

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

<b>FILED</b>	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/11/2017
File #	2017-00203

DEPARTMENT OF BUSINESS AND  
PROFESSIONAL REGULATION,

Petitioner,

v.

DBPR CASE NO.: 2013-029161  
DOAH CASE NO.: 15-1569PL  
LICENSE NO.: AC 31511

IRENE PICCA,

Respondent.

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FINAL ORDER

THIS CAUSE came before the Board of Accountancy (the Board) pursuant to Sections 120.569 and 120.57(1), Florida Statutes, at duly noticed public meetings.

1. On June 10, 2016, in Kissimmee, Florida the Board considered the Administrative Law Judge's Recommended Order, Respondent's Exceptions to Recommended Order, Petitioner's Response to Respondent's Exceptions, Petitioner's Motion to Strike Respondent's Exceptions, and Respondent's Opposition to Petitioner's Motion to Strike Respondent's Exceptions. On that day, Respondent was present and not represented by counsel and Petitioner was represented by C. Erica White, Chief Attorney; the Board was represented by Mary Ellen Clark, Senior Assistant Attorney General.

2. Prior to the entry of a final order, reconsideration of the matter was requested and Respondent retained new counsel. After continuances were requested

and granted, the matter came before the Board on December 15, 2016, in Coral Gables, Florida. On that day, Respondent was neither present nor represented by counsel; Petitioner was represented by C. Erica White, Chief Attorney and the Board was represented by Mary Ellen Clark, Senior Assistant Attorney General. The Board declined to grant reconsideration and directed the entry of this Final Order consistent with the votes taken at the June 10, 2016, meeting.

3. On June 10, 2016, the Board denied Petitioner's Motion to Strike Respondent's Exceptions. Upon review of the Recommended Order, the Exceptions, the Response to Exceptions, the argument of the parties, and after a review of the complete record in this case, the Board made the following findings and conclusions:

#### RULING ON EXCEPTIONS

4. Respondent's Exceptions to Recommended Order are denied. Exception 1 was denied on its merits and the others were not stated in conformance with Section 120.57(1)(k), Florida Statutes.

#### FINDINGS OF FACT

5. The findings of fact set forth in the Recommended Order are approved and adopted and incorporated herein by reference.

6. There is competent, substantial evidence to support the findings of fact found by the Board.

### CONCLUSIONS OF LAW

7. The Board has jurisdiction of this matter pursuant to Section 120.57(1), Florida Statutes, and Chapter 473, Florida Statutes.

8. The conclusions of law set forth in the Recommended Order, are approved and adopted and incorporated herein by reference.

9. There is competent, substantial evidence to support the conclusions of law adopted by the Board.

### VIOLATIONS

10. Respondent committed the violations alleged in Counts One (Section 455.227(1)(n), Florida Statutes (2013), Two (Section 473.323(1)(g), Florida Statutes (2013), and Four (Section 473.323(1)(l), Florida Statutes (2013), of the Administrative Complaint.

### PENALTY

11. The Administrative Law Judge's Recommendation is approved and adopted by the Board in its entirety.

WHEREFORE, IT IS HEREBY ORDERED and ADJUDGED that:

12. Respondent's license, AC 31511 is hereby REVOKED.

This Final Order shall take effect upon being filed with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 5<sup>th</sup> day of January, 2017.

Veloria A. Kelly  
Veloria A. Kelly, Division Director ✓

NOTICE OF RIGHT TO JUDICIAL REVIEW

A PARTY WHO IS ADVERSELY AFFECTED BY THIS FINAL ORDER IS ENTITLED TO JUDICIAL REVIEW PURSUANT TO SECTION 120.68, FLORIDA STATUTES. REVIEW PROCEEDINGS ARE GOVERNED BY THE FLORIDA RULES OF APPELLATE PROCEDURE. SUCH PROCEEDINGS ARE COMMENCED BY FILING ONE COPY OF A NOTICE OF APPEAL WITH THE AGENCY CLERK OF THE DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION AND A SECOND COPY, ACCOMPANIED BY FILING FEES PRESCRIBED BY LAW, WITH THE DISTRICT COURT OF APPEAL, FIRST DISTRICT, OR WITH THE DISTRICT COURT OF APPEAL IN THE APPELLATE DISTRICT WHERE THE PARTY RESIDES. THE NOTICE OF APPEAL MUST BE FILED WITHIN THIRTY (30) DAYS OF RENDITION OF THE ORDER TO BE REVIEWED.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Mail to: Irene Picca, 1454 Holly Oaks Lake Road, West, Jacksonville, FL 32225; Gigi Rollini, Esquire, Messer Caparello, P.A., 2618 Centennial Place, Tallahassee, FL 32308; to Lisa Shearer Nelson, Administrative Law Judge, Division of Administrative Hearings, The DeSoto Building, 1230 Apalachee Parkway, Tallahassee, FL 32399-3060; and by interoffice mail to Megan Kachur, Esquire, Department of Business and Professional Regulation, 2601 Blair Stone Road, Suite 318, Tallahassee, FL 32399-2202, and to Mary Ellen Clark, Senior Assistant Attorney General, PL-01, The Capitol, Tallahassee, Florida 32399-1050; this 11<sup>th</sup> day of January, 2017.

A handwritten signature in black ink that reads "Brandon M. Nichols". The signature is written in a cursive style and is positioned below the date line of the certificate.