

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE:           SECOND AMENDED PETITION FOR DECLARATORY STATEMENT OF  
ANTONIO L ARGIZ of  
                  MORRISON, BROWN, ARGIZ & FARRA, LLC  
                  ANTONIO L. ARGIZ, C.P.A., P.A.**

**DS 2019-018**

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**FINAL ORDER GRANTING PETITON FOR DECLARATORY STATEMENT**

THIS MATTER came before the Florida Board of Accountancy ("Board") pursuant to Section 120.565, Florida Statutes ("F.S."), at a duly-noticed public meeting held in Daytona Beach, Florida, on October 18, 2019, for consideration of the above-referenced Second Amended Petition for Declaratory Statement ("Petition") filed August 20, 2019, by Antonio Argiz ("Petitioner"). The Board reviewed the Petition in conjunction with an amended petition filed March 18, 2019, and an initial petition filed March 7, 2019. The second amended petition, amended petition, and initial petition are incorporated herein by reference as composite Exhibit A. The Notice of the Second Amended Petition for Declaratory Statement was published on August 22, 2019, in Volume 45, No. 164, of the Florida Administrative Register. No comments by interested persons were received. Petitioner was present and is represented by counsel. Petitioner's counsel attended a prior proceeding but was not in attendance for this meeting. The Board was represented by Rachele Munson, Assistant Attorney General. Having considered the petition, the Board makes the following findings and conclusions:

**FINDINGS OF FACT**

1. Section 473.309(2), F.S., states,
  - (2) A corporation may not engage in the practice of public accounting, as defined in s. 473.302(8)(a), or meet the requirements of s. 473.3101(1)(b), unless:
    - (a) It is a corporation duly organized in this or some other state.
    - (b) Shareholders of the corporation owning at least 51 percent of the financial interest and voting rights of the corporation are certified public accountants in some state and are principally engaged in the business of the corporation. However, each shareholder who is a certified public accountant in another state

and is domiciled in this state must be a certified public accountant of this state and hold an active license.

(c) The principal officer of the corporation is a certified public accountant in some state.

(d) At least one shareholder of the corporation is a certified public accountant and holds an active license in this state or, in the case of a firm that must have a license pursuant to s. 473.3101(1)(c), at least one shareholder is a certified public accountant in some state and meets the requirements of s. 473.3141(1)(a) or (b).

(e) All shareholders who are not certified public accountants in any state are engaged in the business of the corporation as their principal occupation.

(f) It is in compliance with rules adopted by the board pertaining to minimum capitalization, letters of credit, and adequate public liability insurance.

(g) It is currently licensed as required by s. 473.3101.


2. Petitioner is a majority shareholder of Morrison, Brown, Argiz & Farra, LLC ("Firm").
3. Petitioner owns 100% of the stock in Antonio L Argiz, C.P.A., P.A., ("Argiz P.A."), and Argiz P.A. is a professional association that is a member of the Firm.
4. Petitioner, for estate planning purposes, request acknowledgement of permission to transfer 49% of the stock in Argiz P.A. to an irrevocable trust, where each trustee will be a Florida-licensed certified public accountant (C.P.A.), and the beneficiaries of the trust will be the children and grandchildren of the Petitioner.

#### **CONCLUSIONS OF LAW**

5. The Board has jurisdiction over this matter pursuant to Section 120.565, F.S.
6. The Board answers the question in the affirmative, finding that for the **limited purpose of the Petition and specific terms outlined therein**, Petitioner will be in compliance with Section 473.309, F.S., and applicable Florida laws regarding the practice of public accounting.
7. This Order constitutes final agency action and may be appealed by any party pursuant to Section 120.68, FS, and Rules 9.110 and 9.190, Florida Rules of Appellate Procedure, by filing a notice of appeal conforming to the requirements of Rule 9.110(d), Florida

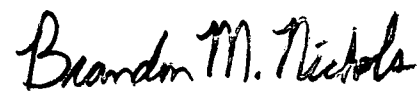
Rules of Appellate Procedure, both with the appropriate District Court of Appeal, accompanied by the appropriate filing fee, and with the department's clerk of agency proceedings, within thirty (30) days of rendition of this Order.

DONE AND ORDERED this 18<sup>th</sup> day of November, 2019.

  
Roger Scarborough, Division Director ✓  
Florida Board of Accountancy

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished by U.S. Mail to: Antonio Argiz, c/o Morrison, Brown, Argiz & Farra, LLC, 1450 Brickell Avenue, 18<sup>th</sup> Floor, Miami, Florida 33131; by electronic delivery to his attorney of record, Ken Hart, Esq., at [khart@ausley.com](mailto:khart@ausley.com); and to: Rachelle Munson, Assistant Attorney General, at [Rachelle.Munson@myfloridalegal.com](mailto:Rachelle.Munson@myfloridalegal.com), and to: Tiffany Allen at [Tiffany.Allen@myfloridalegal.com](mailto:Tiffany.Allen@myfloridalegal.com), this 22<sup>nd</sup> day of November, 2019.

  
Brandon M. Nichols