

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
September 15, 2006
Hilton Westshore
2225 North Lois Avenue
Tampa FL 33607

Friday, September 15, 2006

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

BOARD MEMBERS

Teresa Borcheck	Present
Maria Caldwell	Present
Tanya Davis	Absent
William Durkin	Present
Marshall Gunn	Present
Frank Puissegur	Present
James Thielen	Absent
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 Mary Ellen O'Brien.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve July 21, 2006 minutes, with a change to page 1, number 1. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve additions. Upon vote, the motion passed unanimously.

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

1. Non-disputed Fact Hearing by Waiver, Case # 2005-038864, Michael Ferraro.

Mr. Tipton and Ms. Davis were recused.

Mr. Gunn chaired.

Motion was made by Mr. Durkin, 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. Durkin, 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 impose a fine of \$1,500.00 and cost of \$898.77 due within thirty days of date of Final Order, place on probation until licensee appears before the Board at which time the Board may impose additional terms and conditions as they deem appropriate, and reprimand license. Upon vote, the motion passed unanimously.

2. Stipulation, Case #2005-064330, Jerry A. Goldstein.

Mr. Thielen and Ms. Caldwell were recused

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to reject the stipulation. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to suspend until licensee appears at which time the Board may impose terms and conditions as they deem appropriate. Upon vote, the motion passed unanimously.

3. Stipulation, Case #2006-026660 & 2006-026699, Edward Labrecque and Labrecque & Company, CPAs.

Mr. Tipton and Ms. Davis were recused.

Mr. Gunn chaired.

Mr. Labrecque and his attorney Mr. Borja were present.

Motion was made by Mr. Durkin, seconded by Ms. Puissegur, to accept stipulation with modification of \$1,329.33 for cost, to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

4. Hearing Not Involving Disputed Issues of Material Fact, Case #2004-011081, William Bertke.

This was postponed.

5. Petition for Variance or Waiver from Vickie Bebout.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to allow Ms. Bebout to keep her conditional credit until November 30, 2006. Upon vote, the motion passed unanimously.

6. Non-disputed Fact Hearing, Vincent Anderson.

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

7. Non-disputed Fact Hearing, Theodore Bluey.

Ms. Caldwell recused herself, Mr. Bluey and Ms. Caldwell work for the same firm.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to allow Mr. Bluey six (6) months to complete deficiency. Upon vote, the motion passed unanimously.

8. Non-disputed Fact Hearing, Gene Hochberg.

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

9. Non-disputed Fact Hearing, Carley Mealey.

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

10. Non-disputed Fact Hearing, Monica Reynolds.

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

11. Non-disputed Fact Hearing, Jeffrey Frye.

Mr. Frye was present.

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

12. Non-disputed Fact Hearing, Alexandra Hernandez.

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to table until the December 8, 2006 Board meeting. Upon vote, the motion passed unanimously.

13. Non-disputed Fact Hearing, Susan W. Marney.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to table until the March 30, 2007 Board meeting. Upon vote, the motion passed unanimously.

14. Non-disputed Fact Hearing, Sylvia Sannia.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to table until the March 30, 2007 Board meeting. Upon vote, the motion passed unanimously.

15. Non-disputed Fact Hearing, Daniel Singer.

Mr. Gill Singer, attorney for Daniel Singer was present.

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

16. Reconsideration for John O'Toole.

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. Quinlan, to vacate previous denial. Upon vote, the motion passed unanimously.

17. Reconsideration, Laura Webster.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to table until the February 9, 2007 Board meeting. Upon vote, the motion passed unanimously.

18. Reconsideration for Matthew Gill.

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

19. Reconsideration for Boris Nedeff.

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

20. Reconsideration for Lisa Tyler.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to reconsider and table until the March 30, 2007 Board meeting. Upon vote, the motion passed unanimously.

21. Reconsideration for Daniel B. Capobianco.

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

II. Other Disciplinary Matters

22. Review of Louis Kawesch circumstances as was required by Final Order in Case # 2004-011611.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to note in computer that if he reapplies for licensure the Board will take into consideration Case #2004-011611. Upon vote, the motion passed unanimously.

23. Prosecuting Attorney's Report.

Mr. Hurst reported.

III. Admission to the Profession

24. Applications for Licensure By Endorsement

Beena Abraham

Applicant was charged with driving with an expired registration in 1997 or 1998; paid fine. Applicant was involved in a traffic accident February of 1999; paid fine.

Motion was made by Mr. Gunn, seconded by Ms. Caldwell, to approve for conviction only. Upon vote, the motion passed unanimously.

Randall Bivings

Applicant was charged with DWI on July 15, 1998; fine and community service. Plead nolo for a driving charge in the late 1970's or early 1980's; paid fine.

Motion was made by Mr. Gunn, seconded by Ms. Caldwell, to approve for conviction only. Upon vote, the motion passed unanimously.

Axaykumar Dave

The Board deferred Mr. Dave's application for CPA licensure at their January 28, 2005 meeting until March 2005. However, Board indicated will not act on application until Maryland discipline process is complete. Mr. Dave waived the 90 day rights on March 18, 2005. Mr. Dave requests the Board to consider his application for licensure, per his June 8, 2006 letter he is not under any investigation by the State of Maryland. Mr. Dave's Maryland license is current and active until December 12, 2006.

The Board tabled Mr. Dave's request for reconsideration at their July 21, 2006 meeting and advised staff to contact the Maryland Board of Accountancy. Staff contacted Mr. Dennis Gring, Executive Director on August 4, 2006. Mr. Gring confirmed that conviction was reported to the Board and that there has been no discipline action taken against Mr. Dave. Case is still pending. Mr. Dave's Maryland license is current and active, with no discipline action, until December 12, 2006.

Mr. Dave was present.

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

Frank McMichael

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 for holding out only. Upon vote, the motion passed unanimously.

Gail Pasternack

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 for holding out only. Upon vote, the motion passed unanimously.

Beena Abraham

Deficient a passing score on the Laws and Rules exam.

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

Michael Antonetti

Deficient a Certification of Work Experience form evidencing six (6) 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. Puissegur, to deny. Upon vote, the motion passed unanimously.

Mary Atwood

Deficient nine (9) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

Myrtella Bailey

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 27 semester hours in excess of baccalaureate degree from an accredited institution to include 15 semester hours of upper division accounting and three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Francesco Balli

Deficient four (4) semester hours of upper division accounting, two (2) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Board of Examiners evidencing successful passage of the AICPA Uniform CPA exam, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

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.

This was postponed until the October 27, 2006 Board meeting.

Celeste Collins

Deficient one (1) quarter hour of upper division accounting.

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

Kenneth Evans

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

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

Nicole Ganem

Deficient one (1) semester hour of upper division accounting.

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

Robert Gould

Deficient 30 quarter hours of upper division accounting to include coverage of auditing, four (4) quarter hours of business law, and a passing score on the Laws and Rules exam.

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

Rhonda Harrington

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 a passing score on the Laws and Rules exam.

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

Richard Helme

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation.

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

Mei Lin Ho

Deficient 13 quarter hours of graduate level courses from an accredited institution, of which nine (9) quarter hours must be in accounting courses, and four (4) quarter hours of taxation; these courses must be taken after admission to graduate school. Also deficient 21 quarter hours of upper division accounting to include coverage of cost/managerial and four (4) quarter hours of upper division business law covering contracts, torts, and Uniform Commercial Code.

Applicant requests an extension of 18 months to meet requirements for licensure.

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

Bruce Kelvington

Deficient three (3) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, 36 hours of CPE which must not consist of behavioral subjects, and a passing score on the Laws and Rules exam.

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

Leonard Liebesman

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

Mary Moore

Deficient one (1) semester hour of upper division accounting.

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

Philip Newman

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 an Authorization for Interstate Exchange of Examination and Licensure Information form from South Carolina.

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

Gail Pasternack Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Maryland and District of Columbia evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state.

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

Brian Rapp Deficient eight (8) semester hours in excess of baccalaureate degree and a passing score on the Laws and Rules exam.

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

Julian Rasbury Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

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

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

Mari Reidy Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Board of Examiners evidencing successful passage of the AICPA Uniform CPA exam.

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

Jaeseung Rnoh Deficient one (1) quarter hour of upper division accounting and four (4) quarter hours of business law.

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

Robert Schlotman Deficient 4.50 quarter hours of upper division accounting, four (4) quarter hours of business law, and a passing score on the Laws and Rules exam.

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

Wolfgang Spranger Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a Board approved evaluator. 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 of business law with coverage of contracts, torts, and Uniform Commercial Code, 36 semester hours of upper division accounting with coverage of taxation, auditing, financial, and cost/managerial, and 25.50 semester hours of upper division general business.

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

Carol Stuckey Deficient one (1) semester hour of general business.

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

Jefrey Triana 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 of business law with coverage of contracts, torts, and Uniform Commercial Code, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Jeffrey Ward Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Arkansas, Missouri, Illinois Board of Examiners, and Illinois Division of Professional Regulation 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, and a passing score on the Laws and Rules exam.

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

Celia Wright

Deficient six (6) semester hours of upper division accounting, two (2) semester hours of business law, 25 hours of CPE; not to include behavioral subjects, and a passing score on the Laws and Rules exam.

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

Paul Zavaliy

Deficient 29 semester hours in excess of baccalaureate degree to include 20 semester hours of upper division accounting and six (6) semester hours of upper division general business, 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. Puissegur, to deny. Upon vote, the motion passed unanimously.

Pi Zheng

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

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

Donna Bromfield-Day

Now meets requirements.

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

Eugene Drawdy

Now meets requirements.

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

Zhan Furner Now meets requirements.

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

Hua Harrah Now meets requirements.

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

Lester Kanis Now meets requirements.

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

Steve Liss Now meets requirements.

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

Antonio Llizo Now meets requirements.

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

Daniel Moulton Now meets requirements.

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

Christopher Warren Now meets requirements.

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

Benny Watkins Now meets requirements.

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

Hui Xu Now meets requirements.

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

IV. **Examinations**

25. Applications for CPA exam

Jill Bender In 1988 charged with possession of alcohol under 21; probation.

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

Shannon Decker In 1990 charged with possession of cocaine reduced to possession of paraphernalia; adjudication withheld.

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

Manuel Evans On August 1, 1990 charged with property damage, one-year probation. On August 16, 1994 charged with failure to return rental property; paid \$25 fine. On January 11, 1995 charged with driving vehicle on suspended license; two days confinement. On January 11, 1995 charged with possessing open title; paid \$15 fine. On May 8, 1994 charged with failure to register motor vehicle and no seatbelt; paid \$15 fine for each offense. In 2001 charge with two traffic violations; paid fine.

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

Jeffrey Fitzharris In 1994 Possession of alcohol by a minor; six month suspension of driver's license. In 1994 charged with reckless driving; six point traffic ticket.

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

Yailen Garcia On May 14, 2004 charged with possession of cannabis; adjudication withheld.

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

Steven Hart On February 18, 1979 charged with defraud innkeeper; paid \$50 fine. On January 27, 1981 charged with trespassing; dismissed.

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

Tavara Johnson On October 1, 1993 charged with two counts of petit/retail theft; 10 days jail time and judgment lien for \$202.50.

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

Summer Martin	On March 30, 2002 charged with loitering and prowling; charged were dismissed and records expunged.
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Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve for conviction only. Upon vote, the motion passed unanimously.

Allan Sibernagel	On December 5, 2002 charged with marijuana possession, \$250 court costs and withheld adjudication.
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Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve for conviction only. Upon vote, the motion passed unanimously.

Devon Stoney	On November 26, 1992 charged with petit theft; paid court fees, and took theft class.
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Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve for conviction only. Upon vote, the motion passed unanimously.

Robert Tchatal	On January 8, 2003 charged with disorderly conduct; adjudication withheld.
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Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve for conviction only. Upon vote, the motion passed unanimously.

Roberta Wheeler	On December 20, 1993 charged with assault; six hours in jail.
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Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve for conviction only. Upon vote, the motion passed unanimously.

I. 2006 CPA candidates to be denied for failure to meet the requirements:

Olga Achkasova	Deficient three (3) semester hours of upper division accounting.
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Motion was made by Mr. Gunn, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Roxana Acosta	Deficient three (3) semester hours of graduate level taxation from an accredited institution; this course must be taken after admission to graduate school. Deficient 6.5 semester hours of upper division accounting and 3.5 semester hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code.
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Motion was made by Mr. Gunn, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Robert Alekson Deficient official transcripts from Florida State University; failed to satisfy requirements of rule 61H1-27.002(2). Also failed to submit a complete application.

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

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

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

Juan Angel 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 24 semester hours of upper division accounting to include coverage of financial accounting. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include three (3) semester hours of business law with coverage of contracts, tort, and the uniform commercial code.

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

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

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

Laura Bush Deficient three (3) semester hours of upper division accounting and three (3) semester hours of upper division general business.

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

Sergio Chacon Deficient six (6) semester hours of graduate level courses from and accredited institution, of which three (3) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also failed to submit a complete application.

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

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

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

Rachel Cherian Deficient 10.98 semester hours of upper division accounting.

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

Erika Chininin Deficient 13 semester hours of upper division accounting.

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

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

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

Michael Conner Deficient two (2) semester hours of upper division accounting and failed to submit a complete application.

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

Przemyslaw Dominko Failed to submit a complete application.

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

James Earhart Deficient 26 semester hours in excess of baccalaureate to include 12 semester hours of upper division accounting and six (6) semester hours of upper division general business.

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

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

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

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

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

Manuel Evans Failed to submit a complete application.

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

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

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

Mauricio Fernandez Deficient three (3) semester hours of business law.

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

Jeffrey Fitzharris Deficient coverage of upper division cost/managerial accounting.

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

Ana Focil-Kayser Deficient two (2) semester hours of business law.

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

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

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

Karen Gilbert Deficient three (3) semester hours of graduate level accounting courses from an accredited institution; these courses must be taken after admission to graduate

school. Deficient 27.25 semester hours of upper division accounting to include coverage of taxation, auditing, and cost/managerial accounting. Also deficient nine (9) semester hours in excess of baccalaureate degree from an accredited institution which must include six (6) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

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

Jesus Gonzalez Deficient 25 semester hours in excess of baccalaureate degree which must include nine (9) semester hours of upper division accounting and three (3) semester hours of upper division general business. Also failed to submit a complete application.

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

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

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

Timothy Gruters Deficient three (3) semester hour of upper division accounting and three (3) semester hours of upper division business law.

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

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

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

Dahir Hussein 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 six (6) semester hours of upper division accounting. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include three (3) semester hours of business law with coverage of contracts, tort, and the uniform commercial code.

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

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

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

Tavara Johnson Deficient 13 semester hours of upper division accounting and two (2) semester hours of business law.

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

Kumiko Kida Deficient official transcripts from all colleges/universities attended; failed to satisfy requirements of rule 61H1-27.002(2).

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

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

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

Michael Klett Deficient 21 semester hours in excess of baccalaureate to include 15 semester hours of upper division accounting.

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

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

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

Dale Lewis Deficient nine (9) quarter hours of upper division accounting and three quarter hours of business law. Also deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

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

Poching Lin

Failed to submit a complete application.

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

Stephanie LoGiudice

Deficient three (3) semester hours of business law.

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

Maria Low

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

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

William Martincavage

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

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

Jennifer Marshall

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

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

Candace Massey

Deficient 3.22 semester hours of upper division general business to include two semester hours of business law.

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

Stacie-Ann McCulloch

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 of taxation; these courses must be taken after admission to graduate school.

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

Gregoria Mediavilla Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution which must include six (6) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

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

Bradley Middlebrook Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1). Also deficient 3.2 semester hours of upper division accounting and three (3) semester hours of business law.

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

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

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

Federico Minaya Deficient 18 semester hours of upper division accounting and nine (9) semester hours of upper division general business.

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

Olena Militinska-Lake Deficient evaluation of the State University of Ukraine, which must be evaluated by one of the board's approved evaluators and failure to satisfy rule 61H1-27.001 and 61H1-27.002. Deficient 25 semester hours of upper division general business to include three (3) semester hours of business law.

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

Carla Morris Deficient coverage of upper division auditing, financial, and cost/managerial accounting and three (3) semester hours of business law.

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

John Nelund Deficient 14 quarter hours of upper division accounting and failed to submit a complete application.

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

Stella Obinwa Deficient 45 quarter hours of upper division accounting to include coverage of auditing and cost/managerial accounting. Also deficient four (4) quarter hours of business law.

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

Alishaben Patel Deficient 28 semester hours in excess of baccalaureate degree which must include 18 semester hours of upper division accounting and two (2) semester hours of business law.

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

Hersil Patel Deficient four (4) semester hours in excess of baccalaureate degree from an accredited institution.

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

Diana Pekarek Deficient three (3) semester hours of graduate level accounting from an accredited institution; this course must be taken after admission to graduate school. Deficient 24 semester hours in excess of baccalaureate degree from an accredited institution.

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

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

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

Jeanette Piotrowski Deficient three (3) semester hours of business law.

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

Cindy Reed Deficient 18 semester hours of upper division accounting and three (3) semester hours of business law.

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

unanimously.

Byran Richardson

Deficient official transcripts from South Carolina State University; failed to satisfy requirements of rule 61H1-27.002(2).

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

Tracy Riehm

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

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

Grace Reiser

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

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

Jesus Roa Pascuali

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 failed to submit a complete application.

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

Felvio Rodriguez

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

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

Noah Rubin

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

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

Daniel Russo

Deficient five (5) semester hours of upper division accounting and nine (9) semester hours of upper division general business to include three (3) semester hours of business law.

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

Jonathan Shapiro Deficient official transcripts from all colleges/universities attended; failed to satisfy requirements of rule 61H1-27.002(2).

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

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

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

Joyce Solis Deficient eight (8) quarter hour of upper division accounting.

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

Timothy Stophel Deficient official transcripts from University of Alabama; failed to satisfy requirements of rule 61H1-27.002(2).

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

Julio Sulbaran Failed to submit a complete application.

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

Robert Tchata Deficient Authorization for Interstate Exchange of Information Form to evidence compliance with 61H1-27.002(1). Also deficient 19 semester hours in excess of baccalaureate degree to include 13 semester hours of upper division accounting and six semester hours of upper division general business.

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

Keira Thomas Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient three (3) semester hours of upper division business law.

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

Mayra Valenzuela Deficient 15 semester hours in excess of baccalaureate degree which must include nine (9) semester hours of upper division accounting. Also failed to submit a complete application.

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

Ian VanBuskirk Deficient baccalaureate degree posted to official transcripts and three (3) semester hours of upper division accounting.

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

Joseph Wiendl Deficient coverage of upper division cost/managerial accounting.

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

Teresa Wild Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1). Also deficient seven (7) semester hours of upper division accounting.

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

Wing Har Wong Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1). Also failed to submit a complete application.

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

Mario Yanez-Osorio Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1). Also deficient 19 quarter hours of upper division accounting and failed to submit a complete application.

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

Jinghua Yang

Deficient three (3) semester hours of upper division accounting and 30 semester hours of upper division general business which must include three (3) semester hours of business law.

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

Christopher Cannon

Now meets requirements.

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

Brennan Courtwright

Now meets requirements.

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

John Field

Now meets requirements.

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

Latiera Henson

Now meets requirements.

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

Gary Keehner

Now meets requirements.

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

Dawn Povio

Now meets requirements.

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

Chastity Retinger

Now meets requirements.

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

Francisco Santiago

Now meets requirements.

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

Everett Smith Now meets requirements.

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

Lauren Trad Now meets requirements.

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

Jason Yick Now meets requirements.

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

Additions

Maria Clancy Deficient business lasw with coverage of the uniform commerical code.

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

Ivery Luckey Now meets requirements

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

V. **Continuing Professional Education**

26. Report on Continuing Professional Education

I. Consider a request from the following licensees to reactivate their null and void license.

- A. Neilande deMoraes, AC 23774 – Mr. deMoraes' license reverted to “delinquent” status on January 1, 1999 and “null and void” on January 1, 2001.

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

- B. Jose F. Martinez, AC 26825 – Mr. Martinez’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. Martinez’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.

- C. Julie McHugh, AC 27321 – Ms. McHugh’s license reverted to “delinquent” status on January 1, 2000 and “null and void” on January 1, 2002.

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

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

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

- II. Consider a request from Lori P. Augustyniak, AC 25124, requesting that her license be reactivated as she believes she followed the guidelines as communicated to her. The Board of Accountancy received a request for the reactivation package from Ms. Augustyniak on June 24, 2005. A reactivation package was mailed to Ms. Augustyniak on June 27, 2005. Ms Augustyniak reactivation package was received by the Department on January 4, 2006 and by the Board on January 10, 2006. Ms Augustyniak was notified on February 14, 2006 of the following deficiencies: sufficient proof of attendance, 99 CPE hours with 14 in accounting and auditing for June 30, 2006 (should have been December 31, 2005) and a \$95 back license fee. Ms. Augustyniak submitted additional documentation on March 9, 2006. Ms. Augustyniak was noticed on March 13, 2006 of the following deficiencies: sufficient proof of attendance and 40 CPE hours with 10 in accounting and auditing for December 31, 2005. Ms. Augustyniak’s application was denied on May 16, 2006 as a result of being deficient sufficient proof of attendance and 40 CPE hours with 10 in accounting and auditing for the period ending December 31, 2005. Ms Augustyniak was also notified that as a result of her failing to complete the reactivation process her license reverted to “null and void” status. She was informed that because she applied for the reactivation of her license prior to it reverting to “null and void” status she would be allowed to place her license on “inactive” status. She was give 30 days from the date of the letter to pay the required fee. Ms. Augustyniak failed to remit the fee by the deadline.

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

- III. Consider a request from Rachel A. Elliott, AC 15167, that her status for the period 07/01/2001 through 06/30/2005 be restored to active. Ms. Elliott’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 Ms. Caldwell, to deny Ms. Elliott’s request to restore her license to “active” for the period 07/01/2001 through 06/30/2005. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to extend the “delinquent” status of Ms. Elliott’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.

- IV. Consider a request from Robert J. Maraist, AC 26305, for reinstatement of his “null and void” license. Mr. Maraist is also requesting that the Board accepts evidence of the CPE requirement for the period ending June 30, 2002 even though he does not have certificate s evidencing ten (10) hours for that period. Mr. Maraist’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to extend the “delinquent” status of Mr. Maraist’s license for six-months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions and denying his request to accept his June 30, 2002 CPE without the certificates of completion for ten hours. Upon vote, the motion passed unanimously.

- V. Consider the following reactivation application for denial.

- A. Robert D. Ben-Kori, AC 4951 – Mr. Ben-Kori is required to complete 160 total hours with 40 in A/A for the period ending June 30, 2006. He is deficient eight (8) CPE hours for June 30, 2006.

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

- B. Ana M. Costales, AC 24980 – Ms. Costales is required to complete 120 total hours with 20 in A/A for the period ending June 30, 2006. By reestablishment period, she is deficient 12 A/A for the period ending June 30, 2005. Under the 24-month rule, she is deficient 80 hours with 6 A/A (hours must have been completed between June 28, 2004 and June 30, 2006).

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

- C. Anthony W. Davis, AC 32779 – Mr. Davis is required to complete 160 total hours with 40 in A/A for the period ending June 30, 2006. He is deficient sufficient proofs of attendance for the reestablishment period ending June 30, 2004.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to instruct board staff to review, and see if there is sufficient proof of attendance with an electronic signature. If licensee’s application is over ninety days, deny. If not over ninety days, but still does not meet requirement, present at October 27, 2006 Board meeting. Upon vote, the motion passed unanimously.

- D. Garry R. Forbes, AC 10117 – Mr. Forbes is required to complete 160 total hours with 40 in A/A for the period ending June 30, 2006. He is deficient 36 CPE hours for June 30, 2006.

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

- E. Randy J. Harris, AC 24430 – Mr. Harris is required to complete 200 total hours with 50 in A/A for the period ending December 31, 2005. By reestablishment period, he is deficient 80 hours with 20 A/A for the period ending 06/30/2003 and 80 hours with 20 A/A for the period ending 06/30/05. Under the 24 month rule, he is deficient 113 hours with 38 in A/A (hours must have been completed between December 27, 2003 and December 27, 2005). In addition, he is deficient sufficient proof of attendance and a passing score on the laws and rules exam.

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

- F. Melissa E. Huth, AC 11480 – Ms. Huth is required to complete 200 total hours with 50 in A/A for the period ending June 30, 2006. She is deficient sufficient proof of attendance for the courses completed on July 15, 2005 and July 22, 2005.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to instruct board staff to review, and see if there is sufficient proof of attendance with an electronic signature. If licensee's application is over ninety days, deny. If not over ninety days, but still does not meet requirement, present at October 27, 2006 Board meeting. Upon vote, the motion passed unanimously.

- G. Janet E. Isman, AC 22398 – Ms. Isman is required to complete 200 total hours with 50 in A/A for the period ending December 31, 2005. By reestablishment period, she is deficient 20 hours with 2 A/A for the period ending December 31, 2005. Under the 24-month rule, she is deficient 89 hours with 8 A/A (hours must have been completed between December 31, 2003 and December 31, 2005). She is also deficient sufficient proof of attendance.

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

- H. Barbara A. Klein, AC 30109 – Ms. Klein is required to complete 120 total hours with 30 in A/A for the period ending June 30, 2006. She is deficient five (5) CPE hours for the period ending June 30, 2005 because she was unable to provide sufficient proof of attendance for the courses entitled, "Ethics Training" completed on September 7, 2004 and "New & Enhanced Feature of Office" completed on June 7, 2005.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to instruct board staff to review, and see if there is sufficient proof of attendance with an electronic signature. If licensee's application is over ninety days, deny. If not over ninety days, but still does not meet requirement, present at October 27, 2006 Board meeting. Upon vote, the motion passed unanimously.

- I. David P. Knaak, AC 21632 – Mr. Knaak is required to complete 200 total hours with 50 in A/A for the period ending June 30, 2006. By reestablishment period he is deficient 20 A/A for June 30, 2005 because the University of Phoenix course entitled, "Accounting for Managerial

Decision Making” is not accepted as an upper division accounting course and 10 A/A for June 30, 2006. Under the 24-month rule he is deficient 79 with 50 A/A.

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

- J. Charles A. Laetsch, AC 35426 – Mr. Laetsch is required to complete 120 total hours with 30 in A/A for the period ending June 30, 2006. He is deficient three (3) A/A hours for the period ending June 30, 2005, sufficient proof of attendance for the course completed on June 26, 2006, and course outlines for courses completed on November 7, 2005, December 14, 2005 and June 22, 2006 to determine whether courses qualify as accounting and auditing credit.

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

- K. David W. Martinez, AC 22737 – Mr. Martinez is required to complete 280 total hours with 70 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for 60 hours of CPE for the period ending June 30, 2001 and proof for 24 hours for the period ending June 30, 2003.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to instruct board staff to review, and see if there is sufficient proof of attendance with an electronic signature. If licensee’s application is over ninety days, deny. If not over ninety days, but still does not meet requirement, present at October 27, 2006 Board meeting. Upon vote, the motion passed unanimously.

- L. Jeffrey K. McKinney, AC 11521 – Mr. McKinney is required to complete 200 total hours with 50 in A/A for the period ending June 30, 2006. By reestablishment period, he is deficient 80 hours with 20 A/A for the period ending June 30, 2005. Under the 24-month rule, he is deficient 80 hours (hours must have been completed between June 28, 2004 and June 30, 2006).

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

- M. Marianne Piedra, AC 33183 – Ms. Piedra is required to complete 120 total hours with 30 in A/A for the period ending June 30, 2006. By reestablishment periods, she is deficient 36 CPE, to include no more than 20 in the behavioral category, for June 30, 2005 and one (1) hour for June 30, 2006 or 21 hours with 17 A/A under the 24-month rule.

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

- N. Scott R. Rochon, AC 34774 – Mr. Rochon is required to complete 160 total hours with 40 in A/A for the period ending June 30, 2006. By reestablishment period, he is deficient 40 hours for the period ending June

30, 2004. Under the 24-month rule, he is deficient 30 hours (hours must have been completed between June 30, 2004 and June 30, 2006).

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

- O. Wray A. Russell, AC 18118 – Mr. Russell is required to complete 200 total hours with 50 in A/A for the period ending December 31, 2005. By reestablishment period, he is deficient 10 A/A for the period ending December 31, 2005. Under the 24-month rule, he is deficient 28 hours with 10 A/A (hours must have been completed between December 31, 2003 and December 31, 2005).

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

- P. Kelly A. Waite, AC 34591 – Ms. Waite is required to complete 160 total hours with 40 in A/A for the period ending June 30, 2006. She is deficient 55 CPE hours for the period ending June 30, 2006 and sufficient proof of attendance for courses completed on October 28, 2005, May 19, 2006 and June 17, 2006.

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

- Q. Michael D. Whitney, AC 19913 – Mr. Whitney is required to complete 200 total hours with 50 in A/A for the period ending December 31, 2005. By reestablishment period, he is deficient 32 hours with 4 A/A for the period ending June 30, 2003. Under the 24-month rule, he is deficient 68 hours with 2 A/A (hours must have been completed between December 31, 2003 and December 31, 2005).

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

- R. John A. York, AC 17089 – Mr. York is required to complete 120 total hours with 30 in A/A for the period ending June 30, 2006. By reestablishment period, he is deficient 27 hours with 12 A/A for the period ending June 30, 2005. Under the 24-month rule, he is deficient 16 hours (hours must have been completed between June 30, 2004 and June 30, 2006).

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

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

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTION</u>
Dorris, Jimmy D.	10031	no

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

Jones, Patricia S. 16558 no

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

Langley, Robert P. 29727 no

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

VI. Temporary Permits

27. Report on Temporary Permits

This was an informational item.

VII. Rules Report

- 28. 61H1-20.001 Licensee
- 61H1-20.0053 Standards for Assembled Financial Statements
- 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
- 61H1-26.004 Licensure of Changes by Firms
- 61H1-27.001 College or University Requirements
- 61H1-29.002 Temporary License
- 61H1-29.0025 Temporary License – Electronic Practice
- 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. Durkin, seconded by Mr. Quinlan, to withdraw the change to 61H1-33.003 Continuing Professional Education. Upon vote, the motion passed unanimously.

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to notice for rule development 61H1-31.001(14) Fees - to add “up to a maximum of \$250.00”. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to notice for rule development 61H1-31.001 (11) Fees – to charge \$25.00 for a duplicate license or wall certificate. Upon vote, the motion passed unanimously.

VIII. **Administrative**

29. FYI item – NASBA

This was an informational item.

30. FYI item – CBT CPA Examination/Candidate Score Record Layout.

This was an informational item.

31. Senate Bill 6-B.

This was an informational item.

32. IGAF 2006 Plan of Administration for Peer Reviews.

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

33. Accountancy Procedure for Requesting Opinion.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve the Accountancy Procedures for Requesting Opinion and requested it be posted on the Accountancy website as soon as possible. Upon vote, the motion passed unanimously.

34. Board staff requests guidance:

- a. Mr. Treleaven's work experience form, does it qualify for one year of work experience under public or governmental experience?

The Board requested staff get more information from applicant, find out what work has been done in public/governmental accounting and the name of the employers during that time. Form as submitted is unacceptable.

- b. Ms. Deen's work experience form, does it qualify for one year of work experience under public or governmental experience?

The Board did not feel this was acceptable.

- c. Dwight Hulse work experience form, does the CPA signing the form, need to be licensed in the United States?

The Board denied the work experience form, it must be signed by a licenses CPA in the United States.

- d. Regarding postmark date of deadline falling on the weekend.

The Board determined if the postmark date of a deadline falls on the weekend, then they have until Monday or the day after a holiday, if the deadline falls on a holiday.

- e. Applicants with expunged records, should these appear on exhibits?

The Board determined expunged records must still appear on exhibits.

- f. Consider CPA liability for late reporting fee and penalty hours for those who had their FICPA course reclassified.

Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to allow those who had their FICPA course reclassified; to have four (4) months to make up the deficiency without penalties. Upon vote, the motion passed unanimously.

35. Committee Report.

Ms. Caldwell gave a report on the Rules Committee meeting held on September 14, 2006. Ms. Caldwell informed the Board that the Rules Committee wants to see how other State Boards handle their Independence Rules and request Board staff to conduct a NASBA Quick Poll. She also reported that there had been discussion of having the Independence Task Force met again.

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

The Board determined to leave 61H1-22.006 – Inactive or Delinquent Certified Accountants as is.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to request Ms. Clark draft language for Rule 61H1-33.006 – Inactive Florida Certified Public Accountants Who Desire to Become Active Licensees for the October 27, 2006 Board meeting. Upon vote, the motion passed unanimously.

36. Report from FICPA.

Ms. Green informed the Board that the FICPA supports the avenue of allowing CPA's the opportunity to submit questions that can be responded to by the Board. She stated the FICPA does have a concern about having the old Informal Opinions on-line that may have been superseded by rule changes over the years.

Ms. Green informed the Board that the FICPA has budgeted \$15,000 for this fiscal year to produce new Public Service Announcements, and are working with White Hawk Pictures to produce new Public Service Announcements.

Ms. Green informed the Board that the FICPA is still offering the Ethics Course in order to accommodate those CPA's who are in the automatic extension period and have not yet completed their Ethics requirement. She stated the FICPA is glad that the Board Office will be mailing out a deficiency notice to those licensees who have not met all renewal requirements by December 1st.

Ms. Green informed the Board that the FICPA is in the process of reviewing the work experience provision in Section 437.308(4), F.S., that sunset on October 1, 2008, and trying to make the determination if the sunset date should be kept or removed all together.

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

Ms. Clark had nothing to report at this time.

38. Consider deceased Florida practitioners

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

39. Future meeting dates:

This was an informational item.

40. Adjourn

There being no further business the meeting was adjourned at 12:45 P.M.

David Tipton, Chair