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Ron DeSantis, Governor
Melanie S. Griffin, Secretary

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

Friday, April 17, 2026

9:00 a.m. Call to Order
Roll Call and Quorum

Jason Lafser
Roger Scarborough

1. Approve Minutes
 - a. February 20, 2026
2. Deceased
 - a. Rothe, John W.
3. OGC Final Action
Request for Informal Hearing
 - a. McKenzie, Nathaniel N.
 - b. Mota, Marcos
 - c. Polansky, Charles A. IV
 - d. Steinhart, Jamie L.
 - e. Watson, Henrietta E.

Motion for Reconsideration

- f. Landy, Michael T.
- g. Smith, Myesha
- h. William, Blair A.

Motion for Waiver

- i. Weiser, Kevin L.
4. Petition for Variance or Waiver
 - a. Garces, Valeria
 - b. Grammerstorf, Kayla
 - c. Hayes, Austin M.
 5. Exam Considerations
 - a. Marsden, Luther
 - b. McLaurn, Rebecca
 - c. Michelsen, Graham B.
 - d. Torres, Marlene
 - e. Vidal, Alexander

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Please Note: The Board of Accountancy may hear agenda items out of order rather than as presented on the agenda

6. Endorsement Considerations
 - a. Adair, Mark J.
 - b. Dodd, Timothy S.
 - c. Reuter-Fromkin, Jeanette
 - d. Shah, Jayesh M.

7. Endorsement – Military
 - a. Schneider, Karina
 - b. Colegio, Christia Polyn Cruto

8. Maintenance and Reactivation: Null and Void
 - a. Ashley, Richard A.
 - b. Betetta, Carlos B.

9. Chief Attorney’s Report

10. Board Counsel’s Report
 - a. March 2026 Rules Report

11. Committees
 - a. CPE Committee – March 25, 2026

12. Administrative Items
 - a. Remarks from Chair
 - b. Remarks from Executive Director

13. Florida Institute of Certified Public Accountants

14. Public Comments

15. Future Meetings

May 29 BD	Orlando, FL
July 16 PC	Orlando, FL
July 17 BD	Orlando, FL
August 20 PC	Virtual
August 21 BD	Virtual
October 1 PC	Orlando, FL
October 2 BD	Orlando, FL
November 12 PC	Orlando, FL
November 13 BD	Orlando, FL

February 20, 2026
Board of Accountancy
Department of Business and Professional Regulation
Division of Real Estate Board Room
400 W. Robinson Street, Suite N901
Orlando, Florida 32801
[Notice](#)

Friday, February 20, 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	Not Present
Brent Sparkman	Present
Jason Lafser (Chair)	Present
Tracy Keegan	Present
Shireen Sackreiter	Present
Michelle Maingot	Present
William Benson	Not Present
Steve Platau	Present
Caridad Vasallo	Not 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. Shelly Weir of the Florida Institute of Certified Public Accountants. The court reporter was Donna Wolk.

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

Settlement Stipulation

a. Virino, Lydia

Ms. Virino was not present.

Ms. Keegan and **Mr. Blend** were recused.

Ms. Ceres presented the case.

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

Motion for Waiver

b. Walker, Matthew

Mr. Walker was not present.

Ms. Keegan and **Mr. Blend** were recused.

Ms. Ceres 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 **Mr. Platau**, seconded by **Ms. Maingot** to accept the recommended penalties. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver
 - a. Ramirez, Kadem

Ms. Ramirez was present.

Ms. Ramirez withdrew the petition.

- b. Singhanian, Swati

Ms. Singhanian was present.

Motion was made by **Mr. Platau**, seconded by **Ms. Keegan**, 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. Lacasse, Luis A.

Mr. Lacasse was present.

Motion was made by **Ms. Keegan**, seconded by **Ms. Maingot**, to approve for convictions only **on the condition that the candidate must present themselves to the Board upon application for an initial CPA, showing evidence that any pending sanctions are satisfied no later than December 31, 2026, and does not have any further convictions on their record.** Upon vote, the motion passed unanimously.

- b. O'Brien, Jonathan K.

Mr. O'Brien was present.

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

- c. Torres, Marlene J.

Ms. Torres was not present. **Ms. Torres** waived the 90-day requirement prior to the meeting and requested a continuance to the April 17th meeting.

6. Endorsement Considerations
 - a. Brown, Robert B.

Mr. Brown was present.

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

- b. Kisiel, Kathy L.

Ms. Kisiel was not present.

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

7. Chief Attorney's Report

Ms. Page presented the Chief Attorney Report.

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

8. Board Counsel's Report
a. February 2026 Rules Report

This was an informational item.

9. Committees
a. Education Advisory Committee – February 3, 2026

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

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

10. Administrative Items
a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

Mr. Scarborough provided a copy of a notice sent to CPE Providers regarding access to Versa Online for submit course approval requests. He also presented an update regarding the CPE Reporting Tool.

i. 2025 Q4 CPA Exam Report

This was an informational item.

11. Florida Institute of Certified Public Accountants

Ms. Weir presented an update regarding the legislative session.

12. Parliamentary Procedure and Making Motions – Training

Ms. Munson and Ms. Page led training covering the various agenda items that are brought before the Board, and the types of motions Board members may make to provide actions on those agenda items.

13. Adjourn

The meeting was adjourned at 11:06 a.m.

Jason Lafser, Chair

Date

STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD

April 17, 2026

Deceased Practitioners

Name

Rothe, John Walter

Certificate Number

40582

Date Deceased

December 28, 2025

RECEIVED

MAR 03 2026

Florida Division of
Certified Public Accounting

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 3/3/2026
File #:

PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)

Petitioner Information:

Valeria Garces
679 NW 130th Way,
Pembroke Pines, FL 33028
angie.vale36@gmail.com
(754)779-1761

VW 2026-034

Attorney Information:

Not applicable.

Applicable Portions of the Rule(s):

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

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.

The citation to the statute the rule is implementing:

Section 473.306, Florida Statutes.

This section governs examination requirements for certification as a Certified Public Accountant (CPA).

Type of Action Requested:

The petitioner respectfully requests the Board of Accountancy for a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code, to validate the petitioner's expired Business Environment and Concepts (BEC) examination credit.

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

The petitioner sat for the BEC section of the CPA Examination on November 29, 2023 and received notice of a passing score on December 27, 2023, on the first attempt. At the time of passing, the Florida Board of Accountancy applied an 18-month rolling credit period.

The petitioner's BEC section credit expired on June 30, 2025, prior to completion of all remaining sections. Credit expiration did not occur due to educational failure, lack of diligence, nor neglect of the licensure process, but rather due to the stringent application of the 18-month rolling window. Between 2023 and 2026, the petitioner sat for the CPA Examination a total of 11 times. Further information on the petitioner's CPA Examination as follows:

Section	Date Exam Taken	Expiration Date	Rolling Credit Period (months)	Attempt No.
BEC	11/29/2023	06/30/2025	18	First
FAR	04/17/2025	11/07/2027	30	Fourth
AUD	09/20/2025	04/08/2028	30	Fourth
REG	12/19/2025	07/12/2028	30	Second

The Attempt No. above is the attempt number the petitioner achieved a passing score, per section. Ultimately, the petitioner successfully passed all remaining sections, demonstrating perseverance, competency, and commitment to licensure.

For examinations passed beginning January 2024, the Florida Board of Accountancy adopted a 30-month rolling credit period. Under the current regulation, the petitioner's BEC section credit would remain valid until June 27, 2026, which would validate the CPA Examination portion of licensure as all sections were passed by this date.

The petitioner's BEC examination score release date was only days prior to the New 2024 CPA Examination Evolution. Thereby, Florida Board of Accountancy adoption of a 30-month rolling credit period, altogether affecting the petitioner's expiration date. The literal application of the prior 18-month rule affects the petitioner in a manner significantly different from similarly situated candidates who tested entirely under the new framework, signifying an infringement of the principles of fairness under Section 120.542(2), Florida Statutes.

The rigid application of Rule 61H1-28.0052(1)(b) in this case creates an unreasonable and unintentional result. The petitioner has already demonstrated the precise proficiency the statute seeks to safeguard. However, the petitioner faces the obligation of retaking an examination section that was passed on the first attempt. This BEC examination section is obsolete and has been substantively transformed to be replaced under the CPA Evolution model. Requiring the petitioner to retake a superseded section would impose a substantial hardship, including further financial cost, professional hindrance, and inequitable treatment.

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

The purpose of Section 473.306, Florida Statutes, is to confirm that CPA candidates possess the required knowledge and skillset to secure the public interest. The petitioner has fulfilled this purpose by passing all four CPA Examination sections, demonstrating

grit and expertise across multiple disciplines, and completing the examinations within the time period that now govern uniformly across all Florida candidates.

Providing approval of this request for variance aligns with Section 120.542(2), Florida Statutes, which calls for relief when the purpose of the statute has been achieved by other means, whereas a strict adherence of the rule would violate fairness.

Petitioner Statement:

The petitioner kindly requests a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code, to validate the BEC examination credit previously earned.

Respectfully,



Valeria Garces

	Reprima nd		Reprima nd	
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~~PROPOSED EFFECTIVE DATE: January 1, 2026~~

Rulemaking Authority 456.072, 456.079, 461.005, 461.013 FS. Law Implemented 456.033, 456.063, 456.072, 456.079, 461.012, 461.013 FS. History—New 11-21-79, Amended 8-31-81, Formerly 21T-14.02, Amended 10-14-86, 12-8-88, 1-19-92, 4-26-93, Formerly 21T-14.002, 61F12-14.002, Amended 2-25-96, 5-29-97, Formerly 59Z-14.002, Amended 11-17-97, 8-24-00, 8-13-02, 4-26-04, 6-14-06, 10-10-06, 11-25-07, 12-25-11, 11-27-16, 4-19-17, 1-2-19, 12-29-21, _____ 1-1-26.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Ashleigh Irving, Executive Director, Board of Podiatric Medicine, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3258, at (850)245-4292, or by email: Ashleigh.Irving@flhealth.gov.

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

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 March 11, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Austin Hayes. 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 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 March 03, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Valeria Garces. 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 ENVIRONMENTAL PROTECTION

RULE NO.: RULE TITLE:

62-610.462 Reliability and Operator Staffing

The Department of Environmental Protection hereby gives notice: NOTICE IS HEREBY GIVEN that on November 24, 2025, the Florida Department of Environmental Protection, received a petition for variance or waiver pursuant to section 120.542, F.S. from Citrus County Department of Water Resources. The petition was received on November 24, 2025. Notice of receipt of this petition was published in the Florida Administrative Register on December 10, 2025. The petition requested a variance from rule subsection 62-610.462(3), F.A.C. which states that minimum staffing requirements at wastewater treatment facilities should be reduced to staffing by a Class C or higher operator 6 hours per day, 7 days per week, unless Chapter 62-699, F.A.C., requires additional operator presence. The petition requests that the staffing requirement be reduced to 6 hours per day for 5 days per week and 1 visit on each weekend day. The Southwest Regional Water Reclamation Facility is located at 5040 West Oak Park Boulevard, Homosassa, Florida 34446. No public comment was received. The Order, OGC file number 25-2090 and DEP file number FLA011903-015-DWF/VO, granted the petition because the Petitioner demonstrated substantial economic hardship and proposed an alternative means of achieving the purpose of the underlying statutes implemented by the rule.

A copy of the Order or additional information may be obtained by contacting:

A copy of the Order or additional information may be obtained during normal business hours, 8:00 a.m. - 5:00 p.m., Monday through Friday, except legal holidays, by contacting: Chloe Allen, Engineering Specialist II, Water Facilities - Permitting; Florida Department of Environmental Protection, Southwest

REC

FEB 17 2026

Florida Division of
Certified Public Accounting

Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, Florida 32607

Re: Petition for Temporary Variance or Waiver – Reinstatement of BEC Credit
Candidate ID: 1099418

Dear Members of the Florida Board of Accountancy:

Pursuant to Rule 28-104.002, Florida Administrative Code, I respectfully petition the Florida Board of Accountancy for a temporary variance or waiver of the 18-month rolling period requirement contained in Section 473.306, Florida Statutes, which requires that all four sections of the Uniform CPA Examination be passed within an 18-month period. I am requesting this temporary variance or waiver as applied specifically to my **BEC credit, which expired on June 28, 2025**, due to extraordinary circumstances beyond my control.

I passed the following sections of the Uniform CPA Examination:

- BEC – December 28, 2023
- AUD – January 28, 2025
- REG – March 17, 2025
- FAR – February 9, 2026

VW 2026-021

Under the 18-month rolling requirement, my BEC credit expired before I was able to complete my final section. I subsequently passed FAR on February 9, 2026, thereby completing all four sections of the Uniform CPA Examination.

The requested temporary variance or waiver is necessary due to a significant family medical emergency. In March 2025, my 91-year-old grandmother, who lives with me, suffered a stroke. In May 2025, prior to the June 30, 2025 testing window ending for my BEC credit, she suffered a second stroke. Following both strokes, she required extensive rehabilitation. After the second stroke, she required the placement of a feeding tube and significant daily assistance. Because she resides with me, I became **her primary caregiver**. I was responsible for transporting her to and from rehabilitation appointments multiple times per week for approximately three months following the second stroke and assisting with her ongoing daily medical and personal needs.

As a result of these medical events, she now suffers from permanent impairments, including slurred speech and significant physical limitations. I have continued to provide substantial care and support. In December 2025, she was hospitalized again after being diagnosed with the flu, further extending the caregiving demands during this period.

These circumstances were unforeseen, beyond my control, and required my immediate and sustained attention during the critical period in which my BEC credit was set to expire. The time, emotional strain, and logistical responsibilities associated with her medical condition substantially impaired my ability to adequately prepare for and complete my final examination section before the expiration date.

Despite these challenges, I remained committed to the CPA licensure process and ultimately passed FAR on February 9, 2026, successfully completing all four sections of the Uniform CPA Examination. My completion of all four sections demonstrates competency in each required subject area and fulfills the underlying purpose of Section 473.306, Florida Statutes.

Granting this temporary variance or waiver to reinstate my BEC credit would serve the purpose of the statute by recognizing that I have demonstrated the knowledge and competency required for licensure, while also acknowledging extraordinary circumstances that temporarily prevented completion within the prescribed 18-month period. Reinstatement would not undermine the integrity of the examination process but would provide equitable relief in light of circumstances beyond my control.

I have attached supporting medical records and related documentation with this petition packet to substantiate the circumstances described above.

For these reasons, I respectfully request that the Board grant a temporary variance or waiver of the 18-month rolling requirement and reinstate my BEC credit so that all four examination sections may be recognized for licensure purposes.

Respectfully submitted,

Kayla Grammerstorf
Candidate ID: 1099418
9243 Coral Isles Circle
Palm Beach Gardens, FL 33412
kaylagrammerstorf@comcast.net

Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, Florida 32607

Re: Petition for Temporary Variance or Waiver – Reinstatement of BEC Credit
Candidate ID: 1099418

Dear Members of the Florida Board of Accountancy:

Summary Petition Cover Note

Pursuant to Rule 28-104.002, Florida Administrative Code, I respectfully submit this petition to the Florida Board of Accountancy requesting a **temporary variance or waiver** of the 18-month rolling period requirement contained in **Section 473.306, Florida Statutes**, as applied to my **BEC credit that expired on June 28, 2025**. This variance is requested due to extraordinary and unforeseen family medical circumstances that temporarily prevented me from completing all four sections of the Uniform CPA Examination within the prescribed period. I have since successfully completed all four sections, demonstrating the competency required for licensure. Granting this temporary variance would serve the purpose of the statute by recognizing my demonstrated knowledge while providing equitable relief for circumstances beyond my control. Supporting medical records and documentation are included in this packet.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: February 26, 2026

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

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 February 26, 2026, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurants, received a petition for an Emergency Variance for paragraph 61C-1.004(2)(a), Florida Administrative Code, subsection 61C-4.010(7), Florida Administrative Code, subsection 61C-4.010(6), Florida Administrative Code, and Section 6-402.11, 2017 FDA Food Code from Open World Entertainment LLC. located in Lake Buena Vista. The above referenced F.A.C. addresses the requirement that at least one accessible bathroom on the same level be provided for use by customers and employees. They are requesting to utilize bathrooms located on a different level. The Division of Hotels and Restaurants will accept comments concerning the Petition for 5 days from the date of publication of this notice. To be considered, comments must be received on or 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

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-1.004 General Sanitation and Safety Requirements

NOTICE IS HEREBY GIVEN that on February 26, 2026, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurants, received a petition for an Emergency Variance for paragraph 61C-1.004(1)(a), Florida Administrative Code and Paragraph 5-202.11(A), 2017 FDA Food Code from Cow Shakes Orlando LLC located in Orlando. The above referenced F.A.C. addresses the requirement that

each establishment have an approved plumbing system installed to transport potable water and wastewater. They are requesting to utilize holding tanks to provide potable water and to collect wastewater at the handwash and 3-compartment sinks.

The Division of Hotels and Restaurants will accept comments concerning the Petition for 5 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 Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on February 17, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Kayla Grammerstorf. Petitioner seeks a 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 ENVIRONMENTAL PROTECTION

Beaches and Coastal Systems

RULE NOS.:RULE TITLES:

62B-33.005 General Criteria for Areawide and Individual Permits

62B-33.0155 General Permit Conditions

NOTICE IS HEREBY GIVEN that on February 25, 2026, the Department of Environmental Protection, received a petition for variance or waiver pursuant to section 120.542, F.S. from MTP Oceanside, LLC. The petition requested a variance from rule subsection 62B-33.005(13), and paragraph 62B-33.0155(1)(n), F.A.C., related to balcony railing tinting. The properties are located at 9309 and 9317 Collins Avenue, Surfside, Miami-Dade County. The petition has been assigned OGC #26-0324.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Douglas Aarons, Florida Department of Environmental Protection, 2600 Blair Stone Road, Mail Station 3522, Tallahassee, Florida 32399-2400; telephone (850)245-

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MAR 11 2026

Florida Division of
Certified Public Accounting

March 10, 2026

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

Petitioner Information:

National Candidate ID: 1006814

Austin Michael Hayes
265 46th Street, Apt 2316
Pittsburgh, PA 15201 (temporary address)

VW 2026-035

904-742-4119
austinhayes97@outlook.com

Attorney Information:

Not applicable

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 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.

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 the BEC exam credit earned December 27, 2023, and expired on June 30, 2025.

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

Since earning their first examination credit in December of 2023, the Petitioner has faced substantial personal hardship in studying and sitting for the Uniform CPA Examination. Unfortunately, during this time, two grandmothers suffered from deteriorating health including dementia and breast cancer, respectively, ultimately succumbing to their conditions in November 2024 and January 2025. Further, following the news that I passed my *final* exam section in November 2025, my maternal grandfather passed away. Before their deaths, I took on responsibility for my three grandparents' primary care which took time and focus away from studying for the CPA examinations.

Summary of Petitioner's CPA exam credits:

Exam Section:	Passing Credit Exam Date:	Passing Credit Release Date:	Expiration Date:
BEC	12/15/2023	12/27/2023	6/30/2025
FAR	5/2/2025	5/27/2025	11/27/2027
REG	6/27/2025	7/9/2025	1/9/2028
AUD	10/22/2025	11/6/2025	5/6/2028

On October 22, 2025, I earned my final exam credit by passing the AUD section of the Uniform CPA Examination, meaning all four credits were earned within a window of 21 months, 26 days (December 27, 2023, to October 22, 2025). This is three months and 26 days outside of the original 18-month window but well within the 30-month window introduced in January 2024 and described in 61H1-28.0052(1)(a), FAC, that I would have been subject to had I earned my first examination credit one month later in January 2024 rather than December 2023.

Based on the extenuating circumstances described above and consideration, I kindly request that the Board consider my request for permanent variance from the 18-month window that currently disqualifies my BEC credit.

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

I have successfully passed all four sections of the Uniform CPA Examination and the time taken and number of attempts made are not reflective of my competency in the profession of accounting but circumstances beyond my control. Further, I am of good moral character and otherwise satisfy the requirements of Section 473.306, Florida Statute. Granting the petition for variance would not compromise the purpose of Section 473.306, FS. Rather, it would uphold the principles of fairness and allow me to continue with licensure and support further service to the profession, ensuring qualified, competent individuals serve in the profession rather than penalized for undue personal hardships.

Petitioner Statement:

I kindly request a permanent variance from Rule 61H1-28.0052(1)(b), FAC which specifies candidates must pass all four examinations within the designated rolling period.

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~~PROPOSED EFFECTIVE DATE: January 1, 2026~~

Rulemaking Authority 456.072, 456.079, 461.005, 461.013 FS. Law Implemented 456.033, 456.063, 456.072, 456.079, 461.012, 461.013 FS. History—New 11-21-79, Amended 8-31-81, Formerly 21T-14.02, Amended 10-14-86, 12-8-88, 1-19-92, 4-26-93, Formerly 21T-14.002, 61F12-14.002, Amended 2-25-96, 5-29-97, Formerly 59Z-14.002, Amended 11-17-97, 8-24-00, 8-13-02, 4-26-04, 6-14-06, 10-10-06, 11-25-07, 12-25-11, 11-27-16, 4-19-17, 1-2-19, 12-29-21, _____ 1-1-26.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Ashleigh Irving, Executive Director, Board of Podiatric Medicine, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3258, at (850)245-4292, or by email: Ashleigh.Irving@flhealth.gov.

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

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 March 11, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Austin Hayes. 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 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 March 03, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Valeria Garces. 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 ENVIRONMENTAL PROTECTION

RULE NO.: RULE TITLE:

62-610.462 Reliability and Operator Staffing

The Department of Environmental Protection hereby gives notice: NOTICE IS HEREBY GIVEN that on November 24, 2025, the Florida Department of Environmental Protection, received a petition for variance or waiver pursuant to section 120.542, F.S. from Citrus County Department of Water Resources. The petition was received on November 24, 2025. Notice of receipt of this petition was published in the Florida Administrative Register on December 10, 2025. The petition requested a variance from rule subsection 62-610.462(3), F.A.C. which states that minimum staffing requirements at wastewater treatment facilities should be reduced to staffing by a Class C or higher operator 6 hours per day, 7 days per week, unless Chapter 62-699, F.A.C., requires additional operator presence. The petition requests that the staffing requirement be reduced to 6 hours per day for 5 days per week and 1 visit on each weekend day. The Southwest Regional Water Reclamation Facility is located at 5040 West Oak Park Boulevard, Homosassa, Florida 34446. No public comment was received. The Order, OGC file number 25-2090 and DEP file number FLA011903-015-DWF/VO, granted the petition because the Petitioner demonstrated substantial economic hardship and proposed an alternative means of achieving the purpose of the underlying statutes implemented by the rule.

A copy of the Order or additional information may be obtained by contacting:

A copy of the Order or additional information may be obtained during normal business hours, 8:00 a.m. - 5:00 p.m., Monday through Friday, except legal holidays, by contacting: Chloe Allen, Engineering Specialist II, Water Facilities - Permitting; Florida Department of Environmental Protection, Southwest

**BOARD OF ACCOUNTANCY
RULES REPORT
MARCH 2026**

Rule Number	Rule Title	Date Rule Language Approved by Board	Date Sent to OFARR	Rule Development Published	Notice Published	Adopted	Effective

*There are currently no rules in the rulemaking process.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION**

March 25, 2026

CONFERENCE CALL

MINUTES

The meeting was called to order at 10:32 a.m. by Jason Lafser, Chair. The roll was called by Karan Lee reflecting the following:

Committee members present:

Jason Lafser – Chair
Maria Caldwell
Meagan Camp
Madeline Domino
Mindy Rankin
Sonia Singh

Committee members absent:

Alex Sueiro
Alex Welsh

Staff members present:

Alexandra Herrera
Trenia Jenkins
Karan Lee
Barbara Whitney

Others present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Gabrielle McLure-Nelson, Embry-Riddle Aeronautical University, Daytona Beach
Sarah Ochs, Embry-Riddle Aeronautical University, Daytona Beach

Ratify Minutes from December 8, 2025, meeting.

Motion was made by Ms. Rankin and seconded by Ms. Domino to approve the minutes from the December 8, 2025, meeting. Upon vote, motion passed unanimously.

ETHICS

Consider Ethics Provider and Course Applications.

a. Embry-Riddle Aeronautical University, Daytona Beach

1. Aviation and Aerospace Ethics for Florida CPAs – Self-Study – 7 CPE hours

Motion was made by Ms. Rankin and seconded by Ms. Camp to approve the course listed above. Upon vote, motion passed unanimously.

ADMINISTRATIVE MATTERS

- a. Discuss NASBA's decision to remove the requirement that a sponsor sign the certificate of completion.

The committee asked about the reason for the change.

Ms. Caldwell stated that she was not aware of the change but would look into it to find out why.

- b. Laws and Rules (informational)
- c. Current Rule Changes
None
- d. Executive Director and/or Licensing Supervisor Remarks.
None
- e. Other Business

SET FUTURE MEETING DATE

June 3, 2026, at 10:30 a.m.

Meeting adjourned at 10:55 a.m.



Jason Lafser, Chair