

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
December 8, 2006
DBPR Board Room
1040 North Monroe Street
Tallahassee FL 32399

Friday, December 8, 2006

The meeting was called to order at 9:00 A.M. by Mr. Tipton, Chair. The roll was called by Mr. Thielen and reflected the following persons present.

BOARD MEMBERS

Teresa Borcheck	Excused Absence
Maria Caldwell	Present
Tanya Davis	Present
William Durkin	Present
Marshall Gunn	Present
Frank Puissegur	Excused Absence
James Thielen	Present
David Tipton	Present
John Quinlan	Present

STAFF

Veloria Kelly	Present
June Carroll	Present
Kim Thompson	Present

Mary Ellen Clark, Esquire, Assistant Attorney General and Board counsel was present. Eric Hurst, Esquire, Assistant General Counsel, Department of Business and Professional Regulation was present. The court reporter was Suzette Bragg.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to approve October 27, 2006 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to approve additions. Upon vote, the motion passed unanimously.

Secretary Marstiller was present and welcomed the Board to Tallahassee. She thanked the Board for all their hard work and cooperation. Secretary Marstiller informed the Board that she has been impressed with Ms. Kelly's work as the Acting Division Director and thanked Ms. Kelly for all her hard work.

I. Appearances and/or scheduled times for consideration of agenda items

1. Hearing Not Involving Disputed Issues of Material Fact, Case #2004-011081, William Bertke [DT/TD].

Mr. Thielen chaired.

Motion was made by Quinlan, seconded by Mr. Gunn, to place license on one year probation with a practice review of any attest functions and a pre-issuance review of any audits. In addition cost of \$4,496.72 is to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

2. Reconsideration for Michael Ferraro, Case #2005-038864.

Mr. Ferraro was present.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to amend Final Order, stay probation, fine in the amount of \$150.00 and cost in the amount of \$898.77 due within thirty days of date of amended Final Order. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule 61H1-33.006(1)(2), William Barbee.

Mr. Gunn disclosed that he knew Mr. Barbee.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to grant Petition for Variance or Waiver. Mr. Barbee must pay the \$50.00 late fee. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver of Rule 61H1-33.003(1)(b), Dominic Ciarimboli.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

5. Petition for Variance or Waiver of Rule 61H1-27.002(3), Juliette Demma.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to deny Petition for Variance or Waiver. Board staff was instructed to contact Ms. Demma regarding requested course outlines. Upon vote, the motion passed unanimously.

6. Petition for Variance or Waiver of Rule 61H1-28.0052(4), Natalia Esteban.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to grant Petition for Variance or Waiver, allowing an extension until May 31, 2007. Upon vote, the motion passed unanimously.

7. Petition for Variance or Waiver of Rule 61H1-27.002(2)(a), William Harmon.

Motion was made by Mr. Thielen, seconded by Mr. Durkin, to deny Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

8. Petition for Variance or Waiver of Rule 61H1-27.002(2)(b), Marian Jacklich.

Ms. Jacklich was present.

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to grant Petition for Variance or Waiver. Upon vote, the motion passed with Mr. Gunn, Mr. Thielen and Mr. Tipton voting no.

9. Petition for Variance or Waiver of Rule 61H1-33.001 (10) & 61H1-33.003(b), Mark Krpan.

Motion was made by Mr. Thielen, seconded by Mr. Durkin, to deny Petition for Variance or Waiver. Board staff was instructed to remind Mr. Krpan of his Law and Rules deadline. Upon vote, the motion passed unanimously.

10. Petition for Variance or Waiver of Rule 61H1-27.001(5)(a), Philip Newman.

Mr. Newman and his attorney, Mr. Londot, were present.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to grant Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

11. Petition for Variance or Waiver of Rule 61H1-33.006 Roxanne Ortiz.

Motion was made by Mr. Thielen, seconded by Mr. Durkin, to grant Petition for Variance or Waiver, Ms. Ortiz license will expire December 31, 2007. Upon vote, the motion passed unanimously.

12. Petition for Variance or Waiver of Rule 61H1-33.003(1), Nelson Sabbagh.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to grant Petition for Variance or Waiver upon receipt of documentation from the Mayo clinic of his illness. Board staff was instructed to let Mr. Sabbagh know he can request more time to complete hours if he can't have them completed by June 30, 2007. Upon vote, the motion passed unanimously.

13. Non-disputed Fact Hearing, Stacey Gambel.

Ms. Gambel was present.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to grant a continuance of six months. Upon vote, the motion passed unanimously.

14. Non-disputed Fact Hearing, Charles Laetsch.

Motion was made by Mr. Durkin, seconded by Mr. Thielen, to grant an extension until the February 9, 2007 Board meeting. Upon vote, the motion passed unanimously.

15. Reconsideration for Donna Blaes.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to vacate previous denial and approve. Upon vote, the motion passed unanimously.

16. Reconsideration for Susan Ghaly.

Motion was made by Mr. Thielen, seconded by Ms. Caldwell, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Thielen, seconded by Ms. Caldwell, to vacate previous denial and approve. Upon vote, the motion passed unanimously.

17. Reconsideration for Alexandra Hernandez.

Motion was made by Mr. Thielen, seconded by Mr. Durkin, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Thielen, seconded by Mr. Durkin, to vacate previous denial and approve. Upon vote, the motion passed unanimously.

18. Reconsideration for Elizabeth Leonard.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to vacate previous denial and approve. Upon vote, the motion passed unanimously.

19. Reconsideration for Nicola Liquori.

Ms. Liquori was present.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Thielen, seconded by Ms. Davis, to vacate previous denial and approve. Upon vote, the motion passed unanimously.

20. Reconsideration for Yona Munro.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to continue until the February 9, 2007 Board meeting. Upon vote, the motion passed unanimously.

21. Reconsideration for Megan Nelson.

Motion was made by Mr. Thielen, seconded by Mr. Durkin, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Thielen, seconded by Mr. Durkin, to approve a ninety day continuance. Upon vote, the motion passed unanimously.

22. Reconsideration for Theron Smith.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to vacate previous denial and approve. Upon vote, the motion passed unanimously.

23. Reconsideration for Cecile Welsby.

No action was taken. Board staff was instructed to let Ms. Welsby know an application cannot be held open for two years.

24. Continuance for Canuta Ritchson.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to uphold previous Notice of Intent to Deny. Upon vote, the motion passed unanimously.

25. Appearance requested by Board at their October 27th meeting, Hana Bayou.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to continue until the February 9, 2007 Board meeting. Upon vote, the motion passed unanimously.

26. Appearance requested by Board at their October 27th meeting, Erich Miller.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to continue until the February 9, 2007 Board meeting. Upon vote, the motion passed unanimously.

II. Other Disciplinary Matters

27. Prosecuting Attorney's Report.

Mr. Hurst reported.

Additions

1. Appearance request from Earl Moore, Case #2004-057108.

Mr. Moore was present.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to begin probation after verification of IRS suspension has been lifted. Probation for one year with a practice review at Mr. Moore's expense, at which time the Board may impose additional terms and conditions at they deem appropriate. Probation will continue for a year after Mr. Moore reactivates his license. Upon vote, the motion passed unanimously.

III. Admission to the Profession

28. Applications for Original Licensure

Carmen Davis

Applicant's grades have expired due to the fact that licensure was not applied for, within the required time, after passing the May 1981 CPA exam.

Ms. Pinkerman is requesting the Board to accept letter from the North Dakota Board of Accountancy regarding licensure requirement in lieu of the Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to continue if Ms. Pinkerman agrees to waive the ninety days requirement, if not deny. Upon vote, the motion passed unanimously.

Francisco Rivas-Vasquez Deficient four (4) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

Applicant requests the Board withdraw his application for licensure.

Board instructed staff to let Mr. Rivas-Vazquez know he can withdraw his application.

Thais Rodriguez Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, for this item only. Upon vote, the motion passed unanimously.

Shahpar Ali-McIntyre Deficient six (6) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

John Bangs Deficient one (1) semester hour of upper division accounting, 42 hours of CPE with two (2) hours in accounting and auditing subjects which must not consist of behavioral subjects and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Hina Behal Deficient 15 semester hours of graduate level courses from an accredited institution, of which six semester hours must be in accounting courses, and three semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 21 semester hours in excess of baccalaureate degree from an accredited institution to include nine (9) semester hours of upper division accounting, and a

passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Robert Benedict

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing one (1) year of public or governmental accounting experience under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Maxwell Blocker

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, three (3) hours of CPE not to include behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Timothy Bramwell

Deficient three (3) semester hours of upper division accounting, two (2) semester hours of business law, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Lawrence Bray

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Xiaoqing Chen

Deficient 3.93 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing

successful passage of the AICPA Uniform CPA exam, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Janet Davis

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and signature on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Theresa Delponte

Deficient 27 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting and 18 semester hours of upper division general business with three (3) semester hours of business law.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Mary Ann Deus

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from California evidencing successful passage of the AICPA Uniform CPA exam, a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, and a CPE reporting form evidencing 64 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Christine Dorward

Deficient 23 quarter hours of upper division accounting and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Sharon Dziechciarz Deficient 12 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Nathan Faircloth Deficient three (3) semester hours of upper division accounting, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, eight (8) hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Christy Green Deficient 9 semester hours of upper division accounting.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Hugh Guyler Deficient 15 semester hours of graduate level courses from an accredited institution, of which six semester hours must be in accounting courses, and three semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Massachusetts and Rhode Island.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

James Hardy Deficient six (6) semester hours of upper division accounting, three (3) semester hours of business law, 20 hours of CPE, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Charles Henry Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing

successful passage of the AICPA Uniform CPA exam, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Clifton Hinds

Deficient six (6) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code of which three (3) semester hours must be upper division, an Authorization for Interstate Exchange of Examination and Licensure Information form from California evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Mercedes Infante

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 24 semester hours in excess of baccalaureate degree from an accredited institution to include nine (9) semester hours of upper division accounting.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Arlene Jackson

Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a Board approved evaluator. Deficient six (6) semester hours of graduate level accounting from an accredited institution, which must be taken after admission to graduate school. Deficient 15 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, six (6) semester hours of upper division accounting with coverage of auditing, financial, and cost/managerial, 39 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts and the uniform commercial code, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and

passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Robert Sonnelitter

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from New York, Georgia, Connecticut, and Texas evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

James Stangroom

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Nancy Taylor

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, 40 hours of CPE with 11 hours in accounting and auditing subjects and no more than two (2) hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Monica Troy-Nathan

Deficient 29 semester hours in excess of baccalaureate

degree to include eight (8) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Gary Walker

Deficient one (1) semester hour of business law and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to continue if Mr. Walker agrees to waive the ninety days requirement, if not deny. Upon vote, the motion passed unanimously.

Patricia Wangen

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Tasha White

Deficient 12 semester hours of upper division accounting, three (3) semester hours of upper division business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Lance Windley

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing

current licensure in some state, 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, signature on CPE reporting form, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

William C. Witt III

Deficient nine (9) semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting and three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form from Georgia, a passing score on the Laws and Rules exam, and a complete application.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Bin Yu

Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a Board approved evaluator. Also deficient three (3) semester hours of graduate level taxation from an accredited institution; taken after admission to graduate school, 18 semester hours of upper division accounting to include coverage of taxation, 15 semester hours of upper division general business to include three (3) semester hours of business law, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Thielen, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Additions

Alejandra Juffe

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.
Ms. Sotzsky; Personal Representative for the Estate of Harry L. Sotzsky (deceased) is requesting the Board to accept Certification of Work Experience form and letter evidencing the five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

Motion was made by Mr. Durkin, seconded by Mr. Gunn, to approve. Upon vote, the motion passed unanimously.

Maria Aguilar Deficient coverage of upper division cost/managerial accounting and nine (9) semester hours of upper division general business.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

John Amrhein Deficient nine (9) semester hours of upper division accounting to include coverage of cost/managerial accounting and six (6) semester hours of upper division general business.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Brett Baker Deficient four (4) semester hours in excess of baccalaureate degree.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Ray Barrett Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Glen Beanland Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient coverage of upper division taxation and 7.25 semester hours of upper division general business. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include three (3) semester hours of business law with coverage of contracts, tort, and the uniform commercial code.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Denise Bebell Failed to submit a complete application.

Ashley Gasi Deficient six (6) semester hours of upper division accounting and three (3) semester hours of upper division business law.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Mary Gehrhardt Deficient six (6) semester hours of upper division accounting.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

William Giraldo Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include four (4) semester hours of upper division business law with coverage of contracts, tort, and the uniform commercial code.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Irina Gokun Deficient 54 quarter hours of upper division accounting to include taxation, auditing, financial accounting and cost/managerial accounting. Also, deficient eight (8) quarter hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Lyne Guillaume Deficient baccalaureate degree posted to official transcripts and 12 semester hours of upper division accounting.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Veronica Guarin Deficient 29 semester hours in excess of baccalaureate degree which must include nine (9)

semester hours of upper division accounting and failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Robert Hahn Deficient three (3) semester hours of upper division general business which must include two (2) semester hours of business law.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Curtis Henderson Deficient 15 semester hours of upper division accounting and failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Elaine Hinkley Deficient two (2) quarter hours of upper division accounting and failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Maureen Houlihan Deficient official transcripts from Daytona Beach Community College, University of Florida, South Florida Community College, Hillsborough Community College, University of South Florida, and National-Louis University; failed to satisfy requirements of rule 61H1-27.002(2).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Matthew Incinelli Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Gleeson Johnson Deficient official transcripts from Daytona Beach Community College, Liberty College, and Stetson

University; failed to satisfy requirements of rule 61H1-27.002(2).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Angelique Jong-Pian-Ki Deficient official transcripts from American Intercontinental University; failed to satisfy requirements of rule 61H1-27.002(2).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Judith Jordan Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 18 semester hours in excess of baccalaureate degree from an accredited institution, which must include three (3) semester hours of business law with coverage of contracts, tort, and the uniform commercial code.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Silvia Kaut Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient three (3) semester hours of upper division accounting. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Karim Kharroubi Failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the

motion passed unanimously.

Bernard Kirschner Failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Anita Kressel Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1) and nine semester hours of upper division accounting.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Linda Kummerer Deficient official transcripts from University of Florida and University of Phoenix; failed to satisfy requirements of rule 61H1-27.002(2).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Carmen Luciano Deficient official transcripts from Southwest Florida and International College; failed to satisfy requirements of rule 61H1-27.002(2).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Ava Lue Deficient five (5) semester hours in excess of baccalaureate degree.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Ky Kiem Luu Failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Wing Yee Mau Failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Michael Nettles Deficient 29 semester hours in excess of baccalaureate degree which must include 18 semester hours of upper division accounting.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Tomoko Ogiwara Deficient 30 semester hours of upper division general business.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Wendy Perez Deficient three (3) semester hours of business law.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Eric Petty Deficient 4.28 semester hours of upper division accounting to include coverage of auditing.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Laddavanh Phommaleuth Deficient nine (9) semester hours of upper division accounting and failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Vladimy Pierre-Louis Deficient 25.7 semester hours in excess of baccalaureate degree which must include 17.91 semester hours of upper division accounting with coverage of taxation and auditing and three (3) semester hours of upper division business law.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Scott Poindexter Failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the

institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school Also deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting, and 39 semester hours of upper division general business which must include six (6) semester hours of business law with coverage of contracts, torts, and the uniform commercial code. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution and failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Kristin Seay Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1) and three (3) semester hours of business law.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Anshul Shah Deficient three (3) semester hours of upper division business law and failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Jason Shapiro Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Derek Shorter Deficient three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Sunil Sijapati

Deficient evaluation of the Tribhuvan University, which must be evaluated by one of the board's approved evaluators and failure to satisfy rule 61H1-27.001 and 61H1-27.002. Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting, and 39 semester hours of upper division general business which must include six (6) semester hours of business law with coverage of contracts, torts, and the uniform commercial code. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Paul Spressart

Deficient 18 semester hours of upper division accounting to include coverage of cost/managerial accounting and 33 semester hours of upper division general business.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Linda Swenson

Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Nichole Taylor

Failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Carl Tillman

Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting

and 12 semester hours of upper division general business to include business law with coverage of the uniform commercial code.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Michael Tomassini Deficient official transcripts from Devry University; failed to satisfy requirements of rule 61H1-27.002(2).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Carlos Velandia Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include three (3) semester hours of business law with coverage of contracts, tort, and the uniform commercial code.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Lucia Waller Deficient eight (8) semester hours of upper division accounting.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Marjorie Wayne Deficient official transcripts from Shorter College and Regis University; failed to satisfy requirements of rule 61H1-27.002(2).

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Latosha Williams Deficient nine (9) semester hours of upper division accounting.

Motion was made by Mr. Gunn, seconded by Mr. Thielen, to deny. Upon vote, the motion passed unanimously.

Motion was made by Mr. Thielen, seconded by Mr. Quinlan, to extend the “delinquent” status of Mr. Simmers’ license for six-months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

II. Consider the following reactivation application for denial.

- A. Brenda Renee Driggers, AC 24596 – Ms. Driggers is required to complete 160 total CPE hours with 40 in A/A for the period ending June 30, 2007. She is deficient course outlines for courses with an asterisk to determine whether they qualify for CPE credits as listed, 80 CPE hours with 20 in accounting and auditing for the period ending June 30, 2007 and a passing score on the laws and rules exam.

Motion was made by Mr. Thielen, seconded by Mr. Gunn to deny. Upon vote, the motion passed unanimously.

- B. Frederick J. Stoffel Jr., AC 22078 – Mr. Stoffel is required to complete 280 total CPE hours with 70 in A/A for the period ending June 30, 2007. He is deficient the reporting form documenting completion of 280 CPE hours with 70 in accounting and auditing for the period ending June 30, 2007 and sufficient proof of attendance.

Motion was made by Mr. Thielen, seconded by Mr. Gunn to deny. Upon vote, the motion passed unanimously.

- C. Sandra M. Vlcko, AC 15548 – Ms. Vlcko is required to complete 704 total hours with 176 in A/A for the period ending June 30, 2006. She is deficient 422 CPE hours with 106 in accounting and auditing for the period ending June 30, 2006.

Motion was made by Mr. Thielen, seconded by Mr. Gunn to deny. Upon vote, the motion passed unanimously.

- VI. Consider a request from William J. Meurer, AC 19140, to return his “current inactive” license to “current active” status. Mr. Meurer states that he sent his license renewal notice and \$135 fee and mistakenly marked “inactive” since he is retired from a the active practice as a CPA. He states he reported the necessary CPE and passed the laws and rules test for the period ending June 30, 2006.

Motion was made by Mr. Thielen, seconded by Mr. Gunn, to approve. Upon vote, the motion passed unanimously.

- V-. Consider a request from the following licensees to “voluntary relinquish” their license.

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTION</u>
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Melvin, Samuel J.	32340	no
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Motion was made by Mr. Thielen, seconded by Mr. Gunn, to approve. Upon vote, the motion passed unanimously.

Whitney, Sylvia H.	17297	no
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Motion was made by Mr. Thielen, seconded by Mr. Gunn, to approve. Upon vote, the motion passed unanimously.

Williams, Harold E.	19207	no
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Motion was made by Mr. Thielen, seconded by Mr. Gunn, to approve. Upon vote, the motion passed unanimously.

VI. Rules Report

- 32. 61H1-20.007 Generally Accepted Accounting Principles
- 61H1-20.008 Generally Accepted Auditing Standards
- 61H1-20.009 Standards for Accounting and Review Services
- 61H1-20.0092 Government Auditing Standards
- 61H1-20.0093 Rules of the Auditor General
- 61H1-20.0095 Standards for Consulting Services
- 61H1-20.0096 Services for Tax Practice
- 61H1-20.0097 Standards for Personal Financial Planning
- 61H1-20.0098 Standards for Business Valuations
- 61H1-20.0099 Standards for Attestation Engagements
- 61H1-21.001 Independence
- 61H1-29.003 Experience for Licensure by Endorsement
- 61H1-31.001 Fees
- 61H1-33.006 Inactive or Delinquent Florida Certified Accountants Who Desire to Become Active Licensee

Ms. Clark informed the Board of the status of the above rules.

Motion was made by Mr. Thielen, seconded by Mr. Durkin, to notice approved language for Rule 61H1-29.003. Upon vote, the motion passed unanimously.

VII. Administrative

- 33. FYI item – NASBA

This was an informational item.

34. NASBA 25TH Annual Directors meeting & 12th Annual Legal Conference in Las Vegas.

Motion was made by Mr. Thielen, seconded by Mr. Gunn, to send Ms. Clark, Ms. Kelly and Mr. Hurst to NASBA's meetings in Las Vegas. Upon vote, the motion passed unanimously.

35. Consider denial of CPE Ethics Course and Providers:

VNA & Hospice Foundations

Motion was made by Mr. Thielen, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Professional Taxation Institutes Inc.

Motion was made by Mr. Thielen, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

36. AICPA Exposure Draft.

This was an informational item.

37. Consider nominations for Chair and Vice Chair of Board for 2007.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to appoint Mr. Thielen as Chair of the Board. Upon vote, the motion passed unanimously.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to appoint Ms. Caldwell as Vice Chair of the Board. Upon vote, the motion passed unanimously.

38. Legislation Issues.

This was addressed by the FICPA and is under their report.

39. Committee Report.

Mr. Thielen informed the Board that the Budget Task Force had meet on December 7th. He informed the Board that the Task Force had discussed the possibility of signed certification of completion of continuing education, and increasing the CPE audit.

Ms. Davis informed the Board that at the Budget meeting it appeared that there will only be \$31,000 for minority scholarships in the year 2011. Ms. Davis asked Ms. Kelly to check on this to see if something was missing from the Revenue projections.

Mr. Quinlan informed the Board that the Education Committee will be discussing a proposal regarding business law and this should be scheduled in January 2007.

Ms. Caldwell informed the Board there would be a Rules Committee meeting on February 8, 2007.

40. Report from FICPA.

Ms. Green informed the Board that the Public Service Announcements are being produced with two new Unlicensed Activity Announcements. They are waiting on the Department of Business and Professional Regulation to approve the two new Public Service Announcements. They should be ready for airing in January 2007. They are also being broadcasted in Spanish in South Florida.

Ms. Green reported that the FICPA's Board of Governors approved their 2007 policies at their meeting on December 7, 2006. Ms. Green stated that the Sunset Date in Section 473.308(4), F.S. is being filed with the legislation and would only remove the October 1, 2008 sunset provision. She stated the removal of this sunset provision would permanently allow all Endorsement Applicants to substitute five years of work experience if they don't meet Florida's education requirements. Ms. Green informed the Board that the House Bill 391 passed the House and Senate in 2006; however Governor Bush vetoed the legislation.

Ms. Green stated that there is a committee being put together in 2007 to study the Substantial Equivalency/Mobility issue, and the finding will be shared with the Board. She also discussed the CPE provider and course fee rule.

Ms. Green informed the Board that the FICPA supports the Board in their ability to automatically adopt Generally Accepted Accounting Principles and Generally Accepted Auditing Standards that would adopt applicable standards by reference. The FICPA is working with the AICPA to assist in language that would allow the Board to automatically adopt changes to GAAP and GAAS without having to go through rules changes.

Ms. Green discussed the difference between the Board's rule and the AICPA's rule defining client provided records and client records prepared by the CPA. She stated both rules allow the CPA to withhold records if the preparation of records is not complete. However, the AICPA rule does allow withholding of records by the CPA if the fee hasn't been paid, which the Board rule does not.

Ms. Green informed the Board that at one of their committee meeting there was general discussion regarding the purpose of the "asterisk" next to the CPA's name. She said the FICPA will research the positives and negatives of removing the asterisk and bring the issue back before them.

Ms. Green brought up the fact that the Board's website only mentions how to request a formal opinion. However, the Board also agreed to continue responding to written requests when appropriate.

41. Report from Assistant Attorney General, Mary Ellen Clark.

Ms. Clark had nothing to report at this time.

42. Consider deceased Florida practitioners

There was a moment of silence for those listed on Exhibit VII.

43. Future meeting dates

This was an informational item.

44. Adjourn

There being no further business the meeting was adjourned at 1:20 p.m.

David Tipton, Chair