August 21, 2026
Board of Accountancy
Department of Business and Professional Regulation
Microsoft Teams
Notice

Friday, August 21, 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		Staff	
William Blend	Present	Kevin Brown	Present
Brent Sparkman	Present	Niyati Bhatt	Present
Jason Lafser (Chair)	Present		
Tracy Keegan	Present		
Shireen Sackreiter	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, Samantha Ceres, Assistant General Counsel, 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 Talya Anderson. Mr. Sparkman left meeting at 11:16 am.

1. **Approve Minutes**

Motion was made by Mr. Sparkman, seconded by Mr. Platau, to approve the minutes from July 17, 2026 meeting. Upon vote, the motion passed unanimously.

2. **Deceased Licensees**

A moment of silence was held for deceased practitioners.

3. **OGC Final Action**

Informal Hearing

a. St. Clair, Ronald W.

Mr. St. Clair was not present.
Ms. Ginger Boyd was present as counsel.
Ms. Page requested to continue the case.
Motion was made by Mr. Lafser, seconded by Mr. Platau, to continue to the future meeting. Upon vote, the motion passed unanimously.

Settlement Stipulation

b. Musaji, Yusufali

Mr. Musaji was present.
Ms. Page presented the case.

Mr. Benson was recused.
Motion was made by Mr. Blend, seconded by Ms. Maingot to reject the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

Motion made by Ms. Keegan, seconded by Ms. Maingot that a revised Settlement Stipulation be issued requiring Mr. Musaji to bring his license into current, active status; submit the peer review report, regardless of the outcome; and submit all work performed for Florida clients for pre-issuance review. These requirements shall be imposed in addition to the terms of the original proposed Settlement Stipulation, which included 50 penalty hours of continuing professional education (CPE), with failure to complete and submit the required hours resulting in suspension of the license; payment of a $5,000 administrative fine within six (6) months of the filing date of the Final Order; payment of administrative costs totaling $277.97 within six (6) months of the filing date of the Final Order; and a practice restriction prohibiting Mr. Musaji from being associated with any public accounting firm registered with the Public Company Accounting Oversight Board (PCAOB).

Voluntary Relinquishment

c. Goleno, Terri Ann

Ms. Goleno was not present.
Ms. Ceres presented the case.
Motion was made by Mr. Blend, seconded by Ms. Sackreiter, to accept the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

Request for Reconsideration

d. Mackenzie, Nathaniel

Mr. Mackenzie was present.
Ms. Keegan was recused.
Ms. Page presented the case.
Motion was made by Mr. Sparkman, seconded by Mr. Lafser, to reconsider the previously filed final order. Upon vote, the motion passed with Mr. Blend, Ms. Vasaallo, and Ms. Maingot voting no.

Motion made by Mr. Lafser, seconded by Mr. Benson, to file a new order that gives the respondent pay $150.00 every 30 days from filing of this order. The first payment of $150 is deferred until six (6) months after the filing date of the order. Any missed payment will result in full payment being due within 30 days of the initial missed payment. If the balance or full payment is not made within 30 days, it will be escalated according to DBPR procedures. Upon vote, the motion passed with Mr. Blend & Ms. Vasallo voting no.

4. **Petitions for Variance or Waiver**

a. Kloby, Kevin

Mr. Kloby was present.
Mr. Michael Lawrence was present as counsel.

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

b. Mathew, Jeffrey

Mr. Jeffrey was present.

Motion was made by Mr. Lafser, 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.

5. **Exam Considerations**

a. Bray, Christine

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

b. Degley, Tacara M.

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

c. Vizcarrondo, Rafael

Mr. Vizcarrondo 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. Bell, James A.

Mr. Bell was present.
Motion was made by Mr. Benson, seconded by Ms. Sackreiter, to approve for questions four and five only. Upon vote, the motion passed unanimously.

b. Conyngham, Kevin J.

Mr. Conyngham was not present.
Motion was made by Mr. Benson, seconded by Mr. Platau, to deny the application. Upon vote, the motion passed unanimously.

c. Driscoll, Robert G.

Mr. Driscoll was not present.
Mr. Brown requested the Board reconsider Mr. Driscoll's request for continuance.
Motion was made by Mr. Blend, seconded by Mr. Benson, to continue. Upon vote, the motion passed unanimously.

d. Simon, Sherill H.

Ms. Simon was not present.
Motion was made by Mr. Besnson, seconded by Ms. Blend, to continue the application to the October 2, 2026, Board Meeting. Upon vote, the motion passed unanimously.

e. Soffredine, Odin J.

Mr. Soffredine was present.
Motion was made by Mr. Lafser, seconded by Mr. Blend, to approve for question one only. Upon vote, the motion passed unanimously.

7. **Maintenance and Reactivation: Null and Void**

a. Bakshi, Fauzia R.

Ms. Bakshi was present.
Motion was made by Ms. Keegan, seconded by Ms. Vassallo, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for the vote.

b. Cook, Andrew M.

Mr. Cook was present.
Motion was made by Ms. Keegan, seconded by Ms. Sackreiter, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for the vote.

c. Delgado, Marlene

Ms. Delgado 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 unanimously. Mr. Sparkman was not present for the vote.

d. Less, Jordan P.

Mr. Less was present.
Motion was made by Ms. Keegan, seconded by Ms. Sackreiter to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for the vote.

e. Mendez, Kathie J.

Ms. Mendez was present.
Motion was made by Ms. Keegan, seconded by Mr. Blend, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for the vote.

f. Tatum, Lindsey M.

Ms. Tatum was not present.
Motion was made by Mr. Blend, seconded by Ms. Keegan, to continue to the October 2, 2026. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for the vote.

8. **Chief Attorney's Report**

Ms. Page presented the Chief Attorney Report.
Motion made by Mr. Blend, seconded by Ms. Sackreiter, to allow Chief Attorney to continue to prosecute year-old cases. Upon vote, the motion passed unanimously. Mr. Sparkman was not present for the vote.

9. **Board Counsel's Report**

a. August 2026 Rules Report

This was an informational item

10. **Administrative Items**

a. Remarks from Chair

None at this time.

b. Remarks from Acting Director

i. NASBA Annual Meeting (October 25-28, 2026 – Phoenix, AZ)

Mr. Brown encouraged the Board to consider attending the 2026 NASBA Annual Meeting in Phoenix. He requested that the Board provide him with a response indicating their interest no later than August 28, 2026.

ii. 2027 Proposed Board Meeting Dates

Mr. Brown presented the proposed 2027 meeting dates and locations for consideration.

iii. November 13, 2026, Board Meeting

Mr. Brown presented the Board with an opportunity to move their November meeting to the old capitol building in Tallahassee. After brief discussion, there were no objections, and Mr. Brown was given clearance to move forward with coordinating the meeting at that location.

Mr. Brown also updated the Board regarding renewal application language on DBPR Online Services.

11. Florida Institute of Certified Public Accountants

Mr. Harrell presented an update regarding the upcoming FICPA events.

12. Public Comments

None at this time.

13. Adjourn

The meeting was adjourned at 11:59 a.m.

____ ______________________

Jason Lafser, Chair   Date