March 22, 2019
Board of Accountancy
Hampton Inn and Suites
101 SE 1st Ave
Gainesville, FL 32607

Friday, March 22, 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:

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

Rachelle Munson, Senior Assistant Attorney General and Board Counsel; Brande Miller, Chief Attorney, Department of Business and Professional Regulation; The court reporter was Ingrid T. Cox.

1. Approve Board Minutes

   A. February 1, 2019

Motion was made by Ms. Rankin, seconded by Ms. Maingot to approve minutes. Upon vote, the motion passed unanimously.

2. OGC Final Action

   A. Baum & Company, PA, 2018-017816

   Mr. Socorro and Mr. Skup were recused.

   Ms. Miller presented the case.

   This was continued.

   B. Joel Stuart Baum 2018-017815

   Mr. Socorro and Mr. Skup were recused.

   Ms. Miller presented the case.

   This was continued.
Dujon, Javier De Suza 2018-031185

Dujon Javier De Suza 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 One Hundred Dollars and Seventy Five Cent ($195.75), 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 re-establishment period. 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 2018-2020 and 2020-2022. Upon vote, the motion passed unanimously.

Debord, Tina Rea 2018-031201

Mr. Socorro and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, 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 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. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Dr. Fennema, to impose an administrative fine of Two Thousand Dollars ($2,000.00) and administrative costs of One Hundred Eighty-Six Dollars and Sixty-Two Cent ($186.62), to be due within thirty (30) days from the filing date of the Final Order; Respondent shall makeup missing CPE hours plus additional 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.

Pepperman, Scarlett G 2018-031538

Mr. Socorro and Mr. Skup were recused.

Ms. Miller presented the case.

Motion was made by Ms. Maingot, seconded by Ms. Rankin, 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 Ms. Maingot, seconded by Ms. Rankin, 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 administrative fine of Two Thousand Dollars ($2,000.00) and administrative costs of One Hundred Sixty-Two Dollars and Seventy-Four Cents ($162.74), 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 re-establishment period. Respondent’s license shall be suspended until he submits proof of completion of all deficient and penalty hours for the 2014-2016 re-establishment periods; Respondent shall submit proof of CPE compliance to the Board for the next two renewal periods 2018-2020 and 2020-2022. Upon vote, the motion passed unanimously.

Ms. Rankin and Mr. Skup were recused

Mr. Miller presented the case.

Mr. Dennis stated that he knows Mr. Sharpton but can remain impartial.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.11, Florida Administrative Code. Motion was made by David Dennis, seconded by Ms. Rankin, to adopt the allegations of fact and violations of law in the Administrative Complaint as the findings of fact, and conclusions of law. Motion was made by Dr. Fennema, seconded by Mr. Dennis, to impose administrative fine of One Thousand Dollars ($1,000.00) to be paid within (30) thirty days of the filing date of the Final Order, ($100/month x 10 months based on length of time since investigation opened in April 2018), and administrative cost of Two Hundred Fifteen Dollars and Four Cents (.04 paid within (30) days of the filing date of the Final Order; Respondent’s license shall be reprimanded and suspended until they become in compliance. Upon vote, the motion was passed unanimously.

3. Petition for Variance or Waiver

A. Khaled Ali VW 2019-010

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to deny Petition for Variance or Waiver of Rule 61H1-27.001(5) (a). Upon vote, the motion passed with Ms. Rankin voting no.

B. Hoar, Peter VW 2019-033

Mr. Hoar was present.

Motion was made by Ms. Maingot, seconded by Mr. Socorro, to approve Petition for Variance or Waiver of Rule 61H1-27.002 (2) (a). Upon vote, the motion was passed unanimously.

C. Jones, Brittany VW 2019-027

Ms. Brittany Jones 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.

D. Maisel-Borisman, Brian VW 2019-026

Mr. Brian Maisel-Borisman was present.

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

Ms. Sandra Torres was present.

Motion was made by Mr. Dennis, seconded by Mr. Socorro, to approve Petition for Variance or Waiver of Rule 61H1-27.001(5) (a) with the following condition: Petitioner must take the AUD portion of the examination by May 31, 2019 and pass prior to May 31, 2019. Upon vote, the motion passed unanimously.

F. Waitz, Eric

Mr. Eric Waitz was present.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to approve Petition for Variance or Waiver of Rule 61H1-28-0052(1)(b). Upon vote, motion was passed with Mr. Dennis and Mr. Platau voting no.

G. Zink, Bryan

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to deny Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b). Upon vote, the motion was passed with Ms. Rankin voting no.

4. Exam Considerations

A. Bernath, Clayton Jay

Mr. Clayton Jay Bernath was present.

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

B. Blake, Anthony

Mr. Anthony Blake was present.

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

C. Della Porta, Matthew

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

D. George, John Thomas

Mr. George John Thomas was present.

Motion was made by Dr. Fennema, seconded by Ms. Rankin to approve for convictions only. Upon vote, motion was passed with Mr. Dennis and Mr. Skup voting no.

E. Huckabee, William Ian

Mr. William Huckabee was present.
Motion was made by Mr. Skup, seconded by Mr. Socorro to approve for convictions only. Upon vote, motion was passed unanimously.

F. Hume, Veronika

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

G. Tucker, Cody

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

5. Endorsement – Considerations

A. Crissy, Robert

Mr. Robert Crissy was present.

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

B. Herget, Samantha

Ms. Samantha Herget was present.

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

6. Endorsement – Requirements Not Met

A. Ben Zur, Hagai

Mr. Hagai Ben Zur was present.

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

B. Patel, Manish R

Mr. Patel Manish was present.

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

7. 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.

8. Deceased Practitioners
There was a moment of silence.

9. 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.

10. Rules

Ms. Munson informed the Board that the following rules are being repealed.

A. Rule 61H1-20.0051, F.A.C
B. Rule 61H1-20.0052, F.A.C
C. Rule 61H1-20.0053, F.A.C
D. Rule 61H1-33.006, F.A.C

11. Administration

A. Board of Accountancy Statistics

This was an informational item.

B. Appeal to USA State Boards of Accountancy and CPA Jurisdictions

Ms. Kelly informed the Board that this was an informational item.

C. Consider sending representation to NASBA 2019 Eastern Regional meeting

Motion was made by Mr. Dennis, seconded by Ms. Maingot, to send Mr. Socorro, Mr. Platau, Ms. Keegan, and Ms. Rankin and Ms. Kelly along with Ms. Munson, to the NASBA 2019 Eastern Regional meeting. Upon vote, motion was passed unanimously.

D. Board of Accountancy Deregathon Proposal

Ms. Kelly informed the Board that this was an informational item.

E. Remarks from the Executive Director

Ms. Kelly thanked the Board on behalf of Ms. Miller and Ms. Munson for all the support the Board has given to allow adequate attendance for the conferences. Ms. Kelly discussed with the Board the process of having travel approved and the chain of approval it goes through. Mr. Dennis spoke on
getting a travel request in the works for Ms. Munson to attend the annual NASBA meeting in October. Ms. Kelly discussed the (48) Forty-Eight hour time line that Mr. Beshears has requested for responding to licensee’s, and putting as much services on line as possible. Ms. Kelly informed the Board that she has been meeting with the new DBPR Communication Director on new ways to communicate with licensees, anticipates constituting a newsletter, with the first physical transmission within (90) Ninety days, in hopes that the newsletter will remind licensees of rule changes and CPE reminders.

F. Patrick B. Burns Discussion

Staff is to respond with a letter informing that this is a violation of Statue and advise to submit a petition for a Declaratory Statement.

G. 2019 Legislative Session

Justin Thames informed the Board that the 2019 Legislative Session is at the end of the third week. Mr. Thames and Ms. Curry had an opportunity to work with senator Joe Gruters and Cyndi Stevenson whom are both CPA’s and members with active licenses. Three (3) topics that were discussed at the last meeting were; Reduce the amount of accounting auditing hours that were required from (20) twenty to (8) Eight; Lock in the (120) One hundred twenty hours for those who would like to re activate their license from inactive to active, and updating the definition of Attest under the practice act. Mr. Thames explained they focused on what out of the current Statute was deficient and which part of it was deficient from the UAA language, what was determined through discussions with NASBA and the AICPA is that the SSA standard is not. All of the SSA standards would be covered under Statute, and is how the issue was addressed; they included SSA standards under the definition of Public Practice and Public Accounting. Mr. Thames informed the Board that the Bill has been heard in the Senate before (2) two committees and it will be heard in the House next week. Mr. Thames asked the Board for their support for Legislative Proposal. Motion was made by Mr. Dennis, seconded by Mr. Platau to support the Bill. Upon, vote motion was passed with Dr. Fennema and Ms. Keegan voting no.

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

None at this time

12. The National Association of State Boards of Accountancy

This was an informational item only.

13. Florida Institute of Certified Public Accountants (FICPA)

Justin Thames discussed with the Board the 2019 Legislative Session

14. AICPA

This was an informational item only.

15. Old Business

None at this time.

16. Other Business

17. Future Meetings
This was an informational item.

18. Adjourned

Ms. Keegan adjourned the meeting at 12:27 p.m.

[Signature]

Tracy Keegan, Chair