

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

October 3, 2025
Board of Accountancy
Department of Business and Professional Regulations
Division of Real Estate Board Room,
400 W. Robinson Street, Suite N109, Orlando, Florida 32801

[Notice](#) and [Amended Notice](#)

Friday, October 3, 2025

9:00 a.m. Call to Order William Benson
Roll Call and Quorum Roger Scarborough

1. Approve Minutes
 - a. August 15, 2025
2. Deceased
 - a. Bradford, James N. Jr
 - b. Smith John Bryson

3. OGC Final Action

Entry of Final Order

- a. Arie A. Tayka, CPA, PA

Informal Hearing

- b. Lugo, Maurice
- c. Preston, Amy
- d. Howell, Charles

Motion for Informal Hearing

- e. Pizzaro, Juan Antonio

Motion for Waiver

- f. Andrews, Zachary
- g. Countryman, John
- h. Sunberg, Dennis

Voluntary Relinquishment

- i. Cunningham, Alvin
- j. Hacker, Lane

4. Petition for Variance or Waiver
 - a. Blair, Marianne
 - b. Hawk, Melanie

5. Exam Considerations
 - a. Lindemburger, Bryan
 - b. Meyer, Julia B.
 - c. Rosa, Daniel E.

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6. Endorsement Considerations
 - a. Chari-DiStefano, Eftyhia
 - b. Law, Michael S.
7. Endorsement Considerations – Military
 - a. Post, David
8. Maintenance & Reactivation – Null and Void
 - a. Bringas, Alejandro J.
 - b. Brown, Gregory N.
 - c. Casey, Kyle A.
 - d. Casey, William A.
 - e. Escher, Heather A.
 - f. Gonzalez, Humberto
 - g. Gonzalez Silva, Erico
 - h. Nau, Vanesa
 - i. Rex, Glorinda O.
 - j. Rivera, Manuel
 - k. Varvoutis, Ernest A. III
9. Chief Attorney's Report
10. Board Counsel's Report
 - a. September 2025 Rules Report
 - b. Update – Rule 61H1-28.0011, FAC
 - c. Auditor General Rules
 - i) Rule 61H1-20.0093, FAC
11. Committees
 - a. August 21, 2025 – Clay Ford Scholarship
 - b. Approve Committee Appointments
 - i. Education Committee – Dr. Mark Myring
 - ii. CPE Committee – Sonia Singh, JD, CPA
12. Administrative Items
 - a. Remarks from Chair
 - b. Remarks from Executive Director
 - i. Blended/Hybrid CPE Instruction Methods
 - ii. CPE Reporting Tool Update
 - c. 2025- 2026 Proposed Meeting Dates
 - d. Update from Board Members Serving on NASBA Committees
13. Florida Institute of Certified Public Accountants
14. Public Comments
15. Future Meetings
 - November 20 PC
 - November 21 BD

GoToMeeting
GoToMeeting

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August 15, 2025
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, August 15, 2025

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

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Heather Page, Chief Attorney, Samantha Ceres, Senior Attorney, Office of the General Counsel. Dan Dustin and Kent Absec of the National Association of State Boards of Accountancy. Shelly Weir and Jason Harrell of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Donna Wolk.

1. Approve Minutes

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

2. Deceased

A moment of silence was held for deceased licensees.

3. National Association of State Boards of Accountancy

Mr. Dustin and Mr. Absec provided an update on NASBA's recent services and innovations. These services include a mobile application for exam candidates to track their progress. They also provided an update regarding the recently approved revision to the Uniform Accountancy Act.

4. OGC Final Action

Entry of Final Order

a. Allred, Al

Mr. Allred was **not present**.

Mr. Lafser and **Mr. Blend** were recused.

Ms. Ceres presented the case.

Motion was made by **Ms. Keegan**, seconded by **Ms. Sackreiter** 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. Keegan**, seconded by **Ms. Sackreiter** to accept the recommended penalties. Upon vote, the motion passed unanimously.

b. Alonso, Juan

Mr. Alonso was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by **Ms. Keegan**, seconded by **Ms. Sackreiter** 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. Keegan**, seconded by **Ms. Sackreiter** to accept the recommended penalties. Upon vote, the motion passed unanimously.

c. Bas, Manuel

Mr. Bas was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by **Ms. Keegan**, seconded by **Ms. Sackreiter** 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. Keegan**, seconded by **Ms. Sackreiter** to accept the recommended penalties. Upon vote, the motion passed unanimously.

d. Beschorner, Gary

Mr. Beschorner was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by **Ms. Keegan**, seconded by **Ms. Sackreiter** 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. Keegan**, seconded by **Ms. Sackreiter** to accept the recommended penalties. Upon vote, the motion passed unanimously.

e. Chirino, Monica

Ms. Chirino was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by **Ms. Keegan**, seconded by **Ms. Sackreiter** 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. Keegan**, seconded by **Ms. Sackreiter** to accept the recommended penalties. Upon vote, the motion passed unanimously.

f. Czerwein, Theresa

Ms. Czerwein was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

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

g. Gubman, Zane

Mr. Gubman was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Ms. Keegan, seconded by Ms. Sackreiter 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. Keegan, seconded by Ms. Sackreiter to accept the recommended penalties. Upon vote, the motion passed with Mr. Platau and Ms. Vasallo voting no.

h. Kocourek, Jonathan

Mr. Kocourek was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

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

Informal Hearing

i. Bridgeman, Sandra

Ms. Bridgeman was present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by Ms. Keegan, 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 Ms. Keegan, seconded by Mr. Benson to continue the case until the October 3, 2025 meeting and provide the respondent 10 days to provide the prosecuting attorney additional documentation. Upon vote, the motion passed unanimously.

j. Daugherty, Edward

Mr. Daugherty was present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

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

k. De La Hoz, Enresto

Mr. De La Hoz was **not present**.

Mr. Lafser and **Mr. Blend** were recused.

Ms. Ceres presented the case.

Motion was made by **Ms. Keegan**, seconded by **Ms. Sackreiter** 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. Keegan**, seconded by **Ms. Sackreiter** to accept the recommended penalties **as presented**. Upon vote, the motion passed unanimously.

l. Famuyiwa, Tasha

Ms. Famuyiwa was **not present**.

Mr. Lafser and **Mr. Blend** were recused.

Ms. Ceres presented the case.

Motion was made by **Ms. Keegan**, seconded by **Ms. Sackreiter** 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. Keegan**, seconded by **Ms. Sackreiter** to accept the recommended penalties **as presented**. Upon vote, the motion passed unanimously.

m. Gladney, Jennifer

Ms. Gladney was **present**.

Mr. Lafser and **Mr. Blend** were recused.

Ms. Page presented the case.

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

n. Godels, Charles

Mr. Godels was **present**.

Ms. Keegan was recused.

Ms. Ceres presented the case.

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

o. Schockweiler, Catherine

Ms. Schockweiler was present.

Mr. Lafser and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Ms. Keegan, seconded by Ms. Sackreiter 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. Platau, seconded by Name to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

Motion for Waiver

p. Hostetler, Robert

Mr. Hostetler was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Page presented the case.

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

Settlement Stipulation

q. Wybel, Gina

Ms. Wybel was not present.

Ms. Keegan and Ms. Sackreiter were recused.

Ms. Ceres presented the case.

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

Voluntary Relinquishment

r. Accell Audit (2025-013550)

A representative of the firm was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Page presented the case.

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

s. Accell Audit (2025-038536)

A representative of the firm was not present.

Ms. Page presented the case.

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

t. Androsiglio, Jeanne

Ms. Androsiglio was not present.

Ms. Keegan was recused.

Ms. Ceres presented the case.

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

u. Collins, Steven

Mr. Collins was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Page presented the case.

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

v. Grant, Donald

Mr. Grant was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

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

w. Hiestand, Christopher

Mr. Hiestand was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Page presented the case.

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

x. Hosaflook, Jason

Mr. Hosaflook was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

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

y. Laza, Maura

Ms. Laza was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Page presented the case.

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

z. Picardi, Vincent

Mr. Picardi was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

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

5. Petition for Variance or Waiver

- a. Iles, Sebastian

Mr. Iles was present.

Mr. Iles withdrew the petition.

- b. Thomas, Don

Mr. Thomas was present.

Mr. Thomas withdrew the petition.

- c. Wang, Shuang

Ms. Wang 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.

6. Exam Considerations

- a. Kramer, Christopher

Mr. Kramer was present.

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

- b. Meadows, Lawarren

Mr. Meadows was not present.

Mr. Meadows requested a continuance prior to the meeting to a later date.

- c. Rashwan, Amed

Mr. Rashwan was present.

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

- d. Wessels, Tyler

Mr. Wessels was not present.

Mr. Wessels requested to withdraw the application prior to the meeting.

7. Endorsement Considerations

- a. Frankamp, Ramizah

Ms. Frankamp was present.

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

- b. Morgan, Ruel

Ms. Morgan was not present.

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

8. Endorsement Considerations – Military

- a. Fergus, Keely Loeffler

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

9. Maintenance & Reactivation – Null and Void

- a. Dominguez, Danielle

Ms. Dominguez was not present.

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

- b. Michaels, Diego

Mr. Michaels was present.

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

- c. Moore, Terra

Ms. Moore was present.

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

10. Chief Attorney's Report

Ms. Page 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.

11. Board Counsel's Report

- a. August 2025 Rules Report

This was an informational item.

- i) Rule 61H1-27.001, FAC

Ms. Munson presented the JAPC response to the proposed language of Rule 61H1-27.001, FAC.

Motion made by **Mr. Benson**, seconded by **Mr. Lafser** to concur with counsel's response to JAPC's letter.

Motion made by **Mr. Benson**, seconded by **Mr. Lafser** to open Rule 61H1-28.0011 FAC for development and approve the language presented by counsel. Upon vote, this motion passed unanimously.

Motion made by **Mr. Benson**, seconded by **Ms. Kegan** that proposed rule 61H1-28.0011, FAC 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 **Mr. Benson**, seconded by **Ms. Kegan** that the proposed rules or any part of the proposed rules will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion made by **Mr. Benson**, seconded by **Ms. Kegan** that the proposed rules are not subject to a sunset provision. Upon vote, the motion passed unanimously.

b. Annual Regulatory Plan – FY 2025-2026

Motion made by Mr. Benson, seconded by Ms. Keegan to accept the proposed Annual Regulatory Plan. Upon vote, this motion passed unanimously.

c. SB 108

This was an informational item.

d. Auditor General Rules Update

i) Rule 61H1-20.0093, FAC

This was an informational item.

12. Committees

a. June 25, 2025 – CPE Committee

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

b. July 28, 2025 – CPE Committee

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

c. Approve CPE Committee Appointment – Alex Sueiro

Mr. Benson presented the resume and appointment of Mr. Alex Sueiro to the CPE Committee.

Motion made by **Ms. Keegan**, seconded by **Ms. Sackreiter** to approve the appointment to the committee. Upon vote, the motion passes unanimously.

13. Administrative Items

a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

Mr. Scarborough provided an update for the CPE Reporting Tool and the applications queue.

c. 2025- 2026 Proposed Meeting Dates

November's Board and Probable cause meeting will be moved to a virtual format.

The finalized list of 2026 Board meeting dates will be approved at the October 3, 2025 meeting.

d. Update from Board Members Serving on NASBA Committees

14. Florida Institute of Certified Public Accountants

Ms. Weir and Mr. Harrell provided an update regarding the legislative cycle and upcoming events. The FICPA on the Hill Day will now be on December 3, 2025.

15. Public Comments

None at this time.

16. Adjourn

The meeting was adjourned at 12:32 a.m.

William Benson, Chair

Date

DRAFT

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD**

October 3, 2025

Deceased Practitioners

Name

Bradford, James Nathaniel Jr
Smith, John Bryson

Certificate Number

5379
20972

Date Deceased

February 2, 2025
July 12, 2025

AUG 12 2025

Florida Division of
Certified Public Accounting

Petition for Variance from Rule 61H1-28.0052 (1)(b), F.A.C.

Petitioner Information

Name: Marianne Blair
Address: 1391 Osceola Tram Road, Osteen, FL 32764
Email: mlblair@stetson.edu
Phone: 386-717-1538

VW 2025-093

Attorney Information

Not applicable — the petitioner is not represented by an attorney.

Applicable Portion(s) of the Rule

61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

(1) With respect to the CPA Examination:

(b) "Candidates must pass all four test sections of the CPA Examination within the designated rolling period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the designated rolling period, credit for any test section(s) passed outside the applicable period will expire and must be retaken."

Statute Implemented by the Rule

Section 473.306, Florida Statutes – Examinations:

- (1) "A person desiring to be licensed as a Florida certified public accountant shall apply to the department to take the licensure examination."
- (3)(a) "The board shall have the authority to establish the standards for determining and shall determine what constitutes a passing grade for each subject or part of the licensure examination."

Type of Action Requested

I request a permanent variance from Rule 61H1-28.0052, F.A.C., to reinstate the BEC exam credit I earned in December 2023, which expired in June 2025. I successfully completed all four CPA exam sections by August 2025 within a total of 20 months, only 2 months beyond the previous 18-month limit. This variance would allow my BEC credit to be recognized for

licensure in line with the updated 30-month window established under the CPA Evolution model.

Specific facts that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:

I passed the BEC section in December 2023, shortly before the CPA Evolution model was implemented in January 2024, which expanded the credit window from 18 to 30 months. Due to the timing of this transition, my BEC score expired in June 2025, just six weeks before I passed the final section of the CPA exam in August 2025. If the BEC section was available and taken just weeks later in January of 2024, it would have remained valid under the new 30-month policy since the total timeline was 20 months. This creates an inequitable outcome based solely on the timing of implementation.

I also encountered significant delays in score release timelines throughout 2024 and 2025. For example, my REG score from April 2024 and my AUD score from June 2024 were both not released until July 30, 2024. This was over three months later for REG and more than a month later for AUD. These quarterly delays hindered my ability to promptly prepare exams or adjust my schedule within that quarter. The lag in score reporting, particularly during the CPA Evolution transition, limited my ability to respond to exam results, plan effectively, and preserve my BEC credit. The quarterly release structure made it difficult to pass all four parts within one year.

In addition, I faced substantial personal and environmental hardships. In Fall 2024, Hurricanes Helene and Milton struck my hometown of Osteen, FL, causing damage to my family cattle ranch, flooding the road to my home making it impassable to vehicles, and resulting in power outages. Recovery efforts required significant time and attention. Furthermore, in December 2024, my grandfather was diagnosed with a terminal brain tumor and passed away in January 2025. His passing was a deeply personal loss for my family, and the emotional toll was compounded by the rapid progression of his illness. Balancing my family responsibilities, grief, and exam preparation during this period created an overwhelming challenge that further disrupted my ability to focus on completing the CPA exam within the shortened credit window.

The reasons why the variance requested would serve the purpose of the underlying statute:

Section 473.306, Florida Statutes, is intended to ensure CPA candidates demonstrate competence within a reasonable and fair timeframe. I have demonstrated this competence by passing all four CPA exam sections within a 20-month period, ahead of the 30-month current national standards under the CPA Evolution model.

Granting this variance would not compromise the integrity of the exam or profession. Rather, it would uphold the statute's intent by avoiding penalization due to administrative timing and unforeseeable hardships. Reinstating my BEC credit would reflect equitable treatment and promote continuity in the licensure process for a qualified candidate.

Petitioner Statement

I, Marianne Blair, respectfully request a permanent variance from Rule 61H1-28.0052, F.A.C., to reinstate the BEC credit I earned in December 2023 and which expired in June 2025. I faced significant timing delays in the quarterly release of scores, including REG and AUD scores released on July 30, 2024, which limited my ability to plan and take sections promptly. I also endured the effects of Hurricanes Helene and Milton and the devastating loss of my grandfather in January 2025 after a brief but aggressive illness. These hardships, combined with the CPA Evolution credit policy transition, created a unique and compelling set of circumstances that justify the granting of this variance.

Additional Information and Documentation:

Donald F LeFils Sr. Obituary - Visitation & Funeral Information -

<https://www.degusipefuneralhome.com/obituaries/donald-lefils/#!/Obituary>

This obituary provides additional evidence on the passing of my grandfather, Donald F. LeFils Sr., on January 18, 2025, in Osteen, Florida. His death occurred during the critical period in which I was preparing for and taking the CPA Exam, representing a profound personal loss that deeply impacted my focus, emotional well-being, and ability to study effectively. My grandfather was a constant source of encouragement, wisdom, and support throughout my academic and professional journey. His passing created a period of grief and adjustment that coincided with important exam deadlines. The obituary serves as official documentation of this loss and helps to illustrate the extraordinary personal circumstances that affected my performance during this time.

2ER25-2 Addition of 7-Hydroxymitragynine (methyl (E)-2[(2S,3S,7aS,12bS)-3-ethyl-7a-hydroxy-8-methoxy-2,3,4,6,7,12b-hexahydro-1H-indolo[2,3-a]quinolizin-2-yl]-3-methoxyprop-2-enoate) concentrated at a level above four hundred parts per million on a dry-weight basis TO SCHEDULE I, SUBSECTION 893.03(1)(a), F.S.

Rulemaking Authority 893.035, F.S., Law Implemented 893.03, 893.035, F.S. History –New 8-19-25, , Supersedes Replaces 2ER25-1, Technical Change 8-21-25.

Section IV Emergency Rules

NOTE: The full text of Emergency Rules that are currently in effect can be viewed by going to <https://flrules.org/Notice/emergencyRules.asp>.

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

WATER MANAGEMENT DISTRICTS
South Florida Water Management District
RULE NO.: RULE TITLE:

40E-6.011 Policy and Purpose

NOTICE IS HEREBY GIVEN that on August 19, 2025, the South Florida Water Management District (District), received a petition for waiver from Broward County Parks and Recreation (Application No. 250804-55599) for utilization of Works or Lands of the District known as the L-38W Canal, for installation of an informational kiosk, bench, and trash receptacle within the east right of way located adjacent to US 27, approximately 2 miles north of I-75; Section 21, Township 49, Range 39, Broward County. The petition seeks relief from subsections 40E-6.011(4) & (6), Fla. Admin. Code, which prohibits above ground facilities within 40 ft. of the top of bank and paragraph 40E-6.221(3)(j), Fla. Admin. Code, for facilities that do not meet or are contrary to District criteria.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Juli Russell at (561)682-6268 or e-mail at jurussel@sfwmd.gov. The District will accept comments concerning the petition for 14 days from the date of publication of this notice. To be considered, comments must be received by the end of business on the 14th day at the South Florida Water

Management District, 3301 Gun Club Road, MSC 1410, West Palm Beach, FL 33406, Attention: Juli Russell, Office of Counsel.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-4.010 Sanitation and Safety Requirements

NOTICE IS HEREBY GIVEN that on August 20, 2025, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurants, received a petition for A Routine Variance for Subparagraph 3-305.11(A)(2), 2017 FDA Food Code, Section 3-305.14, 2017 FDA Food Code, Section 6-202.15, 2017 FDA Food Code, Section 6-202.16, 2017 FDA Food Code, subsection 61C-4.010(1), Florida Administrative Code, and subsection 61C-4.010(6), Florida Administrative Code from Delicias De Maria Mercedes Catering LLC. located in Hialeah. The above referenced F.A.C. addresses the requirement for proper handling and dispensing of food. They are requesting to dispense bulk time/temperature control for safety foods from an open air mobile food dispensing vehicle. The Division of Hotels and Restaurants will accept comments concerning the Petition for 14 days from the date of publication of this notice. To be considered, comments must be received before 5:00 p.m.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Daisy.Aleman@myfloridalicense.com, Division of Hotels and Restaurants, 2601 Blair Stone Road, Tallahassee, Florida 32399-1011.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on August 12, 2025, the Board of Accountancy, received a petition for variance or waiver filed by Marianne Blair. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding time requirements for passing the CPA Examination. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, Roger.Scarborough@myfloridalicense.com.

8-Aug-2025 02:10 From:

+1380249217

FILED Department of Business and Professional Regulation Senior Deputy Agency Clerk CLERK: Brandon Nichols Date: 8/8/2025 File #:

PETITION FOR WAIVER OR VARIANCE OF BOARD OF ACCOUNTANCY RULE(S)

August 7, 2025

Petitioner Information::

Melanie Hawk
5387 Chiswick Circle
Orlando, FL 32812

Attorney Information:: N/A

RECEIVED

AUG 08 2025

Florida Division of
Certified Public Accounting

Applicable Portions of the Rule(s):

61H1-28.0052(1) (b), Florida Administrative Code:

Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen month period credit for any test section(s) passed outside the eighteen month period will expire and that test section(s) must be retaken.

VW 2025-092

The citation to the statute the rule is implementing:

Section 473.306, Examinations (Florida Statutes)

Type of Action Requested:

Petitioner respectfully requests a permanent variance for Rule 61H1-28.0052(1) (b), Florida Administrative Code. Requesting reinstatement of BEC and AUD exam credits that expired on June 30, 2025.

Specific fact that demonstrates a violation of the principles of fairness that would justify a variance for the petitioner:

Timeline:

BEC - 7/11/23 score release
AUD - 11/8/23 score release
FAR - 4/8/25 score release
REG - 8/6/25 score release

In 2023, I committed to CPA exam preparation. A month after studying began, I was promoted into a new role at work supporting heavy quarterly deliverables and external reporting. Despite the new job responsibilities and managing a new team, I successfully passed both BEC and AUD that year.

In 2024 with CPA evolution and the continuing demands of the new job, I attempted but did not succeed in passing my remaining sections. The loss of study momentum due to extended score release dates with the CPA evolution created severe hardships as well as the continuing demands at work. In addition, I lost a family member in the middle of the year, which provided more emotional distress, anxiety and inability to focus.

I resumed my studies and successfully passed FAR on 4/8/25. In the middle of REG studies, on 4/17/25, there was an active shooter on Florida State University's campus, where my son was attending college. This was only 2 weeks before his graduation. The anxiety and emotional distress of what happened put a severe decline in my

ability to focus on studies. A few weeks later, my doctor suspected skin cancer on my face. Skin cancer surgery was performed on my face 5 days before my REG exam. (Medical support below). I had no choice but to cope with the pain of recovery and anxiety and try to push through and take the exam in June due to the pending exam credit expiration date of 6/30/25. The post surgical pain severely compromised my final review process for REG and unfortunately, I came up 2 points short. My BEC and AUD credits expired on 6/30/25. I continued to push through, determined to reach my goal, and passed the REG exam in the next available testing window on 8/6/25 score release (sat for the exam on 7/23/25).

Given the personal hardships encountered, and with CPA evolution extending 2023 credits only until 6/30/25 instead of 12/31/25, it would be fair to consider my request since I swiftly passed my final section, REG, on the very next score release window. Thank you for your consideration.

The reason why the variance requested would serve the purpose of the underlying statute:

The petitioner has successfully completed all four sections of the CPA Examination. The petitioner valued the importance of accomplishing this goal and was determined to finish and sat for the last exam only 3 weeks after the 6/30/25 credit expiration date. In addition, the petitioner has upheld a successful career (25+ yrs) in both accounting and financial planning and analysis roles and is of good moral character. Granting this permanent waiver would not undermine the intent of Section 473.306, Examinations (Florida Statutes).

Petitioner Statement:

Petitioner respectfully requests a permanent variance for Rule 601-28.0052(1)(b), Florida Administrative Code.

: Child detail for MELANIE[illegible]

variance from Rule 2.27.2.3, ASME A17.1, 2019 edition, as adopted by Rule 61C-5.001 Florida Administrative Code that requires an illuminated signal(s) marked “ELEVATOR EMERGENCY POWER” shall be provided in the elevator lobby at the designated level for each group of elevators or for any single elevator not in a group. The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety is taking no further action on the petition (VW2025- 094).

A copy of the Order or additional information may be obtained by contacting: Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013. elevators.DHR@myfloridalicense.com

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Architecture and Interior Design

NOTICE IS HEREBY GIVEN that on August 11, 2025, the Board of Architecture and Interior Design, received a petition for variance or waiver filed by James Ross Arthur, Petitioner. Petitioner is seeking a variance or waiver from Rule 61G1-13.003, Florida Administrative Code, regarding educational requirements.

The Petitioner requests consideration from the Board regarding a licensure as a Registered Architect in the State of Florida via Endorsement without a NCARB Certificates, under Section 481.213, F.S., which provides for licensure by endorsement with the qualifications from another state are substantially equivalent to or more stringent than Florida’s current licensure requirements.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Stacey Buccieri, Executive Director, Board of Architecture and Interior Design, 2601 Blair Stone Road, Tallahassee, FL 32399-0790, (850)717-1400 or by electronic mail – Stacey.Buccieri@myfloridalicense.com.

Comments on this petition should be filed with the Board of Architecture and Interior Design within 14 days of publication of this notice.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on August 08, 2025, the Board of Accountancy, received a petition for variance or waiver filed by Melanie Hawk. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding time requirements for passing the CPA Examination.

Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, Roger.Scarborough@myfloridalicense.com.

DEPARTMENT OF HEALTH

Board of Nursing

RULE NO.: RULE TITLE:

64B9-3.002 Qualifications for Examination

The Board of Nursing hereby gives notice: of the issuance of an Order regarding the Petition for Waiver or Variance, which was filed on May 12, 2025, by Isabela Marie Ramirez. The Notice of Petition for Waiver or Variance was published in Volume 51, Number 102, of the May 27, 2025, Florida Administrative Register. Petitioner requested a variance or waiver from subsection 64B9-3.002(3), F.A.C., entitled, “Qualifications for Examination,” which states in part, for an applicant writing the examination for practical nurses on the basis of practical nursing education equivalency, a completed Practical Nurse Equivalence (PNEQ) Application Letter or an official certified transcript which sets forth graduation from an approved professional program is required.

The Board considered the Petition at a duly-noticed public meeting held August 7, 2025, in Kissimmee, Florida. The Board’s Order, filed on September 12, 2025, denied the petition finding that Petitioner failed to establish that the purpose of the underlying statute would be met by granting a variance or waiver from subsection 64B9-3.002(3), F.A.C.

A copy of the Order or additional information may be obtained by contacting: Amanda Gray, Executive Director, Board of Nursing, 4052 Bald Cypress Way, Bin #C02, Tallahassee, Florida 32399-3252; MQA.Nursing@flhealth.gov.

DEPARTMENT OF FINANCIAL SERVICES

Division of Consumer Services

RULE NO.: RULE TITLE:

69J-7.001 My Safe Florida Home Program

NOTICE IS HEREBY GIVEN that on September 15, 2025, the Department of Financial Services, received a petition for Waiver from Catherine Vojtush. Catherine Vojtush is requesting that the Department of Financial Services grant a Waiver from subsection 69J-7.001 of the Florida Administrative Code regarding the Opening Protection Improvements.

Comments on this Petition should be filed with the DFS Agency Clerk via mail at 200 East Gaines Street, 612 Larson Building, Tallahassee, Florida 32399-0333; via fax at (850)488-0697; or via email at DFSAgencyClerk@myfloridacfo.com within 14 days of publication of this notice.

STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD

October 3, 2025

ENDORSEMENT CONSIDERATIONS AGENDA

Endorsement - Military Staff Approvals

Post, David

**BOARD OF ACCOUNTANCY
RULES REPORT
SEPTEMBER 2025**

Rule Number	Rule Title	Date Rule Language Approved by Board	Date Sent to OFARR	Rule Development Published	Notice Published	Adopted	Effective
61H1-27.001	College or University Requirements	06/27/2025	05/16/2025 07/01/2025	05/27/2025	7/10/2025 07/15/25 – JAPC Letter 07/16/25 – JAPC Response 08/21/25 – JAPC Response	09/05/2025	09/25/2025

61H1-20.0093 Rules of the Auditor General.

(1) “Rules of the Auditor General” shall be deemed and construed to mean the following Rules of the Auditor General of the State of Florida in effect as follows:

Chapter	Title
10.550	Local Governmental Entity Audits, effective 09-30-24 09-30-25
10.650	Florida Single Audit Act Audits Non-profit and For-profit Organizations, effective 6-30-24 06-30-25
10.700	Audits of Certain Nonprofit Organizations, effective 6-30-24 06-30-25
10.800	Audits of District School Boards, effective 6-30-24 06-30-25
10.850	Audits of Charter Schools and Charter Technical Career Centers, The Florida Virtual School, and Virtual Instruction Program Providers, effective 6-30-24 06-30-25

These rules hereby incorporated by reference and are available from <http://www.flrules.org/Gateway/reference.asp?No=Ref-17325XXXX>, <http://www.flrules.org/Gateway/reference.asp?No=Ref-17326XXXX>, <http://www.flrules.org/Gateway/reference.asp?No=Ref-17327XXXX>, <http://www.flrules.org/Gateway/reference.asp?No=Ref-17328XXXX>, <http://www.flrules.org/Gateway/reference.asp?No=Ref-17351XXXX>, or the State of Florida, Auditor General’s Office or from its website <http://www.flauditor.gov>, under the Rules and Guidelines section.

(2) Certified public accountants performing accounting services in connection with Local Governmental Entity Audits required to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Sections 10.550-.559, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(3) Certified public accountants performing accounting services in connection with Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations required by Section 215.97, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Section 10.650, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(4) Certified public accountants performing accounting services in connection with Standards for Audits of Certain Nonprofit Organizations required by Section 215.981(1), 1001.453(4), 1004.28(5) or 1004.70(6), F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Section 10.700, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(5) Certified public accountants performing accounting services in connection with Standards for Audits of District School Boards required by Section 11.45 or 218.39, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.800, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

(6) Certified public accountants performing accounting services in connection with Standards for Audits of Charter Schools and Similar Entities, Florida Virtual School, and Virtual Instruction Program Providers required by Section 218.39 or 1002.37, F.S., to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.850, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

Rulemaking Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History—New 10-22-86, Amended 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.0093, Amended 9-30-97, 9-29-02, 9-21-10, 10-9-13, 12-2-14, 1-27-16, 2-6-18, 4-4-19, 4-27-20, 2-21-21, 1-4-22, 12-29-24, [XX-XX-25](#).

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
CLAY FORD SCHOLARSHIP COMMITTEE
TELEPHONE CONFERENCE CALL

AUGUST 21, 2025

MINUTES

The meeting was called to order at 10:05 a.m. by William Benson, Chair. The roll was called by Roger Scarborough, Director, and reflected the following:

COMMITTEE MEMBERS PRESENT

William Benson, Chair
Lynda Dennis
Eduardo Duarte
Ashley Hill
Luis Marquez

STAFF PRESENT

Roger Scarborough, Director
Alexandra Herrera
Trecia Jenkins
Karan Lee
Barbara Whitney

OTHERS PRESENT

Rachelle Munson, Senior Assistant Attorney General and Board Counsel

Ratify minutes from August 22, 2024, meeting.

Motion was made by Mr. Duarte, seconded by Mrs. Dennis, to approve the August 22, 2024, minutes. Upon vote, the motion passed unanimously.

Consider Scholarship Applications:

1. Abreu, Alexandra

Motion was made by Mr. Marquez, seconded by Mr. Duarte, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

2. Callahan, Kimberly

Motion was made by Mrs. Dennis, seconded by Mr. Duarte, to deny the application for it being incomplete. Upon vote, the motion passed unanimously.

3. Camacho, Laura

Motion was made by Mr. Duarte, seconded by Ms. Hill, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

4. Carbbins, Brandon

Motion was made by Mr. Marquez, seconded by Mrs. Dennis, to deny the application for it being incomplete. Upon vote, the motion passed unanimously.

5. Chen, Andy

Motion was made by Mr. Duarte, seconded by Mr. Marquez, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

6. Crockett, Jasmine

Motion was made by Mr. Benson, seconded by Mr. Marquez, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

7. Etienne, Ashley

Motion was made by Mr. Marquez, seconded by Mrs. Dennis, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

8. Fudge, Hayley

Motion was made by Mrs. Dennis, seconded by Mr. Marquez, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

9. Fung Gongora, Lynda

Motion was made by Mr. Duarte, seconded by Mr. Benson, to deny the application for it being incomplete. Upon vote, the motion passed unanimously.

10. Galloway, Colleen

Motion was made by Mr. Duarte, seconded by Mrs. Dennis, to deny the application for it being incomplete. Upon vote, the motion passed unanimously.

11. Gamarra, Eduardo

Motion was made by Mr. Duarte, seconded by Mrs. Dennis, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

12. Garcia Aguilar, Tito

Motion was made by Mr. Benson, seconded by Mr. Duarte, to deny the application for it being incomplete. Upon vote, the motion passed unanimously.

13. Gordy, Shannon

Motion was made by Mr. Duarte, seconded by Mr. Marquez, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

14. Harring, Hannah

Motion was made by Mr. Duarte, seconded by Mrs. Dennis, to approve the application for Spring 2026. Upon vote, the motion passed unanimously.

15. Lahai, Emonnie

Motion was made by Mr. Duarte, seconded by Mrs. Dennis, to deny the application for it being incomplete. Upon vote, the motion passed unanimously.

16. Martin, Marguerite

Motion was made by Mrs. Dennis, seconded by Mr. Duarte, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

17. Mercedes Sanchez, Edgar

Motion was made by Mrs. Dennis, seconded by Mr. Duarte, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

18. Miranda, Kevin

Motion was made by Mr. Duarte, seconded by Mr. Marquez, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

19. Moya, Catherine

Motion was made by Mrs. Dennis, seconded by Mr. Duarte, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

20. Ochoa, Zachary

Motion was made by Mr. Duarte, seconded by Ms. Hill, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

21. Ostrowskij, Michelle

Motion was made by Mr. Duarte, seconded by Mrs. Dennis, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

22. Richardson, Malissa

Motion was made by Mr. Duarte, seconded by Mrs. Dennis, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

23. Rigaud, Briahna

Motion was made by Mrs. Dennis, seconded by Ms. Hill, to deny the application for it being incomplete. Upon vote, the motion passed unanimously.

24. Rodriguez, Stephanie

Motion was made by Mrs. Dennis, seconded by Mr. Duarte, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

25. Roldan, Joey

Motion was made by Mr. Duarte, seconded by Mr. Benson, to deny the application for being ineligible; application received after the June 1, 2025, deadline. Upon vote, the motion passed unanimously.

26. Savinon, Rachel

Motion was made by Mr. Duarte, seconded by Mr. Benson, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

27. Sibanda, Andile

Motion was made by Mr. Duarte, seconded by Mr. Marquez, to deny the application for it being incomplete. Upon vote, the motion passed unanimously.

28. Sierra, Leandro

Motion was made by Mr. Duarte, seconded by Mr. Maquez to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

29. Sowinski, Elizabeth

Motion was made by Mr. Duarte, seconded by Mrs. Dennis, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

30. Stamm, Hailee

Motion was made by Mr. Benson, seconded by Mr. Duarte, to deny the application for being ineligible; not enrolled in a Florida accredited institution. Upon vote, the motion passed unanimously.

31. Wuthrich, Lillian

Motion was made by Mr. Duarte, seconded by Ms. Hill, to approve the application for Fall 2025 and Spring 2026. Upon vote, the motion passed unanimously.

41 semesters were awarded with 33 full-time semesters in the amount of \$5,405.40 per semester and eight (8) part-time semesters in the amount of \$2,702.70 per semester for a grand total of \$199,999.80.

Clay Ford Scholarship Advertisement Information

1. Copy of flyer sent to Florida School's College of Business and Financial Aid Office (informational).

Administrative Matters

1. Statutes and Rules (informational).
2. Statistical Data (informational).
3. Executive Director and/or Licensing Supervisor comments
None.

The meeting was adjourned at 11:23 a.m.



William Benson, Chair

2025 Committee Appointments

Probable Cause Panel	
Board Members	Other Members
Tracy Keegan (Chair)	Dave Dennis
Brent Sparkman	Mindy Rankin
William Benson	Maria Caldwell
Shireen Sackreiter	Dr. Martin "Bud" Fennema
William Blend	Dave Skup
Jason Lafser	Jesus Socorro

Rules Committee	
Board Members	Other Members
William Blend (Chair)	
Steve Platau	
Jason Lafser	
Tracy Keegan	
Brent Sparkman	
Michelle Maingot	
Carey Vasallo	

Education Advisory Committee	
Board Members	Other Members
Dr. Steve Platau	Dr. Martin "Bud" Fennema (Chair)
	Michael Kridel
	Dr. Gary McGill
	Dr. Mark Myring*
	Dr. Gregory Trompeter
	Dr. Sean Dennis*

CPE Committee	
Board Members	Other Members
Jason Lafser (Chair)	Mindy Rankin
	Maria Caldwell
	Madeline Domino (Acad.)
	Alex Welsh*
	Alex Suerio*
	Megan Camp
	Sonia Singh*

Clay Ford Scholarship Committee	
Board Members	Other Members
William Benson (Chair)	Dr. Lynda Dennis
	Eduardo Duarte
	Luis Marquez
	Ashley Hill

Budget Task Force	
Board Members	Other Members
William Benson (Chair)	
Shireen Sackreiter	
Jason Lafser	
Michelle Maingot	
Carey Vasallo	

PROC	
Board Liaison	Other Members
William Blend	L. Thomas Cox (Chair)
	Richard Cristini
	David Logan

Legend
Statutorily Defined
 *New for 2025

Pending Confirmation

Mark Myring, Ph.D.
School of Accounting
Florida International University

ACADEMIC EXPERIENCE

2021-current	Director, School of Accounting Professor of Accounting College of Business Florida International University
2017-2018, 2019-2021	Associate Dean for Graduate Programs and Strategic Initiatives Alumni Distinguished Professor of Accounting Miller College of Business Ball State University
2018-2019	The Interim Bryan Dean Alumni Distinguished Professor of Accounting Miller College of Business Ball State University
2012-2017	Chair, Paul W. Parkison Department of Accounting Alumni Distinguished Professor of Accounting Miller College of Business Ball State University
2006-2011	Director of Graduate Studies in Accounting Alumni Distinguished Professor of Accounting Miller College of Business Ball State University
2005-2006	Associate Professor of Accounting and Director of Graduate Studies in Accounting Miller College of Business Ball State University
2000-2004	Assistant Professor of Accounting Miller College of Business Ball State University

RESEARCH

Publications

- Bloom, R. and M. Myring. 2025. Reflections on the Role of Accounting in Banking Crises. *Strategic Finance*.
- Abhijit B., M. Myring and K. Raghunandan. 2025. Do Auditors Discount Fees During the First Year of Engagement? *Current Issues in Auditing*.
- Flasher, R., M. Myring and C. Peng. 2023. Impact on corruption from enforcement around personal financial disclosure. *Journal of Forensic and Investigative Accounting* 15(1): 40-53
- Larson, R., M. Myring and R. Orens. 2022. U.S. comment letter writing to the IASB during its first dozen years: A case of leaders without enough followers? *Accounting in Europe* 19(2): 255-286.
- Westfall, T and M. Myring. 2022. Are voluntary internal control weakness disclosures in initial public offerings associated with management's disclosure credibility? *Advances in Accounting*.
- Barniv, R., M. Myring and T. Westfall. 2022. Does IFRS experience affect analyst's performance? *Journal of International Accounting, Auditing and Taxation*: 46.
- Angelo, B., M. Myring, J. Stanfield, and K. Surysekar. 2022. Alternative accounting procedures, forecast accuracy and value-relevance of earnings in the oil and gas industry. *Oil, Gas and Energy Quarterly* 71(1): 1-18.
- Myring, M., and R. Bloom. 2021. The CPA Examination in Evolution. *The CPA Journal*: November.
- Myring, M., M. Athavale, and R. Bloom. 2020. Re-thinking paths to 150 credit hours: Career building opportunities. *Today's CPA*: October: 22-29.
- Danvers, K., R. Larson, M. Myring and G. Stevens. 2020. In Memoriam: Professor Ran Barniv. *Journal of International Accounting, Auditing and Taxation* 38.
- Ayres, D., S. Huang, and M. Myring. 2017. Fair value accounting and analyst forecast properties. *Advances in Accounting* 37: 68-70.
- Hoag, M., M. Myring, and J. Schroeder. 2017. Did the association between audit quality and analyst earnings forecast properties change after the Sarbanes-Oxley Act of 2002? *American Journal of Business* 32(1) 2-23.
- Athavale, M., J. P. Bott, M. Myring and Lynne Richardson. 2017. Dean' perceptions of published rankings of business programs. *Journal of Education for Business* 92(2): 81-88.
- Myring, M. and R. Barniv. 2015. How would the differences between IFRS and U.S. GAAP affect U.S. analyst performance. *Journal of Accounting and Public Policy* 34(1): 28-51.
- Myring, M., J. P. Bott, R. Edwards. 2014. New approaches to online accounting education. *The CPA Journal* 84(8): 66-71.

Publications (Cont.)

Ledbetter, J., C. Luchs, M. Myring and L. Van Alst. 2014. An examination of factors affecting forecast accuracy in Japan. *Journal of Finance and Accountancy* 15(1): 1-16.

Harp, N., M. Myring and R. Shortridge. 2013. Do variations in the strength of corporate governance still matter? A comparison of the pre- and post-regulation environment. *Journal of Business Ethics* 122(3): 361-373

Athavale, M. M. Myring and R. Groeber. 2013. Analyst earnings forecasts in BRIC countries. *Journal of Applied Business and Economics* 14(5): 71-82.

Bloom, R. and M. Myring. 2013. Using sustainability reporting to develop a competitive advantage. *Tennessee CPA Journal* 58(2): 17-20.

Luchs, C. K., M. Myring and S. Maheshwari, S. 2012. An examination of future firm performance and fundamental analysis. *The Journal of Finance and Accountancy* 9: 1-12.

Luchs, C., M. Myring and S. Maheshwari. 2011. An empirical test of fundamental analysis in India. *DIAS Technology Review - The International Journal for Business and IT* 16: 1-18.

Barniv, R., O. Hope, M. Myring and W. Thomas. 2010. International evidence on analyst stock recommendations, valuations, and returns. *Contemporary Accounting Research* 27(4): 1131-1167.

Athavale, M., M. Myring, A. Truell and R. Davis. 2010. Factors influencing the success of integrating the business curriculum. *Delta Pi Epsilon Journal* 52(1): 4-16.

Myring, M and R. Shortridge. 2010. Corporate governance and the quality of financial disclosures. *International Business & Economics Research Journal* 9(6): 103-110.

Barniv, R., O. Hope, M. Myring and W. Thomas. 2009. Do analysts practice what they preach and should investors listen? Effects of recent regulations. *The Accounting Review* 84(4): 1015-1039.

Myring, M., C. Luchs and R. Bloom. 2009. What's ahead for internal auditors. *Strategic Finance* September: 46-52. (Certificate of Merit winner).

Myring, M and W. Wrege. 2009. Analysts' earnings forecast accuracy and activity: A time-series analysis. *Journal of Business & Economics Research* 7(5): 87-95.

Athavale, M., R. Davis and M. Myring. 2008. The state of curriculum integration in colleges of business. *Journal of Education for Business* 83(5): 295-301.

Myring, M. and R. Bloom. 2008. Charting the future of the accounting, finance and auditing professions. *The CPA Journal* 76(6): 65-67.

Myring, M., W. Wrege and L. Van Alst. 2008. Accounting boot camp for college juniors. *Journal of College Teaching and Learning* 4(3): 13-22.

Bloom, R. and M. Myring. 2008. An analysis of the IFAC's Financial Reporting Supply Chain. *Tennessee CPA Journal* 53(6): 23-25.

Publications (Cont.)

- Myring, M. and R. Bloom. 2007. Complexity in financial reporting. *Today's CPA* 53(3): 24-28.
- Myring, M. and R. Bloom. 2007. International transfer pricing and intellectual property: The PrimeCo case. *Issues in Accounting Education* 22(4): 769-744 (case), 168-176 (teaching notes).
- Myring, M., R. Shortridge, W. Wrege and A. Chester. 2007. The market valuation of earnings in Germany, the United Kingdom and the United States. *International Business and Economics Research Journal* 6(7): 19-28.
- Myring, M. and R. Bloom. 2007. Global capital markets and the global economy: A vision from the CEOs of the international audit networks – analysis and commentary. *The Catalyst* July: 74-76.
- Brown, C., D. Brickner and M. Myring. 2007. Using fundamental analysis of financial information to explain unexpected market behavior. *Global Business and Economics Review* 9(4): 366-380.
- Myring, M. 2006. The relationship between returns and unexpected earnings: A global analysis by accounting regimes. *Journal of International Accounting, Auditing and Taxation* 15(1): 92-108.
- Barniv, R. and M. Myring. 2006. An international analysis of historical and forecast earnings in accounting-based valuation models. *Journal of Business, Finance and Accounting* 33 (7-8): 1087-1109.
- Myring M. and W. Wrege. 2006. Investigation into the general acceptance of AACSB ethics standards. *Journal of Business and Economic Research* 4(6): 1-7.
- Myring, M. 2006. International Accounting by Choi and Meek (Book review). *Journal of International Accounting Research* 5(2): 88.
- Benkato, O., M. Myring and C. Luchs. 2006. Determinants of capital structure: Common law verses civil law countries. *Review of Business Research* 6(1): 63-71.
- Bloom, R. and M. Myring. 2005. Ideas on globalizing the intermediate accounting courses. *Advances in Accounting Education* 7: 355-379.
- Myring, M., R. Bloom and R. Shortridge. 2005. The effect of accounting internships on subsequent academic performance. *The Journal of Accounting and Finance Research* 13(1): 169-175.
- Brown, C. and M. Myring. 2005. Multivariate time-series prediction of cash flows: Regulated vs. non-regulated firms. *Journal of Corporate Communications* 5: 1-24.
- Wrege, W., M. Myring and J. Schroeder. 2005. Accounting for stock-based employee compensation: A continuing controversy. *Journal of Business and Economic Research* 3(4): 31-38.
- Barniv, R., M. Myring and W. Thomas. 2005. The association between the legal and financial reporting environments and forecast performance of individual analysts. *Contemporary Accounting Research* 22(4): 1-33.

Publications (Cont.)

Shortridge, R. and M. Myring. 2004. Principles-based accounting standards: What, why and when. *The CPA Journal* 74(8): 34-37.

Myring, M., R. Shortridge and R. Bloom. 2003. The impact of Statement of Financial Accounting Standard No. 123 on equity prices of computer software companies. *Research in Accounting Regulation* 16: 121-144.

Myring, M., R. Shortridge and L. Van Alst. 2003. The relationship between returns and unexpected earnings: A comparison of Australia and the United States. *Journal of Business and Economic Research* 1(8): 69-78.

Bloom, R. and M. Myring. 2003. Focusing on the true value: Improving accounting for intangibles. *Tennessee CPA Journal* 48(3): 5-9.

Myring, M. and R. Bloom. 2003. Independence standards board staff report: A conceptual framework for auditor independence. *The CPA Journal* 73(1): 30-35.

Brown, R. and M. Myring. 2002. A novel approach to accounting education. *The CPA Journal* 72(3): 10-13.

Bloom, R. and M. Myring. 2002. GAO's new auditor independence rules. *The Journal of Government Financial Management* 51(3): 44-48.

Van Alst, L. and M. Myring. 2002. Know the degree alternatives for accounting students. *Pennsylvania CPA Journal* 72(4): 22-23.

Myring, M. and C. Brown. 2001. An inter-industry comparison of earnings response coefficients. *Journal of Business and Information Technology* 1(1): 20-29.

Brown, R. E., M. Myring and C. G. Gard. 1999. Activity-based costing in government: Possibilities and pitfalls. *Public Budgeting and Finance* 19(2): 3-21.

Bloom, R., J. Fuglister and M. Myring. 1998. The state of accounting in Armenia. *The International Journal of Accounting* 33(5): 633-654.

Book Chapters

Brown, R. E., M. Myring and C. G. Gard. Activity-based costing in government: Possibilities and pitfalls. *Government Budgeting: Theory, Process and Politics* (third edition, 2002) by Albert C. Hyde. Reprint of *Public Budgeting and Finance* Article.

Academic Conference and Research Workshops Presentations

2025: American Accounting Association Forensic Accounting Section

2024: American Accounting Association Annual Meeting, American Accounting Association Leadership Section

2023: AACSB ICAM, American Accounting Association Leadership Section

2022: American Accounting Association Forensic Accounting Section Meeting, American Accounting Association Accounting Program Leadership Group

2021: American Accounting Association Forensic Accounting Section Meeting

2020: American Accounting Association Forensic Accounting Section Meeting

2018: European Accounting Association Annual Congress

2017: American Accounting Association Annual Meeting, North American Accounting Society.

2016: American Accounting Association Ohio Regional Meeting, American Accounting Association Midwest Regional Meeting, American Accounting Association Western Regional Meeting, American Accounting Association Mid-Atlantic Regional Meeting

2015: American Accounting Association Midwest Regional Meeting, University of Akron Research Workshop.

2014: American Accounting Association Midwest Regional Meeting

2013: European Accounting Association Annual Congress, American Accounting Association Annual Meeting, American Accounting Association Ohio Regional Meeting, National Association of State Boards of Accounting Western and Eastern Regional Meetings.

2012: American Accounting Association Annual Meeting.

2011: American Accounting Association International Section Meeting, American Accounting Association Annual Meeting.

2010: American Accounting Association International Section Meeting, American Accounting Association Annual Meeting.

2009: American Accounting Association Ohio Regional Meeting, International Business and Economic Research Conference.

2008: American Accounting Association International Section Meeting, American Accounting Association Annual Meeting, American Accounting Association Ohio Regional Meeting.

2007: American Accounting Association Ohio Regional Meeting, College Teaching and Learning Conference.

2006: International Academy of Business and Economics.

Academic Conference and Research Workshops Presentations (cont)

2005: Midwest Finance Association, International Business and Economic Research Conference.

2004: American Accounting Association Southeast Regional Meeting, The American Academy of Accounting and Finance, International Business and Economic Research Conference.

2003: American Accounting Association Annual Meeting, American Accounting Association Ohio Regional Meeting, The American Academy of Accounting and Finance, Southwest Decision Sciences Institute Meeting.

2002: American Accounting Association Annual Meeting, American Accounting Association International Section Meeting, Midwest Finance Association Meetings.

2001: American Accounting Association Annual Meeting, American Accounting Association International Section Meeting, American Accounting Association Ohio Regional Meeting, Conference on Emerging Issues in International Accounting.

2000: American Accounting Association International Section Meeting, American Accounting Association Northeast Regional Meeting, American Accounting Association Ohio Regional Meeting.

1996: Academy of Accounting Historians Annual Conference, Cleveland, OH.

Research/Education Related Grants

2012 National Association of State Boards of Accountancy (NASB), Accounting Education Research Grant to explore the use of learning analytics in on-line accounting education (\$5,000).

2010-2012 U.S. Department of State Grant, Assist Tikrit University (Iraq) develop Accounting program (\$983,507), supporting role.

2001-2009 The George A. Ball and Wally T. Miller Distinguished Research Fellowships in Business Administration (\$10,000 per year).

2002, 2008 Fisher Research Fellowship (\$3,250).

2001 Lilly Corporation Grant to stimulate student interest in accounting and to retain current accounting majors, (\$15,850), supporting role.

Awards

2015	Best Paper Award, Midwest Regional Meeting, American Accounting Association.
2011	Outstanding Research Award from the Miller College of Business
2010	Outstanding Research Award from the Miller College of Business
2009	Institute of Management Accountants Certificate of Merit for their outstanding contribution to accounting and finance literature
2008	Extraordinary Year Award from the Miller College of Business
2006	Outstanding Research Award from the Miller College of Business
2004	Outstanding Research Award from the Miller College of Business

SERVICE

AACSB Related Service

Peer Review Team Participation: 2012, 2015, 2016, 2017, 2018 (2), 2019, 2021, 2023, 2024, 2025 (2)

AACSB Seminars Attended: Accounting Accreditation Seminar, Assurance of Learning Seminar I, Assurance of Learning Seminar II, Continuous Improvement Review Seminar, Curriculum Development Series: Data Analytics Seminar, Impact Forum.

Invited Presentation at AACSB 2008 Continuous Improvement Conference

External Service Activities

2025-Current	President-Elect, American Accounting Association (AAA) Leadership in Accounting Section.
2024-Current	Chair, Membership Committee, American Accounting Association, International Accounting Section
2001-Current	Ad Hoc Reviewer, various journals, including <i>The Accounting Review</i> , <i>Advances in Accounting</i> , <i>Journal of International Accounting</i> , <i>Auditing and Taxation</i> .
2001-Current	Reviewer, various AAA conferences
2024-2025	Vice President of Education Quality, American Accounting Association, Leadership Section
2024-2025	Nominations Committee, AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize
2024-2025	Immediate Past President, Beta Alpha Psi
2023-2024	President, Beta Alpha Psi
2022-2023	President-Elect, Beta Alpha Psi
2012-2020	International Section Liaison for the Midwest Region, AAA
2019-2020	2020 Annual Meeting Chair, Beta Alpha Psi
2018	Laymember, Indiana Alcohol Code Revision Commission
2018-2019	Membership Advisory Committee, American Accounting Association AAA
2017-2018	Board of Directors, Beta Alpha Psi
2017-2018	AAA Notable and Distinguished Contributions to Accounting Literature Award Screening Committee
2015-2018	Chapter Advocate, Midwest Region, Beta Alpha Psi
2015-2016	Past President, Midwest Region, American Accounting Association
2014-2015	President, Midwest Region, American Accounting Association
2010-2016	Steering Committee, Midwest Region, AAA
2013-2014	Program Chair, Midwest Regional Meeting, AAA
2010-2011	Nominating Committee, International Accounting Section, AAA
2007-2010	Andrews Best Paper Committee, Ohio Region, AAA
2005-2007	Chair, Membership Committee, International Accounting Section, AAA
2004-2005	Chair, Continuing Education Committee, International Accounting Section, AAA
2003-2004	Chair, Service Committee, International Accounting Section, AAA
2001-2002	Regional Coordinator, International Accounting, Midwest Regional Meeting, AAA

Advisory Roles in Student Organizations

2001-2015	Advisor, Beta Alpha Phi
2001-2009	Co-advisor, Alpha Kappa Psi
2001-2006	Co-advisor, Financial Management Student Association

EDUCATION

PhD	Kent State University Graduate School of Management Business Administration <i>Major: Accounting Minor: Statistics</i> <i>Dissertation Title:</i> The relationship between returns and unexpected earnings: A global analysis by countries and accounting regimes.
MBA	Kent State University
BSBA	John Carroll University <i>Major: Accounting</i>

PROFESSIONAL EXPERIENCE

2001-2015	Consultant (litigation support), Schoonover, Rosenthal, Thurman and Daray, LLC
1995	Accounting Staff C. J. Monastra, CPA and Company

Sonia R. Singh, J.D., LL.M., CPA

INSTRUCTIONAL ASSOCIATE PROFESSOR
Fisher School of Accounting
Warrington College of Business Administration
University of Florida

312 Gerson Hall, PO Box 117166,
Gainesville, FL, 32611
Phone: (352) 273-0218
sonia.singh@warrington.ufl.edu

EDUCATION

<i>University of Florida Levin College of Law</i>	Gainesville, FL
Master of Laws in Taxation	2013
Juris Doctor, cum laude	2012
<i>University of Florida Fisher School of Accounting</i>	Gainesville, FL
Master of Accounting	2009
<i>University of Florida Warrington College of Business Administration</i>	Gainesville, FL
Bachelor of Science in Accounting, summa cum laude	2009

PROFESSIONAL LICENSES

Attorney at Law, Florida Bar, ID Number 100388
Certified Public Accountant, FL License No. AC51225
Real Estate Sales Associate, FL License No. SL3175587
Notary Public, FL Notary ID 1331260

PROFESSIONAL MEMBERSHIPS AND AFFILIATIONS

Member, American Institute of Certified Public Accountants
Section Memberships: Personal Financial Planning; Tax

Member, Florida Institute of Certified Public Accountants

Member, American Accounting Association
Section Memberships: Accounting Information Systems, American Taxation Association; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Strategic and Emerging Technologies; Teaching, Learning and Curriculum

Member, American Bar Association
Section Memberships: Business Law; Civil Rights and Social Justice; Real Property, Trust and Estate Law; Science & Technology Law; Solo, Small Firm and General Practice Division; Taxation; Young Lawyers Division

Member, Florida Bar Association
Section Memberships: Young Lawyers; Business Law; Family Law; Real Property, Probate & Trust; Tax

Member, National Notary Association

Member, National Center for Faculty Development & Diversity

Member, Beta Alpha Psi

Member, Golden Key International Honour Society

ACADEMIC EXPERIENCE

<i>University of Florida Fisher School of Accounting</i>	Gainesville, FL
Instructional Associate Professor/Senior Lecturer:	
Tax Professional Research	2024 – present
Federal Income Tax 1	2020 – present
Federal Income Tax 2	2020 – present
Financial and Managerial Accounting (MBA)	2020 – present
Financial Accounting (MBA, MSM, MSE, MIB)	2018 – present
Advanced Accounting	2014 – present
Accounting Regulation	2014 – present
Financial Accounting and Reporting 2	2013 – present
Governmental Accounting	2013 – present
Financial Accounting and Reporting 1	2017 – 2022
Introduction to Federal Income Taxation	2014 – 2016, 2020
Controllershship (MBA)	2016
Financial Accounting and Reporting (International Executive Master of Auditing)	2013
Adjunct Lecturer:	
Financial Accounting and Reporting 2	2012
Introduction to Financial Accounting	2012
Teaching Assistant:	
Financial Accounting and Reporting 2	2008 – 2013
Introduction to Financial Accounting	2011
Grader:	
Financial Reporting for Government & Not-for-Profit Organizations	2013
Mergers and Consolidated Statements	2009 – 2013
Accounting Institutions & Professional Literature	2009 – 2012
Taxation of Business Entities I	2009 – 2011
Executive Tax Planning	2010
<i>University of Florida Levin College of Law</i>	Gainesville, FL
Adjunct Lecturer:	
Accounting for Tax Lawyers (LL.M. Tax)	2020 – present
Research Assistant, Prof. David Hudson	2012 – 2013
<i>Gleim Publications, Inc.</i>	Gainesville, FL
Contributing Editor, Tax Compliance & Planning CPA Review	2023

PROFESSIONAL EXPERIENCE

<i>Linil Visiting Nurses, Inc.</i>	Winter Park, FL
Accounting and Tax Consultant	2011 – 2013
<i>Florida Pride Realty, Inc.</i>	Orlando, FL
Real Estate Sales Associate	2006 – 2009
<i>D. Singh Income Tax Services, Inc.</i>	Orlando, FL
Accountant, Tax Preparer	2001 – 2009, 2020

BADGES & CREDENTIALS

AAA Diversity, Equity, Inclusion, and Belonging Certificate – Foundations I	2023
Certificate in Estates and Trusts Practice	2012

FELLOWSHIPS AND SCHOLARSHIPS

Davis Family Faculty Fellow	2019 – present
Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth Scholarship	2012 – 2013
Chester H. Ferguson Scholarship	2009
Crown Family Fellowship	2008
Don Miller Fellowship	2008
Turnaround Management Association of Florida Fellowship	2008

HONORS AND AWARDS

Beta Alpha Psi Outstanding Faculty Advisor Award	2025
Graduate Teacher of the Year, Warrington College of Business	2023 – 2024
Undergraduate Teacher of the Year, Warrington College of Business	2018 – 2019
J. Michael Cook Teaching Award (selected by committee)	2018
Accounting Faculty of the Year (2011-2012) (selected by student vote)	2012
Pro Bono Outstanding Achievement Certificate	2012
Community Service Outstanding Achievement Certificate	2012
Levin College of Law Dean's List	2009 – 2012
3rd Place in Mediation, Securities Dispute Resolution Triathlon, Hugh L. Carey Center for Dispute Resolution – St. John's University School of Law	2011
Book Award, Income Taxation of Estates and Trusts	2011
Book Award, State and Local Taxation	2011
Honors, Appellate Advocacy	2010
Honors, Legal Research and Writing	2009
University of Florida's Dean's List	2007 – 2009
New York University's Dean's List	2005 – 2006

UNIVERSITY SERVICE

Women on Wall Street, Faculty Advisor	2025 – present
Ad hoc Committee to Evaluate MAcc Program, Member	2022 – present
Warrington College of Business Undergraduate Committee, Member	2016 – present
Beta Alpha Psi, Faculty Advisor	2016 – present
Fisher School of Accounting Admissions Committee Member	2013 – 2017
Chair	2017 – present
University Commencement Marshal	2013 – present
Guyanese Student Association, Faculty Advisor	2023 – 2024
Fisher School of Accounting Awards Committee, Member	2014 – 2022
Cook Teaching Award Committee, Member	2017, 2020
University Minority Mentor Program, Mentor	2014 – 2016, 2020 – 2022
Association of Latino Professionals in Finance and Accounting, Faculty Advisor	2014 – 2015

Staff Proposed Meeting Dates and Locations

2026

January 9, 2026 – Tampa (Board)

January 14, 2025 – Virtual (Probable Cause)

February 19-20, 2026 – Location TBD

April 16-17, 2026 – Virtual

May 29, 2026 – Location TBD

July 16-17, 2026 – Location TBD

August 20-21, 2026 – Virtual

October 1-2, 2026 – Location TBD

November 12-13, 2026 – Location TBD

2027

January 7-8, 2026 - Virtual