

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

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	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. Sparkman**, 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. OGC Final Action

Entry of Final Order

a. Arie A. Tayka, CPA, PA

**Mr. Tayka** was **not present**.

**Ms. Keegan** was recused.

**Ms. Page** presented the case.

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

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

Informal Hearing

b. Lugo, Maurice

**Mr. Lugo** was **not present**.

Ms. Keegan was recused.

Ms. Page presented the case.

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

c. Preston, Amy

Ms. Preston was present.

Ms. Keegan was recused.

Ms. Ceres 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. Blend, seconded by Ms. Maingot to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

d. Howell, Charles

Mr. Howell was present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

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

Motion for Informal Hearing

e. Pizzaro, Juan Antonio

Mr. Pizzaro was not present, Mr. Edwin Prado was present as counsel.

Ms. Keegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Blend, 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 as requested in Petitioner's motion 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. Maingot to accept the recommended penalties as presented, with the amendment to extend the time to pay the fine to 90 days. Upon vote, the motion passed unanimously.

Motion for Waiver

f. Andrews, Zachary

Mr. Andrews was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

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

g. Countryman, John

**Mr. Countryman** was not present.

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

**Ms. Ceres** presented the case.

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

h. Sunberg, Dennis

**Mr. Sunberg** was not present.

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

**Ms. Page** presented the case.

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

Voluntary Relinquishment

i. Cunningham, Alvin

**Mr. Cunningham** was not present.

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

**Ms. Ceres** presented the case.

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

j. Hacker, Lane

**Mr. Lane** was present.

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

**Ms. Page** presented the case.

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

4. Petition for Variance or Waiver

a. Blair, Marianne

**Ms. Blair** was present.

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

b. Hawk, Melanie

**Ms. Hawk** was **present**.

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

**5. Exam Considerations**

a. Lindenburger, Bryan

**Mr. Lindenburger** was present.

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

b. Meyer, Julia B.

**Ms. Meyer** was present and requested that the item be pulled from consideration.

c. Rosa, Daniel E.

**Mr. Rosa** was present.

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

**6. Endorsement Considerations**

a. Chari-DiStefano, Eftyhia

**Ms. Chari-DiStefano** was not present.

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

b. Law, Michael S.

**Mr. Law** was present.

Motion was made by **Mr. Benson**, seconded by **Ms. Keegan**, to **conditionally approve for convictions, subsequent to the applicant providing proof of completion of 120 hours of CPE, consisting of 30 hours in accounting and auditing, 8 hours in board approved ethics, and no more than 30 hours in behavioral subjects.** Upon vote, the motion passed unanimously.

**7. Endorsement Considerations – Military**

a. Post, David

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

**8. Maintenance & Reactivation – Null and Void**

a. Bringas, Alejandro J.

**Mr. Bringas** was not present.

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

b. Brown, Gregory N.

Mr. Brown was not present.

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

c. Casey, Kyle A.

Mr. Casey was 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.

d. Casey, William A.

Mr. Casey was 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.

e. Escher, Heather A.

Ms. Escher was present.

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

f. Gonzalez, Humberto

Mr. Gonzalez was present.

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

g. Gonzalez Silva, Erico

Mr. Silva was present.

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

h. Nau, Vanesa

Ms. Nau was not present.

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

i. Rex, Glorinda O.

Ms. Rex was not present, with Mr. Stephen L. Conteagüero present as counsel.

Motion was made by Ms. Keegan, seconded by Mr. Sparkman, to approve the request to reinstate the applicant's null and void license, noting that regular CPE requirements to reinstate and activate will still be required. Upon vote, the motion passed unanimously.

j. Rivera, Manuel

Mr. Rivera was not 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 with Mr. Platau voting no.

k. Varvoutis, Ernest A. III

Mr. Varvoutis was present.

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

## 9. Chief Attorney's Report

Ms. Page presented the Chief Attorney Report.

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

## 10. Board Counsel's Report

### a. September 2025 Rules Report

This is an informational item.

### b. Update – Rule 61H1-28.0011, FAC

Ms. Munson and Mr. Scarborough informed the Board that the rule will no longer be considered for rulemaking.

### c. Auditor General Rules

#### i) Rule 61H1-20.0093, FAC

Ms. Munson presented an update to Rule 61H1-20.0093, FAC that updates the references to the recently adopted Auditor General's Rules.

Motion was made by Mr. Blend, seconded by Mr. Benson, to open the rule for development and approve the proposed rule language as presented by counsel. Upon vote, the motion passed unanimously.

Motion made by Mr. Blend, seconded by Ms. Sackreiter that proposed Rule 61H1-20.0093, 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. Blend, seconded by Ms. Sackreiter that the proposed rule or any part of the proposed rules will not be designated a minor violation. Upon vote, the motion passed unanimously.

## 11. Committees

### a. August 21, 2025 – Clay Ford Scholarship

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

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

### b. Approve Committee Appointments

#### i. Education Committee – Dr. Mark Myring

Motion made by Mr. Benson, seconded by Mr. Platau to approve the appointment to the committee. Upon vote, the motion passes unanimously.

#### ii. CPE Committee – Sonia Singh, JD, CPA

Motion made by **Mr. Benson**, seconded by **Mr. Platau** to approve the appointment to the committee. Upon vote, the motion passes unanimously.

**12. Administrative Items**

a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

i. Blended/Hybrid CPE Instruction Methods

Mr. Scarborough presented a brief scenario in which an Florida Board-Approved ethics provider seeks to approve their course using a blended format of online self-study and in-person learning. During discussion the Board determined that there would not need to be additional rulemaking to designate that a blended course would require NASBA's QAS designation. However, the Board did note that such courses should have an examination.

ii. CPE Reporting Tool Update

Mr. Scarborough provided a brief update regarding current compliance with the CPE Reporting Tool.

c. 2025- 2026 Proposed Meeting Dates

Motion made by **Mr. Benson**, seconded by **Mr. Platau** to approve the dates as presented. Upon vote, the motion passes unanimously.

d. Update from Board Members Serving on NASBA Committees

Mr. Platau announced that he was recently appointed to the NASBA Board of Directors.

e. 2026 Board Chair and Vice Chair Elections

The floor was opened for nominations for the 2026 Chair and Vice Chair elections, to be held during the November 21, 2025 Board of Accountancy meeting.

Mr. Platau nominated Mr. Lafser for the position of Chair.

**13. 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 be on December 3, 2025.

**14. Public Comments**

None at this time.

**15. Adjourn**

The meeting was adjourned at 12:55 p.m.

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William Benson, Chair

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Date