

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

February 9, 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

Thursday, February 9, 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 | Present |
| Tracy Keegan | Not Present |
| Shireen Sackreiter | Present |
| Michelle Maingot | Not Present |
| William Benson | Present |
| Steve Platau | Present |
| Caridad Vasallo | Not Present |

Staff

| | |
|-------------------|---------|
| Roger Scarborough | Present |
| Kevin Brown | Present |

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Danijela Janjic, Chief Attorney, Office of the General Counsel. Joseph Klein, Assistant General Counsel, Office of the General Counsel. Justin Thames, Shelly Weir, Key O'Keefe, and Paul Brown of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Heather Howard.

1. Approve Minutes

a. December 16, 2022

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

2. OGC Final Action

Informal Hearing

a. Benvenuto, Maria C.

Ms. Benvenuto was present.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Mr. Benson to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact 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.

LICENSE EFFICIENTLY. REGULATE FAIRLY.

WWW.MYFLORIDALICENSE.COM

Please Note: The Board of Accountancy may hear agenda items out of order rather than as presented on the agenda

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

Motion was made by Mr. Platau, seconded by Ms. Sackreiter to accept the recommended penalties with the amendment that the fine is to be paid within 6 months of filing of the final order; and completion of the penalty hours of CPE are to be completed within 6 months of the filing of the . Upon vote, the motion passed unanimously.

Settlement Stipulation

b. Abichandani, Lalit T.

Ms. Abichandani was not present.

Ms. Janjic presented the case.

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

Waiver

c. Burnett, Warren K.

Mr. Burnett was not present.

Ms. Janjic presented the case.

Motion was made by Mr. Benson, seconded by Ms. Sackreiter to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code 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 made by Ms. Sackreiter, seconded by Mr. Sparkman, to accept the penalties as recommended. Upon vote, the motion passed unanimously.

d. Robinson, Maida K.

Ms. Robinson was not present.

Mr. Blend was recused.

Ms. Janjic presented the case.

Motion was made by Ms. Sackreiter, seconded by Mr. Benson to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code 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 made by Mr. Lafser, seconded by Mr. Platau, to accept the penalties as recommended. Upon vote, the motion passed unanimously.

Voluntary Relinquishment

e. Figueroa, Miguel J.

Mr. Figueroa was not present.

Ms. Janjic presented the case.

LICENSE EFFICIENTLY. REGULATE FAIRLY.

WWW.MYFLORIDALICENSE.COM

Please Note: The Board of Accountancy may hear agenda items out of order rather than as presented on the agenda

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

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

f. Polley, James M.

Mr. Polley was present.

Ms. Pareja presented the case.

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

Public Dismissal

g. Poulk, Thomas

Mr. Poulk was not present.

Ms. Janjic presented the case.

Motion was made by Ms. Sackreiter, seconded by Mr. Lafser to dismiss the final order filed on November X, 2022. Upon vote, the motion passed unanimously.

Practice Review

h. Swart, Harold J.

Mr. Swart was not present. Mr. Carl Schoepl was present as counsel, and Mr. Tom Riley present as the expert witness.

Ms. Janjic presented the case.

Motion was made by Mr. Platau, seconded by Mr. Sparkman to continue the suspension, and to monitor the respondent through a practice review for the next year, with 20 hours of Accounting and Auditing continuing education hours to be completed within that year period. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver from Rule

a. Flaum, Ashley

Ms. Flaum was present.

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

b. Heckman, Tyler

This item was withdrawn from consideration by the petitioner.

c. Tillar, Brittany

Ms. Tillar was present.

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

LICENSE EFFICIENTLY. REGULATE FAIRLY.

WWW.MYFLORIDALICENSE.COM

Please Note: The Board of Accountancy may hear agenda items out of order rather than as presented on the agenda

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

4. Petition for Declaratory Statement
a. Platt, Benjamin

Mr. Platt was present.

Motion was made by Mr. Platau, seconded by Ms. Sackreiter, to deny the petition for declaratory statement, due to lack of clarity. Upon vote, the motion passed unanimously.

5. Exams – Considerations

a. Anish, Evan

Mr. Anish was present.

Motion was made by Mr. Benson, seconded by Mr. Lafser, to approve for convictions only. Upon vote, the motion passed unanimously.

b. Brubeck, Bonnie

Ms. Brubeck was not present.

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

c. Sanchez, Alexander

Mr. Sanchez was not present.

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

6. Maintenance & Reactivation – Voluntary Relinquishment

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

7. Reports

a. Prosecuting Attorney Report- Chief Attorney; Ms. Janijc

Ms. Janjic presented the Chief Attorney Report.

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

8. Rules

a. January 2023 Rules Report

Ms. Munson presented the January and February 2023 Rules Reports.

LICENSE EFFICIENTLY. REGULATE FAIRLY.

WWW.MYFLORIDALICENSE.COM

Please Note: The Board of Accountancy may hear agenda items out of order rather than as presented on the agenda

b. Rule 61H1-28.0052

Ms. Munson presented changes to the presented a revision to Rule 61H1-28.0052, F.A.C. The proposed change is an addition of subparagraph 4, stating that exam credits expiring between January 1, 2024 and June 29, 2025 are to be extended to June 30, 2025.

Motion made by Mr. Platau, seconded by Mr. Lafser, to approve the changes as presented.

Motion made by Mr. Platau, seconded by Mr. Sparkman, that the proposed Rule 61H1-28.0052, F.A.C 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 and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. The proposed rule will include a sunset provision.

c. Rule 61H1-27.002

Ms. Munson presented a proposed change to Rule 61H1-27.002 to identify the 5-year work experience exemption to educational requirements for licensure. Additionally, the proposed changes would differentiate US-based applicants and applicants applying under IQAB approved countries.

Motion made by Mr. Platau, seconded by Mr. Sparkman, to approve the changes presented and amended to reflect (8) ...”This experience shall be verified by a licensed certified public accountant in good standing with a state or territory of the United States. Individuals performing this verification must be licensed and in good standing both during the applicant’s work experience and at the time of verification.”

Motion made by Mr. Benson, seconded by Mr. Lafser, that the proposed Rule 61H1-27.002, F.A.C 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 and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. The proposed rule will not include a sunset provision.

9. Committees

a. Education Advisory Committee – November 29, 2022

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

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

b. CPE Committee – December 7, 2022

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

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

c. Rules Committee – January 18, 2023

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

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

d. 2023 Committee Appointments

Mr. Scarborough presented the proposed committee assignments for the 2023 calendar year.

Motion made by Mr. Lafser, seconded by Ms. Sackreiter to approve to ratify the committee appointments. Upon vote, the motion passes unanimously.

10. Administrative Items

a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

None at this time.

c. Update from Board Members Serving on NASBA Committees

Mr. Platau asked the Board if any members are planning to attend the NASBA regional meeting in Savannah, Georgia.

Mr. Platau asked the Board if any members are interested in working with NASBA on the Uniform Accountancy Act Committee.

11. Florida Institute of Certified Public Accountants

Mr. Blend recognized Mr. Thames for his years of service with the FICPA.

Ms. Weir presented updates from the FICPA, highlighting new building openings, and staff maneuvers. She also presented updates on the upcoming legislative session, and the FICPA's upcoming incentives to adapt to the new CPE reporting system.

12. Public Comments

None at this time.

13. Old Business

None at this time.

14. Other Business

None at this time.

15. Adjourn

The meeting was adjourned at 11:15 a.m.

William Blend, Chair

Date