

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR DECLARATORY STATEMENT OF
 JONATHAN D. MARSEGLIA, C.P.A.**

DS 2020-008

FINAL ORDER

THIS MATTER came before the Board of Accountancy ("Board") pursuant to Section 120.565, Florida Statutes ("F.S."), at a duly-noticed public meeting held by telephone conference and video conference on June 11, 2020, for consideration of the above-referenced Petition for Declaratory Statement filed January 21, 2020, and an amended petition filed February 3, 2020 by Jonathan Marseglia ("Petitioner"). The notice of the Petition for Declaratory Statement was published on January 30, 2020, in Volume 46, No. 20, of the Florida Administrative Register. The amended notice was published on February 19, 2020, in Volume 46, number 34. Both petitions are attached and incorporated by reference as Exhibits A and B respectively. No comments by interested persons were received. Petitioner was not present and was not represented by counsel at the hearing in this matter. The Board was represented by Rachelle Munson, Assistant Attorney General. Having considered the petition, the Board makes the following findings and conclusions:

FINDINGS OF FACT

1. Section 473.309(1)(b), Florida Statutes, states, "Partners owning at least 51 percent of the financial interest and voting rights of the partnership are certified public accountants in some state. However, each partner 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.”

2. Petitioner stated a desire to create a firm that offers employees a chance for profit sharing that exceed 49 percent or, alternatively, a salary bonus exceeding 49 percent of the profits.

3. Petitioner questioned whether his intention to create the above-referenced profit-sharing opportunities would violate Section 473.309(1)(b), F.S.

CONCLUSIONS OF LAW

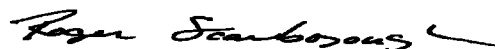
4. Pursuant to Section 120.565, F.S., the Board has jurisdiction to review the matter.

5. Petitioner did not clearly state specific information by which an approval can be rendered and, accordingly, the petition is denied.

5. 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 14 day of July, 2020.

BOARD OF ACCOUNTANCY



Roger Scarborough, Division Director *for*,
Jesus Socorro, Chair

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished by U.S. Certified Mail to Jonathan Marseglia, C.P.A., 1342 Ketzal Drive, Trinity, Florida 34655 and by electronic delivery to: Rachelle Munson, Assistant Attorney General, at Rachelle.Munson@myfloridalegal.com, and to: Tiffany Allen at Tiffany.Allen@myfloridalegal.com, this 12th day of August, 2020.

Brandon M. Nichols