

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

December 16, 2022
Board of Accountancy
Department of Business and Professional Regulations
Division of Real Estate Board Room,
400 W. Robinson Street, Suite N901, Orlando, Florida 32801

Notice

Friday December 16, 2022

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

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
Caridad Vasallo	Not 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. Justin Thames, Shelly Weir, and Julian Dozier of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Donna Wolk.

1. Approve Minutes

a. September 23, 2022

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

2. OGC Final Action

Informal Hearing

a. Rivera Cruz, Olga E.

Ms. Rivera Cruz was present.

Ms. Keegan and Mr. Blend were recused.

Ms. Janjic 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

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accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Motion was made by Mr. Benson, seconded by Ms. Sackreiter to accept the recommended penalties as presented with the amendment that the time to pay the fine is increased to six (6) months. Upon vote, the motion passed unanimously.

b. Brown, Madge A.

This item was continued

c. Hernandez, Eva L.

Ms. Hernandez 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 Ms. Sackreiter to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

Entry Of Final Order

d. Goldenberg, Spencer E.

Mr. Goldenberg 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 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. Benson to accept the recommended penalties. Upon vote, the motion passed unanimously.

Waiver

e. Massey, Candis S.

Ms. Massey was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Janjic presented the case.

Motion was made by Mr. Sparkman, 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.

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

f. Mai, Thienphuong T.

Ms. Mai 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 failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

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

3. Petitions for Variance or Waiver

a. Hernandez, Tania

Ms. Hernandez was not present.

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

b. Martin, James

Mr. Martin was not present.

Motion was made by Mr. Benson, seconded by Mr. Blend, to continue the item, contingent upon the petitioner's waiver of the 90 otherwise, deny the petition for permanent variance for Rule 61H1-33.006, F.A.C. Upon vote, the motion passed unanimously.

c. Thompson, Michelle

Ms. Thompson was present.

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

**4. Request for Hearing pursuant to 120.57(1), F.S. and, if not applicable,
Request for Informal Hearing pursuant to 120.57(2), F.S.**

a. McIver, Bradley

Motion made by Ms. Keegan, seconded by Ms. Sackreiter to overturn the prior notice of intent to deny the application and approve the applicant for reinstatement. Upon vote, this motion passed unanimously.

5. Exams – Considerations

a. Carrow, Michael

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Mr. Carrow was present.

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

b. De Varona, Javier P.

Mr. De Varona was present with Mr. Tom Buchan present as counsel.

Motion was made by Ms. Keegan, seconded by Mr. Benson, to approve for convictions only. Upon vote, the motion passed with Mr. Sparkman and Ms. Sackreiter voting no.

c. Ferrante, Christina

Ms. Ferrante was present.

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

d. Howe, Hunter M.

Mr. Howe was not present.

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

e. Khan, Jalal K.

Mr. Khan was present.

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

f. Maloy, Stephen

Mr. Maloy was present.

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

g. Matlock Johnson, Christian F.

Ms. Matlock Johnson was present.

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

h. Santoro, Anthony J.

Mr. Santoro was not present.

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

i. Schnering, Janet A.

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Ms. Schnering was present.

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

j. Waters, Kwajalein L.

Ms. Waters was present.

Applicant withdrew application.

6. Endorsement – Considerations

a. Black, Kimberly M.

Ms. Black 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.

b. Bussiere, Peter

Mr. Bussiere was present.

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

c. Drucker, Daniel L.

Mr. Drucker was present.

Applicant withdrew their application

d. Eitelberg, Richard S.

Mr. Eitelberg was present.

Applicant withdrew their application

e. Giltner, Carrie D.

Ms. Giltner was not present.

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

f. Ranghel, Dawn

Ms. Ranghel was not present.

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

g. Sauer, Scott M.

Name was not present.

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Motion was made by Name, seconded by Name, to approve for question two/three/four only. Upon vote, the motion passed unanimously.

h. Springer, Andrew T.

Name was present.

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

i. Todary, Michael J.

Name was not present.

Motion was made by Name, seconded by Name, to approve for question two/three/four only. Upon vote, the motion passed unanimously.

7. Endorsement Considerations – Military

This was an informational item

8. Maintenance and Reactivation – Null and Void

a. Esquerdo, Jose O.

This item was pulled from consideration.

b. Ferron, Pamela C.

Ms. Ferron 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.

c. Willard, Jeffrey L.

Mr. Willard 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 with Mr. Blend voting no.

d. Yu, Yueh-Erd

Ms. Yu was not present.

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

9. Maintenance & Reactivation – Voluntary Relinquishment

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

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10. Reports

- a. Prosecuting Attorney Report- Chief Attorney; Ms. Janijc

Ms. Janijc presented the Chief Attorney Report.

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

11. Rules

- a. Rules Report

Ms. Munson presented the rules reports from December.

12. Committees

- a. Education Advisory Committee – August 8, 2022

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 Ms. Keegan to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

- b. CPE Committee – September 7, 2022

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 Ms. Sackreiter to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

13. Administrative Items

- a. Remarks from Chair

None at this time.

- b. Remarks from Executive Director

Mr. Scarborough presented a brief update on the renovations to the Division office.

- c. Update from Board Members Serving on NASBA Committees

None at this time.

- d. 2023 Proposed Meeting Dates

This was an informational item.

14. National Association of State Boards of Accountancy

Mr. Scarborough and Mr. Platau presented a proposed temporary extension of exam credits to accommodate the change to the Uniform CPA examination.

15. Florida Institute of Certified Public Accountants

Mr. Thames recognized the service of Mr. Ken Hart and requested a moment of silence in his honor. Mr. Thames additionally provided the Board the FICPA's perspective on mobility and substantial equivalency. He additionally requested that the Board consider hosting a workshop on those topics to address the topic with licensees.

16. Public Comments

None at this time.

17. Old Business

None at this time.

18. Other Business

None at this time.

19. Adjourn

The meeting was adjourned at 2:55 p.m.



Steven Platau, Chair

February 9, 2023

Date