



# BEYOND THE NUMBERS

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

## CPE Reporting Deadline

If the expiration of your license is either in 2025 or 2026 you may skip this article. However, if your online account shows that your license is set to expire at the end of the year, then please read on.

For our licensees whose license expires in 2024, the December 31st deadline to report your CPE using the [CPE Reporting Tool](#), and renew your license, is fast approaching.

If you pay the renewal fee and attempt to renew your license but have failed to report the required CPE, the system will not change your 12/31/2024 expiration date.

If you fail to meet the deadline, your license will automatically be placed on a delinquent, active status. To avoid delinquent status, please complete one of the following before December 31, 2024:

- Report your CPE and renew your license
- Place your license on an inactive status
- Place your license on a retired status (conditions apply)
- Voluntarily relinquish your license



We have included some helpful resources below to help you navigate the reporting tool and understand your CPE requirement:

- [DBPR and FICPA Training Video](#)
- [CPE Reporting](#)
- [In-State Licensee Reporting Instructions](#)
- [Out-Of-State Licensee Reporting Instructions](#)
- [Out-Of-Sate Licensee CPE Acknowledgement Form](#)
- [Instructor Credit Reporting Form](#)
- [General CPE Information](#)
- [Florida Board Approved Ethics](#)

If you have any questions or need assistance, contact the Division at [cpa.reportingtool@myfloridalicense.com](mailto:cpa.reportingtool@myfloridalicense.com).

### In This Issue

<i>Employee Spotlight: Paula Watkins</i> .....	2
<i>Peer Review - A Primer</i> .....	2
<i>New Individual Licensees</i> .....	3
<i>Retired Status Notice</i> .....	4
<i>New Firm Licensees</i> .....	6
<i>2024 Discipline Update</i> .....	6

## Employee Spotlight: Paula Watkins

Paula Watkins is an Administrative Assistant I, for the Board of Accountancy. As a receptionist for the past 6 years, she strives to provide excellent customer service. Her personal attributes of kindness and compassion are used every day helping people. She attended Florida State University and received a B.S. Degree in Elementary Education. She attended Appalachian State University and received a B.S. Degree in Recreation Management and has worked for 5-star resorts. Paula managed the Library Circulation Department for 10 years at UF Levin College of Law - Legal Information Center.



In her spare time, Paula enjoys collecting antiques and art, and spending time on her farm with her animals, a horse, mini-donkey, pig and dog.

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## PEER REVIEW - A PRIMER

### Contributors:

*William Blend, CPA - Board Member*

*Paul Brown, CPA - VP of Professional and Technical Standards, FICPA*

*Kevin Brown - Administration Team Lead, Division of Certified Public Accounting*

### Introduction

It's important for practitioners who perform attestation services understand the peer review requirements in Florida. Knowing and following these important laws and the related Board of Accountancy Rules we hope will keep practitioners from running afoul in performing these services as well as the peer review laws and rules.

This article will identify the specific Florida statutes and related Board adopted rules for peer review. It also provides some key information on how the peer review program is organized and operated in Florida.

### Florida Firm Peer Review Requirements

Pursuant to s. 473.3125 (4), FS:

"(4) Effective January 1, 2015, a licensed firm or public accounting firm as defined in s. 473.302(7) and licensed under s. 473.3101 and engaged in the practice of public accounting as defined in s. 473.302(8)(a), except for the performance of compilations and reviews as those terms are defined by the board, must be enrolled in a peer review program."

Pursuant to s. 473.302(8)(a) FS:

"(a) Offering to perform or performing for the public one or more types of services involving the expression of an opinion on financial statements, the attestation as an expert in accountancy to the reliability or fairness of presentation of financial information, the utilization of any form of opinion or financial statements that provide a level of assurance, the utilization of any form of disclaimer of opinion which conveys an assurance of reliability as to matters not specifically disclaimed, or the expression of an opinion on the reliability of an assertion by one party for the use by a third party;"

Plainly, these statutes state that the requirement that a licensed firm, when performing an audit, examination, attestation, review or compilation engagement must be enrolled in a peer review program. However, s. 473.3125(4) provides an exception to those firms only providing compilation and review services.

### A Timeline on Peer Review

So, when exactly does a firm need to be enrolled in peer review? Rule 61H1-39.005, FAC provides a wide range of applicable times, but the most important are identified below:

- Prior to applying for firm licensure, if the firm plans to perform any of the services noted above other than compilation and review services. (61H1-39.005 (2))
- Prior to performing any of the services noted above, other than compilation or review, if the licensed firm did not previously perform those services. (61H1-39.005 (3)(c))

In short, if your firm plans to issue an audit, examination, or attestation engagements, in any state, then the firm must be licensed and be enrolled in a peer review.

(Continued on Page 3)

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 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

Continued from page 2

**PEER REVIEW - A PRIMER**

**How is Florida Different**

Florida is among the most lenient states when it comes to peer review enrollment requirements. Because we only require a firm to be enrolled when issuing audits, many Florida firms may be surprised to learn that they will need to be enrolled in peer review if performing other services such as reviews and compilations if done for an organization in another state.

Therefore, we strongly encourage your firm to contact the other organization's State Board of Accountancy if you have any questions pertaining to their peer review requirements.

**Florida's Peer Review Administering Entity**

Per Rule 61H1-39.003 (3) the Board adopted the American Institute of Certified Public Accountants (AICPA) as an administering entity. The AICPA oversees the national peer review program and provides updates to its standards. However, AICPA has delegated the implementation of the peer review program in Florida for firms not performing audit work of publicly filed entities subject to PCAOB inspection to the Florida Institute of Certified Public Accountants (FICPA).

The Department of Business and Professional Regulation (DBPR) hosts the Peer Review Oversight Committee. This committee monitors the efficacy of the program, and reports to the Florida Board of Accountancy. This committee is composed of three at-large members and a liaison for the Board.

**How to Enroll in Peer Review**

To learn more about the peer review process in Florida, or you need to enroll in the peer review program, please visit the link below for more information:  
<https://www.ficpa.org/resources/peer-review>

**Conclusion**

We hope you found this article helpful in either continuing your compliance with Florida peer review program. Or if you are a practitioner or firm considering entry in the attestation services you have a background in the laws, rules and process associated with the program.



**New Individual Licensees  
 April 1, 2024, through  
 September 30, 2024**

ABRAMOWITZ, DENIS L  
 ABURMISHAN, JUDITH NIMS  
 ADDIS, IAN DANIEL  
 AGHASSI, RONALD H  
 ALCANTER, CHARLES BRODY  
 ALISIE, ADRIAN  
 ALLAN, FAITH  
 ALLAN, MARK  
 ALLI, ONADJEFE OLUWABUNMI  
 ALVAREZ-GIANNAKOPOULOS,  
 MONICA SILVIA  
 ALVAREZ, SAVANAH FAYE

AMARO, BARBARA PATRICIA  
 ANDALORO, KEVIN  
 ANDERSON, JAMES J  
 ANDERSON, MATTHEW JAMES  
 ANDRADE, NICOLAS MAURICIO  
 ANGLIM, CHRISTINE  
 ARASIM, MARTHA ANNE  
 ARAUZ, DYASHA MICHELE  
 ARDAVIN, KYLE JAMES  
 ARNOLD, KIMBERLY ANN  
 ARNOLD, MEGHAN

(Continued on Page 4)



## Congratulations to New Individual Licensees

April 1, 2024, through September 30, 2024

Continued from page 3

ARONOV, EUGENIA  
ARQUILLA, VENANZIO  
ARRONTE GONZALEZ, DASHIEL  
ARROYAVE-RIVERA, MARIA PAULA  
ASHENBREMER, STEPHANIE ANN  
ASTARITA, MICHAEL ROBERT  
ASTORI, ANABELLA  
ATCHISON, JOSEPH DARDEN  
ATKINSON, PAUL LINTON  
AUTH, MATTHEW JOSEPH  
AVEZOV, MICHAEL  
BABB, BENJAMIN  
BABIN, CASEY REECE  
BABKA, KYLE JOSEPH  
BAILES, CHRISTOPHER DANIEL  
BAILEY, ROBERT JOSEPH  
BAKEN, EVAN ROSS  
BALBUENA, MICHAEL  
BALKA, GRANT MICHAEL  
BALLA, KEITH STEVEN  
BARAKAT, DANIEL GARTH  
BARCHETTO, CHRISTOPHER MICHAEL  
BARCIA, MANUEL  
BARLEY, ERIC CHARLES  
BARLOW, LINDSAY ELIZABETH  
BARRETT, ALEXANDER  
BARRETT, MICHAEL JOHN  
BARRY, THOMAS D  
BARTA, TIMOTHY RICHARD  
BATTEN, MATTHEW MICHAEL  
BAUER, ANDREW J  
BAUER, CHANDLER  
BAUER, THOMAS CHARLES  
BAUMAN, GERALD IRWIN  
BECK, KAYTLYN  
BELOGUBETS, DMITRY  
BENET, NANCY E  
BENNETT, ROBERT WYATT  
BENOIT, JUNIA  
BENSON, EVANGELINE HOPE  
BERGER, ZELDA  
BERGERON, JASON D  
BERGMAN, ISAAC MICHAEL  
BERILLA, JENNIFER  
BERNER, MICHAEL ANDREW  
BERTHA, MICHAEL LOUIS  
BHAVANI, ARCHANA VANI  
BIDWICK, DANIEL JOSHUA  
BIER, RIVKA  
BINKOWSKI, MATTHEW DAVID

(Continued on Page 5)



## To Our Senior Licensees

Are you 65+ years of age? If so, then you may be eligible for the newly enacted retired status.

To be fully eligible for the retired status you must:

- Be at least 65-years old
- Hold a current license (either active, or inactive)
- Not be pending any disciplinary action, in any jurisdiction

As a retired licensee, you are able to :

- hold yourself out as a CPA, with a (ret.) designation
- volunteer on boards, and in the community
- participate in a government-sponsored business mentoring program
- act in an advisory role, for a similar charitable, civic, or other non-profit organization
- provide volunteer tax services.

A couple of other major benefits to placing your license in a retired status, you are:

- No longer required to maintain CPE requirements
- No longer required to pay Bi-Annual renewal fees

As a retired licensee, you are prohibited from:

- Conducting any activity defined in Section 473.302(8), F.S., F.S. 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 Section 473.302(8), F.S.
- Offering or rendering professional services that require her or his signature and the use of the CPA title.

If you are qualified and wish to place your license in a retired status, then we encourage you to apply for the status. You may also find out more information at our website at: <https://www2.myfloridalicense.com/certified-public-accounting/license-status-explanations/>

To obtain a copy of the retired status application (Form DBPR CPA 16) , visit: <https://www2.myfloridalicense.com/certified-public-accounting/forms-and-publications/>

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

Continued from page 4

BLACK, ASHLEY MARIE  
BLECH, NATHAN JAMES  
BOEN, KACIE JAN  
BOETTGER, ANNA CHRISTINE  
BOGGS, MARK ALLEN  
BOJES, GARY ALLEN  
BOLESTA, JEANNETTE MARIE  
BOLLING, ROBERT ANDREW  
BONILLA RAMIREZ, STEVENS  
BONNEY, THOMAS EDWARD  
BORDEAUX, CHADWICK NEIL  
BORN, JOHN MILLER  
BOUDREAU, PHILIP ALFRED  
BRADFORD, MICHAEL DAVID  
BRADY, ERIKA  
BRAVARD, ADAM ROBERT  
BRAZIER, ELIZABETH  
BREEDLOVE, WILLIAM EUGENE  
BRIGHT, NICHOLAS  
BRIGHT, STACY RENA  
BRISTOW, ABBIE KATHRYN  
BRITO, ALEXANDRE CLEMENTE  
BROWN, DANIEL STEPHEN  
BROWN, ELIZABETH ANNA  
BROWN, KEATHA AVERY  
BROWN, ROBERT  
BROWN, TATE JOHN  
BROWNELL-PUSEY, SARAH LYNN  
BRUCKER, JOSHUA  
BUCCI, MARZIA  
BUDHRAM, SURESH  
BUDNAR-CHAPMAN, VICTORIA JEAN  
BUDOFISKY, BRUCE D  
BUELL, EMILY SARAH  
BUENVIAJE, KRISTINA  
BURKET, PHILIP AARON  
BURKET, TYLER ANNE  
BURKHARDT, HANNAH FAITH  
BURKHART, ELIZABETH TAYLOR  
BURT, LUKAS FREDERICK  
CABAN-ROSA, GERARDO EMMANUEL  
CABRERA, ANGEL CRISTOBAL  
CAFFREY, PATRICK JAMES  
CAMARENO, LILLIAN  
CAMARGO, LESLY  
CAMPAGNA, RYAN  
CAMPBELL, ZACHARY JOHN  
CANADA, CHARLES KELBER  
CANTILLANA CASTRO, MARIA  
CAPPS, CHRISTIAN RANDAL  
CAPUANO, RICHARD JOSEPH  
CAPUTO, MATTHEW LEONARD  
CARABALLO-LEON, SAULO ALEXIS  
CARBONE, CAROLINE O'DONNELL

CARGILL, VICTORIA AMANDA  
CARLSON, GREGORY B  
CARPENTER, ASHLEY WILLIAM  
CARR, MICHAEL  
CARRELLA, CHRISTOPHER  
CARTER, HEATHER LYNN  
CARUANA RUBIO, CRISTINA  
CARUBBA, NICOLE MORGAN  
CASTILLO, MATTHEW KYLE  
CASTILLO, ROGER  
CASTILLO, WESTLEY  
CATTANEO, SERGIO  
CAVE, ERICA KAY  
CHANG, YUAN  
CHARLES, NICHOLAS ADAM  
CHARLTON, CAROLINE LOUISE  
CHAVEZ, KEVIN ENRIQUE  
CHEN, ALISON  
CHEUNG, ANTHONY  
CHILDERS, CHLOE ANNE  
CHORSKY, ALESSANDRA ESCOBAR  
DOS SANTOS  
CLARK, MICHAEL DAVID  
CLOYD, MADELINE ANNE  
COENEN, TRACY  
COFFEY, NICOLE  
COHEN, DANIELA GUANIPA  
COIRO, MICHAEL FELIX  
COLEMAN, JESSE JAMES  
COLON, KENNETH MICHAEL  
COMER, ADDISON JOY  
CONRAD, AUSTIN MONTANA  
COOPER, TANYA MARIE  
CORGELAS, NATHALIE MARIE  
CORONEL, JOSE DANIEL  
CORTES, LUIS  
COVONE, JOSEPH ALEXANDER  
COWGER, SARAH REBECCA  
CRAFT, ASHLEY  
CRAIG, SARAH ELIZABETH  
CRESPO, LAURA  
CRESWELL, GABRIELLE ELIZABETH  
CRUMPLEY, TERRY  
CRUZ, YOLOTZIN  
CUEVAS, BRANDON ANTHONY  
CUNADA, MICHAEL ALAN WAGA  
CUNEO, CARMEN EVELYN  
CURRY, RODNEY GAVIN  
CUSACK, IRENE LUISE  
DAHM, PHILLIP E  
DALESSIO, PIETRO  
DALTON, NATALIE  
DANIELSON, BRENNAN  
DANISHEVSKA, OLENA M

DARCY, JOHN FRANCIS VICTOR  
DAVILA NIEVES, KEILY MARIE  
DAVIS, KAYLEE ANN  
DAY, JASON STUART  
DAYLOR, JACQUELYN KAYE  
DE FARIA DIAS, THIAGO  
DE LA OSA, BRIANNA CAMILA  
DE LIMA, ANA PAULA  
DEBEDOUT FERNANDEZ, MELISSA  
DEE, DALTON SAMUEL  
DEGWITZ, JOSE AGUSTIN  
DEJESUS, DAMIEN ALAN  
DEL MORAL SALAS, FERNANDO M  
DELL, SHAUNA MARIE  
DELLEGATTO, RACHEL MARIE  
DEMBECK, AUSTIN SMITH  
DENNIS, RACHAEL F  
DERIGGE SPANGHER, GUSTAVO  
DERRICO, ALEX  
DEVITT, ASHLEY MARIE  
DIAZ DE CORREDOR, ANDREINA  
DIAZ, JONATHAN ROBERT  
DICARO, JOHN BLAIN  
DILAPI, ALFRED E  
DIMARTINO, PHILIP ANDREW  
DIMITROV, DAMYAN  
DINTER, PERRY  
DODSON, JACQUELINE AMANDA  
DOLL, TYLER ELSTON  
DOMENECH, ARIELLE  
DONG, JIAQI  
DORASTIN, VASTIE  
DUBIN, AUSTIN CRAIG  
DUBOIS, CHASE  
DUFRESNE, JARED PARKER  
DUGONI, BENJAMIN  
DUMARS, HAYDEN ALEXANDER  
DUNKLIN, ZACHARY  
DUQUE MONCADA, MANUELA  
DURAN, STEPHANIE  
DYER, RYAN PHILIP  
EBERSOLE, WILLIAM E  
EDWARDS, KATIE  
EDWARDS, SAMUEL TAYLOR  
ELAURZA, CLARIZE MERCADO  
ELLIS, LINDSEY ANN FIFIELD  
ELMAGHRABI, ABDELLATIF E  
ENGLISH, TALISA VICTORIA  
EPSTEIN, ALEXIS SAMANTHA  
EPSTEIN, HOWARD BRIAN  
EPSTEIN, ROBERT GLENN  
ESCOFFERY, SEAN PIERRE  
ESPEJO, MARIA ALEJANDRA

(Continued on Page 10)

## New Firm Licensees - April 1, 2024 through September 30, 2024

1440 FINANCE LLC	DP CPA LLC
ACCOUNTING BY SDAVIS, CPA LLC	ECHAN CPA LLC
ACTS CPAS & ADVISORS, PLLC	EDUARD A. BALTAR CPA, PA
ADDIVEDO LLC	ELITE FINANCIAL & CONSULTING SERVICES, LLC
ALAN KIRZNER	ELIZABETH LI P.A.
AMERIKEN CONSULTING, LLC	ELLIOT MELAMED, P.A.
ANDY B LAI, CPA, PLLC	FIX-IT ACCOUNTING, INC.
ANNE G HODGES CPA PA	GENTRY HILL
ATS ACCOUNTING GROUP, INC.	GERSTEMEIER & COMPANY, P.A.
AUDITVISOR LLC	GLOBAL QUANTUM ADVISORS LLC
AVANXA.CPA, PLLC	GRENIERLENDER FLA LLC
BASANT AGARWAL CPA PLLC	HARROD CPA & CONSULTING PA
BEMORE ACCOUNTING & CONSULTING LLC	HEALTHCARE ACCOUNTING SOLUTIONS, LLP
BEST PRACTICE ACCOUNTING & CONSULTING, PLLC	HOA BOOKS, LLC
BOATMAN & BRYANT, CPAS, PLLC	J LARSEN & ASSOCIATES, LLC
BORNO FIRM, PLLC	JILL SCOTT, CPA LLC
BRAND SONNENSCHINE LLP	JOE M. TESTON, CPA
BRESCIA MCCLUSKEY, LLC	KAHN, LITWIN, RENZA & CO., LTD.
CALCULATED MOVES PC, INC	KELLY PARTNERS (FRS) ATTEST SERVICES LP
CALDERON DAVIS LLC	KEVIN E. REYNOLDS, CPA, P.A.
CARMEN CUNEO	LANIGAN ACCOUNTING SERVICES, LLC
CAROLYN GODDARD, LLC	LEADER ASSOCIATES, LLC
CARPENTER, WIGGINS, JORDAN, THOMAS & SCARBOROUGH, P.C., INC.	LEONARD C. GREEN AND ASSOCIATES, A PROFESSIONAL CORPORATION OF C
CECILIA M ZACHARY CPA PA	MANZI & ASSOCIATES, LLC
CFO SOLUTIONS, LLC	MARY W. SIMMONS, CPA, PA
CHARTERSAGE CPA PLLC	MATAJ CONSULTING GROUP, CPA LLC
CHERRY BEKAERT LLP	MCCABE GUNN, CPA, PA
CHRISTINE E. DAVIS	MCMILLAN'S TAX & ACCOUNTING SERVICES CPA, PLLC
CREATIVE CPA SOLUTIONS, PLLC	MIA ACCOUNTING & INSURANCE INC.
D. SANCHEZ GROUP LLC	MOTHERLY ACCOUNTING SERVICES LLC
DOLENCE & MEANS ADVISORS, PA	

(Continued on Page 7)

## 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 June 11, 2024

Case Number	Licensee Name	License Number	City and State
2022015320	Barnes, Timothy	11615	Clearwater, FL
2023049386	Closs, Roy Elden (IV)	52413	Riverview, FL
2023053039	D'Innocenti, Alessandro	52340	Orlando, FL
2023029922	Ever, Judah H.	2309	Ft. Lauderdale, FL
2023029920	Fernandez, Abel	38045	Miami, FL
2023035056	Hobbs, Timothy	44299	St. Petersburg, FL
2023035363	Levy, Shlomit	48838	Hollywood, FL
2022029656	Manzano, Victor Gabriel	48015	Cutler Bay, FL
2023049718	Reid, Kevin C.	32935	Debarry, FL
2023069410	Rothstein, Lawrence	28001560	Boca Raton, FL
2023036475	Wadsworth, Romney E.	51542	Miami, FL

(Continued on Page 7)

## New Firm Licensees - April 1, 2024 through September 30, 2024

Continued from page 6

MYKEL E. ROBINSON, CPA, PA	SAM E. FRAGAPANE III, CPA
NATALIE R. CHANEY, CPA	SDC & ASSOCIATES, INC.
NEIL BURELL, CPA, P.A.	SIGNATURE LEDGER, LLC
NILUS HANAWALT, CPA, LLC	SOUTH FLORIDA TAX FIRM, LLC
PANORAMA ACCOUNTING BOOKKEEPING LLC	STEPHEN DAVIS, CPA, PLLC
PEOPLE UNITED ACCOUNTANCY LLC	STEVEN Y. KARP, CPA, P.A.
PHYLLIS D. SMITH CPA, P.A.	STUART ACCOUNTING LLC
PIE ACCOUNTING SERVICES, LLC	TANGLEWOODCO, LLC
PINTO TAX ACCOUNTANT LLC	TEMBECKJIAN P.A.
PRESTON INC	VENNING & COMPANY, LLC
QUANTUM INSIGHT CPA INC.	VINIAR & COMPANY LLC
RC CPA SERVICES CORP	WEBB & ASSOCIATES CPA LLC
RES TAX AND ADVISORY, LLC	WEINBERG CPA, INC.
RESTREPO & ASSOCIATES, LC	WELLINGTON CPA, L.L.C.
RHONDA J. NASH	WESTMINSTER ADVISORY GROUP, CPA'S, P.A.
ROSEN, WEISSMAN, GERARDO & COBERLY CPAS LLC	WRC ACCOUNTING LLC
RUNNING VALLEY FINANCIAL, LLC	ZENITH TAX & ACCOUNTING LLC
RYAN CONSULTING GROUP, P.A.	ZOOK DINON PA CORP.
RYAN MORRIS CPA, P.A.	

## DISCIPLINE UPDATE Continued from page 6

### Final Orders filed August 16 & 22, 2024

Case Number	Licensee Name	License Number	City and State
2023063178	Beracha, Michelle	49803	Stuart, FL
2023062842	Dai, Mingjia Isabel	42419	Washington, DC
2023067426	De Armas, Seth	49748	Ocoee, FL
2023067414	Dodson, Kirsten	34996	Oviedo, FL
2022042493	Fogarty, Robert John	43191	Tamarac, FL
2023056019	Holmes, Daniel Edward	47357	Seminole, FL
2023049815	Logan, Barry Scott	20729	Tallahassee, FL
2023070747	Marquis, Lionel Albert	17263	Pompano Beach, FL
2023070141	Plum, Laura Anne	11693	Sarasota, FL
2023067473	Showerman, Megan J.	29017	Brooksville, FL
2023054811	Suarez, Daniel Fabian	46741	Miami, FL
2023055956	Townsend, James E.	52634	Palm Bay, FL
2023065281	Warner, Ronald D.	13519	West Palm Beach, FL
2023065257	Zimbellas, Michael N.	41649	Atlanta, GA

### Final Orders filed October 04, 2024

Case Number	Licensee Name	License Number	City and State
2023065285	Wade, Leslie R.	24156	Arlington, TX
2023063216	Brown, Michael Creed	10018	Hypoluxo, FL
2023070178	Nance, Marla Thurman	427737	New Smyrna Beach, FL
2023072317	Gonite, Samuel Estifanos	49544	Coral Gables, FL
2023065386	Doval, Melissa	41598	Miami, FL
2023065376	Cha Fong, Priscilla Gail	38476	Davie, FL
2023065386	Ames, Veronica Krasteva	47307	Sarasota, FL
2023058659	Samsel, Chrystal Ruth	41745	West Palm Beach, FL
2023049410	Kadow, McKenzie Marie	52370	Tampa, FL

(Continued on Page 8)

# DISCIPLINE UPDATE Continued from page 7

## Final Orders filed October 04, 2024 continued

2023067511	Shomar, Shadi	29329	Miami, FL
2023054783	Wunder, John O'Donnell	16184	Port Charlotte, FL

## Non-CPE Related Cases

### Final orders filed between June 11, 2024

Subject Name: Ligget & Webb, P.A.  
Case Number: 2020-047150  
Statute(s): Section 473.323(1)(h), F.S. through a violation of Rule 61H1-26.004(1)(f), F.A.  
Violation(s): Having a license to practice public accounting fined and censured by the PCAOB  
Penalty: Reprimand  
Pay an administrative fine of \$5,000.00 and \$164.15 in investigative costs.

Subject Name: Webb, Derek M.  
Case Number: 2020-047154  
Statute(s): Section 473.323(1)(a), F.S. through a violation of Section 455.227(1)(f), F.S.  
Violation(s): Having the right to act in connection with any audited limited.  
Penalty: Complete at least 20 hours of accounting & auditing CPE.  
Pay an administrative fine of \$5,000.00 and \$164.15 in investigative costs.

### Final Orders filed August 16 & 22, 2024

Subject Name: Aronson, David Alan  
Case Number: 2021-038811  
Statute(s): Section 473.323(1)(a), F.S. through a violation of Section 455.227(1)(q), F.S.  
Violation(s): Violation of a lawful order of the Department or the Board.  
Penalty: Complete 20 hours of independence training CPE.  
Suspension of license if documentation is not provided within 30 days of final order.  
Pay an administrative fine of \$1,000.00 and \$192.16 in investigative cost.

Subject Name: Dreslin Financial Services  
Case Number: 2020-057580  
Statute(s): Section 473.323 (1)(h), F.S. through a violation of Rule 61H1-26.004(1)(f), F.A.C.  
Violation(s): Failing to timely notify the Department a CPA in their firm had the right to practice public accounting before the SEC suspended on or about March 12, 2020.  
Penalty: Revocation  
Pay an administrative fine of \$5,000.00 and \$146.16 in investigative cost.

Subject Name: Gallo, Jose Vicente  
Case Number: 2018-043890  
Statute(s): Section 473.323(1)(g), F.S.; Section 473.323(1)(h), F.S. through a violation of Rule 61H1-21.001(1), F.A.C.  
Violation(s): Count I: Performing a forensic audit without proper audit evidence and utilizing unaudited reports from other CPAs and a non-CPA.  
Count II: Executing a check to himself on behalf of the Villa Portofino West Homeowners Association without authorization.  
Count III: Performing management functions and providing bookkeeping and tax preparation services prior to the issuance of an audit report.  
Penalty: Revocation  
Pay an administrative fine of \$15,000.00 and \$717.64 in investigative cost.

(Continued on Page 9)



# DISCIPLINE UPDATE Continued from page 8



## Non-CPE Related Cases

### Final Orders filed August 16 & 22, 2024

Subject Name: Herbert Joel Kaplan  
 Case Number: 2019-053246  
 Statute(s): Section 473.323 (1)(a), F.S. through a violation of Section 473.322(1)(b), F.S.  
 Violation(s): Utilizing the CPA designation while having a license in a Suspended status  
 Penalty: Revocation  
 Pay an administrative fine of \$500.00 and \$135.72 in investigative costs.

Subject Name: Herbert Joel Kaplan  
 Case Number: 2023-037554  
 Statute(s): Section 473.323 (1)(a), F.S. through a violation of Section 455.227(1)(k), F.S.  
 Violation(s): Failing to perform an obligation in accordance with the Board's Final Order in case number 2014-034713.  
 Penalty: Revocation  
 Pay an administrative fine of \$1,000.00 and \$135.72 in investigative cost.

Subject Name: Giulio Staiano  
 Case Number: 2022-000750  
 Statute(s): Section 455.227(1)(c), F.S.  
 Violation(s): Entering a guilty plea to a charge of conspiracy to make a false record to obstruct the administration of an Agency or Department of the United States.  
 Penalty: License is reprimanded.  
 License suspended for one (1) year.  
 Subject to be placed on probation for two (2) years.  
 Pay an administrative fine of \$1,000.00 and \$135.72 in investigative cost.

### Final Orders filed October 04, 2024

Subject Name: Ernst & Young, LLP  
 Case Number: 2022-033626  
 Statute(s): Section 473.323(1)(a), F.S. through a violation of Section 455.227(1)(f), F.S.  
 Violation(s): Having a license to practice public accounting acted against by the SEC, through the entry of it's June 28, 2022, Order in File No. 3-20911.  
 Penalty: License is reprimanded.  
 Provide a report to the Board Division office evidencing the policies and procedures implemented to prevent a reoccurrence of the conduct that led to Securities and Exchange Commission Order within 30 days of filing date of Final Order, Pay an administrative fine of \$10,000.00 and \$202.28 in investigative cost.

Subject Name: Kenneth Rossman  
 Case Number: 2021-048604  
 Statute(s): Section 473.323(1)(k), F.S.; Section 473.323(1)(d), F.S.  
 Violation(s): Count I: Performing a fraudulent act while holding a license to practice public accounting in the State of Florida.  
 Count II: Being adjudicated guilty of wire fraud and mail fraud and aiding and assisting the preparation and filing of fraud and false tax returns.  
 Penalty: Revocation  
 Pay an administrative fine of \$10,000.00 and \$172.41 in investigative cost.

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

Continued from page 5

ESTEVEZ, ALI SUZANNE  
 ESTEVEZ, PAUL  
 ESTRADA, TRISHA ANN  
 FABERLLE NAVAS, LAURA ISABEL  
 FABRIAS, KOSET  
 FALKE, DANIEL JOHN  
 FALOWSKI, JUSTIN LUIS  
 FANNING, KEVIN  
 FAUST, VANDANA A  
 FELICIANO, REDENTOR ALCALA  
 FELLIN, EDWARD JOHN  
 FENNELL, HUDSON  
 FERLOTTI, AARON  
 FIGDOR, EFRAIM  
 FINLAY, THOMAS ANTHONY  
 FISHER, ALESE MARIE  
 FISHER, JAMES MADISON  
 FLETCHER, ADAHLIA D  
 FLINT, ANNA J  
 FLORAMO, ALFRED ANTHONY  
 FOLEY, CORY T  
 FOLEY, KEVIN  
 FORD, CATHERINE MACKIN  
 FORLENZA, LOUISE C  
 FORSYTHE, CHRISTINE A  
 FOX, ROBERT PATTON  
 FRANZEN, ERIC  
 FRASCA, DONALD ANTHONY MR  
 FRIEDER, EITHAN  
 FRIEDMAN, MARC E  
 FRISCHER, RANDY S  
 FRITH, BRADLEY CHARLES  
 FROHLKING, RACHEL ELIZABETH  
 FUCHS, GREGORY  
 FULA, EUGENE MICHAEL  
 FURLONG, SHEILA MARY  
 FUSCO, ANTONELLA  
 GABRIELE, LOUIS MARK  
 GAILLARD, SHANE LUCAS  
 GAINSBURG, BENJAMIN DAVID  
 GAITAN, ADRIAN DARIO  
 GALARZA, DAMIEN  
 GALIANI, PAIGE  
 GAMMELLO, CHRISTOPHER RYAN  
 GANNON, RORY THOMAS  
 GARCIA, HUGO R  
 GARCIA, JANK KARLO  
 GARCIA, MAUREEN LYNN  
 GASOWSKI, ROMAN  
 GASS, RANDOLPH WALLACE  
 GEIKO, TATIANA  
 GILL, DILLON  
 GILL, MANMINDER SINGH  
 GILMORE, CHARLES

GOBEN, DONALD DAVID  
 GONDA, HELGA MARCELLA  
 GONZALEZ DELVALLE, MIKAELA  
 ANTOINETTE  
 GONZALEZ SANCHEZ, DIANE  
 GONZALEZ, ELIAS SANTIAGO  
 GONZALEZ, JEFFREY ADAM  
 GONZALEZ, LUIS ARMELIO  
 GONZALEZ, MICHAEL  
 GONZALEZ, REINALDO R  
 GRASSI, PAUL M  
 GREEK, CALEB DANIEL  
 GREEN, JUSTIN MICHAEL  
 GREEN, TIMOTHY JOSEPH  
 GREENBERG, MICHAEL ARYEH  
 GREENVILLE, KEVIN  
 GREENWOOD, RICHARD  
 GREGUS, MATTHEW THOMAS  
 GREGUS, PAOLA ALICIA  
 GUASTI-NUGENT, AMANDA PRIDE  
 GUERIN, DANIEL STANLEY  
 GUIFFRE, CORISA LYNN  
 GUREVICH, LEONID  
 GURGOV, TATIANA  
 GUYMON, SAMUEL  
 GUYNES, ETHAN  
 HALTER, ERIC PAUL  
 HAMED, MOHAMED  
 HAMILTON, CATHLEEN ANN  
 HAMILTON, KARA LEE  
 HAMPTON, MARGARET JANE  
 HAMSTRA, CALVIN  
 HANCOCK, LAUREN NICOLE  
 HANEY, JOSHUA  
 HASAN, ROSIDAN SORIANO  
 HASKOUR, SOUBHI  
 HAYES, SIDNEE ELIZABETH  
 HAYWOOD, JEFF  
 HE, JIAMIN  
 HEALY, KEVIN ANTHONY  
 HEINTZ, THOMAS WILLIAM  
 HERGOTT, SEAN PATRICK  
 HERNANDEZ, BRANDEN ANTHONY  
 HIEBRA, BRANDON  
 HINGTGEN, DAVIS  
 HINTON, CAMERON STONE  
 HIRSCHAUER, MICHAEL MATTHEW  
 HOFFMAN, FERABY JAYNE  
 HOGARTH, PETER JAMES  
 HOLLAND, JAMES PATRICK  
 HOLLENSBE, MARY JO  
 HONG, HARRIETTE  
 HOPCROFT, PHILLIP ANDREW  
 HORNBERGER, ALEXANDRA

HOSSLER, VANESSA MORGAN  
 HOUGH, BRADLEY THOMAS  
 HUANG, FANGFEI  
 HUARD, JOSEPH RAYMOND III  
 HUBBARD, JEFFREY  
 HULSEY, JACOB THOMAS DAVID  
 HUNT, DARREN MICHAEL  
 HUNTER, CHANDLER SCOTT  
 HUNTER, KYLE NATHAN  
 IANNANTUONO, ALEXANDER  
 MICHAEL  
 IBARRA, DEISY  
 IBRAHIM, MOHAMED  
 INGRAM, STEPHEN WILKS  
 ISBELL, TIMOTHY VREATT  
 IVANOV, ROMAN  
 IVANTSOVA, DARIA D  
 JACOBO, JOSE DE SOCORRO  
 JAIN, RASHI  
 JANAS, KAYLA LEIGH  
 JARRELL, MATTHEW WILLIAM  
 JIANG, LI DAN  
 JIMENEZ, SHEILA  
 JING, JING  
 JOHNSON, CRISTINA ELAINE  
 JOHNSON, JADEN MCKENZY  
 JOHNSON, KELLY LYN  
 JOHNSON, MARGARET A  
 JOHNSON, PHILIP BERNARD  
 JONES, MEGAN ELISE  
 JONES, YULIYA  
 JORGER, REA EMILY  
 JOSEPH, ANDREW EDWIN  
 JOST, THOMAS RAYMOND  
 JURADO, ALBERTO  
 JUSTUS, GEORGIA  
 KABOGA, SOLOMON IGA  
 KADAR, DAVID  
 KADECHKA, JOHN HICKS  
 KADEL, GRACE ELTON  
 KAMO, RICHARD NOBORU  
 KASTRENAKES, JOHN DEMITRI  
 KAUFMANN, VICTORIA CATHERINE  
 KEENEY, REBECCA FRANCES  
 KEIRSTEAD, MORGAN GAYLE  
 KELLERMAN, DAVID LEE  
 KESSLER, CRAIG  
 KEYSER, KARINA  
 KIEM, OMAR L  
 KING, PHILIP TODD  
 KINNEY, ADAM JACKSON  
 KIRKPATRICK, JOSEPH  
 KIZILTAN, SELCUK EROL

(Continued on Page 11)

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

Continued from page 10

KLEMPNER, JOSHUA  
 KLOFAS, GARRETT DAVID  
 KNOX, PARKER  
 KOCH, NANCY L  
 KOKOL, LINDSAY ERIN  
 KOLANO, LINDSEY MICHELLE  
 KOROBKIN, EZEKIEL  
 KORTMAN, KELLY MCNICOL  
 KOSYCARZ, ANNA S  
 KOTEEN, MICHAEL JAY  
 KOVACH, VERONICA ANNE  
 KUAN, RITA A  
 KUTAT, NATALIE MICHELLE  
 LABOV, BORIS  
 LADOUCEUR, ETHAN JAMES GEORGE  
 LAM, WILTON JING HUNG  
 LAMB, LAUREN  
 LAMOREAUX, NATHAN ANDREW  
 LANDAYAN, RONALD  
 LANIGAN, BRADLEY  
 LAQUA, JOHN FRANCIS JR  
 LARRAIN, ANASTASIA  
 LARSON, KATHERINE HANSEN  
 LAYCOCK, WILLIAM ELWOOD  
 LAZARUS, ARTHUR SYLVAN  
 LECHIEN, SHAWN SCOTT  
 LEE, DAVID ANDREW  
 LEE, JEONGMIN  
 LEMAIRE, BERNICE MARIE  
 LERNER, MARINA  
 LEVINE, DAVID MARK  
 LEWIS, LEAH  
 LEWIS, MICHAL M  
 LEWIS, WILLIAM  
 LHILA, CHAYAN  
 LHOTKA, ANNE SIMPSON  
 LIAO, BEAU H  
 LIBERMAN, LUBA  
 LIN, QIAN  
 LIN, YI  
 LINARD, SUSAN EMILY  
 LISOWSKI, JAKE MICHAEL  
 LIU, RONG  
 LIVINGSTON, AMBER MARIE MURPHY  
 LOPEZ CAMICIOTTOLI, CESAR DANIEL  
 LOPEZ RODRIGUEZ, WILLIAM  
 LOPEZ, JAVIER  
 LOPEZ, VIDAL SEVERO  
 LOUDEN, ALEXANDRA BRIANNA  
 LOUGH, FABIOLA I  
 LOVELACE, LAENNEC LONGHI  
 LOZEV, KAROLINA DAVIDOVA  
 LUCAS, DANTE DEAN  
 LUCAS, TAYLOR

LUGOVAYA, JENNIFER LANELL  
 LUO, LOGAN  
 LYONS, NATHANIEL BANKS  
 MACARUSO, DAVID ARRUDA  
 MACGINNIS, LUDMILA  
 MACHUGA, SPENCER GRAHAM  
 MACHUT, SCOTT CHARLES  
 MACKIE, RYAN OLIVER  
 MADDEN, DEBRA T  
 MAHANNA, KIM ALAN  
 MALAESCU, IRINA  
 MALAHIAS, CHRISTOPHER WILLIAM  
 MALEKPOUR, NIMA SHARIYAR  
 MALOMO, OLAWUNMI  
 OLUWAFUNMILOLA  
 MANISCALCO, STEPHEN CHRISTOPHER  
 MANJI, MOHAMEDRAZA INAYAT  
 MARCANO V ZQUEZ, WIGBERTO  
 MARCON, ANDRE GUSTAVO  
 MARCZAK, ALEKS  
 MARIN, ERVIN  
 MAROTTA, STEVEN LOUIS  
 MARSANO, JARED  
 MARTINEZ, FRANCISCO OMAR  
 MASHBURN, PAULA D  
 MASON, CHRISTIANNA  
 MASON, KEVIN TYLER  
 MASSE, SARA  
 MASUD, FARRUKH  
 MATEVOSYAN, STELLA  
 MATIPIRA, TERRENCE MR  
 MAVROGEORGIS, CATHERINE A  
 MAYYASI, OMAR ADIL  
 MAZER, JEANNINE ROSE  
 MAZZA, ILYSE  
 MBIRIZA, PRIVILEGE  
 MCBEE, JANET C  
 MCCARTHY, PATRICK JAMES  
 MCCARTHY, SEAN OWEN  
 MCCLINTOCK, KAITLYN  
 MCCLURE-NELSON, GABRIELLE GRACE  
 MCCURDY, CHRISTOPHER  
 MCDONALD, PAMELA RENEE  
 MCFARLANE, MICHAEL JOSEPH  
 MCGEE, COLLIN PATRICK  
 MCGUIRE, MARGARET ANNE  
 MCKENNA, ETHAN ANDREW  
 MCKENNA, KERRI L  
 MECHENSEN, MADISON  
 MEDINA, THERESA JOSEPHINE  
 MEEHAN, COLIN ROBERT  
 MEINKE, JACOB  
 MELENDEZ ALICEA, MIGUELABDIEL  
 MELLOTT, MICHAEL ANTHONY

MERCHANT, LAURA LEE  
 MERCON ARANIBAR, GUILLERMO  
 GIACOMO  
 MEYER, ERIN CONWAY  
 MEYER, HAROLD ALAN  
 MEYEROWITZ, VICTOR MERRICK  
 MEYERS, VINCENT  
 MIKULIN, NATASHA  
 MILLER, JASON LOWELL  
 MILLER, JESSE RYAN  
 MILLER, JOHN STEVENSON  
 MILLS, MICHAEL KELLY JR  
 MIRANDA URBINA, ADRIANA PAOLA  
 MLYNIEC, TENNYSON KIPP  
 MOLLE, MATTHEW PAUL  
 MONTANYE, RICHARD  
 MORADA, NEIL ARIS ARIOLA  
 MORALES DE MEDINA, YSAURA  
 VANESSA  
 MOTZNY, COLIN EDWARD  
 MOYER, PAYTON ANDREW  
 MULLANEY, CAITRIN  
 MULLIN, L CARLENE  
 MULLINS, JOHN PATRICK  
 MUNCEY, AUSTIN ALAN  
 MUNN, HAILEY NICOLE  
 MURPHY, COLIN PATRICK  
 MURPHY, PATRICIA A  
 MURPHY, REGINE COLETTE  
 MWAUNGULU, EMMANUEL SPENCER  
 MYERS, CAROLA  
 NACHTRIEB, STEPHANIE  
 NAJJAR, SARAH  
 NARANJO, MILAGRO O  
 NAU, JASMIN KATRINA  
 NELSON, KALEIGH ALYSSA  
 NEMECHEK, KATHERINE ELIZABETH  
 NEUMAN, JACOB  
 NEWTON, AMANDA ELIZABETH  
 NICKERSON, CADE  
 NIELSEN, LOGAN TURCOTT  
 NOBLE, NATALIE PAIGE  
 NUNNERY, MICHELLE  
 O'CONNOR, CODY  
 O'DONOVAN, AILEEN THERESA  
 O'HARA, SEAN T  
 OCCHIUTO, LUCREZIA  
 ODOM, LISA  
 OKOSI, BRITTANY YEHI  
 OLIVERA, ROBERTO JR  
 OLIVEROS, RICARDO JOSE  
 OLSON, OLIVIA DALLAS  
 ORIS, KAYLA

(Continued on Page 12)

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

Continued from page 11

ORTEGA, JOSE MANUEL  
 OTIS, GRANT WILLIAM  
 OVERTURF, CASEY  
 PADRON, MILET MARI  
 PAGAN, JAVIER JOSE  
 PALAZZOLO RUSSO, PAOLO  
 PANDINI, LUCAS  
 PANTALEON, ILENIS  
 PAPAECONOMOU, OLGA ANNA TISDALE  
 PARIS, YASMIN ARIANE  
 PARKS, KIERSTEN A  
 PASEORNEK, STEVEN M  
 PASTRICK, JOHN ALEXANDER  
 PATE, HUNTER LEE  
 PATEL, BINAL  
 PATEL, DISHA  
 PATEL, DIVYA CHANTAL  
 PATEL, LAJJA B  
 PATERNOSTER, TIMOTHY ALEXANDER  
 PATINO, INGRID MILENA  
 PATTERSON, JAMES THOMAS  
 PECINA, CHRISTIAN ALVARO  
 PELAEZ, ARIEL  
 PENO, FILIP  
 PERERA, ALEXANDER ANTHONY  
 PEREZ REYES, IVETTE MARIA  
 PERRY, HEATHER  
 PERRY, JAMES ARTHUR  
 PERRY, JAMES HUBERT III  
 PETERS, JIMMY K  
 PETROU, ANDREAS  
 PHILLIS, TROY WILLIAM  
 PIAZZA GALARZA, ALEJANDRA  
 PIEDRAS, MARIA CAMILA  
 PIELET, MITCHELL WADE  
 PIERCE, BRIANNA C  
 PIERRE, JESSICA  
 PIERRE, MARVIN  
 PITASSI, CHRISTINA MICHELLE  
 PLATT, ASHLEY DELORE  
 POLYNIK, NOAH  
 POWLEY, TRAVIS ROBERT  
 PROBY, JONATHAN LUCIEN  
 PRYCE, VIVIAN NICHOLAS  
 PUCKETT, COREY SNOW  
 PUENTE, ROBERTO  
 PUNNETTE, SHERWIN  
 PUSATERI, MARK  
 QI, YING  
 QUACH, AMY  
 QUIGLEY, DAVID COLLIN  
 QURESHI, SHARIQ A  
 RABAIA, BAIAN  
 RADADIA, HARIKISHAN

RADCLIFFE, DEREK LYLE  
 RADENCICH, MICHAEL NICHOLAS  
 RADWAN, MALAK  
 RAFULS, ANDREW  
 RAMCHAL, RANDY RAMNARAISH  
 RAMEY, PHYLLIS N  
 RASCH, SCOTT  
 RAWAL, NISCHAY  
 RAWLS, FORREST BONDS  
 REARDON, SHANE  
 REED, ANDREW PATRICK  
 REESE, MATTHEW STEPHEN  
 REEVES, JUSTIN THOMAS  
 REHIL, BARTHOLOMEW EDWIN II  
 REIS, STUART  
 RENAUD, ZACHARY  
 REVIVO, BEN  
 REYNOLDS GOSSETTE, YODEE ANN  
 REZAI E NARIMISA, CAMERON  
 RICHARDS, BENJAMIN  
 RIFKIN, ASHLEY CARA  
 RINGEL, WENDY  
 RIOS, NADINE MARIE  
 RIVAS BESTER, NANCY MARLENE  
 RIVERO ALVAREZ, RAUDEL  
 ROBERTS, BRITTANY ANN  
 ROBERTS, SUSAN MILAM  
 ROBINSON, LAUREN  
 RODRIGUES, KATELYN CHELSEA  
 RODRIGUEZ MILLAN, MARCIA  
 ALEXANDRA  
 RODRIGUEZ-ORTIZ, JORGE ARMANDO  
 RODRIGUEZ, CRISTIAN  
 RODRIGUEZ, ISABELLA MARIA  
 RODRIGUEZ, MATTHEW SCOTT  
 ROLLAND, MATTHEW  
 ROLLINGS, JACKSON DOUGLAS  
 ROMANACH LOPEZ, RICARDO ANDRES  
 ROMERO AGUILAR, PATRICIA  
 ROMINE, CYNTHIA LOUISE  
 RONDENO, KEISHA LE'OBIA  
 RONEN, AVITAL  
 ROSEN, GAIL  
 ROSENSTOCK, JERRY  
 ROSSO, GRACIELA GISELE  
 ROUSH, CHRISTOPHER A  
 ROWE, CHEYENNE  
 ROY, TANYA  
 RUIZ, ADRIAN FELIPE  
 RUSSELL, JAMAAL EARDLEY ALFRED  
 RUSSELL, WILLIAM COLE  
 SAAD, BRIAN  
 SALAM, AHMAD HISAAN  
 SALAS, STEPHANIE ALYSIA

SALIB, NANCY VICTOR  
 SALUJA, MANMEET SINGH  
 SANCHEZ, PRECIOUS  
 SANCHY, JEROME KENNETH  
 SANDERS, LUKE TYLER  
 SANDERS, NICHOLAS  
 SANDHU, MANDEEP  
 SANDVIK, CHRISTOPHER AADNE  
 SANGHAVI, MIHIR MANOJ  
 SANTORIELLO, GENNA  
 SANUDO, JUSTON JOHN  
 SARRIA, RENEE  
 SARTOR, CASEY JAMES  
 SARVARY, QUINTEN L  
 SAVVY, ARI L  
 SCHIFFMAN, COLE  
 SCHMITT, CHARLES BYRON  
 SCHOBHEN, SAMUEL LEE  
 SCHONAERTS, SAMUEL  
 SCHREIBER, ANDREW  
 SCHROEDER, MOLLY MAUREEN  
 SCHUBERT, SYDNEY ALLEGRA  
 SCHUETZ, BRETT  
 SCHULTZ, JESSICA MARIE  
 SCHUYLER, NICOLE ELIZABETH  
 SEKAR, INDHU  
 SENTERFITT, JEREMY  
 SHAFIK, MESSIHA FOUAD  
 SHANKAR, LALITHA  
 SHEELY, MARIANNE MICHELLE  
 SHILLINGFORD, JODEEN SHEREEN  
 SHTERENZER, MARK  
 SIEKAWITCH, LIFEI CHEN  
 SIERRA, ADRIAN  
 SILANO, CHRISTOPHER JOHN  
 SILVA, JOSE A  
 SILVERSTEIN, JARED MICHAEL  
 SIMON, PAUL  
 SIMPSON, KRYSSTEENA AMANDA  
 SINGER, JARED SPENCER  
 SINGH, TYRONNE  
 SIVACEK, TIMOTHY MILAN  
 SJOBERG, KENNETH LAWRENCE  
 SKVARLA, TRISTAN  
 SLASTUKHINA, YULIA  
 SLATE, FAWNA MARIE  
 SLAUGHTER, CHRISTOPHER  
 SMALL, SCOTT DAVID  
 SMALLSTAY, JOHN  
 SMITH, CHRISTELLE  
 SMITH, KERRY ANN  
 SMITH, MARK WAYNE  
 SMITH, SARAH

(Continued on Page 13)



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

Continued from page 12

SMITH, ZACHARY  
 SNYDER, SAMANTHA  
 SOCORRO, CAROLINA MARIE  
 SOMMERS, RODNEY CHRISTIAN  
 SONGIN, MICHAEL JOSEPH  
 SPARKS, TERRY LEE JR  
 SPELLMAN, CAROL FARLOW  
 SPELLMAN, HOLLY LYNN  
 SPIZMAN, WILLIAM DAVID  
 ST JOHN, CAROLYN ANNE  
 STALLINGS, RACHEL  
 STEFFELMAIER, ARLETTE ATHELIA  
 STEPANCHUK, IRYNA  
 STEVE, ANDREW  
 STITT, SYDNEY  
 STRAUSBAUGH, MARK HARRY  
 SUAREZ ESCALONA, SCHEILA  
 SUAREZ, NICHOLAS ALEXANDER  
 SULLIVAN, TIMOTHY J  
 SUN, OLIVIA YUEH-ROM  
 SUSSMAN, PAUL EDWARD  
 SUTKOWY, JEANELYN SALVANERA  
 SUYON, OMAR AYRTON  
 SWEENEY, BRIAN WILLIAM  
 SWEENEY, DOUGLAS W JR  
 TAGER, MITCHELL BRUCE  
 TANG, JENNIFER  
 TAPIS, STEPHEN C  
 TARBAY ROSARIO, TAYRON ZAID  
 TAUNTON, ELISABETH  
 TAYLOR, BRENDAN  
 TAYLOR, JASON WILLIAM  
 TERRELL, TIFANEE YSABELLA  
 TESTA, LISA RAE  
 THAYER, MALACHI DAVID  
 THIBODEAU, MARK J  
 THIEL, APRIL K  
 THOMAS, MICHAEL STEVEN  
 THOMPSON, DEBRA KAY  
 THOMPSON, JOHN  
 THOMPSON, LUKE EDWARD  
 THOMPSON, TIMOTHY JAMES  
 THORNTON, ERICA MARIE  
 THRELKELD, THOMAS  
 THRIFT, KELLY  
 THRONGPRASERTCHAI, NONGNAPAT  
 THURSTON, JOSEPH J  
 TIBURCIO LIRIANO, KILVIAN

TILLAR, BRITTANY MICHELE  
 TODD, MAYUMI OZAKI  
 TOMLINSON, IAN  
 TORRES, LILIANA  
 TORRES, SAMANTHA  
 TORTOLERO MARFIL, ORLANDO RAFAEL  
 TOUSSAINT, LUKES  
 TOWNSEND, ANTHONY CHARLES  
 TOWNSEND, ROSALIE  
 TRAN, HONG VAN  
 TRAVERS, BRIAN H  
 TRINH, GIANG HUONG  
 TRIPP, PATTI ANN  
 TUBY, ETHAN JAMES STOSIC  
 TULSIAN, PRANAV  
 TURNOFF, ASHLEY NICOLE  
 TWITMYER, ALEXANDER NEIL  
 TWOREK, JUSTIN ROBERT  
 USOVA-LORENZO, TATIANA  
 VAIL, HANNAH MARIE  
 VAN DORN, EMILY  
 VANDERMALLE, AARON EDWARD  
 VARIKATT, SHERON  
 VASQUEZ-SOLIS, ALEXANDER  
 VASSEL, NYOKA  
 VAZQUEZ, HARRY  
 VEGA, VERONICA  
 VEITH, DANIEL JOSEPH  
 VELEZ, CHRISTIAN  
 VERDICK, MARTIN  
 VERHEYDEN, KIMBERLY  
 VIAUD, JEAN PETERSON  
 VILLAMIL OTERO, RAUL ANDRE  
 VINARUB, STEPHEN MURRAY  
 VIROVETS, MALORIE MENDOZA  
 VISCONTI, JOHN J  
 VIZCAINO MARTINEZ, BEGONA  
 VOELKER, EMILY  
 VOILES, BRYANT A  
 VON ALST, AUSTIN  
 VREMENKO, RUSLAN GRYGOROVYCH  
 WAGNER, ZACHARY ROBERT  
 WALKER, WILLIAM HOWARD  
 WAMSLEY, CASEY RUTH  
 WANG, XIUCHUN  
 WARDE, JASON ANTHONY  
 WATLING, ROBERT ALLAN  
 WATSON, TENA RUSHEMA

WATSON, THERESA OMAN  
 WATTS, CHEYENNE ROSE  
 WEGNER, JOHN ADAM  
 WEIMER, IAN ALEXANDER  
 WEINBENDER, BRETT  
 WEINER, RONALD GARY  
 WEINGARTNER, MAUREENAUGUSTINA  
 WELSH, SHAWN GEORGE  
 WHALEN, TIMOTHY RAYMOND  
 WHITE, BRIAN EDWARD  
 WHITE, CHASE  
 WHITE, HUNTER  
 WHITE, JOSHUA  
 WHITE, WAYMON LEON II  
 WICKS, SYDNEY LEIGH  
 WIGGAM, GEORGE  
 WILLIAMS, CHRISTOPHER SCOTT  
 WILLIAMS, KEVIN RAMILO  
 WILLIAMSON, LINDSAY  
 WILLIS, KENDYL GARRETT  
 WILLIS, KEVIN NATHAN  
 WILM, PETER ANTHONY  
 WIMER, RUTH MARY  
 WOODFIELD, JILLIAN MARIE  
 WOODWORTH, DIRK  
 WOVAS, ZACHARY EVAN  
 WROBEL, ALEXANDER BENJAMIN  
 WYLY, JENNIFER  
 WYPER, DAVID BRENT  
 YANG, DELONG  
 YANG, YIQING  
 YAROSH, YARIK  
 YEARWOOD, COURTNEY GRACE  
 YERASSILOVA, LILIYA AZATOVNA  
 YORK, JAMES PINK  
 YORK, SHERI  
 ZAGHDOUDI, MOUNA  
 ZARIPOVA, MARINA  
 ZELEDON, ELIAS ASAF  
 ZERDOUM, YACINE BLOSKY  
 ZETTLEMOYER, KRISTIN  
 ZHANG, DIXIN  
 ZINK, COURTNEY  
 ZOTO, AGETINA  
 ZULKARNINE, AHMED  
 ZYTNICK, ZACHARY HUNTER

