

February 9, 2024
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 February 9, 2024

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	Present
Brent Sparkman (Chair)	Present
Jason Lafser	Present
Tracy Keegan	Present
Shireen Sackreiter	Not Present
Michelle Maingot	Not 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, Shelly Weir, Paul Brown and Key O'Keefe of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Brett Green.

1. Deceased

A moment of silence was held for deceased licensees.

2. Approve Minutes

a. December 15, 2023

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

3. OGC Final Action

Voluntary Relinquishment

a. Riggs, Barbara R.

Ms. Riggs was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

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

Informal Hearing

b. Feoli, Anthony F.

Mr. Feoli was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser 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.

Motion was made by Ms. Vasallo, seconded by Mr. Benson to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

c. Fieber, Shirley

Ms. Fieber was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Mr. Blend 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.

Motion was made by Mr. Lafser, seconded by Ms. Vasallo to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

d. Garofani, Marc

Mr. Garofani was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Blend, 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.

Motion was made by Mr. Benson, seconded by Ms. Vasallo to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

e. Crawford, Grover

Mr. Crawford was present.

Mr. Blend and Ms. Keegan were recused.

Ms. Pareja presented the case.

Motion was made by Mr. Lafser, seconded by Ms. Lafser 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.

Motion was made by Mr. Benson, seconded by Ms. Vasallo to accept the recommended penalties with an amendment that the fine is reduced to \$1500 and the penalty hours are removed, and extend the time to meet the terms of the final order to 90 days. Upon vote, the motion passed unanimously.

f. Gunn, Marshall D.

Mr. Gunn was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to dismiss count one of the administrative complaint. Upon vote, this motion failed with Mr. Platau, Ms. Vasallo and Mr. Blend voting no.

Motion was made by Mr. Benson, seconded by Mr. Blend to dismiss count one of the administrative complaint. Upon vote this motion passed with Mr. Platau and Ms. Vasallo voting no.

Motion was made by Mr. Benson, seconded by Mr. Blend 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 for count two of the administrative complaint. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Mr. Lafser to accept the recommended penalties with the amendment that the probation is extended to five (5) years with reporting to OGC every 90 days. Upon vote, the motion failed with Mr. Platau, Mr. Blend, Mr. Sparkman, and Ms. Vasallo voting no .

Motion was made by Mr. Blend, seconded by Mr. Lafser to amend the penalty to only a fine of \$25,000 to be paid within 30 days of the filing of the final order. Upon vote this motion passed with Mr. Sparkman and Ms. Vasallo voting no.

g. Morris, Robert J.

Mr. Morris was not present.

Ms. Keegan was recused.

Ms. Ceres presented the case.

Motion was made by Ms. Vasallo, seconded by Mr. Platau 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.

Motion was made by Mr. Benson, seconded by Mr. Platau to accept the recommended penalties with the amendment that the fine is increased to \$2000. Upon vote, the motion passed unanimously.

Waiver

h. Day, Joseph H. (2022-003343)

Mr. Day was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Ms. Vasallo 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 was made by Mr. Platau, seconded by Ms. Vasallo to accept the recommended penalties. Upon vote, the motion passed unanimously.

i. Granger, Douglas W.

Mr. Granger was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Ms. Vasallo 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 was made by Mr. Benson, seconded by Mr. Blend to accept the recommended penalties with the amendment that the deadline to comply with the terms of the final order within 90 days. Upon vote, the motion passed unanimously.

j. Heil, Timothy J.

Mr. Heil was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Platau 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 was made by Mr. Benson, seconded by Ms. Vasallo to accept the recommended penalties. Upon vote, the motion passed unanimously.

k. Levy, Joy S.

Ms. Levy was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, 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 was made by Mr. Benson, seconded by Mr. Lafser to accept the recommended penalties. Upon vote, the motion passed unanimously.

l. Polo, Karen M.

Ms. Polo was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, 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 was made by Mr. Benson, seconded by Ms. Vasallo to accept the recommended penalties. Upon vote, the motion passed unanimously.

m. Rutherford, Rance C.

Mr. Rutherford was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Ms. Vasallo 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 was made by Mr. Benson, seconded by Ms. Vasallo to accept the recommended penalties. Upon vote, the motion passed unanimously.

n. Singh, Kenneth J.

Mr. Singh was not present.

Mr. Benson was recused.

Ms. Pareja presented the case. Motion was made by Mr. Blend, seconded by Ms. Keegan 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 was made by Mr. Blend, seconded by Ms. Keegan to accept the recommended penalties with the amendment that all requirements of the final order are to be met within 90 days. Upon vote, the motion passed unanimously.

o. Day, Joseph H. (2023-013563)

Mr. Day was not present.

Mr. Benson was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Blend, seconded by Mr. Sparkman 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 was made by Ms. Keegan, seconded by Mr. Blend to accept the recommended penalties. Upon vote, the motion passed unanimously.

Settlement Stipulation

p. Bartow, Thomas V.

Mr. Bartow was not present.

Ms. Keegan was recused.

Ms. Ceres 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. Mitchell and Associates, LLC

A representative of the firm was not present.

Ms. Keegan was recused.

Ms. Ceres presented the case.

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

r. Ugliodoro, Michal J.

Mr. Ugliodoro was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

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

s. Wagner, Albert J.

Mr. Wagner was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

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

t. Winn, Ronald R.

Mr. Winn was not present.

Ms. Keegan was recused.

Ms. Ceres presented the case.

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

4. Petitions for Variance or Waiver from Rule

a. Hetherington, Kells

Mr. Hetherington was present.

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

b. Tripp, Patti

Ms. Tripp was present.

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

c. Vlady, Nadia

Ms. Vlady was present.

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

5. Exams – Considerations

a. Eastland, Robert J.

Mr. Eastland was not present.

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

b. Mercedes, Cristian

Mr. Mercedes was not present.

Motion was made by Ms. Keegan, seconded by Mr. Lafser, to approve for convictions only. Upon vote, the motion failed with Mr. Platau, Mr. Blend, Mr. Benson and Ms. Vasallo voting no.

Motion made by Mr. Benson, seconded by Mr. Blend to continue the application contingent upon receipt of a 90-day waiver no later than February 23, 2024. Upon vote, this motion passed unanimously.

c. Mihnovich, Triston

Mr. Mihnovich was not present.

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

d. Mosley, Carmen

Ms. Mosley was present.

Motion was made by Ms. Keegan, seconded by Mr. Platau, to approve for convictions only. Upon vote, the motion passed with Ms. Vasallo voting no.

e. Stahlheber, Tiffany E.

Ms. Stahlheber was present.

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

6. Endorsement – Considerations

a. Griffin, Glen H.

Mr. Griffin was not present.

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

b. Kaplan, Wayne J.

Mr. Kaplan was not present.

Motion was made by Mr. Blend, seconded by Mr. Benson, to approve for question four only. Upon vote, the motion passed with Mr. Platau and Ms. Vasallo voting no.

7. Maintenance & Reactivation – Null and Void

a. Din, Mahnoor S.

Ms. Din was present.

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

b. Franz, Alfred P.

Mr. Franz was not present.

Motion was made by Mr. Blend, seconded by Mr. Platau, to deny the request to reinstate the applicant's null and void license. Upon vote, the motion failed with Mr. Benson, Mr. Sparkman, Ms. Keegan and Ms. Vasallo voting no.

This item was continued. The Board requested that the applicant provide evidence of CPE complete during the period of the applicant's license being in a null and void status, and a third-party validation of their medical issues.

Motion made by Mr. Benson, seconded by Mr. Blend to continue the application contingent upon receipt of a 90-day waiver no later than February 23, 2024. Upon vote, this motion passed unanimously.

c. Gaynor, Zachery

Mr. Gaynor was present.

Motion was made by Ms. Vasallo, seconded by Ms. Keegan, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed with Mr. Blend voting no.

d. Simon, Ronald

Mr. Simon was not present.

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

8. Chief Attorney's Report

Ms. Pareja presented the Chief Attorney Report.

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

9. Board Counsel's Report
a. January 2024 Rules Report

This was an informational item.

Ms. Munson provided an update on the current status of rules that are actively in the rulemaking process.

10. Committees
a. December 5, 2023 – CPE Committee

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

b. 2024 Committee Appointments

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

11. Administrative Items
a. Remarks from Chair

None at this time.

b. Remarks from Executive Director
i. Exam Candidate Performance Stats

Mr. Scarborough provided exam statistics over the past quarter.

c. Update from Board Members Serving on NASBA Committees

Mr. Scarborough announced his selection to the Executive Directors committee and provided an update from that committee.

Mr. Scarborough also reminded the Board about upcoming NASBA meetings.

12. Florida Institute of Certified Public Accountants

Ms. Weir presented an update pertaining to the legislative session. She provided an update pertaining to the professional licensure taskforce and the state of the pipeline.

Mr. Harrell presented an update pertaining to the legislative session. The retired status bills are moving through, and the house bill has cleared the committees. The senate bill is pending at one more committee. The bill concerning automatic tax extensions in response to emergencies is being considered at the committee-level.

13. Public Comments

None at this time.

14. Adjourn

The meeting was adjourned at 1:35 p.m.



Brent Sparkman, Chair

March 22, 2024

Date