

December 17, 2021
Board of Accountancy
Department of Business and Professional Regulations
Division of Real Estate Board Room,
400 W. Robinson Street, Suite N801, Orlando, Florida 32801

Notice

Friday, December 17, 2021

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

Board Members

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

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Danijela Janjic, Chief Attorney, Office of the General Counsel. Joseph Klein, Assistant General Counsel, Office of the General Counsel. Shelly Weir and Key O'Keefe of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Cindy Green.

1. Approve Minutes

a. October 29, 2021

Motion was made by Ms. Keegan, seconded by Mr. Sparkman, to approve minutes as presented. Upon vote, the motion passed unanimously.

b. November 16, 2021

Motion was made by Ms. Keegan, seconded by Mr. Sparkman, to approve minutes as presented. Upon vote, the motion passed unanimously.

2. OGC Final Action

a. 2019-008251 Kramer, Marcia

Ms. Kramer was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser 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. Upon vote, the motion passed unanimously.

b. 2019-055881 Angle, Kristie

Ms. Angle was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

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

c. 2019-058311 Hulse, Donald

Mr. Hulse was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

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

d. 2019-061568 Slavet, Jeffrey

Mr. Slavet was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

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

e. 2020-000880 Quiros, Carlos

Mr. Quiros was present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

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

f. 2020-002340 Rodriguez, Sandy

Mr. Rodriguez was not present.

Motion was made by Mr. Blend, seconded by Ms. Sackreiter to continue. Upon vote, the motion passed unanimously.

g. 2019-057262 Bowman, John

Mr. Bowman was not present.

Mr. Klein presented the case.

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

h. 2019-052057 Rosenhaus, Jason

Mr. Rosenhaus was not present.

Ms. Janjic presented the case.

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

i. 2019-058411 Teeter, Nancy

Ms. Teeter was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

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

j. 2019-058421 Ferraro, Nicholas

Mr. Ferraro was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Lafser to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed with Mr. Blend voting no.

k. 2019-058322 Garcia, Justin

Mr. Garcia was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

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

l. 2020-021547 Gurney, Johanna

Ms. Gurney was not present.

Ms. Keegan and Mr. Benson were recused.

Mr. Klein presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Blend to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

m. 2018-063866 Cossio, Jovany

Ms. Cossio was present.

Mr. Klein presented the case.

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

n. 2019-059676 Silver, James

Mr. Silver was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

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

o. 2020-004503 Mok, Chakkin

Mr. Mok was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

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

p. 2020-004451 River, Josiah

Mr. River was not present.

Ms. Keegan was recused.

Mr. Klein presented the case.

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

q. 2020-015451 Browne, Joseph

Mr. Browne was not present.

Ms. Keegan and Mr. Sparkman were recused.

Ms. Janjic presented the case.

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

r. 2019-058344 Schrier, Howard

Mr. Schrier was not present.

Ms. Keegan and Mr. Sparkman were recused.

Mr. Klein presented the case.

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

s. 2019-009789 Haynes, Randy

Mr. Haynes was not present.

Ms. Keegan was recused.

Ms. Janjic presented the case.

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

t. 2020-004456 Keller, George

Mr. Keller was present.

Ms. Keegan and Mr. Benson were recused.

Ms. Janjic presented the case.

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

u. 2019-021467 DLL CPAs, LLC

A representative from DLL CPAs, LLC was not present.

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Sparkman to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

v. 2019-021459 Lindaman, Debra

Ms. Lindaman was not present.

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Mr. Lafser to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

w. 2019-003526 Mackubin, Michael

Mr. Mackubin was not present.

Mr. Klein presented the case.

Motion was made by Mr. Blend, seconded by Ms. Keegan to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule

a. Lewkowitz, Pavlina

Ms. Lewkowitz was present.

Motion was made by Ms. Keegan, seconded by Mr. Blend, to approve the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed with Mr. Blend voting no.

b. McBride, John

Mr. McBride was present.

Motion was made by Mr. Blend, seconded by Mr. Benson, to deny the petition for permanent variance for Rules 61H1-31.004, 61H1-31.006, and 61H1-33.006(1)(2) Florida Administrative Code (F.A.C.). Upon vote, the motion passed unanimously.

c. Solano, William

Mr. Solano was not present.

Motion was made by Mr. Benson, seconded by Mr. Lafser, to deny the petition for permanent variance for Rule 61H1-28.0052(1) (b), Florida Administrative Code (F.A.C.). Upon vote, the motion passed unanimously

4. Exams – Considerations

a. Ho, Jacy G.

This item was continued.

b. Leopard, Andrew J.

Mr. Leopard was present.

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

c. Naimoli, Michael

Mr. Naimoli was present.

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

d. Pereira, Ricardo N.

This item was continued

e. Sanchez-Appell, Brittney

Ms. Sanchez-Appell was present.

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

f. Zaidi, Syed Z.

Mr. Zaidi was not present.

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

5. Endorsement – Considerations

a. Brumley, Jack W.

Mr. Brumley was present.

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

b. Butler, Emily J.

Ms. Butler was not present.

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

c. DiBona, Paul J.

Mr. DiBona was not present.

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

d. Gritz, Mark R.

Mr. Gritz was not present.

This item was continued.

e. Pomeranets, Gennady

Ms. Pomeranets was not present

Motion was made by Mr. Sparkman, seconded by Ms. Keegan, to approve for questions two and four only. Upon vote, the motion passed unanimously.

f. Taylor, Helen L

Ms. Taylor was present.

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

g. Williams, Brian R.

Mr. Williams was not present.

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

6. Endorsement Considerations – Military Staff Approvals

a. Mashino, Terry

This was an informational item

7. Maintenance & Reactivation – Null and Void

a. Ortiz, Victor

Mr. Ortiz was present.

Motion was made by Mr. Blend, seconded by Ms. Keegan to approve the request for reinstatement of the applicant's license. Upon vote, the motion passed with Mr. Benson, Mr. Sparkman and Mr. Platau voting no.

b. Young, Ashley

Ms. Young was present.

Motion was made by Mr. Sparkman, seconded by Ms. Keegan to approve the request for reinstatement of the applicant's license. Upon vote, the motion passed with Mr. Lafser, Mr. Blend, and Mr. Platau voting no.

8. Maintenance & Reactivation – Voluntary Relinquishment

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

9. Deceased

A moment of silence was held for deceased licensees.

10. Reports

a. Chief Attorney Report

Ms. Janjic presented the Chief Attorney Report.

Motion made by Ms. Keegan, seconded by Mr. Sparkman to continue prosecuting year old cases. Upon vote, this motion passed unanimously.

11. Committee Discussion

a. CPE Committee Minutes – September 21, 2021

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

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

b. Educational Advisory Committee – November 16, 2021

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

12. Rules

a. December Rules Report

Ms. Munson presented the December Rules Report.

b. Board Member Appointment and Term Information

This was an informational item.

c. Rules 61H1- 30.010 – 30.050

Ms. Munson presents the proposed language to create Section 61H1, Chapter 30 – Licensure Status.

Motion made by Ms. Keegan, seconded by Mr. Blend to approve the language as presented and open the rule for development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Mr. Lafser that the proposed Rules 61H1-30.010, through 61H1-30.050 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 and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

13. Administration

a. Remarks from Executive Director

None at this time

b. 2022 Proposed Meeting Dates and Locations

Mr. Scarborough presented the 2022 proposed meeting dates and locations.

Motion made by Ms. Keegan, seconded by Mr. Blend to approve the list as presented with the amendment that all 2022 meetings shall occur in Orlando, FL. Upon vote, the motion passed unanimously.

c. Update from Board Member(s) serving on NASBA Committees

Mr. Platau provided an update from the NASBA Ethics Committee.

14. Elections of Board Officers

Motion was made by Mr. Blend, seconded by Mr. Benson, to elect Mr. Platau as the Chair for the 2022 calendar year. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Mr. Benson, to elect Mr. Blend as the Vice Chair for the 2022 calendar year. Upon vote, the motion passed unanimously.

Mr. Platau encouraged the Board Members to consider volunteering to either continue to serve or serve on Board Committees. Committee selections will be ratified at the January 2022 Board Meeting.

15. Florida Institute of Certified Public Accountants

Ms. Weir formally introduced herself to the Board, providing a professional background and a brief update on the FICPA's collaborations with the Department. Ms. Weir stated that the FICPA's focus is on education and retention of licensees. Ms. Weir also stated that the FICPA is still in the process in moving to Orlando. Ms. Green also notified the Board that there will be advocacy events on January 6th and 12th.

Ms. Green addressed some concerns regarding the CPE Reporting System and its development. Ms. Green emphasized the importance of solidifying the method of submitting certificates to the reporting system digitally. Ms. Green notified that Board that they shall receive a full legislative update during the January Board Meeting. Ms. Green additionally provided the Board statutory guidance on licensure statuses.

16. Public Comments

There were none at this time.

17. Old Business

There were none at this time.

18. Other Business

There was none at this time.

19. Adjourn

The meeting was adjourned at 1:30 p.m.



Steven Platau, Chair

February 4, 2022

Date