

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
October 19, 2007
SHERATON SUITES
4400 WEST CYPRESS STREET
TAMPA FLORIDA

Friday, October 19, 2007

The meeting was called to order at 9:01 A.M. by Mr. Tipton, Chair. The roll was called by Ms. Caldwell, Vice Chair and reflected the following persons present.

BOARD MEMBERS

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

STAFF

Veloria Kelly	Present
June Carroll	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. Puissegur seconded by Mr. Durkin, to September 7, 2007 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve additions. Upon vote, the motion passed unanimously.

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

1. Stipulation – case #2006-056593, William Scott DeLoach.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to accept stipulation. Upon vote, the motion passed unanimously.

2. Motion for Non-Disputed Fact Hearing by Waiver – case #2004-052138 & 2005-043163, Roger V. Brown.

Ms. Caldwell chaired.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Durkin, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to suspend until he appears before the Board at which time they may impose terms and conditions they deem

appropriate, impose fine of \$5,000.00 and cost of \$1,267.45 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

3. Motion for Non-Disputed Fact Hearing by Waiver – case #2004-051909 & 2004-052144, Simplified Business Services, PA.

Ms. Caldwell chaired.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to revoke license, impose a fine of \$5,000.00, and cost of \$1,659.46, for each case to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver of Rule 61H1-33.003(1)(b) & 61H1-31.001(10), Raymond E. Fritsch.

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

5. Petition for Variance or Waiver of Rule 61H1-31.001(10), Shirley Gofrank.

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

6. Petition for Variance or Waiver of Rule 61H1-33.006(2), Barry Gold.

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

7. Petition for Variance or Waiver of Rule 61H1-31.001(10) & 61H1-33.003(1)(b), Stephen Peritz .

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

8. Petition for Variance or Waiver of Rule 61H1-33.001, Nelson Sabbagh.

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

9. Petition for Variance or Waiver of Rule 61H1-31.001(10), Usman A. Sayeed.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to approve Petition for Variance or Waiver, to accept CPE reporting form as submitted timely, deny request to

waive \$50.00 penalty. Upon vote, the motion passed with Mr. Quinlan, voting no.

10. Non-disputed Fact Hearing, Andrew Dunn.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to table until the February 1, 2008 Board meeting. Upon vote, the motion passed unanimously.

11. Non-disputed Fact Hearing Martine Dreyfus.

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

12. Board requested Dwight Hulse be heard at the October 19th Board meeting.

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

13. Board requested Richard Polep provide affidavit regarding discipline imposed by California Board.

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to approve for moral character issue, have staff advise that he needs to complete application, take and pass Law and Rules exam, or application will be denied. Upon vote, the motion passed unanimously.

14. Board tabled at their July 20, 2007 meeting reconsideration for Keith Seeloff.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to table until the February 1, 2008 Board meeting. Staff was instructed to advise Mr. Seeloff to complete and submit the two hour CPE deficiency in accounting and auditing Upon vote, the motion passed unanimously.

15. To be considered Michael Faber.

Mr. Faber was present.

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to table until the December 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

16. To be considered Tom Longman.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve reinstatement of his license, and accept his CPE as being filed timely. Upon vote, the motion passed unanimously.

17. To be considered John Seward.

Mr. Seward was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve reinstatement of his license and accept his CPE as being filed timely. Upon vote, the motion passed unanimously.

18. Reconsider John Amrhein.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to table until the December 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

19. Reconsider Bradley Carmichael.

This item was pulled from the agenda.

20. Reconsider Carl Corbin.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to table until the April 30, 2008 Board meeting. Upon vote, the motion passed unanimously.

21. Reconsider Cilda Costa.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to table until the February 1, 2008 Board meeting. Upon vote, the motion passed unanimously.

22. Reconsider Miriela Escobar.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to table until the December 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

23. Reconsider Diane Galford.

This item was pulled from the agenda.

24. Reconsider Cynthia Hobbs-Demoya.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to table until the February 1, 2008 Board meeting. Upon vote, the motion passed unanimously.

25. Reconsider Yan Jiang.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to amend prior denial with new deficiencies. Upon vote, the motion passed unanimously.

26. Reconsider Valerie Rhein.

This item was pulled from the agenda.

27. Reconsider Alex Rubio.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

II. **Applications Reconsiderations – Now Meets Requirements**

28. A. Exams:

Jose Caballero

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Mary Cedano

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Rhonda Harms

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Glendon J. Luke

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Rebecca McGee

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Marvin Panigua

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Nicole Pease

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Timothy Schaal

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Robert Targonski

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Otis Tracey

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Latosha Williams

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Shannon Wright

Ms. Wright was present.

Motion was made by Mr. Carroll, seconded by Mr. Quinlan, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Carroll, seconded by Mr. Quinlan, to approve. Upon vote, the motion passed

unanimously.

Tina Wright

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

B. CPE:

Maria Stefopoulous

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Peter J. Towle

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

David Ward

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

III. **Declaratory Statement**

29. Request for Declaratory Ruling from Crowe Chizek and Company LLC.

Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to approve. Upon vote, the motion passed with Mr. Quinlan, voting no.

IV. **Other Disciplinary Matters**

30. Probationary review in Case #2004-057108, Earl Moore.

Mr. Moore was present.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to accept the probationary review; probation will be lifted February 22, 2008. Upon vote, the motion passed unanimously.

31. Prosecuting Attorney's Report.

Mr. Hurst reported.

V. **Examinations**

32. Applications for CPA exam

Mark Bymaster

Applicant was charged with DWAI on August 28, 2003; fines paid and 24 hours of community service. Applicant was charged with disorderly conduct on March 27, 2001; 30 hours community service and fines paid.

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

David Caban

Applicant was charged with reckless driving on August 5, 1993; nolle pros.

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

Jonathan Cipperley

Applicant was charged with misdemeanor possession of marijuana on September 8, 2000; dismissed upon completion of diversion.

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

Katherine Daniel

Applicant was charged with trespassing and resisting arrest without violence on January 23, 2004; community.

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

Dewey Duncan

Applicant charged with minor in possession in 1987; fine paid. Applicant was charged with DUI in July, 2002; served 2 years probation and fines paid. Denied application to sit for CPA exam in Texas.

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

Alexander Fernandez

Applicant was charged with damaged property criminal mischief \$200 or less, second degree misdemeanor, on June 2, 2002; nolle pros. Applicant was charged with alcohol beverage possession by person under 21 years of age on November 11, 1999; nolle pros; adjudication withheld. Applicant was charged with alcohol beverage possession by person under 21 years of age; nolle pros; adjudication withheld. Applicant was charged with alcohol beverage possession by person under 21 years of age prior to November 11, 1999; nolle pros; adjudication withheld.

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

Michael Fitzpatrick

Applicant charged with possession of alcohol by a person under 21 years of age on January, 17, 2002; teen court.

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

Sean Hildreth

Applicant charged with misdemeanor for underage drinking in March 2001/2002; six (6) months probation.

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

Daniel James

Applicant had real estate license revoked due to failure to complete the post-license requirement; technical difficulties experienced during the online testing.

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

Fauzia Lakhani

Applicant charged with writing worthless checks between the dates of October 1995 and September 1996; nolle pros. Applicant charged with writing worthless checks second offense between the dates of October 1995 and September 1996; adjudication

withheld. Applicant charged with failure to return a rental car; nolle pros, between the dates of October 1995 and September 1996. Applicant charged with violation of probation; extended probation.

M. Lakhani was present.

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

Jonathan Leon

Applicant charged with public urination on July 22, 2004; nolle pros. Applicant charged with driving at night with headlights off on September 27, 2005; fine paid.

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

Hector Martinez

Applicant charged with DUI on June 13, 1991; paid fine, served six (6) months probation, one (1) year suspended license, 50 hours of community service and counseling. Applicant charged with DUI on October 28, 1993; five (5) years suspended license, paid fine, six (6) months probation, counseling and 50 hours community service.

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

Thomas Montalbano

Applicant charged with driving on a suspended license on June 1, 2001; fine paid/license reinstated.

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

Lisa Neumann

Applicant charged with writing a bad check in 1997/1998; paid restitution; case dismissed.

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

Aaron Niec

Applicant charged with using a fake ID to

purchase alcohol in July of 1995.

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

Frantz Prosper

Applicant charged with DUI level one on October 29, 2005; six (6) months probation with counseling. Applicant charged with domestic violence – assault on December 18, 1995; one year probation with anger management counseling.

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

Joseph Tidwell

Applicant charged with alcohol possession by under age minor on March 15, 1991; case dismissed. Applicant charged with drug possession marijuana under 20 grams on March 15, 1991; fine paid.

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

II. 2007 CPA Candidates to be denied for failure to meet requirements

Nicholas Alexander

Deficient 36 semester hours of upper division accounting to include taxation, auditing, financial, and cost/managerial accounting. Also deficient six (6) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

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

Jose Antunes

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 to 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Tariq Banks

Deficient six (6) semester hours of upper division accounting and four (4) semester hours of upper division general business to include three (3) semester hours of business law.

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

Jill Bauersmith

Deficient official transcripts from Florida Atlantic University and the University of Florida; failed to meet requirements of rule 61H1-27.002(2).

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

Pablo Bernal

Deficient three (3) semester hours of business law.

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

Matthew Black

Deficient three (3) semester hours of upper division accounting and a complete application.

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

Suzana Borba

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 to 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Darran Boyer

Deficient official transcripts from the University of Florida; failed to meet requirements of rule 61H1-27.002(2).

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

Kathryn Brown

Deficient two (2) semester hours of business law.

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

Megan Brown

Deficient 20 semester hours of upper division accounting to include coverage of cost/managerial and two (2) semester hours of business law.

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

Sergio Chacon

Deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school.

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

Stephanie Champ

Deficient 12 quarter hours of upper division accounting and four (4) quarter hours of upper division business law.

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

Maria Chiew

Deficient nine (9) 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 of upper division accounting and six (6) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

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

Jonathan Cipperley

Deficient a complete application.

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

Cynthia de Jesus

Deficient 27 quarter hours of upper division accounting to include financial and cost/managerial accounting.

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

Mahnoor Din

Deficient Authorization for Interstate Exchange of Information form from Virginia.

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

Xiaohong Dong

Deficient evaluation of foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001(5). Also deficient 15 semester hours of upper division accounting and 12 semester hours of upper division general business.

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

Dewey Duncan

Deficient a complete application. Also deficient six (6) semester hours of upper division accounting and three (3) semester

hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

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

Alexander Fernandez

Deficient three (3) semester hours of upper division accounting and a complete application.

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

Daniel Figler

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

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

Jean David Ganem

Deficient official transcripts from all schools; failed to meet requirements of rule 61H1-27.002(2).

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

David Garcia

Deficient baccalaureate posted to official transcript.

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

Jorge Garcia

Deficient 12 semester hours of upper division accounting to include coverage of auditing.

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

Chris Garrison

Deficient 12 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division general business with three (3) semester hours of business law.

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

Tariro Gatsi

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 to include 9.5 semester hours of upper division general business with three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

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

Nelson Gonzalez

Deficient three (3) semester hours of upper division business law and a complete application.

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

Jorge Hernandez

Deficient a complete application.

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

Rafael Herrera

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 to include three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code and coverage of upper division taxation.

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

Deveni Hodges

Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting. Also deficient six (6) semester hours of upper division business law with coverage of contracts, torts and the uniform commercial code.

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

Jose Jauregui

Deficient evaluation of the Universidad Inca Garcilaso de la Vega transcript, which must be evaluated by one of the board approved evaluators; failed to satisfy requirements of rule 61H1-27.001 and 61H1-27.002. Also 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 admittance into graduate school. Deficient 36 semester hours of upper division accounting to include coverage of financial accounting, cost/managerial accounting, auditing, and taxation, 39 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and the U.S. uniform commercial code from an accredited institution and a complete application.

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

Fauzia Lakhani

Deficient three (3) semester hours of upper division accounting and a complete application.

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

Kimberly Lato

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

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

Jimmy Le

Deficient 12 semester hours of upper division accounting.

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

Zulaima Loynaz

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 to include 8.5 semester hours of upper division accounting and three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code. Also deficient a complete application.

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

Karen Manto

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 to include 27 semester hours of upper division accounting with coverage of auditing and financial accounting, and three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the

motion passed unanimously.

Hector Martinez

Deficient three (3) semester hours of business law and a complete application.

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

Marsha McNeill

Deficient 1.28 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Maria Molina

Deficient three (3) semester hours of upper division business law.

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

Amber Moulton

Deficient three (3) semester hours of upper division business law.

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

Priyanka Muley

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 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, tort, and the uniform commercial code.

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

Carmen Navy

Deficient three (3) semester hours of upper division accounting.

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

Aaron Niec

Deficient five (5) semester hours of upper division accounting to include auditing and cost/managerial accounting.

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

Daniel Nodal

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 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include 18 semester hours of upper division accounting to include coverage of financial accounting and taxation, and six (6) semester hours of upper division business law with coverage of contracts, tort, and the uniform commercial code.

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

Tatjana Pajkovic-Nightingale

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 in taxation; these courses must be taken after admission to graduate school. Deficient 12 semester hours in excess of baccalaureate degree from an accredited institution. Also deficient 30 semester hours of upper division accounting to include coverage of auditing and financial accounting and 39 semester hours of upper division general business to include six (6) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code. Also deficient evaluation of foreign credentials by a board approved service; failed to satisfy requirements of rule

motion passed unanimously.

Joseph Scariato

Deficient 15 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Ramsey Scheuerle

Deficient nine (9) semester hours of upper division accounting and three (3) semester hours of business law.

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

David Schwartz

Deficient official transcripts from Hofstra University; failed to satisfy 61H1-27.002(2).

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

Christopher Slimm

Deficient three (3) semester hours of upper division accounting. Also deficient an Authorization for Interstate Exchange of Information form from the District of Columbia and a complete application.

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

Sherrie Slom

Deficient an Authorization for Interstate Exchange of Information form from Georgia.

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

Edisson Suarez

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

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

Jesse Thogmartin

Deficient three (3) semester hours of upper division business law to include coverage of

contracts, torts and the uniform commercial code.

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

Karen Tichy

Deficient six (6) semester hours of upper division accounting and Authorization of Interstate Exchange of Information form from Minnesota.

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

Larry Tougaw

Deficient 33 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting. Also deficient three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

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

Julio Tupac-Yupanqui

Deficient 30 semester hours of upper division accounting, to include coverage of taxation and auditing. Also deficient three (3) semester hours of business law.

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

Carlene Wilson-Fyne

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting course and three (3) semester hours in 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 six (6) semester hours of upper division accounting with coverage of cost/managerial, three (3) semester hours of upper division business law to include contracts, torts, and the US uniform

Staff recommends consideration of the following:

Linda Geary

Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to Michigan change in reporting procedures, exact exam scores are no longer available, Michigan will record the dates each section is passed and indicate "PASS" in lieu of recording a numerical score.

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

James Hyman

Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to Michigan change in reporting procedures, exact exam scores are no longer available, Michigan will record the dates each section is passed and indicate "PASS" in lieu of recording a numerical score.

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

Louis Kawesch

Applicant was disciplined by the Florida Board of Accountancy and Final order was filed October 14, 2005; case number 2004-011611.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to request Mr. Kawesch appear before Board to discuss his disciplinary issue. Upon vote, the motion passed unanimously.

Thomas Lanni

Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to Michigan change in reporting procedures, exact exam scores are no longer available, Michigan will record the dates each section is passed and indicate "PASS" in lieu of recording a numerical score.

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

Ramon Ponte

Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to Puerto Rico file retention, exact exam score are no longer available; file is either damaged or not legible. Puerto Rico indicates applicant holds a valid CPA license complying with all rules and regulations

governing the profession.

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

Paul Sedawie

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. Gunn, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

Staff recommends denial of the following:

Pretino Albury

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 and \$125.00 application fee.

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

Frederick Alger

Deficient 15 semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

Louis Balbirer

Deficient 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, 18 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Mark Campbell

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

Wayne Carroll

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, seven (7) hours of CPE with five (5) hours in accounting and auditing subjects, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

Neysa Chea-Lopez

Deficient nine (9) semester hours of upper division accounting, two (2) 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, 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, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

Jeff Dick

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

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

Angela DiCrescenzo

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.

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

Michele Dietrich

Deficient a Certification of Work Experience form evidencing eight (8) months of public or

governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Mary Feider Deficient 7.50 semester hours of upper division accounting.

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

Leo Garrity Deficient a Certification of Work Experience form evidencing one (1) year and three (3) months 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, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

Bruce Halstead 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 and a passing score on the Laws and Rules exam.

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

Ashley Hansen Deficient 12 semester hours of upper division and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Brian Hebert Deficient 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Carl Howes

Deficient three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a passing score on the Laws and Rules exam.

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

Gina Keyes

Deficient 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, 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, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

Wendy Lee

Deficient three (3) semester hours of business law 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Mimi Lim

Deficient 27 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting, 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Jeffrey Maltenfort

Deficient 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, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

James Matthew

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Michigan and Illinois Division of Professional Regulation evidencing current licensure, 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Richard Miller

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 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Brianna Pace Deficient nine (9) semester hours of upper division accounting.

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

David Penzone Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Neil Pinchuk Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also 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, 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, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

James Pitrat Deficient a passing score on the Laws and Rules exam.

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

Robert Santagado Deficient three (3) semester hours of upper division accounting, 39 hours of CPE with 20 hours in accounting and auditing subjects and no more than three (3) hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Adam Scepurek

Deficient 1.50 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, 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, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

David Scott

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient 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. Puissegur, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Jody Underhill

Deficient coverage of upper division cost/managerial accounting, 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, 31 hours of CPE with no more than 18 hours in behavioral subjects, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

Elberta Yee

Deficient a passing score on the Laws and Rules exam.

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

VII. Continuing Professional Education

34. Report on Continuing Professional Education

- II. Consider a request from the following licenses to reactivate their “null and void” license.

David Bookman, AC 17781 – Mr. Bookman’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to extend the “delinquent” status of Mr. Bookman’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.

John E. O’Reilly, AC 15255 – Mr. O’Reilly license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to extend the “delinquent” status of Mr. O’Reilly’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.

Dana D. Thomas, AC 21547 – Mr. Thomas license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

Mr. Thomas was present.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to extend the “delinquent” status of Mr. Thomas’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 the following reactivation applications for denial.

Robert A. Angueira, AC 17464 - Mr. Angueira is required to complete 240 CPE hours with 60 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$200 fee, sufficient proof of attendance for courses completed 10/22/05, 11/19/05 – missing course title, 05/16/06 – missing CPE hours and sponsor’s signature, 08/20/05, 10/21/05, 03/30/06, 05/03/06, 05/16/06, 06/01/06, 06/14/06 and 07/22/07 – missing sponsor’s signature and a passing score on the current laws and rules exam.

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

Jay P. Anthony, AC 28152 - Mr. Anthony is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$40 fee and a course outline for course(s) with an asterisk to determine whether course(s) qualify as listed.

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

Kirk T. Barley, AC 22346 - Mr. Barley is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$240 fee and sufficient proof of attendance for all courses listed on his reporting forms – missing sponsor's signature and/or the number of CPE hours received for completing the course.

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

Keith Bennett, AC 10259 - Mr. Bennett is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$185 fee, sufficient proof of attendance for courses completed on 11/16/05, 11/07/06, 12/05/06 – missing sponsor's name and signature, 12/07/05 – does not verify attendance and course outline for course(s) with an asterisk to verify that course(s) qualify as listed.

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

Samuel M. Bronsky, AC 30332 - Mr. Bronsky is required to complete 360 CPE hours with 90 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient four (4) CPE hours in approved ethics for period ending June 30, 2006 by reestablishment period and 205 CPE hours for the period ending June 30, 2007 under the 24-month rule and sufficient proof of attendance courses completed on 10/05/06 – missing sponsor's signature, all courses completed in 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005 and 06/2006 – no proofs submitted.

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

Jacob S. Brown, AC 36875 – Mr. Brown is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$55 fee, a complete

reactivation application, sponsor's name listed on reporting form and sufficient proof of attendance for all courses listed on his reporting form – no proof submitted.

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

Edward Caron, AC 28821 - Mr. Caron is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient four (4) CPE hours in approved ethics and sufficient proof of attendance for course(s) completed on 11/21/2005 – no proof submitted.

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

L. B. Carpenter, AC 1937 - Mr. Carpenter is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient sufficient proof of attendance for course(s) completed on 09/18-19/03, 12/03/03, 06/04/04, 09/29/04, 09/30/04, 10/01/04, 09/21/05, 09/21/05, 09/22/05, 09/23/05, 12/08/05 – missing sponsor's signature, 12/01/03, 03/20/07, 05/15/07 – does not verify attendance, 10/21/04, 10/26/04, 10/27/04 – missing sponsor's signature and number of CPE hours received, 03/20/07 – missing sponsor's name and signature, licensee's name and the number of CPE hours received.

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

Amy L. Cimmerer, AC 36302 - Ms. Cimmerer is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient sufficient proof of attendance for courses completed 01/07/06, 05/16/06, 06/22/06, 10/25/06, 02/08/07, 05/15/07 – missing sponsor's signature.

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

Michael Clark Jr., AC 36912 - Mr. Clark is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient five (5) total CPE hours for the period ending June 30, 2007.

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

David E. Correia, AC 15548 - Mr. Correia is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$240 fee, 16 total CPE hours for the period ending June 30, 2007, sufficient proof of attendance for course(s) completed on 04/24/07, 04/24/07 – missing the number of CPE hours received and a course outline for courses completed on 09/23/05, 11/18/05 – to determine that courses qualify as listed.

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

Anthony M. D'Amore - Mr. D'Amore is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$65 fee, a complete reactivation application, and sufficient proof of attendance for all courses listed on his reporting form – no proof submitted.

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

Auwena De Freitas, AC 1937 - Ms. De Freitas is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$50 fee, a complete application and sufficient proof of attendance for all courses sponsored by PriceWaterhouseCoopers – missing sponsor's signature.

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

Manuel M. Del Canal, AC 34256 - Mr. Del Canal is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a complete reactivation application, a \$105 fee, 51 total CPE hours with 10 in accounting and auditing for the period ending June 30, 2007 and sufficient proof of attendance for courses completed on 08/30/2004, 09/28/04, 11/12/07, 12/27/04, 12/27/04, 12/27/04, 01/28/05, 09/08/05, 10/21/05, 12/30/05, 12/30/05, 12/30/05, 06/01/06 – missing sponsor's signature and the number of CPE hours received for completing the course, 04/11/06, 05/21/06, 06/09/06 – does not have proof of attendance.

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

Jonathan R. Frye, AC 36381 - Mr. Frye is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period

ending June 30, 2007. He is deficient an additional \$55, sufficient proof of attendance for all courses listed on his reporting form – missing sponsor’s name and signature, missing licensee’s name and four (4) CPE hours in approved ethics.

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

Alicia M. Griswell –Hogan, AC 33442 - Ms. Griswell-Hogan is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$55 fee, 80 total CPE hours with 20 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2007, a passing score on the current laws and rules exam and a course outline for course(s) with an asterisk to determine that courses qualify as listed.

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

James T. Keefe, AC 29146 - Mr. Keefe is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a complete application and sufficient proof of attendance for course(s) completed on 07/29/04 – does not verify attendance, 08/10/04, 08/08/06 – missing sponsor’s signature, 10/31/05 – no proof submitted.

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

Mark Kolman, AC 10442 - Mr. Kolman is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$50 fee, a reporting form listing all courses completed for the period ending June 30, 2006 and sufficient proof of attendance for courses for the period ending June 30, 2006 – no proofs submitted.

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

Joe Krnich, AC 30974 - Mr. Krnich is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$200 fee, 83 total CPE hours with 2 in accounting and auditing and 4 in ethics for the period ending June 30, 2007, sufficient proof of attendance for course(s) completed on 08/20/02, 11/05/02, 09/10/03,09/14/06 – missing sponsor’s signature and a passing score on the current laws and rules exam.

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

Tonya K. Lindeman, AC 33426 - Ms. Lindeman is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$200 fee, 83 total CPE hours with 17 in accounting and auditing for the period ending June 30, 2007, sufficient proof of attendance for all courses listed on her reporting form – no proof submitted, a passing score on the current laws and rules exam and a course outline for courses completed on 05/10/07, 05/10/07, 05/10/07, 06/15/07, 06/15/07, 06/15/07 to determine that courses qualify as listed.

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

Myron S. Lubell, AC 1820 - Mr. Lubell is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a complete application, a \$185 fee and sufficient proof of attendance for course(s) completed on 12/06 and 04/07 – no proof submitted.

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

Kevin D. Munroe, AC 13688 - Mr. Munroe is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$5 fee, a complete application and 40 total CPE hours with 6 in accounting and auditing for the period ending June 30, 2007.

Motion was made by Mr. Gunn, seconded by Ms. Caldwell, 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 accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient four (4) CPE hours in approved ethics for the period ending June 30, 2007.

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

William G. Pembroke, AC 21375 - Mr. Pembroke is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient sufficient proof of attendance

for course(s) completed 09/16/04, 10/14/04, 11/11/04, 06/29/05, 07/21/05, 09/21/05, 10/18/05, 12/01/05, 01/31/06, 06/23/06, 06/26/06, 09/20/06, 10/04/06, 10/17/06, 10/24/06, 10/26/06, 10/30/06, 10/31/06, 01/17/07 – missing sponsor’s signature and licensee’s name, 08/31/06, 08/31/06, 12/26/06 – no proof submitted and course outlines for courses with an asterisk to determine whether they qualify as listed.

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

Lori A. Woodley, AC 26260 - Ms. Woodley is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$5 fee, a complete application, sufficient proof of attendance for courses completed 01/10/05, 06/29/05, 11/22/05 – missing sponsor’s signature and 3/05 – missing sponsor’s signature and missing date and course outlines for course(s) with an asterisk to determine that course(s) qualify as listed.

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

VIII. Temporary Permits

35. Applications for Temporary Permits

This was an informational item.

IX. Rules Report

- 36. 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
- 61H1-22.006 Government Accounting Standards
- 61H1-22.007 Government Auditing Standards
- 61H1-22.008 Standards for Local Governmental Audits
- 61H1-24.001 Advertising
- 61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules
- 61H1-29.003 Experience for Licensure by Endorsement
- 61H1-31.001 Fees

61H1-33.001 Certified Public Accountants Required to Comply with this
Chapter
61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers

Ms. Clark reported.

61H1-22.006 Governmental Accounting Standards - A licensee shall not permit his/her name to be associated with financial statements of units of government, or any other entities so mandated by contract or law, unless he/she has complied with standards for governmental accounting. Statements on Governmental Accounting the Codification and Original Pronouncements (including Statements, Interpretations, Technical Bulletins and Concepts Statements) issued by the Governmental Accounting Standards Board (GASB) in effect at the time of the issuance of the financial statements. The Codification and Original Pronouncements issued by GASB are hereby incorporated by reference, may be obtained at <http://www.gasb.org>, and are, for the purposes of this rule, deemed and construed to be interpretations of generally accepted governmental accounting standards and departure from such statements must be justified by those who do not follow them.

61H1-22.007 Governmental Auditing Standards - A licensee shall not permit his/her name to be associated with financial statements of units of government, or any other entities so mandated by contract or law, unless he/she has complied with standards for governmental auditing. Standards for Audits of Governmental Organizations, Programs, Activities and Functions issued by the Comptroller General of the United States the Government Auditing Standards (Yellow Book), issued by the U.S. Government Accountability Office, in effect at the time the financial statements are issued. The Yellow Book is hereby incorporated by reference, may be obtained at <http://www.gao.gov>, and is, for purposes of this rule, deemed and construed to be the interpretations of generally accepted governmental auditing standards and departure from such standards must be justified by those who do not follow them.

61H1-22.008 Standards for Local Governmental Entity Audits. - Licensees performing accounting services in connection with Local Governmental Entity Audits required by Sections 215.97 or 218.39, Florida Statutes to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in ~~Rule~~ Chapter 10.550-10.559, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers.

(1) - (2) No change.

(3) To allow the Board to evaluate an application for continuing education provider status, the applicant must submit the following:

(a) - (h) No change.

(i) The fee as established in subsection 61H1-31.001(15), F.A.C. If such application is withdrawn or denied, no portion of the fee will be refundable.

(4) - (6) No change.

Motion was made by Mr. Durkin, seconded by Mr. Puissegur to notice for language.

Upon vote, the motion passed unanimously.

61H1-22.0081 Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations. - Licensees performing accounting services in connection with Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations required by Section 215.97, Florida Statutes to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.650, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

61H1-22.0082 Standards for Audits of Certain Nonprofit Organizations. - Licensees performing accounting services in connection with Standards for Audits of Certain Nonprofit Organizations required by Sections 215.981(1), 1001.453(4), 1004.28(5), or 1004.70(6), Florida Statutes to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.700, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

61H1-22.0083 Standards for Audits of District School Boards. - Licensees performing accounting services in connection with Standards for Audits of District School Boards required by Sections 11.45 or 218.39, Florida Statutes to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.800, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

61H1-22.0084 Standards for Audits of Charter Schools and Similar Entities. - Licensees performing accounting services in connection with Standards for Audits of Charter Schools and Similar Entities required by Sections 218.39 or 1002.37, Florida Statutes to be filed with the Auditor General of the State of Florida shall comply with the standards set forth in Chapter 10.850, Rules of the Auditor General of the State of Florida. Departures from such standards must be justified by those who do not follow them.

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to notice for Rule development, along with 61H1-31.001 – Fees and 61H1-33.003 – Continuing Professional Education. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to consider changes to Rule 61H1-33.003 – Continuing Professional Education. Upon vote, the motion passed unanimously.

X. Administrative

37. Consider Auditor Generals Report:

Rule Chapter 10.700 Audits of Certain NonProfit Organizations – effective 6-30-07.

Rule Chapter 10.500 Local Governmental Entity Audits – effective 9-30-07.

Rule Chapter 10.650 Florida Single Audit Act Audits NonProfit and For-Profit Organizations – effective 9-30-07.

Ms. Rositti from the Auditor General's office was present.

This was an informational item.

38. The Michigan Board of Accountancy has changed their exam score reporting procedures, they will record the dates each section is passed and indicated "Pass" in lieu of recording a numerical score. Board staff is requesting that Board formulate a policy regarding Michigan candidates.

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to instruct board staff to accept Michigan candidates "pass" scores in lieu of numerical scores. Upon vote, the motion passed unanimously.

39. Chairman's Report.

Mr. Tipton reported.

Mr. Tipton requested that the September 2007 minutes reflected that the letter he was to write to the Legislature informing them of the Board's decision regarding changes to the educational hours to sit for the CPA exam; the work experience rule and the change that would have to be made to the Florida statute, historically has always been sent to the FICPA. Therefore, the letter will be sent to the FICPA; who will represent the Board to the Legislature. Mr. Gunn stated he had read the letter and was in agreement that this was what the Long Range Planning Committee had agreed upon and there would be no need for modification.

40. Report from FICPA.

Ms. Anderson reported.

Ms. Anderson reported that at the September 7, 2007 Board meeting, Secretary Benson has spoke of two budget cuts. One being the minority scholarship and the other the unlicensed activity, Ms. Anderson stated that neither had been cut.

Ms. Anderson informed the Board that the peer review report that the FICPA had conducted showed that there was enough support that the mandatory peer review will move forward, but not until 2009. The FICPA wants to talk with the Board on this issue. Ms. Anderson stated that there is still confusion on this and it will need to be addressed.

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

Ms. Clark reported.

Ms. Clark thanked the Board for the good review of her job performance. She asked the Board to vote on sending her and Mr. Hurst to the NASBA Legal Conference in March.

She stated that these conferences are very beneficial to the legal counsel.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to approve Ms. Clark and Mr. Hurst to attend the NASBA Legal Conference. Upon vote, the motion passed unanimously.

Motion was made Mr. Puissegur, seconded by Mr. Durkin, to approve Director and staff person to attend the NASBA Executive Director Conference in March. Upon vote, the motion passed unanimously.

42. Other Business

Staff asked Board for clarification regarding the five year work provision. If a CPA is licensed in another state does the work experience have to be under another CPA? The Board determined the answer would be no. The only time this question would be valid is if the CPA is working in government if in public accounting.

Ms. Kelly informed the Board that on September 17, 2007 she and Ned Campbell of the FICPA, Dr. Gleim and Martha Willis of Gleim Publication met with NASBA to discuss their QAS process. Ms. Kelly stated that the process seems to be slow and there is no communication from NASBA with the sponsors. NASBA seems to be focusing on form rather than substance. She stated that NASBA will be coming to Gainesville to meet with the FICPA and Gleim Publication on November 7, 2007.

There was discussion regarding the Long Range Planning meeting that was held on October 18, 2007. Mr. Quinlan stated that the draft language of Chapter 473 brought to the meeting by the FICPA needed to be looked at again, he felt that there were a lot of errors. And he doesn't feel the Board should endorse this to the Legislature without examining it closer. Mr. Tipton stated he also had concerns that NASBA hasn't given the Board accurate answers to their questions. Ms. Anderson stated that the FICPA agrees and their Board of Governors also wants to feel more comfortable with this.

43. Consider deceased Florida practitioners

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

44. Future meeting dates

This was an informational item.

45. Adjourn

There being no further business the meeting was adjourned at 12:44 p.m.

David Tipton, Chair