

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