

April 17, 2026
Board of Accountancy
Department of Business and Professional Regulation
[Microsoft Teams](#)
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Friday, April 17, 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:

<u>Board Members</u>		<u>Staff</u>	
William Blend	Present	Roger Scarborough	Present
Brent Sparkman	Present	Kevin Brown	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		

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Heather Page, Chief Attorney, Jessica Balogun, 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 Tonya Bullock.

1. Approve Minutes

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

2. Deceased Licensees

A moment of silence was held for deceased practitioners.

3. OGC Final Action

Request for Informal Hearing

a. McKenzie, Nathaniel N.

Mr. Mackenzie was present.

Ms. Keegan was 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 Mr. Blend, seconded by Mr. Sparkman to accept the recommended penalties with the amendment that the respondent shall pay the fine in increments of \$150 over the course of 67 months, and pay the costs of \$357.95 within 90 days of filing of the final order. Upon vote, the motion passed with Ms. Vasallo voting no.

b. Mota, Marcos

Mr. Mota was present.

Ms. Keegan was recused.

Ms. Page 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. Benson, seconded by Mr. Platau to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

c. Polansky, Charles A. IV

Mr. Polansky was present.

Ms. Keegan was recused.

Ms. Page presented the case.

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

Motion was made by Mr. Blend, seconded by Ms. Maingot to accept the recommended penalties with the amendment that the fine is increased to \$4,000 and the time to comply with the term of all penalties in the Final Order to be extended to 90 days. Upon vote, the motion passed unanimously.

d. Steinhart, Jamie L.

Ms. Steinhart was present.

Ms. Keegan was recused.

Ms. Page presented the case.

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

Motion was made by Mr. Benson, seconded by Mr. Blend to accept the recommended penalties with the amendment that the time to pay the fine and costs is extended to 90 days and completing the CPE to 120 days. Upon vote, the motion passed unanimously.

e. Watson, Henrietta E.

Ms. Watson was present.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by Mr. Sparkman, 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. Benson, seconded by Mr. Sparkman to accept the recommended penalties as presented. Upon vote, the motion passed with Ms. Maingot voting no.

Motion for Reconsideration

f. Landy, Michael T.

Mr. Landy was present.

Ms. Keegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Blend to reconsider the previously filed final order. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Ms. Vasallo to reject the request to vacate the previously filed Final Order and enter a new Final Order accepting the Settlement Agreement to Voluntary Relinquish License for Permanent Revocation executed by the Respondent. Upon vote, the motion passed with Mr. Lafser and Mr. Benson voting no.

Motion made by Mr. Blend, to file a new order that removes any penalty and make up hours of continuing professional education, reduces the fine to \$4000 and extend the deadline to comply with the terms of the original final order to 30 days following the filing of the new final order rejecting the request for reconsideration. This motion was not seconded and failed.

Motion made by Mr. Benson, seconded by Ms. Maingot to extend the deadline to comply with the terms of the original final order to 90 days following the filing of the new final order rejecting the request for reconsideration. Upon vote, this motion passed with Mr. Blend voting no.

g. Smith, Myesha

Ms. Smith was present.

Ms. Keegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Benson to reconsider the previously filed final order. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Mr. Lafser to enter a new Final Order, reflecting the previously imposed penalties, with the amendment that the time allotted to comply with the terms of the new final order is set for 90 days from the date of the filing of the new final order and the number of hours is decreased to a total of 150 hours of continuing professional education. Upon vote, the motion passed unanimously.

h. William, Blair A.

Mr. William was present.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by Mr. Benson, seconded by Ms. Maingot to reconsider the previously filed final order. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Mr. Sparkman to vacate the previously filed Final Order and enter a new Final Order accepting the Settlement Agreement to Voluntary Relinquish License for Permanent Revocation executed by the Respondent. Upon vote, the motion passed unanimously.

Motion for Waiver

i. Weiser, Kevin L.

Mr. Weiser was not present.

Ms. Keegan was recused.

Ms. Page presented the case.

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

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

- 4. Petition for Variance or Waiver**
 - a. Garces, Valeria

Ms. Garces 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. Grammerstorf, Kayla

Ms. Grammerstorf was present.

Motion was made by Mr. Platau, 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.

- c. Hayes, Austin M.

Mr. Hayes 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. Exam Considerations**
 - a. Marsden, Luther

Mr. Marsden was present.

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

- b. McLaurin, Rebecca

Ms. McLaurin was not present.

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

- c. Michelsen, Graham B.

Mr. Michelsen was present.

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

- d. Torres, Marlene

Ms. Torres was present.

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

- e. Vidal, Alexander

Mr. Vidal was present.

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

- 6. Endorsement Considerations**

a. Adair, Mark J.

Mr. Adair was present.

Motion was made by Mr. Benson, seconded by Mr. Sparkman, to approve questions one, four and five only. Upon vote, the motion passed unanimously.

b. Dodd, Timothy S.

Mr. Dodd was present.

Motion was made by Ms. Maingot, seconded by Mr. Blend, to approve for questions three and five only. Upon vote, the motion passed with Mr. Platau voting no.

c. Reuter-Fromkin, Jeanette

Ms. Reuter-Fromkin was present.

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

d. Shah, Jayesh M.

Mr. Shah was present.

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

7. Endorsement – Military

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

8. Null and Void

a. Ashley, Richard A.

Mr. Ashley was present.

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

b. Betetta, Carlos B.

Mr. Betetta was present.

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

9. Chief Attorney's Report

Ms. Page presented the Chief Attorney Report.

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

10. Board Counsel's Report

a. March 2026 Rules Report

This was an informational item. Ms. Munson also informed the Board that DBPR is reviewing its rules, and to provide a preliminary rules review by July 1, 2026.

11. Committees

a. CPE Committee – March 25, 2026

Mr. Lafser 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. Platau to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

12. Administrative Items

a. Remarks from Chair

Mr. Lafser encouraged Board members who are interested in attending the eastern regional meeting should express interest to staff soon..

b. Remarks from Executive Director

Mr. Scarborough presented updates pretraining to the CPE Reporting tool. This includes a possibility of revising the CPE rule to remove the reporting deadline to July 31st.

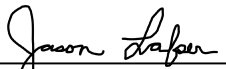
Mr. Scarborough announced that after 7 years of service to the Florida Board of Accountancy and the Division of Certified Public Accounting, he will be retiring on June 4, 2026. The next Director will be announced at a later date.

13. Florida Institute of Certified Public Accountants

Ms. Weir presented an update regarding the legislative session.

14. Adjourn

The meeting was adjourned at 1:18 p.m.



Jason Lafser, Chair

6/1/2026

Date