

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
October 27, 2006
Hilton Westshore
2225 North Lois Avenue
Tampa FL 33607

Friday, October 27, 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	Excused Absence
Tanya Davis	Excused Absence
William Durkin	Present
Marshall Gunn	Excused Absence
Frank Puissegur	Present
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 Pat Gough.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve September 15, 2006 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve additions. Upon vote, the motion passed unanimously.

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].

This was postponed until the December 8, 2006 meeting, due to a quorum problem.

2. Petition for Variance or Waiver of Rule 61H1-33.003(7), FAC, Joseph B. Moore.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to allow six months to complete reactivation, PWC courses were denied. Upon vote, the motion passed unanimously.

3. Non-disputed Fact Hearing, Andrea Doane.

Motion was made by Mr. Durkin, seconded by Mr. Puissegur, to amend notice of intent to deny, listing new deficiencies, and requested that staff advise her she can ask for a continuance. Upon vote, the motion passed unanimously.

4. Non-disputed Fact Hearing, Leslie Fry.

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

5. Non-disputed Fact Hearing, Susan Ghaly.

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to amend notice of intent to deny, listing new deficiencies. Upon vote, the motion passed unanimously.

6. Non-disputed Fact Hearing, Jacqueline Johnny.

Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to deny for failure to dispute any facts. Motion was made by Mr. Quinlan, seconded by Mr. Thielen, to amend notice of intent to deny. Upon vote, the motion passed unanimously.

7. Non-disputed Fact Hearing, Aldean Kettle.

Ms. Kettle was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve a six months extension. Upon vote, the motion passed unanimously.

8. Non-disputed Fact Hearing, Gail Picha

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to uphold previous denial. Upon vote, the motion passed unanimously.

9. Non-disputed Fact Hearing, James Powers.

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

10. Non-disputed Fact Hearing, Canuta Ritchson.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to interpret her letter as a request for a continuance, this will be heard at the December 8, 2006 Board meeting.

11. Reconsideration for Geoffrey Borda.

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

12. Reconsideration for Daniel Bowen.

No action was taken.

13. Reconsideration for Patrick Brown.

No action taken.

14. Reconsideration for Jeremy Meyer.

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve a six months extension. Upon vote, the motion passed unanimously.

15. Reconsideration for Lissette Perez.

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

16. Reconsideration for Amir Salari.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to amend notice of intent to deny. Upon vote, the motion passed unanimously.

17. Reconsideration for Michele Schmitz.

No action taken.

18. Reconsideration for Theron Smith.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to amend notice of intent to deny. Upon vote, the motion passed unanimously.

19. Reconsideration for Sam Wild.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Thielen, seconded by Mr. Quinlan, to amend notice of intent to deny. Upon vote, the motion passed unanimously.

20. Reconsideration for Mary Wright.

No action taken, however, it was to be noted that Ms. Wright requested an appearance and did not appear.

II. Other Disciplinary Matters

21. Prosecuting Attorney's Report.

Mr. Hurst reported.

III. Admission to the Profession

22. Applications for Licensure By Endorsement

Dennis Black

Deficient 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.

Mr. Black is requesting the Board to accept letter from the Virginia 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. Puissegur, to approve. Upon vote, the motion passed unanimously.

Nicholas Mastracchio

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Alaska.

Applicant requests that the Board waive the requirement of the Authorization for Interstate Exchange of Examination and Licensure Information form from Alaska.

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

Diane Pinkerman

Deficient 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.

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.

Board requested staff get additional clarification on the supervisor, and place on the December 8, 2006 Board agenda.

Scott Berte

Deficient a Certification of Work Experience form evidencing three (3) years and five (5) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

Dwight Hulse

Deficient a Certification of Work Experience form evidencing one (1) year and four (4) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Jennifer Koehler

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

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

Nicole Ray

Deficient 6.50 semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting.

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

Supriya Thorat

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 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours upper division accounting and three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, 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, and a passing score on the Laws and Rules exam.

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

Carl Treleaven

Deficient three (3) semester hours of above elementary accounting and 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.

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

Yingyi Xu

Deficient 3 semester hours of graduate level taxation from an accredited institution; taken after admission to graduate

school. Also deficient seven (7) semester hours of upper division accounting.

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

Shahnaaz Yasin 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 five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and 46 hours of CPE with 12 hours in accounting and auditing subjects, must not include behavioral subjects.

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

Mary Daly Now meets requirements.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider and approve. Upon vote, the motion passed unanimously.

Stephen Davidson Now meets requirements.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider and approve. Upon vote, the motion passed unanimously.

Deborah Frishman Now meets requirements.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider and approve. Upon vote, the motion passed unanimously.

Andrea Percentie Now meets requirements.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider and approve. Upon vote, the motion passed unanimously.

Leonard Roberts Now meets requirements.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider and approve. Upon vote, the motion passed unanimously.

Jeremy Rosenbaum Now meets requirements.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider and approve. Upon vote, the motion passed unanimously.

Charles Starr Now meets requirements.

Begum Kadioglu

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 16 semester hours of upper division accounting to include coverage of taxation. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include 3.5 semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

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

William Kaser

Deficient baccalaureate degree posted to official transcripts and three (3) semester hours of upper division general business.

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

Felicia Liou

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

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

Vincent Lombardo

Deficient 27.96 semester hours of upper division accounting to include auditing and financial accounting. Also deficient three (3) semester hours of business law.

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

Nathaniel McKenzie

Deficient official transcripts from Lynn University; failed to satisfy requirements of rule 61H1-27.002(2) and failed to submit a complete application.

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

Mary Nyland

Deficient seven (7) semester hours in excess of baccalaureate degree which must include one (1) semester hour of upper division general business.

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

Maria Ramirez

Deficient 22 quarter hours of upper division accounting and

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to extend the “delinquent” status of Mr. Castillo’s 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.

2. Victor Heggelman, AC 33693 – Mr. Heggelman’s license reverted to “delinquent” status on January 1, 2002 and “null and void” on January 1, 2004.

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to extend the “delinquent” status of Mr. Heggelman’s 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.

3. Robert Mark Lamothe, AC 26345 – Mr. Lamothe’s license reverted to “delinquent” status on January 1, 1995 and “null and void” on January 1, 1997.

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to extend the “delinquent” status of Mr. Lamothe’s 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.

4. Dora Maria Somma, AC 19548 – Ms. Somma’s license reverted to “delinquent” status on January 1, 1998 and “null and void” on January 1, 2000.

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

5. Arianna Spina, AC 30783 – Ms. Spina’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to extend the “delinquent” status of Ms. Spina’s license for one year in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

6. Peter J. Towle, AC 8168 – Mr. Towle’s license reverted to “delinquent” status on January 1, 2001 and “null and void” on January 1, 2003.

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to extend the “delinquent” status of Mr. Towle’s 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 a request from Jack F. Bittner, AC 17864, to reinstate his “null and void” license to “inactive” status. Mr. Bittner’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to deny Mr. Bittner’s request to place his “null and void” license on “inactive” status. However, it was approved extending the “delinquent” status of Mr. Bittner’s 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.

III. Consider a request from Vivian C. Cata, AC 29044, to be allowed to reactivate her “null and void” license. The Board of Accountancy, at their meeting on March 18, 2005 approved an extension of Ms. Cata’s status to “delinquent” for one year to allow her to reactivate her “null and void” license. Ms. Cata was sent a letter dated March 25, 2005 informing her of the Board’s decision. Ms. Cata requested reactivation material June 23, 2006. Ms. Cata’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve a three months extension from October 27, 2006. Upon vote, the motion passed unanimously.

IV. Consider a request from Richard E. Smith, AC 29291, for additional time to complete the necessary requirements to reactivate his license. The Board of Accountancy, at their meeting on March 10, 2006 approved an extension of Mr. Smith’s “delinquent” status for six months to allow him to reactivate his “null and void” license. Mr. Smith was sent a letter dated March 15, 2006 informing him of the Board’s decision. Mr. Smith’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to allow an additional 90 days for Mr. Smith to complete the reactivation requirements, pending receipt of a physician’s statement verifying condition. Upon vote, the motion passed unanimously.

V. Consider the following reactivation applications for denial.

Abbas Ali, AC 33434 – Mr. Ali is required to complete 120 CPE hours with 30 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed on 03/31/04, 07/16/04 and 04/30/05 – no proof submitted, 40 CPE hours with 10 in A/A for June 30, 2006. Mr. Ali has not completed the required hours; therefore, he did not submit a reporting form for the period of July 1, 2005 – June 30, 2006.

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

Melvin Herbert Berman, AC 22162 – Mr. Berman is required to complete 200 CPE hours with 50 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed on 7/16/02, 12/2/02 and 9/9/03 – missing sponsor’s signature.

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

Joanna B. Cerra, AC 32612 – Ms. Cerra is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. She is deficient sufficient proof of attendance for the course completed on 5/17/06 – missing sponsor’s signature.

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

Dean C. Cocchi, AC 33223 – Mr. Cocchi is required to complete 120 CPE hours with 30 in A/A for the period ending June 30, 2006. He is deficient 30 CPE hours in A/A for the period ending June 30,

2006 as the course entitled, “Accounting for Decision Making and Control” is elementary and does not qualify for CPE.

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

David Edward Correia, AC 15548 – Mr. Correia is required to complete 120 CPE hours with 30 in A/A for the period ending June 30, 2006. He is deficient 29 CPE hours with 1 in A/A for June 30, 2005 as he was unable to obtain proof of attendance from the sponsors for the courses completed on 5/7/04, 6/9/05 and 6/30/05. Under the 24-month rule Mr. Correia is deficient 32 CPE hours.

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

James F. Daniel, AC 12115 – Mr. Daniel is required to complete 120 CPE hours with 30 in A/A for the period ending June 30, 2006. He is deficient six (6) CPE hours for June 30, 2006.

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

Timothy J. Galomb, AC 28728 – Mr. Galomb is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2007. He is deficient 40 total hours of CPE for June 30, 2007 and a passing score on the current laws and rules exam.

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

Carlos Manuel Gonzalez, AC 14450 – Mr. Gonzalez is required to complete 120 CPE hours with 30 in A/A for June 30, 2006. He is deficient sufficient proof of attendance for all courses listed on reporting form - no proof submitted, course outlines for courses with an asterisk to determine if they qualify as listed and three (3) A/A hours for the period ending June 30, 2005.

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

Robert Clark Hellman, AC 7147 – Mr. Hellman is required to complete 120 CPE hours with 30 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for all courses listed on reporting form – submitted course registrations and course outlines, which does not verify attendance, course outlines for courses with an asterisk to determine if they qualify as listed and 66 CPE hours with 20 in A/A for June 30, 2006.

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

John Daryl Lee, AC 5183 – Mr. Lee is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. He is deficient one (1) CPE hour in A/A for June 30, 2004 as a result of the KPMG course entitled, “CFO: SED & EITF Update” being disallowed for A/A hours because KPMG is not an approved QAS provider.

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

Enrique R. Mazas, AC 3199 – Mr. Mazas is required to complete 360 CPE hours with 90 in A/A for June 30, 2006. He is deficient 184 CPE hours for the period ending June 30, 2006.

Mr. Mazas was present.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, approve an extension, to complete the 24 hours deficiency, this must be postmarked no later than December 31, 2006. Upon vote, the motion passed unanimously.

Charles M. Moody, AC 5202 – Mr. Moody is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed on 8/24/04 - submitted cover page of handbook which does not verify attendance, 8/31/04 – missing number of CPE hours received, 2/15/05, 3/8/05, 4/12/05 – missing sponsor’s name and signature and 8/23/05 – unable to get proof from sponsor.

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

Steven A. Muller, AC 26093 – Mr. Muller is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. He is deficient 40 CPE hours in/A for the period ending June 30, 2006 as the course entitled; “Managerial Accounting” is elementary and does not qualify for CPE.

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

Lisselle Muniz, AC 24469 – Ms. Muniz is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. She is deficient sufficient proof of attendance for courses completed on 5/23/04 – date course completed, 9/23/03, 10/23/03 – sponsor’s signature, 10/17/03, 10/25/03 – no proofs submitted, 22 total hours for June 30, 2005 and 80 total hours with 20 in A/A for June 30, 2007 by reestablishment periods or 102 total hours with 20 in A/A under the 24-month rule (under the 24-month rule, all required hours must be completed between July 24, 2004 – October 24, 2006 (end of 90 days).

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

John T. Nicholas, AC 19289 - Mr. Nicholas is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed on 9/3/02, 8/5/03, 11/10/05, 2/9/06 and 6/6/06 – missing sponsor’s signature, 11/13/02, 6/10/03, 5/17/04, 6/2/04, 11/5/04 and 4/28/06 – no proof submitted, 10/2/03 – missing course title and 8/6/04 – submitted agenda, which does not verify attendance and course outlines for courses with an asterisk to determine if they qualify as listed.

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

Shelly M. Painter, AC 14563 – Ms. Painter is required to complete 320 CPE hours with 80 in A/A for the period ending June 30, 2007. She is deficient sufficient proof of attendance for all courses listed on reporting form – no proof submitted and 40 total hours of CPE for June 30, 2007.

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

David R. Smith Jr., AC 9755 – Mr. Smith is required to complete 120 CPE hours with 30 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed on 7/22/04, 7/28/04, 9/29/04, 11/3/04, 11/11/04, 11/19/04, 1/12/05, 1/25/05, 2/9/05, 3/18/05, 4/13/05, 5/11/05, 5/31/05, 7/27/05, 7/28/05, 8/11/05, 10/21/05, 11/9/05, 2/15/06, 3/20/06, 6/29/06 and 6/30/06 – no proofs submitted, 10/29/04 – missing sponsor's signature, course outlines for courses with an asterisk to determine if they qualify as listed and seven (7) CPE hours in A/A for June 30, 2006.

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

Rafael E. Sosa, AC 23610 – Mr. Sosa is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed on 5/21/03 and 6/2/04 – missing sponsor's name, sponsor's signature, licensee's name, date and course title.

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

John C. Stoner, AC 19549 – Mr. Stoner is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed on 9/15/04 – missing CPE hours, 05/24/06 – no signature and two (2) CPE hours for June 30, 2006.

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

Jill M. Vales, AC 8827 – Ms. Vales is required to complete 200 CPE hours with 50 in A/A for the period ending June 30, 2006. She is deficient the reporting form documenting completion of 200 CPE hours with 50 in A/A, proofs of attendance and the laws and rules exam for the period ending June 30, 2006.

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

Ana Lerida Vazquez, AC 30886 – Ms. Vazquez is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. She is deficient six (6) CPE hours for June 30, 2006.

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

John F. Yeager, AC 18178 – Mr. Yeager is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed

on 1/18/03 and 12/15/2005 – need to be on company’s letterhead and 12/8/2003 - missing date of completion.

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

VI. Consider a request from the following licensee to “voluntary relinquish” their license.

Fink, Gary B. 36230

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

VI. Temporary Permits

25. Report on Temporary Permits

This was an informational item.

VII. Rules Report

- 26. 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
- 61H1-33.003 Continuing Professional Education

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

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to notice Rule 61H1-29.003 Experience for Licensure by Endorsement for rule development with the correction to the numbering. Upon vote, the motion passed unanimously.

VIII. Administrative

27. FYI item – NASBA

This was an informational item.

28. FYI item – PCAOB

This was an informational item.

29. FYI item – 2005 Special Session Laws/2006 Session Laws.

This was an informational item.

30. FYI item – Status Report

This was an informational item.

31. Consider denial of CPE Ethics Course and Provider, University of North Alabama.

Mr. Puissegur reported on the CPE Committee meeting that was held on November 6, 2006. Motion was made by Mr. Thielen, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

32. Staff seeks guidance on how to proceed with Linda Dufresne's request.

Board requested staff refer this to the General Auditors Office and let Ms. Dufresne know that it's being referred.

33. Legislation Issues.

No items for discussion.

34. Committee Report.

Mr. Thielen reported on the Budget Task Force Meeting that was held on October 26, 2006. Mr. Thielen reported that the Task Force found errors in the revenue projections. However Tallahassee is going forward with them. He stated that there would be a \$2,000.00 surplus in the next two years, due to the utilization fee having had an impact. The committee decided to take a wait and see approach, they don't want to overcharge the CPA's. Mr. Thielen, said at the December 7, 2006 Budget Task Force Meeting, the Committee will be meet with the Bureau of Education and Testing, to determine what services are being provided to the continuing education providers, and the costs being charged for these services.

Mr. Tipton reported that Dr. McGill of the University of Florida has volunteered to serve on the Education Committee.

Mr. Quinlan reported on the Educational Committee meeting, and informed the Board that staff will be looking at how schools determine the requirements for business law, if the student is transferring grades or if it's a re-take.

35. Report from FICPA.

Ms. Green reported that a key issue of the AICPA conference was the mobility of CPA's moving their CPA licenses from state to state. This item has been discussed at the FICPA and they will follow the lead of the Board.

Ms. Green informed the Board that the Public Service Announcements scripts are being finalized with the Department. She stated that the Board and the FICPA need to encourage the public to utilize the website to verify CPA licensure.

Ms. Green informed the Board that the FICPA will be publishing four articles in four issues of the FICPA's newsletter with regard to Peer Reviews. She stated they are still in the educational mode.

Ms. Green informed the Board that the 2007 Legislation was ending, and she would present the information at the December 8, 2006 Board meeting. She also told the Board that if they had changes that needed to be made to F.S. 473, to let the FICPA know and they would assist at the next Legislative session.

Ms. Green discussed the confusion caused surrounding the FICPA's letter to Chairman Tipton, regarding Rule 61H1-31.001(14). The FICPA wanted clarification on the financial aspect of this rule.

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

Ms. Clark informed the Board that she has attended an Administrative Law Conference in Tallahassee and meet Mr. William Harrold with the Joint Administrative Procedures Committee.

37. Consider deceased Florida practitioners.

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

38. Future meeting dates.

This was an informational item.

39. Adjourn

There being no further business the meeting was adjourned at 11:55 A.M.

David Tipton, Chair