for permanent variance of Rule 61H1-33.006(2) (a) FAC. Upon vote, the motion passed with Dr. Fennema, Mr. Skup and Ms. Maingot voting no.

F. Tyutyunnyk, Nataliya  VW2018-176

Ms. Tyutyunnyk was present.
Motion was made by Ms. Maingot, seconded by Dr. Fennema, to grant the Petition for Variance or Waiver for permanent variance of Rule 61H1-28.0052(1)(b) FAC. Upon vote the motion passed unanimously.

Hearing pursuant to s. 120.57(2) F.S.

A. Patel, Monaz  WW2018-079

Motion was made by Dr. Fennema, seconded by Mr. Skup, to accept the factual findings and the legal conclusions of the previous petition for variance and waiver and continue the denial. Upon vote, the motion passed with Ms. Rankin voting no.

3. **Exams – Considerations**

A. Hightower, John D.

Mr. Hightower was present.

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

B. Jensen, Christopher

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

C. Lark, Nicholas

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

4. **Original Licensure – Considerations**

A. Foster, Calvin L.

Mr. Foster was present.

Motion was made by Dr. Fennema, seconded by Ms. Rankin to approve, the withdrawal of application. Upon vote, the motion passed unanimously.

5. **Endorsement – Considerations**

A. Haenszel, Claire

Ms. Rankin disclosed she knows Ms. Haenszel, but is able to remain fair and impartial.

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to approve for answering yes to question five on the application. Upon vote, the motion passed unanimously.
B. Lozano, Lauren Bethany

Ms. Maingot and Mr. Socorro disclosed they know Ms. Lozano, but are able to remain fair and impartial.

Motion was made by Mr. Socorro, seconded by Ms. Rankin to approve for answering yes to question four on the application. Upon vote, the motion passed with Dr. Fennema and Mr. Dennis voting no.

C. Ouellette, Kimberly

Ms. Ouellette was present.

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

D. Soileau, Ted

Mr. Soileau was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to approve for answering yes to question four on the application. Upon vote, the motion passed unanimously.

6. **Endorsement – Military Staff Approvals**

This was an informational item.

7. **Maintenance and Reactivation – Staff Approvals**

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

8. **Maintenance and Reactivation – Consideration**

A. Ullman, David Craig

Mr. Ullman was present with his attorney Mr. Gibson.

The Board declined to act upon this request, as the license has been voluntarily relinquished.

9. **Maintenance and Reactivation – Voluntary Relinquishment**

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

10. **Deceased Practitioners**

There was a moment of silence.
11.  **Firms – Considerations**

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

12.  **Temporary Permits: Approved**

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

13.  **Rules**

A.  Consider update to Rule 61H1-33.003

Motion was made by Ms. Rankin, seconded by Mr. Platau, to notice for rule development. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Rankin, 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. Motion was made by Mr. Skup, seconded by Mr. Socorro, that violation of this rule does not constitute a minor violation. Upon vote, the motion passed unanimously.

B.  Consider update to Rule 61H1-33.0035

Motion was made by Mr. Socorro, seconded by Ms. Keegan to notice for rule development. Upon vote, the motion passed unanimously. Mr. Tellechea requested to draft this language and bring back before the Board with the proper “incorporated by reference”.

C.  2018-2019 Regulatory Plan

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to ratify the annual regulatory plan. Upon vote, the motion passed unanimously.

14.  **Reports**

A.  Clay Ford Scholarship Committee – Minutes August 8, 2018

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to ratify the Clay Ford Scholarship Committee minutes. Upon vote, the motion passed unanimously.

B.  Prosecuting Attorney Report – Chief Prosecutor

Ms. Miller gave the Board stats on how many licensed and unlicensed cases are under investigation as well as how many are being reviewed by legal.

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

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to approve Ms. Miller to prosecute cases over one (1) year old. Upon vote, the motion passed unanimously.
Ms. Miller will provide a report at the November meeting regarding any issues that may arise regarding the statute of limitations on opening cases on those that did not meet the CPE audits requirements.

C. Rules Report – Sr. Assistant Attorney General

Mr. Tellechea informed the Board the rules on the report are for their information only.

15. Administration

A. Board’s Listening Tour: Pat Patterson

Mr. Patterson spoke to the Board regarding the need to recognize that every single professional standard in the CPA profession has changed. This involves change in the revised code of professional conduct from the AICPA as well as the auditing standards through FASB. He spoke of the changes regarding the SARS standards, peer review and international changes. He discussed the independence standards and the effect it has on Florida CPAs. Mr. Patterson concluded his presentation by asking the Board to address issues preventing the Board from promulgating rules addressing standards instead of just the repealed side.

B. AG Rules Chapter 10.550 - Change Summary

This was an informational item.

C. AG Rules Chapter 10.550 - Effective 9-30-18

This was an informational item.

D. Remarks from the Executive Director

Mr. Waters assured the Board that in the absence of Ms. Kelly the staff will continue to provide good service. There was a discussion as to who will attend the NASBA Regional Conference, in the absence of Ms. Kelly. Mr. Dennis stated he would let another Board member attend in his place. It was determined that Ms. Keegan, Mr. Socorro and Mr. Plateau would attend.

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

Mr. Dennis reported at the last UAA Committee meeting NOCLAR was discussed NOCLAR. Upon vote of support for NOCLAR, Mr. Dennis reports there was unanimous support by the AICPA members while the NASBA members, including himself, voted 5/2 against.

16. The National Association of State Boards of Accountancy

A. Candidate Care Q2 – 2018

This was an informational item.

17. Florida Institute of Certified Public Accountants (FICPA)

A. Discussion
Deborah Curry and Justin Thames were present, as well as Jennifer Green, lobbyist for the FICPA and Abby Dupree who is the chair elect of the FICPA.

Ms. Curry informed the Board that the FICPA has been getting ready for the elections and is watching what type of representation there is and how it may or may not affect the accounting profession. She informed the Board that the FICPA's State Legislative Policy Committee would be meeting the end of September and as such would be interested in the Board’s discussion on the UAA, rules, etc. She stated that the FICPA continues to work well with DBPR Secretary Mr. Zachem.

18. Old Business

None at this time.

19. Other Business

None at this time.

20. Future Meetings

This was an informational item.

21. Adjourn

Mr. Dennis adjourned the meeting at 1:55 p.m.

[Signature]

David Dennis, Chair