

BEYOND THE NUMBERS

E-Newsletter from the Florida Board of Accountancy

2021-2022 Clay Ford Scholarship Winners

We're pleased to announce we awarded a total of \$144,000 to the following Clay Ford Scholarship recipients for the 2021-2022 year.

Name	Institution Attending
Sharielle Centi	University of Florida
Latrice Fields	University of West Florida
Lisbet Fundora Pereira	Florida Atlantic University
Sofia Gomez	University of Florida
Nguyet Thi Minh Hoang	University of South Florida
Abigail Jagos	University of South Florida
Katherine Jones	University of West Florida
Zhishan Liang	Florida Gulf Coast University
Isabella Moorman-Lage	University of Tampa
Amy Nguyen	University of Central Florida
Crystal Point Dujour	Florida Atlantic University
Bryanna Rodriguez	University of Florida
Jodi Salzman	Florida Atlantic University
Emily Sherwood	University of Florida

In This Issue

<i>The Chair's Corner</i>	2
<i>Scholarship Foundation Supports Tomorrow's CPA Today</i>	3
<i>FICPA Scholarship Recipients</i>	4
<i>Disciplinary Issues</i>	5
<i>Board Member Spotlight</i>	6
<i>New Licensees (Firm Permits and Individual Licensees)</i>	6

Directors Message

Becoming a CPA requires a strong commitment and significant higher education. The profession should take pride in its efforts to provide scholarships to students studying accounting and indicating their desire to become a CPA. Both the Board of Accountancy and the FICPA have robust scholarship programs to support the profession. The Board's *Certified Public Accountant Education Minority Assistance Program* is commonly referred to as the "Clay Ford Scholarship." I am excited to share that this program has distributed nearly \$1.7 million in scholarships over the last 10 years.



Roger Scarborough

In this newsletter, we are recognizing both groups of recent award winners. The FICPA has graciously agreed to acknowledge the Clay Ford Scholarship recipients at their local meetings. I encourage you to share the news of these programs and encourage students to apply in future years.

History of Clay Ford Scholarship Program:

In 1998, after four years of discussion, the Florida Legislature recognized the need to assist minority accounting students in completing the fifth year of education required to become a licensed CPA. Through the leadership of former Florida Board of Accountancy (BOA) Chair Shaun Davis, CPA and former Florida Institute of CPAs (FICPA) President Ron Thompkins, CPA, the FICPA and the BOA partnered to seek legislation that ultimately created the Minority Scholarship Program.

(Continued on Page 2)

BOARD MEMBERS

Steven Platau, JD, CPA Chair
William Blend, CPA Vice Chair

Brent Sparkman, CPA
Jason Lafser, CPA
Michelle Maingot, CPA
William Benson, CPA
Tracy Keegan
Shireen Sackreiter

BOARD STAFF

Roger Scarborough
Director

Rachelle Munson
Board Counsel

Danijela Janjic
Chief Attorney

Joseph Klein
Assistant General Counsel

June Carroll
Administration Team Lead

Angela Francis
Enforcement Team Lead

Karan Lee
Exams and Licensure Team Lead

BOARD WEBSITE

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

NEED HELP?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

Roger Scarborough, Director
Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Telephone: 850.487.1395
Facsimile: 352.333.2508

Directors Message continued from page 1

In 2013, the Florida Legislature posthumously renamed the program after Rep. Clay Ford, a strong advocate for the program and the CPA profession. Clay Ford scholarships are administered through the *CPA Education Minority Assistance Advisory Council*, which was created in 1999 to encourage fifth year minority accounting students to enter the CPA profession. Members of the council volunteer and some are members of other organizations, such as the National Association of Black Accountants and the Cuban American CPA Association.

Per statute, the program is funded by a portion of each individual and CPA firm license fee. Through the scholarship, applicants may be awarded up to \$6,000 per semester for a maximum of two semesters. The Board and the Division are currently working to increase the maximum award to \$8,000 per semester for a maximum of two semesters. The scholarships are awarded on a combination of criteria related to financial need, scholastic ability and performance. Scholarship applications are due June 1 each year.

The Chair's Corner

Prospective licensees often seek advice from current licensees. The most senior CPAs regale prospects with the stories of the two-and-a-half day live exam. The exam was administered in a convention center proctored by people displaying little sense of humor and enforcing a one-at-a-time bathroom policy for a thousand or so nervous candidates.



Steven Platau

In 2004, the exam went online with scheduled testing windows of opportunity to take the exam and periods when the exam wasn't available. Today we have continuous testing.

Beginning January 2024, another generation of the CPA exam goes live. The Business Environment and Concepts (BEC) section, which has been around for nearly two decades, will no longer be part of the CPA exam. While there will still be four parts to the CPA exam, the focus will change. Familiar subjects will include three core areas all infused with technology components: Core Audit, Core Accounting, and Core Tax. The new fourth part of the exam will actually be a choice of one of three new "focus" areas: Business Analysis and Reporting (BAR), Tax Compliance and Planning (TCP), and Information Systems and Controls (ISC). Only one of the new exam sections (BAR, TCP or ISC) may be used as the fourth section. Everyone must pass the three Core exams earning a minimum score of 75 on each part.

Every CPA license will be the same; no distinction as to which of the three focus areas will adorn the certificate, or license.

Candidates in all licensing jurisdictions will still be required to pass all four parts within an 18 month rolling cycle. For example, if the first exam is passed on January 15, 2022, then the remaining three exam parts must be passed by July 15, 2023. As time moves forward, exam parts "expire" one at a time, 18 months after the pass date.

(Continued on Page 3)

The Chair's Corner continued from page 2

This new exam format will be here before we know it. A candidate passing their first portion of the exam in July of 2022 will need to complete the final portion by January of 2024. Your Board Staff has been working on a transition plan along with NASBA members so that candidates will know what their options are as we move through the transition time period.

Exam parts passed prior to January 2024 will provide transition credit as follows: Current FAR = Core Accounting; Current REG = Core Tax; Current AUD = Core Audit and (perhaps most anticipated) Current BEC = the Focus area (new fourth part, BAR, TCP or ISC).

A passed BEC section will substitute for the new focus area fourth exam section during the transition period. Remember that after 18 months, exam passage credit expires unless all four parts have been successfully completed.

We expect a flood of candidates will attempt BEC before the exam section retires at the end of December 2023. A candidate passing BEC as their first passed section on December 29, 2023, would keep BEC as a transition substitute for the new fourth part of the exam through June 29, 2025. At that time, the very last BEC credit will expire if the exam is not completed.

A candidate passing BEC (as their first passed section of the exam) on June 29, 2022, would need to complete all four parts of the exam before December 29, 2023. Otherwise, BEC would be forfeit and the candidate would need to pass one of the new focus areas in the new fourth part of the exam.

We hope this initial primer will help licensees share more advice than just the stories of how the exam worked before calculators were permitted.



Shelly Weir

Scholarship Foundation supports tomorrow's CPAs today

Since I joined the FICPA this past spring, our Scholarship Foundation events have been highlighted dates on my calendar. This past month, I had the privilege to attend both our Orlando Golf Tournament on Sept. 3 and our Central Florida

Scholarship Night in Daytona on Sept. 24.

I am consistently impressed by the intelligence, spirit and work ethic of our scholarship recipients. Our terrific FICPA Student Members will soon pass the CPA Exam, begin their job hunts, and be ripe for the picking. Talent recruitment is a top priority for many of our firms, and these students represent the best of the best.

We talk a lot about strengthening the CPA pipeline and with good reason. Broader initiatives – like CPA Evolution or firm-specific career accelerators – can work to make positive changes in the landscape of licensing at a systemic level.

But each time I meet one on one with a scholarship recipient, I'm reminded: This isn't about numbers. It's about people.

Stapled inside this edition of *Florida CPA Today* is our FICPA Scholarship Foundation's 2020-21 Annual Report. I am proud to say that – thanks to your generosity – we awarded more than \$185,000 to 73 deserving students. And this is a group of true scholars, with a combined GPA of 3.75!

But these are also 73 different stories. Each one of our recipients comes from a different background and has overcome a different challenge along their journey.

That's why, when I encourage you to support the Foundation, I'm not asking you to donate to some nebulous cause; I am asking you to invest in someone's life. I am asking you to support the future of our profession by supporting a very real and deserving young person today.

I also want to take a quick moment to laud the efforts of our Foundation director, Laura Cutchens. Laura works tirelessly with our university partners, sponsors and benefactors to stage the first-class events that underpin our efforts. If you've not yet attended a Foundation event, we strongly encourage you to join us in the future and to meet with our FICPA scholars; they are immensely grateful for your generosity and putting their scholarships to good use.

Finally, I want to thank all of you who joined our Annual Meeting and Town Hall and our Health Care Conference in Orlando on Sept. 22-24. I was pleased to meet so many of you for the first time and to lead my first annual meeting alongside our Past Chair, W.G. Spoor, and our special guest, Orlando City Soccer Club Club CFO Carlos Osorio.

I look forward to meeting even more of you at our Florida CPA Summit in South Florida from Nov. 8-10. Be sure to find me and say hi!

2021 FICPA Scholarship Foundation Recipients

We're pleased to announce these FICPA Scholarship
Foundation recipients for the 2021 year.



Richard Abasial	Florida State University - Tallahassee
Arthney Anderson	Florida Atlantic University
Maria Begoña Avila de Lizaur	Ave Maria University
Ashley Bass	Flagler College - Tallahassee
Rachel Bean	St. Leo University
Micheline Brown	Florida Atlantic University
Paige Bruman	University of Florida
Janysa Cabrera	Florida State University - Tallahassee
Yunairy Carrillo	University of Miami
Maria Caymares	University of Miami
Sharielle Centi	University of Florida
Jose Cepero	Florida International University
Shane Charles	Florida Institute of Technology
Brianna Chavez	St. Thomas University
Melanie Cherrez	Florida Atlantic University
Jake Cichowski	Florida Atlantic University
Hannah Crittenden	University of South Florida - St. Petersburg
Mary Crosson	St. Leo University
Adele Devito	University of Miami
Eva Ducanis	Nova Southeastern University
Kaley Dvoroznak	University of Central Florida
Esosa Ekowa	University of West Florida
Valerie Ezcurra	Florida Atlantic University
Monika Gabrych	Florida Atlantic University
Valeria Garces	Florida Atlantic University
Sofia Gomez	University of Florida
Roberto Gonzalez	University of Florida
Lyubomir Gospodinov	University of Florida
Nikkole Grimes	Florida State University - Panama City
Ethan Hull	Stetson University
Contessa Hutchins	University of Florida
Waleed Ikram	Stetson University
Aaron Jacobson	University of Central Florida
Abigail Jagos	University of South Florida - St. Petersburg
Heather Johnson	University of Miami
Abby King	University of South Florida - Tampa
Mariia Kirkland	University of West Florida
Walter Klein	Stetson University

(Continued on Page 5)

2021 FICPA Scholarship Foundation Recipients continued from page 4

Christine Kurek	Florida Southern College	Mary Roth	Stetson University
Yee Mun Liew	Florida Atlantic University	Tanya Roy	Florida Atlantic University
David Long	Bethune Cookman University	Liam Ryan	Florida Gulf Coast University
Peterley Louis	St. Thomas University	Gulnara Santmyer	University of West Florida
Serinna Meister	Jacksonville University	Sabrina Saverino	Nova Southeastern University
Julianna Mirabile	University of Tampa	Jeremy Senterfitt	Florida State University - Panama City
Alexa Moggio	Florida Atlantic University	EmilySherwood	University of Florida
Josie Mozo	University of North Florida	Nirva Simeon	Florida Atlantic University
Kaleigh Nelson	Southeastern University	Teresa Slattery	University of North Florida
Amy Nguyen	University of Central Florida	Justin Spaedt	University of Central Florida
Tiffany Orrillo	University of Central Florida	Philip Spencer	Florida International University
Carla Palenzuela	University of Miami	Sarah Suber	Florida State University - Tallahassee
Crystal Point Dujour	Florida Atlantic University	Gabrielle Sumner	Florida Southern College
Niko Pompilio	Flagler College - St. Augustine	Victoria Taranowski	Stetson University
Jose Pontes	University of Central Florida	Mariel Torres	University of Central Florida
Melissa Ramos Loredó	Stetson University	Kimberlee Walters	Florida A&M University
Dian Rodriguez	Florida International University		
Fairene Rodriguez	Keiser University - Fort Lauderdale		

DISCIPLINARY ISSUES

2021 CPE VIOLATIONS

Statute 473.323(1) (h) through Rule 61H1-33.001(a) FAC.
To obtain a Final Order of any individual listed you will need to
[submit a request to GovQA.](#)

June 18, 2021 Board Meeting

2019-004318	Maggie Lee	AC 39083
2020-000884	Kathryn M. Perry	AC 43852
2019-018340	Christopher S. Reilly	AC 42615
2020-002404	Wade E. Greaton	AC 34885
2019-004787	Mark Douglas Lightsey	AC 24113
2019-061557	Jenny F. Lopez	AC 41933
2019-007055	Erick Magno	AC 37614
2019-004780	Lori M. Mathewson	AC 38729
2019-061566	Mona S. Paradiso	AC 49743
2019-004287	Dee Anna Temple-Pryor	AC 33953
2019-061579	Melvin L. Sams IV	AC 42217
2019-006950	Nicholas James Sisto	AC 40649
2019-059681	Renee Sterling	AC 39717
2019-059697	Diego A. Suarez	AC 39572
2019-004305	Mario L. Poole	AC 45530
2019-059684	Dale R. Stone	AC 28900
2019-003607	Dennis W. Simmers	AC 24633
2019-058390	Luke Lewis	AC 46838
2019-061560	Starlin William Rolle	AC 17171
2019-004767	Pamela Murray	AC 25197



June 18, 2021 Board Meeting

2020-038078

Joseph Donald Amoriello
AC 40357

Statute: 473.323(1) (d), Florida Statutes

Violation: For being convicted or found guilty of, or entering a plea of nolo contendere to, regard less of adjudication, a crime in any jurisdiction which directly relates to the practice of public accounting

Penalties: Voluntarily Relinquishment

The following are summaries of action taken by the Board. To obtain a Final Order of any individual listed you will need to [submit a request to GovQA.](#)

Board Member Spotlight

William G. “Bill” Benson is a managing partner in the certified public accounting firm of Keefe McCullough, LLP in Fort Lauderdale. Benson joined the firm 37 years ago and has been a partner for the past 30 years. Prior to joining Keefe McCullough, LLP, Benson worked with the international accounting firm of PwC in Fort Lauderdale. He is a graduate of Washington and Lee University in Lexington, Virginia with a bachelor’s degree in business administration and accounting with special attainments in commerce. Benson is the partner in charge of the governmental, not-for-profit and educational divisions which provide accounting, auditing and consulting services. Clients include many Florida municipalities, universities and foundations.



William G. Benson

Benson is very involved in the community. He is currently chair of the Catholic Community Foundation of the Archdiocese of Miami, the vice chairman of the Finance Committee for the Archdiocese of Miami, the vice chairman of the Board and chairman of the Audit Committee of Food for the Poor, treasurer of the Sheriff’s Foundation of Broward County, and vice president of the Foundation Board of St. Thomas Aquinas High School. Benson resides in Plantation, Florida with his wife of 35 years, Sharon. He has two daughters and three grandchildren.

Congratulations to New Individual Licensees - July 1, 2021 - September 30, 2021

ABRAHAMS-PINEDA, CHARNE JANELLE
 ACKERMANN, ELIEZER DAVID
 ADEBAYO, MALEKA WENDALYNN
 ALBORNOZ, FRANCISCO ANDRES
 ALLEN, LAUREN CLEVELAND
 ALVARADO, JEFFREY JONATHAN
 ANDERSON, GENA S
 ANDERSON, PARKER REED
 APPOLON, CLIFFORD JEFFREY
 AQUINO, PETER ALEJANDRO
 ARCH, TERRY BRUCE
 ARIF, AASIM SYED
 ARNONE, MARK
 ASHWORTH, KIMBERLY CLAIRE
 BACALLAO ARIAS, KARLA
 BAGNALL, GEOFFREY
 BAKER, MORGAN ELISE
 BALARI, ENRIQUE E
 BALMER, ALAN JOSEPH
 BARKER, DARIUS
 BARRIS, RICKY M
 BATTAGLIA, COLE ANTHONY
 BEAL, DANIELLE DIANE
 BECKER, SUSAN
 BELLGRAU, KENT A
 BENERO BARBOSA, MARIA MERCEDES
 BERR, JONATHAN GABRIEL
 BERRYMAN, MICHAEL J
 BISHOP, JOELLE
 BLEEFELD, JACOB SCOTT
 BLONCHEK, STEPHANIE
 BORDINO, JAMES JOSEPH III
 BORKOWSKI, AARRON EDWARD

BOWIE, JAMES
 BOYLLS, ROBERT CLETUS
 BRADSHAW, JACQUELINE RUTH
 BRADY, KRISTA RAE
 BRIGGS, JENNIFER NICOLE
 BROUSSARD, BRIAN JON
 BROUSSARD, SETH J
 BRUNER, THEODORE ROBERT RUSSELL
 BURCHETT, TRISTA M
 BURKE, THOMAS E
 BURNS, DIANA T
 BUSKIRK, JESSICA ANN
 BUTTERFIELD, JOSHUA
 CAGE, SHEILA
 CALLAHAN, DANIEL WILLIAM
 CARMONA, JACOB
 CARTER, MARIANA DOMBROWSKI
 CARTER, MATTHEW ALAN
 CASABONA, JAVIER
 CASANOVAS-MARAZITA, STEPHANIE
 GLADYS
 CASLAN, PHILIP DAVID
 CASTLE, DEANNA
 CEMITIERE, CINDY MARIA
 CHAO HERNANDEZ, YENEIRE
 CHAPMAN, LORELLE MARIE
 CHARLES, RAYANNE L
 CHAVEZ, ALEXA NICOLE
 CHEN, YING
 CHEVALIER, SOPHIA BROWN
 CHIQUITO, RAFAEL ALBERTO
 CHOKSHI, RIA NILESHBHAI
 CHRISTENSEN, NICHOLAS WALTER

CHRISTIANSEN, CHERI ANN
 CICARELLI, FRANK
 CLARK, GINGER RAMOS
 CLARKE, TENEIL
 COHEN, RENISE LORI
 COMPTON, PAUL
 CONNER, BRIAN
 CONTINO TORRES, JUAN ANTONIO
 COOKINGHAM, MELISSA ANN
 CORDERO, RYAN
 COUGHENOUR, DANIEL JOHN
 COWAN, STACY ANN
 COX, GRYER RAJA
 CRANE, VALERIE
 CRONIN, DIANA MARIE
 DAIGNEAU, KELSEY NICOLE
 D’ALESSANDRO, CASEY VICTORIA
 D’ANGELO, DEBORAH L
 DAVIS, ANGELA
 DAVIS, MEGAN
 DECKER, STEPHEN FRANICS
 DEL CIAMPO, FRANK
 DOANE, HAMILTON BRYAN
 DOUGLASS, MEGHAN DIANE
 DUBIN, PETER
 DUBOVA, ALEKSANDRA
 EILERT, JAMES WALTER III
 ERVIN, SHA’RONNIE BREANNA
 ESCLUSA, ILEANA
 EVERHART, STACIE MARIE
 FAN, YUNER
 FARET, MARIAJOSE
 FERGUSON, DAVID JON JR

[\(Continued on Page 7\)](#)

Congratulations to New Individual Licensees - July 1, 2021 - September 30, 2021

continued from page 6

FERGUSON, JOSEPH
 FIELD, ROBERT LEE IV
 FINE, JESSE TYLER
 FLEIG, NICOLAS
 FLYNN, JACQUELINE
 FOSTER, MADISON PAIGE
 FRANCIS, ANGELA
 FRAU NIEVES, LILLIANNE MARIE
 GAINSBORG, LISA
 GALANI, ANTHONY
 GALIPAULT, BRITT WALLACE
 GALVIS, VIKTORIIA
 GARCIA, JANET MELISSA
 GARDYN, JORDON
 GARY, PAYTON LEE
 GAUGER, NATHAN THOMAS
 GEORGE, CHRISTINE
 GIGI, LEAH
 GOLDSHER, JON
 GOMES, JACOB JOHN
 GONZALEZ, CAROLINE DENISE
 GOODMAN, RANDALL
 GOULY, DJIKALOU TCHEYLEO ESTELLE
 GRANT, EVAN
 GRAVITT, JENNIFER MARIE
 GRAY, CAITLIN JOY
 GREENBERG, MATTHEW ROSS
 GRIMALDI, VINCENT
 GUERRERO VELAZQUEZ, JORGE LUIS
 HASKIN, HEATHER
 HECKMAN, BRADFORD DAVID
 HENRY, CHARLOTTE LOUISE
 HERNANDEZ, INGRID
 HERNANDEZ, MARINA R
 HERRMAN, JACQUELYN
 HINDLEY, MICHAEL GEORGE
 HINTZ, AARON JOHN
 HOFFMAN, BRADLEY ALLEN
 HOLCOMBE, DAVID LOVE III
 HOLLY, ALLISON M
 IRWIN, TAYLOR ELIZABETH
 JACKSON, EMILY ROSE
 JANG, SUN
 JEKTEBERG, ELISABETH
 JENKINS, JOHN JAY
 JENNINGS, BERNADETTE
 JIANG, JIEYUAN
 JIMENEZ, GINA PAOLA
 JOHNSON, RENEE JONEL
 JOSEPH, SOREL
 JOVE DE LA TORRE, NATALIA
 JOYCE, TIMOTHY JAMES
 KABALA, ANGELA LEIGH

KAJEE, MUHAMMED
 KAUFMAN ORTIZ, MICHAEL
 KAUR, SUKHDEEP
 KELCHNER, PETER MICHAEL
 KENDRICK, WILEY DARRON
 KESSLER, DAVID AARON
 KIM, SUN-JOONG
 KING, JEREMY DAVID
 KIRKLAND, MARIIA
 KNAPP, DANIEL LEE
 KNAPP, ROBERT WARREN
 KNOBEL, SHAWN I
 KNOWLES, MEGHAN GABRIELLE
 KOLBENSCHLAG, DANIEL J
 KOPRIVA, STEPHEN THOMAS
 KOSHY, ASHLEY SARAH
 KRANZ, MATTHEW CHRISTOPHER
 KUEHLER, BRADFORD WATTS
 KUMA, NICHOLAS NURO
 LAFONTANT, DANA GLADYS
 LAINEZ, SANDRA MARIELA
 LAMBERT, BYRON DOMINIC
 LANDRY, ANNIE SIRPILLA
 LASSEGUE, CARL LUIGI
 LAWNICZAK, TYLER F
 LE, CUONG VAN
 LEE, CHEDMOND T'SHAKA
 LEISHER, ASHLEY
 LESTER, TRACY ANNE
 LIN, PINGYAN
 MACHADO, CLAUDIA
 MACHADO, DANIELLE MARIE
 MACHUGA, KATHERINE
 MADERA MORALES, JOEL RAMON
 MARHAMO, DANYA SALIM
 MARIAN, ALINA TALIDA
 MARLOWE, HANNAH
 MARMOUSEZ, FABRICE
 MASSAD, MARK ISAM
 MCELLIGOTT, ANN MARIE
 MCGUINNESS, JOAN T
 MCGUIRE, MARK A
 MCKENNA, FIONA L
 MCLEOD, ANNA
 MCNAMARA, KYLE ANDREW
 MCNAMEE, NANCY CHAPMAN
 MENDOZA, NINOSKA
 MENENDEZ, ALEXIS NICOLE
 MENTON, ZACHARY DAVID
 MERRITT, MATTHEW BRYAN
 MEYER, STEPHANUS
 MIELE, LAUREN ELIZABETH
 MILA, PABLO MAX

MILLER, GAVIN O'NEIL
 MITCHELL, ALEXANDRA
 MOORE, PETER RICHARD
 MORCIEGO MARIN, MAKIEL
 MORRIS, RYAN MAXWELL
 MOTOLA, PAMELA ASHLEY
 MOURSALIEN, RAFIK
 MOYER, JAMASON STACIA
 MURAWSKI, PETER
 MURRAY, ANDREW MICHAEL
 MYSAYPHONH, THATSAPHONE TAT
 NEVO, JORDAN A
 NICKLIS, JACK
 NICOLOSI, GIOVAN SALVATORE
 NOBLITT, NICOLE DANIELLE
 NOURI, HOSSEIN
 OGANDO VELEZ, YOLIMAR
 OLSON, ERICA
 OLSON, MICHAEL CHRISTOPHER
 O'REILLY, WILLIAM JOSEPH
 ORLAND, GEOFFREY
 OSIASON, ADAM D
 PAONE, STEVEN DARYL
 PARITZ, JOEL
 PARMETT, JONATHAN CHAYIM
 PATEL, DIVYA SYRESHBHAI
 PEDRO MATEO, MATEO IGNACIO
 PERRY, JACOB ALLEN
 PHAN, DUYN
 PINERO, MARISA SOFIA
 POLAY, ROBERT S
 POLHLOPEK, KYLE STEPHEN
 POWELL, JERI DYAN
 PUGH, JENNIFER KATHERINE
 QUATTLEBAUM, WILLIAM RUSSELL
 RAKOVITCH, KYLE EVAN
 RAMIREZ, JAKE ALEXANDER
 RANCHUREJEE, DANIEL P
 REHL, BLAKE
 REYES, JACQUELINE MARIE
 REYES, JILL E
 REYES, WILLIAM ALEXANDER
 RHODES, RICK
 RICARDO, SHARIENNE NATHANIA
 REGINA
 RIOS, ANDRES CAMILO
 RIVERA-MALDONADO, GENESIS
 ROBINSON, LEE
 RODRIGUEZ, ANDREW RAMON
 ROMERSI, EVE KAROS
 ROOKS, CASSANDRA ALISON
 ROSARIO, RUSSELL IAN

(Continued on Page 8)

Congratulations to New Individual Licensees - July 1, 2021 - September 30, 2021

continued from page 7

ROSENFELD, ADAM
 RUBLE, PAMELA DAVID
 RYBERG, MATTHEW
 SANCHEZ, LUCY
 SANDERS, TRISTAN WILSON JR
 SANIL, SHALAKA
 SCHAEFFER, JULIE MARIE
 SCHECHTER, MATTHEW ADAM
 SCHWARTZ, CAITLIN NICOLE
 SEILER, CATHY NOBLE
 SELANIKIO, REBECA
 SERVIDIO, STEVEN MARC
 SHAFI, FATIMA
 SHAPIRO, FELIX
 SHAPIRO, NATASHA
 SHEER, BENJAMIN
 SHELDON, BRYAN ALEXANDER
 SHIROKOVA, EKATERINA
 SHUBERT, WILLIAM MCVEA
 SHURE, JACQUELINE
 SINERIZ, JOSE CARLOS
 SINKONDE, MWOMBEKI ALFRED
 SLIGER, JILLIAN LOIS
 SMITH, KATHY

SMITH, TAYLOR ALEXANDRIA
 SNELLER, MICHAEL V
 SNYDER, THOMAS
 SOLIS, CHRISTOPHER M
 SOMAN, JASON HENRY
 SONG, QIANWEN
 SOTELDO, GLADYS CAROLINA
 SPECTOR, COREY HARRIS
 SPENCE-WILSON, COLLETTE M
 SPITZMUELLER, IRENE A
 SPOSATO, ZACHARY JAMES
 SPRINGER, GERALD WAYNE
 STANFIELD, PENNY
 STARK, JOSHUA ROSS
 STAROPOLI, STEPHEN ANTHONY
 STEIN, ALEXANDER P
 STONEBRAKER, MARITZA CLAIRE
 STRASSER, SEJLA SABANOVIC
 SU, YI
 SULLIVAN, RAYMOND MICHAEL
 SWEENEY, WESLEY J
 TAYLOR, NATHAN G
 TIGNANELLI, ANDREW VINCENT
 TUCKER, HOLLY

TUDOR, RHONDA
 TURLEY, AMANDA SUE
 TURPIN, CAITLIN
 UNDERWOOD, JOHN DOMINICK
 VALANCE, STEPHEN FRANCIS
 VALENZUELA, KAILEE
 VANDREW, JEFFERSON JR
 VARONA, JENNY ANTONELLA
 VASQUEZ, MARY MERCEDES
 VAUGHAN, ANSLEY JORDAN
 VEILLEUX, JEREMY PAUL
 VERNING, TIMOTHY ALLEN
 VOROJEYKINA, NATALYA
 WALKER, MARGARET
 WEIGEL, MADISON
 WEISNER, ANDREW EVAN
 WILLIAMS, PAYTON LEE
 WILLIAMS, PRESTON WADE
 WILSON, DAVID ELLIOTT
 WISE, CHARLES EDWARD
 WISEMAN, TAYLOR MARIE
 WONG, ROMAN MAN CHUNG
 YASTROW, AMY MARIE
 ZHANG, XIAN XIAN

New Firm Licensees - July 1, 2021 - September 30, 2021

ADAM B. HARTSTEIN, C.P.A., P.A.
 ADVANTAGE ACCOUNTING AND TAX LLC
 ALARIE & ASSOCIATES, P.A.
 AOL, P.A.
 ASCEND ACCOUNTING & FORENSICS, INC.
 BLUE HERON CPAS LLC
 BY HIS ACCOUNT, INC.
 CHOUINARD, MASSIE & REILLY, CPAS, PLLC
 CINDY S. MYHRE, C.P.A., P.C.
 COURTNEY DEE FRIEDMAN
 CROSSBORDER FINANCE LLC
 DRAGE CPA, PLLC
 DYNAMIC CAPITAL MANAGEMENT, P.A.
 EMMANUEL MARCOS CPA, LLC
 FINEPOINT CPA & ADVISOR INC
 HERRUP, SCHUMAN AND COMPANY PLLC
 JASON A PAGAN CPA LLC
 JEFFREY BERGAMO CPA
 JM RANKIN CPA, LLC
 JOHN D EWING
 JUAN JOSE GARCIA PADRO
 KARD, CPA, P.A.
 KENNETH ROSA, PA

KIRKPATRICK PRICE INC
 LANCIOTTI & DRUGAN, LLC
 LIANET SANTA CRUZ, PLLC
 LOEFFLER CPA, P.A.
 LOUCRETIA CAMPOS, CPA, P.A.
 LUKE P CONWAY CPA PLLC
 MICHELLE I GREENBERG CPA LLC
 MITCHELL AND ASSOCIATES, LLC
 PARAMOUNT PRO TAX AND ACCOUNTING, LLC
 PAUL MORGENLANDER
 PKF BERKOWITZ POLLACK BRANT, LLC
 RONALD N KIEF CPA P.A.
 SELIGSON & GIANNATTASIO, LLP
 SHALISA SCHIAVELLO CPA
 SIDOW AUDIT & TAX SERVICES LLC
 SMALL BUSINESS ACCOUNTING SERVICES OF SOUTH
 FLORIDA, INC.
 SUSAN A. SINGER, CPA P.A.
 TAXSTER, LLC
 WARNER, PEARSON, VANDEJEN & CONSULTANTS, PLLC
 WHITE SANDS TAX SOLUTIONS, LLC
 YCPA CORP