



# BEYOND THE NUMBERS

Second Quarter 2024 E-Newsletter for the Florida Board Of Accountancy



Roger Scarborough

## DIRECTORS MESSAGE

### The New Retired Status and You: A Primer for Florida CPAs

On April 15, 2024, Governor Ron DeSantis signed into law HB 813, which allows eligible Florida CPAs the opportunity to formally retire their license. This measure allows the Department of Business and Professional Regulation and the Florida Board of Accountancy to recognize the years of service our CPAs have given to this profession and encourages CPAs to reflect with pride on their professional career in the accounting profession.

To be eligible for the retired status, a CPA must be at least 65 years of age, hold a current (active or inactive) license, and they must not be subject to disciplinary measures or under investigation in any jurisdiction.

#### Did you know?

As a retired CPA, who has their license in a retired status with the Department, you can list your CPA designation with a retired disclosure. It should look like this:

John Smith, CPA (Ret.)

Retired CPAs are not required to satisfy Florida's continuing professional education requirements or to renew their license.

However, the retired status does come with a few important responsibilities and restrictions. First, retired CPAs may only do the following:

- serve without compensation on a board of directors or board of trustees
- provide volunteer tax preparation services
- participate in a government-sponsored business mentoring program
- participate in an advisory role for a similar charitable, civic, or other non-profit organization

Because Floridians still need a retired CPA's expertise and advice, I encourage you to go out into your communities and serve on advisory committees and boards. You may be reimbursed for cost of travel and meals while volunteering. Second, retired CPAs are prohibited from doing the following:

- any activity defined in Section 473.302(8) that is not permitted in Section 473.313 (2) (a) F.S.
- reentering the workforce in a position that has an association with accounting or any of the services described in 473.302(8)
- offering or rendering professional services that require her or his signature and the use of the CPA title

If a retired CPA breaks the terms of the retirement, they will be subject to punitive measures - such as losing their retired status and being fined.

Retired CPAs who wish to reenter the work force may restore their license to a current, active status. The process will include applying to the Department, paying a fee and completing CPE.

(Continued on Page 2)

#### In This Issue

Peer Review - Did you Know? .....	2
FICPA Update.....	3
New Individual Licensees .....	3
FICPA Adds Rising Star to Advocacy Team .....	4
Reminder Notice - CPE Reporting .....	4
New Firms Licensees .....	6
2024 Discipline Update .....	6

Continued from Cover

# THE NEW RETIRED STATUS AND YOU: A PRIMER FOR FLORIDA CPAS

Details will be outlined in a new rule that is being worked on by the Board.

This law will go into effect on July 1, 2024. Until then, the Board and the Department are working to implement the new law in a timely fashion. We encourage you to visit our website for updates as they come out.

To apply for the retired status, eligible CPAs must submit a form to the Department. More information on this process will be available on our website at: <https://www2.myfloridalicense.com/certified-public-accounting/>

## PEER REVIEW - DID YOU KNOW?

Florida CPA firms are required to be enrolled in a peer review program if they provide audit services. Florida firms are not required to be enrolled in peer review for compilations and review services. However, if the same firm wishes to provide those services in another state, they may be subject to the peer review enrollment requirement in that state. Below is a breakdown of the peer review enrollment requirement for different types of services in each of the states and jurisdictions:

### STATES THAT REQUIRE PEER REVIEW FOR AUDIT SERVICES:

All, except PR

#### STATES THAT REQUIRE PEER REVIEW FOR COMPILATION SERVICES:

AL, AZ, CNMI, CT, DC, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NC, ND, OH, OR, RI, SC, SD, TN, TX, UT, VT, VI, VA, WA, WV, WI, WY

#### STATES THAT **DO NOT** REQUIRE PEER REVIEW FOR COMPILATION SERVICES:

AK, AR, CA, CO, DE, FL, NY, OK, PA, PR

#### STATES THAT REQUIRE PEER REVIEW FOR REVIEW SERVICES:

AL, AK, AZ, AR, CA, CNMI, CT, DE, DC, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VI, VA, WA, WV, WI, WY

#### STATES THAT **DO NOT** REQUIRE PEER REVIEW FOR REVIEW SERVICES:

CO, FL, PR

**If you have any questions concerning peer review requirements in another state, please contact that state's regulatory agency before offering services.**

**BOARD MEMBERS**

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 William Benson, CPA Vice-Chair

William Blend, CPA  
 Steven Platau, JD, CPA  
 Jason Lafser, CPA  
 Michelle Maingot, CPA  
 Caridad "Carey" Vasallo, CPA  
 Tracy Keegan  
 Shireen Sackreiter

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 Director

Rachelle Munson  
 Board Counsel

Katie Pareja  
 Chief Attorney

Samantha Ceres  
 Senior Attorney

Kevin Brown  
 Administration Team Lead

Danielle Collins  
 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.

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

Telephone: 850.487.1395  
 Facsimile: 352.333.2508

# FICPA Update - Jason Harrell

## Ron DeSantis signs bill creating new retired CPA status in Florida

The Florida Institute of Certified Public Accountants (FICPA) celebrates the signing of its priority legislation for the CPA profession.

Gov. Ron DeSantis on April 15 signed CS/HB 813 – Certified Public Accountants by Rep. Mike Caruso (CS/CS/SB 954), a bill that creates a new retired license status in statute for certified public accountants (CPAs) in Florida.

"We want to thank Gov. DeSantis for signing this great bill, CPA Lawmakers Rep. Caruso and Sen. Gruters for sponsoring it, and the entire Legislature for supporting the profession. This is a proud day in our history," FICPA President & CEO Shelly Weir said. "The FICPA's Governmental Affairs team has worked for years to secure this important designation. Now, more than ever, CPAs count in the state of Florida."

Passed unanimously by the Florida House on Feb. 15 and by the Florida Senate on March 5, the legislation allows licensed CPAs who are at least 65 years

of age to apply to the Florida Board of Accountancy (BOA) to place their license into retired status. Under this designation, an individual may use "retired CPA" as part of their business card, letterhead, or any electronic communication. This allows individuals who have had long and distinguished careers to continue serving, without compensation, on boards or in other mentoring or advisory roles for certain specified charitable or civic organizations. Should a retired CPA want to go back into public practice, the bill allows for reactivation of their license.

The new law goes into effect on July 1.

"This legislation means a lot to Florida's CPAs. Now, they can continue serving and contributing to their communities in retirement while maintaining a title that has meant so much throughout their careers," FICPA Chief External Affairs Officer Jason Harrell added. "Advocacy is at the heart of the FICPA. We now look forward to working with our members and the Board of Accountancy to implement this important change."



### Congratulations to New Individual Licensees January 1, 2024, through March 31, 2024

ADAMS, JOHN GLENN  
 ALBADAWI, KASEM  
 ALLEN, VICTORIA LYNN  
 ANDERSON, THOMAS CHARLES  
 ANDREWS, MATTHEW  
 APONTE, ALEJANDRO JARE  
 ARANGO, NICOLAS  
 ARNOLD, APRIL LYNN  
 BAILEY, TAWAUYNIA SAFINA  
 BAKER, BROOKE AMANDA  
 BARNES, LARRY JEHIEL

BARZAGA SUAREZ, LILIAM  
 BATTLE, ARLESHA JANAY  
 BELO, VICTOR  
 BENCOSME, MATTHEW NICHOLAS  
 BENDER, DANIEL  
 BENITEZ-MARTINEZ, JESSICA MARIE  
 BLANTON, DEAN ALEXANDER  
 BLUMBERG, DAVID  
 BOBBITT, SAMANTHA ELLEN  
 BOGAN, GINGER CHRISTINA  
 BONGIOVANNI, ROBERT K

[\(Continued on Page 5\)](#)

## FICPA Adds “Rising Star” to Advocacy Team

Coming off the success of the 2024 Legislative Session, the FICPA is doubling down on advocacy and continuing to make its preeminent advocacy program even stronger.

On April 15, Brayden Harrell (no relation to Jason Harrell) joined the FICPA Government Affairs team as its new Legislative Affairs & Governance Manager.

Alongside Jason Harrell and Deputy Director Lauren Henderson, Brayden will play a key part in the day-to-day operations of the team, tracking key legislation, assisting with the political affairs, and developing and distributing legislative communications to FICPA members. Brayden will also assist FICPA President & CEO Shelly Weir and the Executive Team with the administration of association governance functions.



Pictured: Lauren Henderson, Jason Harrell and Brayden Harrell

Brayden brings excellent legislative and political experience to the role. He most recently served as a legislative aide to Rep. Michelle Salzman in the Florida House and previously worked in legislative roles at LobbyTools and Greenberg Traurig. He has also worked on several campaigns. [He was recently named one of Florida Politics’ “Rising Stars” in the Spring 2024 issue of Influence Magazine.](#)

Brayden is a graduate of Florida State University and will also graduate with his master’s in applied politics and policy in May.

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## Reminder Notice – CPE Reporting for License Expiring 12/31/2024.

For licensees whose licenses expire on December 31st of this year, this is your reminder to please login to your online services account and report your CPE. All 80 hours taken from July 1, 2022 through June 30, 2024 must be reported no later than July 31, 2024. Below are a few tips for when you report your CPE:

- The system does not have a save and return feature. To make sure your work is saved, you must submit the CPE reported in the same session.
- The Florida ethics course must be entered into the system as a seven (7) digit number. If your certificate shows less than seven digits (i.e. 1234), then you must add leading zeroes when reporting the course in the system (i.e. 0001234). A full list of those courses and the course codes may be found on our website at: [Florida Board-Approved Ethics Course List – MyFloridaLicense.com](#)



If you miss the July 31, 2024 cutoff, you will be automatically required to do an additional 8 hours (88 hours in total) of CPE no later than September 15th. If you miss this second deadline, you will be required to do a second additional 8 hours of CPE (for a total of 96 hours of CPE) that will be due when you renew your license, no later than December 31, 2024.

DBPR Online Services will prohibit you from renewing your license if you failed to complete your CPE, including any extensions, at the time of renewal. We strongly encourage you to begin using the system now, and address issues that come up in the process early.

For more information about CPE Reporting, visit our website at: [CPE Reporting – MyFloridaLicense.com](#)

## Congratulations to New Individual Licensees - January 1, 2024, through March 31, 2024

Continued from page 3

BOROCHOV, ORIEL ISRAEL  
BRACEWELL, MARLEY NICOLE  
BRANDON II, JAMES HAMILTON  
BRESLIN, CORMICK  
BROUWER, RACHEL KRISTIN  
BUCHANAN, FAITH  
BURNS, ERIC ROBERT  
BUTLER, AUDREY KATHRYN  
CABALLERO LINARES, MAYDELIS  
CACERES, DAVID GABRIEL  
CALDERON, DENISE  
CAMPAGNA, DIANE  
CAMPBELL, TONY JAY  
CARUSO, ADAM  
CARVER, GREGORY  
CHAN, ELLIOT SYDNEY  
CHAPPOTEN, BRANDON M  
CHATILA, TONY IMAD  
CHICO SERRANO, JESSICA A  
CHIEN, SPENCER ANDREW  
COHEN, STUART  
CORTES-RIVERO, JEMIMAH LIZ  
CUMMINGS, CHRISTOPHER MATTHEW  
CURCIO, CANDACE JESSICA  
CYRAN, MATEUSZ ROBERT  
DAMON, ROBERT  
DANLEY, DEREK R  
DAVID, JUSTIN P  
DAVIDENKO, LAURA GRANTHAM  
DE VRIES, DEBORAH  
DEPERSIO, CHRISTIAN KENNETH  
DOAN, ANH THI NGOC  
DONAHOE, GLORIA IRIS  
DRISCOLL, NICHOLAS DANIEL  
DRUASH, NICHOLAS ALEXANDER  
DUNLAP, ANDREW JAMES  
DVOROZNAK, KALEY MICHELLE  
DYAKIV, GALYNA  
ELWELL, KEVIN THOMAS  
ESPADA, BERNADETTE JUSTINA  
EUBANKS, MARCELLA BROWN  
EZCURRA, VALERIE  
FEATHERS, DONALD R  
FERRAZ ANDRADE, FERNANDA  
FLYNN, MARCUS ALEXANDER  
FORAN, STEVEN  
FOSTER, JOSHUA  
FOSTER, MATTHEW GREGORY  
FRANCISQUE, JONEL  
FREEBERG, JAY  
FRITZ, BLAINE A  
FUNES, CYNTHIA V  
FUZAILOV, ANNA

GABAY, DANIELLE  
GABER, TIMOTHY JAMES  
GALAYDE, ALEXANDER  
GALYEAN, REBEKAH  
GEARY, DENISE LAURA  
GEARY, MATTHEW JOHN  
GEORGIEV, LENA  
GERSTEMEIER, LAURA JEAN  
GIRONE, THOMAS JOSEPH  
GOLDBERG, JESSE TYLER  
GOMEZ, BERNARDO MANUEL  
GOMEZ, DIEGO ETHAN  
GONZALEZ PASCUAL, CRISTINA  
GONZALEZ-GREEN, JUAN ANTONIO  
GORDON, BRUCE ALAN  
GOULD, STEPHEN MATTHEW  
GRAF, THOMAS  
GREEN, KATRINA LYNN  
GREENFIELD, ALYSSA  
GREENWOOD, SUMMER BROOKE  
GRIFFIN, GLEN HUNTER  
GUENTHER, LAURA  
GUERRERO CHAPMAN, LARISSA MARGARITA  
GUZMAN, THOMAS LORENZO  
HALLING, KYLE ANTHONY  
HANIS, JOSEPH  
HANLON, PATRICK  
HANSEN, HANNAH KIMBERLY  
HARBUS, MARC IRA  
HARDEN, MICHAEL JAMES  
HARMON, MARCI JANET  
HARRELL, RACHEL M  
HARRIS, TYONIA LAFAWN WRIGHT  
HARTIGAN, SARAH  
HARTLE, LEE  
HARVEY, DOUGLAS MYCHAL  
HEBB, JESSICA KAITLYN  
HEISEY, NATHAN  
HERRERA SANCHEZ, CLAUDIA  
HEW, JASON ALEXANDER CHRISTOPHER  
HILL, HUNTER M  
HOLCOMB, SARAH  
HOROWITZ, RACHEL SLOMKO  
HURST, BRYAN ROGER  
HUSSAIN, NAZISH  
INGALLS, CLAYTON  
IRIZARRY SEPULVEDA, HERILITZA  
JACKSON, BOBBY LEE  
JACKSON, SHELLEY  
JANOS, ALEXANDER STEVEN  
JIMENEZ, JOSE D

KALIA, JILL S  
KANEYIA, ALICE  
KAPLAN, WAYNE JORDAN  
KARAKASHIAN, MARGARET  
KASHUR, JOHN PHILLIP  
KAY, DAVID PETER  
KERR, MICHAEL DOUGLAS  
KHAN, EAKUB ALI  
KIDGELL, SOPHIA ELIZABETH  
KIM, RETH SA  
KNOWLES, HALEY ALEXANDRA  
KOZERSKI, RANDY ALLEN  
KUHN, JOHN  
KUZNETSOV, MIKHAIL  
LABRADOR, TAYLOR ELIZABETH  
LAFAYETTE, DEONTAE C-JAI  
LAM, CLARA CHAN  
LARA, ANGELICA CHRISTINA  
LASH, RICHARD THOMAS  
LATHAM, JOHN R  
LAVRAR, ANNALaura RENAE  
LAWLER, BENJAMIN EDWARD  
LAZAR, EMILY JOY  
LEPACH, SEAN DAVID  
LESLIE, MELISSA T  
LEVINE, STEVEN  
LEWANDOWSKI, FAITH  
LEWIS, JEFFREY  
LILIENTHAL, MADISON KYLEE  
LOUIMA, RODNEY SHAWNDEY  
LUCARELLI, STEPHANIE MARIE  
LUSCIER, BARBARA ALLYN  
LUTFEY, GABRIELLA  
LY, CHEA HONG  
MACHADO, DANIEL  
MAHAWONGSANUN, SURACHA  
MANCUSO, FRANK THOMAS III  
MARCUS, RALPH ALAN  
MARQUARDT, MARISA M  
MARQUEZ, VANESSA KRISTINA  
MARSH, CARISHMA FRANCINE  
MASON, HALLE  
MCBRIDE, TYLER ADDISON  
MCCANN, MICHAEL  
MCCARTHY, CONNOR JAMES  
MCGHEE, WILLIAM ZACHARIAH  
MCKAY, LAURIE A  
MCKNIGHT, JOHN JEFFREY  
MCMULLEN, KEVIN  
MCVEIGH, CAITLIN FERRELL  
MEHTA, GAURAV J  
MEIER, ANDREW GENE

(Continued on Page 9)

## New Firm Licensees - January 1, 2024 through March 31, 2024

ACCELL CPA & ASSOCIATES, P.A.	JERRY'S ACCOUNTING, LLC
ACCOUNTING GEEKS LLC	JOHN S. VILLANOVA, CPA
ADD + ASSOCIATES CPAS, PLLC	KIMBERLY N. GARCIA, C.P.A., P.A.
ADVANCED TAX SOLUTIONS, LLC	LUIS A. FREIRE RIVERON CPA, LLC
AERO BUSINESS SOLUTIONS, LLC	MARHAMO TAX ADVISOR PLLC
ASCEND DENTAL CPA GROUP, LLC	MICHAEL D. SMITH
BACK TO TAXES, LLC	MILLER CPA PA
BILL TROCHIANO CPA PC, INC.	NATHAN MANN
C RIVERA CPA PA	ONE10 TAX ACQUISITION2, LLC
CFO SOURCES LLC	OSPREY ACCOUNTING & FINANCIAL SOLUTIONS, PLLC
CHRISTOPHER R. REVAK LLC	PE CPA 2 LLC
COA CONSULTING SERVICES LLC	PENSACOLA TAX CONSULTING, LLC
CPA TAX & ADVISORY SERVICES, LLC	PM ACCOUNTING & BOOKKEEPING LLC
DANNELLY & COMPANY, P.A.	PRIVATE PRACTICE CPA PLLC
DAVID L. PHILO, CPA, PLLC	RICHARD HONSA
DI BARI ACCOUNTING & TAX SERVICES, LLC	SCOTT GRIFFITHS, CPA
DREHER & ASSOCIATES CPA, P.A.	SCOTT'S ACCOUNTING SERVICES LLC
EUGENE J CARUSO CPA	SMITH & LYONS, CPAS, P.A.
FINANCIAL ROOF ONLINE TAX & ACCOUNTING SERVICES LLC	SOLARIUM ACCOUNTING & CONSULTING LLC
GATEWAY TAX ADVISORS, LLC	STOKES & HANAWALT, PLLC
GLOBAL ELITE ACCOUNTING & REPORTING LLC	TANGLEWOODCO, LLC
GOLDBERG TAX AND ACCOUNTING LLC	TARA J STONE, CPA LLC
GRAVIER GROUP LLC	THOMAS E JENNINGS & COMPANY CPA PA
GULLA CPAS & ADVISORS LLP	TRAVIESO ADVISORY CPA CORP
INGRID HERNANDEZ	WEALTH DEPOT LLC
JACKI CHURCHILL, CPA LLC	WEAVER CPA & CONSULTING, PA
JAMES J. GRYSKO, CPA, P.A.	XAVIER FINANCIAL SERVICES, LLC
JD CPA, PA	

## DISCIPLINE UPDATE

### DBPR ENFORCEMENT ACTIONS

To obtain a Final Order of any individual listed you will need to submit a request to GovQA. <http://www.dbpr.state.fl.us/govqa/>

#### CPE Violations

Statute 473.323(1)(h), F.S., through Rule 61H1-33.003(1)(a), F.A.C.

#### Final orders filed between January 16-18, 2024

Case Number	Licensee Name	License Number	City and State
2020002360	Viajaiantie Jadnauth	44482	Orlando, FL
2020000934	Heather Lee Labeau	47315	Englewood, FL
2022051022	Carrie Lynn Mistina	47684	Apopka, FL
2022052695	Anna L. Orr	39021	Brunswick, GA
2022017814	Charles Franklin Fistel	11637	Miami, FL
2022019338	Gregg A. Lynch	20046	Dade City, FL
2022057786	Thienphuong Mai	48568	Las Vegas, NV
2022036206	Eliu Matta	50922	Port St. Lucie, FL
2021025263	Kevin Fabrizio Gonzalez	49372	Miami, FL
2022051049	Stephen Carl Myer	45471	Palmetto Bay, FL
2022057937	Aaron Solomon	40768	Boca Raton, FL
2022048701	Brianna C. Grimes	47651	Oviedo, FL
2022048706	Edgar Mansilla	41505	Miami Springs, FL

(Continued on Page 7)

# DISCIPLINE UPDATE Continued from page 6

## Final orders filed on March 5, 2024

Case Number	Licensee Name	License Number	City and State
2022024491	Barbara Riggs	30039	Raleigh, NC
2022034874	Anthony Feoli	51153	Miami Beach, FL
2020035137	Shirley Fieber	26528	Sarasota, FL
2022036171	Marc Garofani	41199	Tampa, FL
2020036353	Grover Crawford	26325	Ocoee, FL
2020047988	Robert John Morris	17885	Brandon, FL
2020038405	Douglas Wayne Granger	12156	Plant City, FL
2020038279	Joy Susan Levy	14730	Boca Raton, FL
2021029606	Karen Mireya Polo	49203	Miami, FL
2021026026	Rance C. Rutherford	51940	Houston, TX
2022057809	Kenneth J. Singh	42832	Tampa, FL
2022034841	Thomas Vernan Bartow	40844	Louisville, KY
2022057782	Michael J. Uglialoro	45987	Tulsa, OK
2022021314	Ronald Roy Winn	15219	Melbourne, FL

## Non-CPE Related Cases

### Final orders filed between January 16-18, 2024

**Case Number:** 2023009698      **Ralph Anderson**      **AC 37990**  
**Statute(s):** 455.227(1)(t) & 473.323(1)(d)  
**Violation(s):** Failure to timely report being convicted or found guilty of or entering a plea of nolo contendere or guilty to, regardless of adjudication, a crime in any jurisdiction (more than 30 days late).  
**Penalty:** Revocation, and payment of a fine and investigative costs.

**Case Number** 2021006045      **Travis J. Green**      **AC46652**  
**Statute(s):** 473.323 (1)(j)  
**Violation(s)** Having the right to practice before the PCAOB revoked  
**Penalty:** Reprimand; two (2) years' probation, and complete at least 20 hours of A&A within 30 days.

**Case Number** 2021018933      **Angela Marie Erisman**      **AC39079**  
**Statute:** 455.227(1)(t)  
**Violation:** Failure to timely report being convicted or found guilty of or entering a plea of nolo contendere or guilty to, regardless of adjudication, a crime in any jurisdiction (more than 30 days late).  
**Penalty:** Revocation, and payment of a fine and investigative costs.

**Case Number:** 2021006054      **Green & Company CPAs, LLC**      **AD68626**  
**Statute(s):** 473.323(1)(h) through Rule 61H1-26.004(1)(f); 473.323(1)(j);  
**Violation(s):** Failure to report PCAOB revocation; having the right to practice before the PCAOB revoked.  
**Penalty:** Revocation and payment of investigative cost within 30 days.

**Case Number** 2022057807      **Cynthia Minter**      **AC35397**  
**Statute(s):** 455.227(1)(f)  
**Violation** License disciplined in another jurisdiction.  
**Penalty:** Reprimand, complete at least 20 hours of A&A within 30 days, and payment of a fine and investigative costs.

[\(Continued on Page 8\)](#)

# DISCIPLINE UPDATE Continued from page 7

## Final orders filed between January 16-18, 2024

**Case Number:** 2023011783                      **Jeffrey Sean Zwolenski**                      **AC46213**  
**Statute(s):** 455.227(1)(q), F.S.  
**Violation(s):** Failure to comply with a lawful order of the Department issued through a Final Order in Case number 2018041885.  
**Penalty:** Reprimand, suspended until proof of CPE for 2020-2022 is provided and payment of a fine and investigative costs.

## Final orders filed on March 5, 2024

**Case Number:** 2021058604                      **Marshall D. Gunn Jr.**                      **AC5792**  
**Statute(s):** 455.227(1)f)  
**Violations(s):** Having the license or authority to practice the regulated profession revoked, suspended, or otherwise acted against by the licensing authority of any jurisdiction for a violation that would constitute a violation under Florida law.  
**Penalty:** Reprimand and payment of a fine and investigative costs within 30 days.

**Case Number:** 2022038405                      **Joseph Hilton Day**                      **AC16204**  
**Statute(s):** 473.323(1)(g); 455.227(1)(l)  
**Violation(s):** Committing an act of fraud or deceit, or of negligence, incompetency, or misconduct, in the practice of public accounting; intentionally or negligently failing to file a report or record required by state or federal law, or willfully impeding or obstructing another person to do so  
**Penalty:** Suspension – 1 year; Probation – 2 years and payment of a fine and investigative costs.

**Case Number:** 2023013563                      **Joseph Hilton Day**                      **AC16208**  
**Statute(s):** 455.227(1)(t)  
**Violation(s):** For failing to report a conviction, finding of guilt, plea, or adjudication entered to the Board within 30 days  
**Penalty:** Reprimand; payment of a fine and investigative costs.

**Case Number:** 2020009876                      **Timothy John Heil**                      **AC12441**  
**Statute(s):** 473.322(1)(c); 473.3125(4)  
**Violation(s):** Performing public accounting services without providing such services through a licensed audit firm; Failure to enroll in peer review program when required  
**Penalty:** Revocation and payment of a fine and investigative costs

**Case Number:** 2023038333                      **Mitchell and Associates, LLC**                      **AD71256**  
**Statute(s):** 473.323(1)(g)  
**Violation(s):** Committing an act of fraud or deceit, or of negligence, incompetency, or misconduct, in the practice of public accounting  
**Penalty:** Eight (8) hours of taxation and tax prep to be completed by Juanita Mitchell and payment of a fine and investigative costs

**Case Number:** 2021006076                      **Albert John Wagner**                      **AC????**  
**Statute(s):** 473.323(1)(j); 455.227(1)(f)  
**Violation(s):** For the suspension or revocation of the right to practice before any state or federal agency or the Public Company Accounting Oversight Board.  
**Penalty:** Payment of a fine and investigative costs.



## Congratulations to New Individual Licensees - January 1, 2024, through March 31, 2024

Continued from page 5

MENUT, BETHANY L  
MICHEL, AMANDA  
MICHELINI, BRIAN M  
MICKEL, JEANNE MARIE  
MILLER, BRITA LYNN  
MILLER, CAITLIN SUE  
MINKARA, ZANAH NAZIH  
MIZIC, MALLORY HARRISON  
MOBLEY, MICHELLE DENISE  
MOHAMED HUSSEIN, IMRAN ALI  
MUNIR  
MOINI, DOUGLAS H  
MOORE, JENNIFER BISHOP  
MORAGAS, MICHAEL  
MORAN, KELLY AMANDA  
MORGAN, LAUREN DENISE  
MOSLEY, ERIN DONOVAN  
MOTTO, NOAH MATTHEW  
MUELLER, DANIEL GREGORY  
MUELLER, MAXIMILIAN D  
MUNRO, ALISON ELIZABETH  
MURGADAS, KATHERIN  
MURRAY, DORETTE  
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SONNIER, EZEKIEL  
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