



Ron DeSantis, Governor
Melanie S. Griffin, Secretary

August 21, 2026
Board of Accountancy
Department of Business and Professional Regulation
[Microsoft Teams](#)
[Notice](#)

Friday, August 21, 2026

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

Jason Lafser
Kevin Brown

1. Approve Minutes
 - a. July 17, 2026
2. Deceased
 - a. Policastro, Joseph E.
 - b. Wimer, Ruth M.
3. OGC Final Action

Informal Hearing

- a. St. Clair, Ronald W.

Settlement Stipulation

- b. Musaji, Yusufali

Voluntary Relinquishment

- c. Goleno, Terri Ann

Request for Reconsideration

- d. Mackenzie, Nathaniel

4. Petitions for Variance or Waiver
 - a. Kloby, Kevin
 - b. Mathew, Jeffrey
5. Exam Considerations
 - a. Bray, Christine
 - b. Degley, Tacara M.
 - c. Vizcarrondo, Rafael



6. Endorsement Considerations

- a. Bell, James A.
- b. Conyngham, Kevin J.
- c. Driscoll, Robert G.
- d. Simon, Sherill H.
- e. Soffredine, Odin J.

7. Maintenance and Reactivation: Null and Void

- a. Bakshi, Fauzia R.
- b. Cook, Andrew M.
- c. Delgado, Marlene
- d. Less, Jordan P.
- e. Mendez, Kathie J.
- f. Tatum, Lindsey M.

8. Chief Attorney's Report

9. Board Counsel's Report

- a. August 2026 Rules Report

10. Administrative Items

- a. Remarks from Chair
- b. Remarks from Acting Director
 - i. NASBA Annual Meeting (October 25-28, 2026 – Phoenix, AZ)
 - ii. 2027 Proposed Board Meeting Dates
 - iii. November 13, 2026 Board Meeting

11. Florida Institute of Certified Public Accountants

12. Public Comments

13. Future Meetings

October 1 PC
October 2 BD

Orlando, FL
Orlando, FL

November 13 PC
November 13 BD

Orlando, FL
Orlando, FL

July 17, 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, July 17, 2026

The meeting was called to order at 9:00 a.m. Roll call of Attendees was called by Kevin Brown, and reflected the following persons present:

Board Members

William Blend	Present
Brent Sparkman	Present
Jason Lafser (Chair)	Not Present
Tracy Keegan	Present
Shireen Sackreiter	Not Present
Michelle Maingot	Present
William Benson	Present
Steve Platau	Present
Caridad Vasallo	Present

Staff

Kevin Brown	Present
Niyati Bhatt	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Heather Page, Chief Attorney, Samantha Ceres, Assistant General Counsel, Office of the General Counsel. Jason Harrell of the Florida Institute of Certified Public Accountants. The court reporter was Heather Howard.

1. Approve Minutes

Motion was made by **Ms. Vasallo**, seconded by **Mr. Sparkman**, to approve minutes from the May 29, 2026, meeting. Upon vote, the motion passed unanimously.

2. Deceased Licensees

A moment of silence was held for deceased practitioners.

3. Exam Considerations

a. Dolan, Zachery A.

Mr. Dolan was **present**.

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

b. Fernandez, Kristen E.

Ms. Fernandez was **not present**.

Motion was made by **Ms. Vasallo**, seconded by **Mr. Benson** to deny the application. Upon vote, the motion passed unanimously.

c. Montero, Victoria H.

Ms. Montero was **not present**.

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

4. Endorsement Considerations
 - a. Conyngham, Kevin J.

Mr. Conyngham was **not present**.

This item was continued to the August 21, 2026 meeting.

- b. Ortiz, Samuel

Mr. Ortiz was **not present**.

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

5. Endorsement Considerations – Military

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

6. Maintenance and Reactivation: Null and Void
 - a. Fleitas, Andit

Mr. Fleitas was **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. Blend and Mr. Platau voting no**.

- b. High, Joshua

Mr. High was **present**.

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

7. Chief Attorney's Report

Ms. Page presented the Chief Attorney Report.

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

8. Board Counsel's Report
 - a. June 2026 Rules Report

This was an informational item.

- b. Rules Review

This was an informational item.

- c. Rule 61H1-33.003, FAC

Ms. Munson presented proposed changes to Rule 61H1-33.003, FAC.

Motion was made by **Mr. Sparkman**, seconded by **Ms. Vasallo**, to open the rule for development. Upon vote, the motion passed unanimously. **Ms. Keegan was not present for the vote**.

Motion was made by **Mr. Sparkman**, seconded by **Ms. Vasallo**, to approve the proposed language as presented. Upon vote, the motion passed unanimously. Ms. Keegan was not present for the vote.

Motion made by **Ms. Maingot**, seconded by **Mr. Blend** that proposed Rule 61H1-33.003, 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 **Ms. Maingot**, seconded by **Mr. Blend**, that the proposed rule or any part of the proposed rules will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion made by **Ms. Maingot**, seconded by **Mr. Sparkman**, that the proposed rules are not subject to a sunset provision. Upon vote, the motion passed unanimously.

9. Committees

a. May 26, 2026 - Education Advisory Committee

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

10. Administrative Items

a. Remarks from Vice Chair

None at this time.

b. Remarks from Acting Director

Mr. Brown updated the Board that he is currently serving in the role of Acting Director.

11. Florida Institute of Certified Public Accountants

Mr. Harrell presented an update regarding the legislative session, FICPA events and national advocacy efforts.

12. Public Comments

None at this time.

13. Additions Agenda Items

a. Fiscal Year 2026 – 2027 Annual Regulatory Plan

Ms. Munson presented the 2026-2027 Annual Regulatory Plan for the Board's review and approval.

Motion made by **Ms. Maingot**, seconded by **Mr. Sparkman** to approve the Annual Regulatory Plan. Upon vote, this motion passed unanimously.

b. NASBA Q2 Exam statistics

This was an informational item.

14. Adjourn

The meeting was adjourned at 10:16 a.m.

Jason Lafser, Chair

Date

DRAFT

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD**

August 21, 2026

Deceased Practitioners

Name

Policastro, Joseph E
Wimer, Ruth Mary

Certificate Number

28001063
61628

Date Deceased

September 8, 2024
October 15, 2025

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

Petitioner Information:

Kevin Kloby

10263 Gandy Blvd N

APT 614

Saint Petersburg, Florida 33702

FL Jurisdiction ID: 1730739

National Candidate ID: 1085751

VW 2026-102

Attorney Information:

Michael G. Lawrence, Jr.

Howell, Buchan & Strong

2898-6 Mahan Drive

Tallahassee, Florida 32308

Applicable Portions of the Rule(s):

Petition for Permanent Variance from Rule 61H1-28.0052(1) (b), Florida Administrative Code, which states: "Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month 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 rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken."

The citation to the statute the rule is implementing:

Sections 455.217(1) and 473.306, Florida Statutes.

Type of Action Requested:

I am respectfully requesting the Florida Board of Accountancy ("Board") grant a permanent waiver or variance to Rule 61H1-28.0052(1) (b) to extend my expired FAR credit due to the personal circumstances described below. I want to note that I have passed all four sections of the CPA Examination, including FAR, AUD, REG, & TCP. I have included further details on these exam specifics below:

Exam Section	Date Passed	Date Expired/Expires	Score
FAR	05/24/2023	06/30/2025	
AUD	02/07/2025	07/28/2027	
REG	02/10/2026	08/09/2028	
TCP	06/16/2026	12/15/2028	

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

I respectfully submit this petition requesting a waiver or variance of the 18-month rolling expiration period for my CPA exam credit for FAR. I have successfully passed all four sections of the CPA Exam; however, my documented medical condition prevented me from completing the remaining sections within the required rolling period. Specifically, I am diagnosed with generalized epilepsy, which can cause absent seizures that lead to frequent loss of concentration and focus. Under the guidance of my neurologist, I take anti-seizure medications daily to control the symptoms of my epilepsy, but the medication can additionally cause fatigue and further impact abilities of extended focus and concentration. Due to these medical disabilities displayed, which are beyond my control and have caused material disruptions in my ability to prepare for and complete the four examination sections within the standard period, I feel that the variance being requested is a reasonable accommodation for my physician documented disability. This accommodation is in-line with the extra time I was previously granted by the Board as a medical accommodation to receiving "time and a half" when sitting for all four sections of the exam. This request is consistent with the purpose of the licensing process as I have demonstrated the required competency by successfully passing the four required sections of the CPA Examination before becoming licensed.

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

I have successfully passed all four sections of the CPA exam and am of good moral character. Additionally, I have completed all educational requirements with an undergraduate degree from Florida State University in Accounting and a Masters of Accounting from Loyola University Maryland. I have completed the work requirement currently employed as a Senior Tax Associate at PwC. The extended time taken to finish the exams is attributable to my documented disability rather than a lack of competence,

diligence or commitment. It should be noted that the request addresses the statutory requirements as the purpose of the statute is achieved and that applying the rule strictly would create a substantial hardship which could be considered a violation of the principles of fairness.

Petitioner Statement:

I kindly request a permanent waiver or variance from Rule 61H1-28.0052(1) (b), Florida Administrative Code.

Respectfully,

Kevin Kloby

notice: On July 17, 2026 for paragraph 61C-1.004(1)(a), Florida Administrative Code and Paragraph 5-202.11(A), 2017 FDA Food Code from Levy Premium Foodservice Limited Partnership, located in Miami. 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 sink.

The Petition for this variance was published in Vol. 52/139 on July 20, 2026. The Order for this Petition was signed and approved on July 30, 2026. After a complete review of the variance request, the Division finds that the application of this Rule will create a financial hardship to the food service establishment. Furthermore, the Division finds that the Petitioner meets the burden of demonstrating that the underlying statute has been achieved by the Petitioner ensuring the wastewater holding tank for the handwash sink is emptied at a frequency as to not create a sanitary nuisance; and potable water provided must come from an approved source and be protected from contamination during handling. The Petitioner shall also ensure that the handwash sinks are provided with hot and cold running water under pressure, soap, an approved hand drying device and a handwashing sign.

A copy of the Order or additional information 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 Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on July 28, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Michael G. Lawrence, Jr., Esq. on behalf of Kevin Kloby. 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: Division of Certified Public Accounting, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, CPA.Admin.Team@myfloridalicense.com.

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NO.: RULE TITLE:

69O-125.003: Unfair Discrimination Because of Travel Plans

The Florida Office of Insurance Regulation hereby gives notice: On June 15, 2026, the Florida Office of Insurance Regulation (“Office”) received a petition to extend a variance from Rule 69O-125.003, Florida Administrative Code, from Transamerica Life Insurance Company (“Transamerica”). This Rule addresses the consideration of past and future lawful foreign travel in the issuance of life insurance policies. Transamerica seeks to have the Office issue an order extending a variance from Rule 69O-125.003, Florida Administrative Code, allowing it to consider future lawful travel to Iraq and Afghanistan. The Petition for this variance was published in Vol. 52/117 on June 17, 2026. After a complete review of the variance request, the Office has determined that travel to Iraq and Afghanistan remains sufficiently dangerous as to pose an increased risk of death or serious injury to individuals who travel to those countries. Therefore, the Office has extended the variance from Rule 69O-125.003, Florida Administrative Code, to allow Transamerica to consider future lawful travel to Iraq and Afghanistan in its underwriting decisions. The extension to the variance will expire on June 15, 2028. The Order for this Petition was issued on July 28, 2026.

A copy of the Order or additional information may be obtained by contacting: Darrell Garvey, darrell.garvey@fioir.com, 200 East Gaines Street, Tallahassee, Florida 32399, (850)413-4276.

Section VI

Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Licensing

RULE NO.: RULE TITLE:

5N-1.100: Organization

The Florida Department of Agriculture and Consumer Services, Division of Licensing announces a workshop to which all persons are invited.

DATE AND TIME: Friday, September 4, 2026, 9:30 a.m. - 12:00 p.m.

PLACE: Betty Easley Conference Room 166, 4075 Esplanade Way, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: Receive public comment on the proposed definition of the terms “security services” and “access control.”

A copy of the agenda may be obtained by contacting: Kevin Gay, Records Analyst, Department of Agriculture and



JUN 23 2026

Florida Division of
Certified Public Accounting

PETITION FOR VARIANCE OF BOARD OF ACCOUNTANCY RULE

Florida Board of Accountancy

240 NW 76th Drive, Suite A
Gainesville, Florida 32607

VW 2026-087

Petitioner Information:

Name: Jeffrey Mathew

Address: 2735 Kissimmee Bay Circle, Kissimmee, FL 34744

Email: jeffreymathew215@gmail.com

Phone Number: (407) 460-7003

Attorney Information: *Not applicable*

Applicable Rule:

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."

Citation to Statute:

Section 473.306, Florida Statutes

Action Requested:

I respectfully request that the Florida Board of Accountancy grant a variance from the eighteen-month rolling period applicable to my FAR examination credit and recognize my examination credit under the current thirty-month rolling period established under CPA Evolution. Specifically, I request that the Board restore and recognize my FAR examination credit and deem all four sections of the Uniform CPA Examination successfully completed for licensure purposes.

Specific fact that demonstrates a violation of the principles of fairness:

With the implementation of CPA Evolution in January 2024, the standard rolling credit period for CPA Exam sections was extended to 30 months from the NASBA score release date of the first section passed. Accordingly, I respectfully request that the Board consider applying this 30-

month rolling period to my credit for the Financial Accounting and Reporting (FAR) section of the CPA Examination.

I sat for the FAR examination on December 1, 2023, and received a passing score on December 27, 2023. Under the previous 18-month rolling period, my FAR credit was scheduled to expire on June 27, 2025. Following the implementation of CPA Evolution, my credit expiration date was automatically extended to June 30, 2025. While I appreciate this adjustment, the extension amounted to only three additional days.

I respectfully submit that this outcome does not fully reflect the intent or spirit of the CPA Evolution transition. As a candidate testing during the implementation period, the three-day extension provided little practical benefit and did not truly account for the significant change from an 18-month to a 30-month rolling credit period.

As of June 15, 2026, I have successfully passed all four sections of the CPA Examination. Had the current 30-month rolling period been applied to my FAR credit from the December 27, 2023 score release date, my FAR credit would have remained valid through the completion of all exam requirements. Because I completed all four sections within what would be the current 30-month rolling window, I respectfully request that the Board consider granting a variance and recognizing my FAR credit under the current standard.

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

The underlying purpose of the statute referenced above would be served by my request as all candidates who now test and pass sections of the exam are granted the 30-month rolling period. The 18-month period is no longer considered the standard rolling period and therefore does not serve the purpose of the statute as it relates to my current exam journey, as all other exams I have taken following the FAR exam (AUD, ISC, and REG) have been granted a standard 30-month rolling period.

Petitioner Statement:

I am seeking a permanent variance from the applicable rule referenced above.

Thank you for your time and consideration of this request.

Respectfully submitted,

Jeffrey Mathew

Food Code from Bubba Ice Events LLC located in Miami. 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 sink and 3 compartment sink.

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

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-4.010 Sanitation and Safety Requirements

NOTICE IS HEREBY GIVEN that on July 21, 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 Bubba Ice Events LLC located in Miami. 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

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 June 23, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Jeffrey Mathew. 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: Division of Certified Public Accounting, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, CPA.Admin.Team@myfloridalicense.com.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

RULE NOS.:RULE TITLES:

62-521.200 Definitions for Wellhead Protection

62-521.400 Ground Water Protection Measures in Wellhead Protection Areas

The Department of Environmental Protection hereby gives notice:

That it has issued an order on July 20, 2026, granting the Florida Keys Aqueduct Authority's Petition for a Variance. The Petition was received on February 5, 2026. Notice of receipt of this Petition was published in the Florida Administrative Register on February 17, 2026. The petition requested a variance from paragraph 62-521.400(1)(f), F.A.C., to construct a Class I underground injection well, as regulated in Chapter 62-528, F.A.C., within a five hundred (500) foot radial setback distance around a drinking water supply well. No public comment was received. The Order, file number 0062368 and OGC number 26-0274, granted the Petition to paragraph 62-521.400(1)(f), F.A.C., based on a showing that Petitioner demonstrated that a strict application of the rule would result in substantial hardship to Petitioner or would affect Petitioner differently than other similarly situated applicants and because Petitioner demonstrated that the purpose of the underlying statute will be or has been achieved by other means.

A copy of the Order or additional information may be obtained by contacting: Rufus Dickey, Department of Environmental Protection, MS 3530, 2600 Blair Stone Road, Florida 32399-2400; telephone (850)245-7580; Rufus.L.Dickey@FloridaDEP.gov during normal business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday, except legal holidays.

DEPARTMENT OF HEALTH

Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling

NOTICE IS HEREBY GIVEN that on July 20, 2026, the Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling, received a petition for variance and waiver submitted by Elizabeth Soto, Petitioner. Petitioner requests that the Board grant the requested variance/waiver from subsection 64B4-3.0085(4), F.A.C., which states that experience obtained under the supervision of a qualified supervisor will not count toward completion of the experience

**BOARD OF ACCOUNTANCY
RULES REPORT
AUGUST 2026
Rachelle Munson – Board Counsel
Tracy Smith – Paralegal Specialist I**

Rule Number	Rule Title	Date Rule Language Approved by Board	Date Sent to OFARR	Rule Development Published	Notice Published	Adopted	Effective
61H1-33.003	Continuing Professional Education	07/17/2026	07/21/2026	07/30/2026	08/10/2026		

Staff Proposed Meeting Dates and Locations

2027

January 8, 2027 – Virtual

January 14, 2027 – Virtual (Probable Cause)

February 25-26, 2027 – Orlando, FL (Tentative)

April 29-30, 2027 – South Florida

June 3-4, 2027 – Virtual

July 15-17, 2027 – Tampa, FL (UT Campus)

September 9-10, 2027 – Orlando, FL (Tentative)

October 28-29, 2027 – Virtual

December 9-10, 2027 – North Florida

2028

January 28, 2028 - TBD