

October 27, 2023
Board of Accountancy
Department of Business and Professional Regulations
Division of Real Estate Board Room,
400 W. Robinson Street, Suite N901, Orlando, Florida 32801

Notice

Friday October 27, 2023

The meeting was called to order at 9:00 a.m. Roll call of Attendees was called by Roger Scarborough, and reflected the following persons present:

Board Members

William Blend (Chair)	Present
Brent Sparkman	Present
Jason Lafser	Not Present
Tracy Keegan	Not Present
Shireen Sackreiter	Present
Michelle Maingot	Present
William Benson	Present
Steve Platau	Present
Caridad Vasallo	Present

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Katie Pareja, Chief Attorney, Samantha Ceres, Senior Attorney, Office of the General Counsel. Jason Harrell and Key O'Keefe of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Donna Wolk.

1. Deceased

A moment of silence was held for deceased licensees.

2. Approve Minutes

a. September 8, 2023

Motion was made by Mr. Platau, seconded by Ms. Vasallo, to approve minutes. Upon vote, the motion passed unanimously.

3. OGC Final Action

Petitioner's Motion for Reconsideration

a. Elmore, Krik

Motion made by Mr. Benson, seconded by Ms. Vasallo to deny the petitioner's request for reconsideration. Upon vote, the motion passed unanimously.

Voluntary Relinquishment

b. Dieguez, Manuel

Mr. Dieguez was not present.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Ms. Sackreiter to accept the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

Settlement Stipulation

c. Carness, Lewis K.

Mr. Carness was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

d. Carrazana, Diamelis

Ms. Carrazana was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Blend, seconded by Ms. Vasallo to reject the terms of the proposed Settlement Stipulation. Upon vote, the motion passed with Mr. Platau voting no.

Motion was made by Mr. Benson, seconded by Ms. Vasallo to adopt the terms of the amended Settlement Stipulation with the amendment to extend the deadline for completion of CPE and payment of fines and costs to 90 days. Upon vote, the motion passed with Mr. Platau voting no.

e. Cation, Kevin W.

Mr. Cation was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

f. Chagaris, George S.

Mr. Chagaris was present.

Ms. Keegan and Mr. Blend was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

g. Cole, Davd M.

Mr. Cole was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

h. Crowley, James E.

Mr. Cowley was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Ms. Sackreiter to reject the terms of the proposed Settlement Stipulation. Upon vote, the motion passed with Mr. Platau voting no.

Motion was made by Mr. Benson, seconded by Ms. Vasallo to adopt the terms of the amended Settlement Stipulation with the amendment to extend the deadline for completion of CPE and payment of fines and costs to 90 days. Upon vote, the motion passed with Mr. Platau voting no.

i. Galbraith, Lisa

Ms. Galbraith was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

j. Grim, Christopher J.

Mr. Grim was not present.

Mr. Benson was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Ms. Sackreiter to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

k. Harris, Amy D.

Ms. Harris was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

l. Johnson, Michael D.

Mr. Johnson was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

m. Latimer, Scott E.

Mr. Latimer was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

n. Marone, Tracie D.

Ms. Marone was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

o. Pappas, Jeffrey J.

Mr. Pappas was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

p. Powell, Timothy J.

Mr. Powell was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

q. Rakhmatov, Timur F.

Mr. Rakhmatov was not present.

Mr. Benson was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Ms. Sackreiter to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

r. Ritch, Gina M.

Ms. Ritch was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

s. Rohm, David W.

Mr. Rohm was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

Final Order

t. Buther-Lopez, Jessica N.

Ms. Buther-Lopez was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Ms. Maingot, seconded by Ms. Vasallo to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Motion was made by Ms. Sackreiter, seconded by Mr. Benson to accept the recommended penalties. Upon vote, the motion passed unanimously.

4. Petitions for Variance or Waiver from Rule

a. Brinson, Lorrie

Ms. Brinson was present.

Motion was made by Ms. Vasallo, seconded by Mr. Platau, to approve the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed unanimously.

b. Moragas, Michael

Mr. Moragas was present.

Motion was made by Mr. Benson, seconded by Mr. Platau, to approve the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed unanimously.

c. Smith, Dyezae

Mr. Smith was present.

Motion was made by Ms. Maingot, seconded by Mr. Platau, to approve the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed unanimously.

5. Request for Hearing

a. Wahdan, Rami

Mr. Wahdan was present.

Motion made by Mr. Benson, seconded by Ms. Maingot to overturn the prior notice of intent to deny the application and approve question four (4) on the application. Upon vote, this motion passed unanimously.

6. Exams – Considerations

a. Arguello, Adriana L.

Ms. Arguello was present.

Applicant withdrew their application from Board consideration.

Motion made by Mr. Platau, seconded by Ms. Vasallo, to accept the withdrawal of the application. Upon vote, this motion passed unanimously.

b. Griffin, Nicholas W.

Mr. Griffin was present with Mr. Tom Buchan present as counsel.

Motion was made by Ms. Maingot, seconded by Ms. Sackreiter, to approve for convictions only. Upon vote, the motion passed unanimously.

c. Lawlor, Alexandria

Ms. Lawlor was present.

Motion was made by Mr. Sparkman, seconded by Ms. Sackreiter, to approve for convictions only. Upon vote, the motion passed unanimously.

d. Whitney, Mick A.

Mr. Whitney was present with Mr. Nicholas Congilla present as counsel and Ms. Monica Whitney present as a character witness.

Motion was made by Mr. Sparkman, seconded by Ms. Sackreiter, to approve for convictions only. Upon vote, the motion passed with Mr. Blend and Ms. Vasallo voting no.

7. Endorsement – Considerations

a. Bava, Vimal M.

Mr. Bava was not present.

Motion was made by Mr. Sparkman, seconded by Mr. Blend, to approve for question four only. Upon vote, the motion passed unanimously.

b. Matlock, Brian D.

This item was continued.

- 8. Endorsement – Military**
 - a. Caraballo, Olmedo

Motion made by Ms. Vasallo, seconded by Ms. Sackreiter to ratify the list as presented. Upon vote the motion passed unanimously.

- 9. Initial Licensure**
 - a. Prorok, Michael D.

Mr. Prorok was present.

Applicant withdrew their application from Board consideration.

Motion was made by Mr. Platau, seconded by Mr. Benson, to accept the withdrawal. Upon vote, the motion passed unanimously.

- 10. Maintenance & Reactivation – Null and Void**
 - a. Husson, Lorna M.

Ms. Husson was not present.

Motion was made by Mr. Sparkman, seconded by Mr. Platau, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

- 11. Maintenance & Reactivation – Voluntary Relinquishment**

Motion made by Mr. Sparkman, seconded by Ms. Vasallo to ratify the list as presented. Upon vote the motion passed unanimously

- 12. Chief Attorney's Report**

Ms. Pareja presented the Chief Attorney Report.

Motion made by Mr. Blend, seconded by Mr. Sparkman to allow Chief Attorney to continue to prosecute year-old cases. Upon vote, the motion passed unanimously.

- 13. Board Counsel's Report**
 - a. October 2023 Rules Report

Ms. Munson presented the Rules Report.

- b. JAPC Letter and Response – Rule 61H1-33.003

This was an informational item.

- 14. Committees**
 - a. August 15, 2023 – Education Advisory

Mr. Brown presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Mr. Blend, seconded by Mr. Platau to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

b. August 21, 2023 – Clay Ford Scholarship

Mr. Benson presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Mr. Blend, seconded by Mr. Platau to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

c. August 22, 2023 – CPE

Mr. Brown presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Mr. Blend, seconded by Mr. Benson to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

15. Administrative Items

a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

Mr. Scarborough informed the Board that he will be travelling to the NASBA annual meeting, and requests to be allowed to vote for the Board by proxy. Motion made by Mr. Platau, seconded by Mr. Sparkman to allow Mr. Scarborough to vote on matters at the meeting on behalf of the Board. Upon vote, the motion passed unanimously.

Mr. Scarborough provided an update regarding the reporting tool. Current engagement with the reporting tool for those whose reporting deadline is June 30, 2024, is 23%.

Mr. Scarborough provided an update regarding the credit relief program, and 659 candidates would be potentially impacted by any proposed change.

Mr. Scarborough provided an update from Ms. Keegan, regarding her absence.

c. 2024 Proposed Meeting Dates

Motion made by Mr. Blend, seconded by Ms. Maingot to approve the 2024 proposed meeting dates. Upon vote, the motion passed unanimously.

d. US Virgin Islands Substantial Equivalency

Mr. Scarborough provided a synopsis for the proposed revision to incorporate the US Virgin Islands as part of the approved jurisdictions that are determined to be substantially equivalent due to a change to their laws and rules resulting in substantially equivalent requirements for licensure.

Motion made by Ms. Maingot, seconded by Ms. Sackreiter to approve the proposed rule amendment, with the amendment that it is effective January 1, 2024. The rule text of the proposed revision follows:

61H1-29.002 Temporary License.

(7)(a) Holds a valid license as a certified public accountant from a state the Board has determined to have adopted standards that are substantially equivalent to the certificate requirements in s. 5 of the Uniform Accountancy Act in the issuance of licenses (the Board's list of approved states, effective ~~August 15, 2014~~ January 1, 2024, is incorporated herein and available at

<https://www.flrules.org/Gateway/reference.asp?No=Ref-05109> or at

<http://www.myfloridalicense.com/dbpr/cpa/documents/MobilitySubstantiallyEquivalentrevised.pdf>

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/mobility/>; or

Motion made by Ms. Maingot, seconded by Ms. Sackreiter that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule. Upon vote, the motion passed unanimously.

Motion made by Ms. Maingot, seconded by Ms. Vasallo for proposed rules or any part of the proposed rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion made by Ms. Maingot, seconded by Ms. Vasallo that the proposed rule is not subject to a sunset provision. Upon vote, the motion passed unanimously.

e. Update from Board Members Serving on NASBA Committees

16. Florida Institute of Certified Public Accountants

Ms. Weir presented an update pertaining to national perspectives on state and local government auditing, the 150-credit hour requirement, and Ohio's current requirements for licensure. She also provided an update on the Master of Accounting degree's status as a degree of strategic importance.

Ms. Weir provided an update on the credit relief program from the AICPA and NASBA. The Board specified that they will continue to hear petitions for variance and waiver of the 18 month rule and issue waivers on a case-by-case basis.

Ms. Weir provided an update concerning California Senate Bill 253. She also provided an update regarding NOCLAR. She announced that the CPA day at the capitol will be January 17, 2024.

Mr. Harrell provided a legislative update pertaining to SB 256, and the State of Florida CFO's Agency Bill (HB47). He also announced that a potential retired status may be introduced in future legislation as it pertains to Chapter 473, FS. He announced the recent hiring of the Deputy Director of Governmental Affairs, Lauren Henderson.

17. Public Comments

None at this time.

18. Adjourn

The meeting was adjourned at 12:33 p.m.

William Blend, Chair

Date