

January 9, 2026
Board of Accountancy
Department of Business and Professional Regulations
Jenkins Skyview Room (6th Floor)
350 UT University Dr
Tampa, FL 33606

Notice

Friday, January 9, 2026

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

Staff

Roger Scarborough	Present
Kevin Brown	Present

Timothy Frizzell, Senior Assistant Attorney General and Board Counsel. Heather Page, Chief Attorney, Samantha Ceres, Senior Attorney, Office of the General Counsel. Shelly Weir and Jason Harrell of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Erin Dewolfe.

1. Approve Minutes

Motion was made by Mr. Platau, seconded by Mr. Sparkman, 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. Sanchez, Javier

Mr. Sanchez was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Ceres presented the case.

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

b. Williams, Alex M.

Mr. Williams was not present.

Ms. Kegan 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 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 Mr. Platau, seconded by Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

Informal Hearing

c. Bowman, Larry C.

Mr. Bowman was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Ceres presented the case.

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

d. Knobl, Codi

Ms. Knobl was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Page presented the case.

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

e. Landy, Michael T.

Mr. Landy was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Platau to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

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

f. Ramnarine, Marvin M.

Mr. Ramnarine was present.

Ms. Kegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Platau, seconded by Mr. Benson to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

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

g. Reiss, Mary E.

Ms. Reiss was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Platau, 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 Name, seconded by Name to accept the recommended penalties with an amendment that the fine is increased to \$5000. Upon vote, the motion passed with Ms. Vasallo voting no.

Motion for Waiver

h. Fode, Ruth N.

Ms. Fode was not present.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

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

i. Muniz, Ricardo A.

Mr. Muniz was not present.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

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

j. Nealon, James T.

Mr. Nealon was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by Mr. Platau, seconded by Mr. Sparkman to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and

accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Motion was made by Ms. Maingot, seconded by Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

k. Sama, Elizabeth P.

Ms. Sama was not present.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

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

l. Smith, Myesha

Ms. Smith was not present.

Ms. Kegan 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 Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver

a. Lavelle, Alex

Mr. Lavelle was present.

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

b. Le, Hue

Ms. Le 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.

5. Request for Informal Hearing

a. Nau, Vanessa

Ms. Nau was present.

Motion made by Mr. Benson, seconded by Ms. Vasallo to uphold the prior notice of intent to deny the application. Upon vote, this motion passed unanimously.

6. Exam Considerations

a. Andrew, Nicholas C.

Mr. Andrew was present.

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

b. Godinez, Elisa

Ms. Godinez was not present.

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

c. Mira Colindres, Anglica M.

Ms. Mira was present.

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

d. Quintero Bornas, Pedro M.

Mr. Quintero Bornas was not present.

Motion was made by Mr. Benson, seconded by Mr. Blend, to deny the application, unless the applicant withdraws their application no later than 30 days from this meeting. Upon vote, the motion passed with Ms. Vasallo voting no.

e. Reliford, Justin M.

Mr. Reliford was present.

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

f. Torres, Marlene J.

Ms. Torres was not present.

Motion was made by Mr. Blend, seconded by Mr. Benson, to continue to the February 20th meeting. Upon vote, the motion passed unanimously.

7. Endorsement Considerations

a. Bleam, Douglas

Mr. Bleam was present.

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

b. Gravel, Michele D.

Ms. Gravel was present.

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

c. Krieger, Ginger A.N.

Ms. Krieger was not present.

Motion was made by Mr. Blend, seconded by Mr. Benson, to approve for question four only. Upon vote, the motion passed unanimously. Mr. Platau was not present for this vote.

- 8. Military Endorsements**
 - a. Bennett, Rebecca

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

- 9. Maintenance & Reactivation – Null and Void**
 - a. Morris, Tyler R.

Mr. Morris was present.

Motion was made by Mr. Benson, 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.

- 10. Chief Attorney's Report**

Ms. Page presented the Chief Attorney Report.

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

- 11. Board Counsel's Report**
 - a. December 2025 Rules Report

This was an informational item

- 12. Committees**
 - a. November 19, 2025 – Education Advisory Committee

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

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

- b. December 8, 2025 - CPE Committee

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

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

- 13. Administrative Items**
 - a. Remarks from Chair
 - i. 2026 Committee Appointments

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

- ii. 2026 Delegation of Authority Memo

Motion made by Ms. Maingot, seconded by Mr. Sparkman to ratify the memorandum as presented. Upon vote the motion passed unanimously.

- b. Remarks from Executive Director

Mr. Scarborough presented updates regarding the CPE Reporting Tool Compliance for 2025. He and Ms. Green also discussed CPE requirements from a national perspective.

c. AICPA Exposure Draft - Proposed revisions related to alternative practice structures

Mr. Platau presented the exposure draft. Mr. Lafser proposed that an ad-hoc committee is formed by members individually submitting their interest to Mr. Scarborough to review the draft no later than the end of the week of January 12th.

d. Update from Board Members Serving on NASBA Committees

Mr. Platau updated the Board regarding activity from NASBA. A committee will be reviewing CPE standards.

14. Florida Institute of Certified Public Accountants

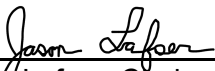
Ms. Green updated the Board regarding HB 333 and SB 364. She provided an update regarding the legislative cycle and upcoming events.

15. Public Comments

None at this time.

16. Adjourn

The meeting was adjourned at 12:06 p.m.



Jason Lafser, Chair

3/2/26

Date