

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
September 7, 2007
SHERATON SUITES
4400 WEST CYPRESS STREET
TAMPA FLORIDA

Friday, September 7, 2007

The meeting was called to order at 9:02 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	Excused Absence
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.

Introduce New Secretary Holly Benson

Mr. Tipton introduced Secretary Benson to the Board.

Secretary Benson thanked the Board for their work and stated that the Governor was appreciative of their work. She informed the Board that the Department faces some serious challenges, one being that the Customer Contact Center is understaffed by thirty percent. Another is the forms that the Department is using are not always clear. However, these challenges are being worked on. She stated that customers would see a difference due to the scanning project that the Department is working on. Mr. Tipton told Secretary Benson that the Board appreciated all her efforts to improve the Department.

Motion was made by Mr. Carroll seconded by Mr. Quinlan, to approve July 20, 2007 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, 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. Petition for Variance or Waiver of Rule 61H1-28.005 (1)(b) Indira Bachoo.

Ms. Bachoo was present.

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

2. Petition for Variance or Waiver of Rule 61H1-28.0052, Melanie A. McDonald.

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

3. Petition for Variance or Waiver of Rule 61H1-33.003(1)(b) and Rule 61H1-31.001(10), Dominique Sada.

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

4. Petition for Variance or Waiver of Rule 61H1-22.001(4), Robert A. Tuttle, Jr.

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 a Non-disputed Hearing, Jonathan Frey.

Ms. Caldwell recused herself.

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

6. Petition for a Non-disputed Hearing, Christy Moore.

Ms. Moore was present.

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

7. Petition for a Non-disputed Hearing, Robert Silvers.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to table. Board staff is to contact Mr. Silvers and have him submit work experience on letterhead or appear before the Board and give testimony as to his work experience. Upon vote, the motion passed unanimously.

8. Reconsideration for Roxana Acosta.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve, upon receipt of official documentation. Upon vote, the motion passed unanimously.

9. Reconsideration for Joseph Bryan.

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

10. Reconsideration for Lynn Finkelstein.

No action taken, Ms. Finkelstein has elected to reactivate her license.

11. Reconsideration for Gary Glassman.

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

12. Reconsideration for Yelena Hatton.

Ms. Hatton was present.

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

13. Reconsideration for Walter LaPiedra.

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

14. Reconsideration for Julie McHugh.

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

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

15. Reconsideration for Yona Munro.

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

16. Reconsideration for David Page.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to amend the Notice of Intent to Deny including deficiency of 1.5 semester hour of business law and an Interstate Exchange of Information form evidencing current licensure in some state. Upon vote, the motion passed unanimously.

17. Reconsideration for Fulton Sanchez .

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.

18. Reconsideration for Keith Seeloff .

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table until the October 19, 2007 Board meeting. Upon vote, the motion passed unanimously.

19. Reconsideration for SmartPros.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to table until the October 19, 2007 Board meeting. Upon vote, the motion passed unanimously.

20. Reconsideration for Jess Stern.

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

21. Reconsideration for Monica Troy-Nathan.

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

22. Reconsideration for Michael S. Warner .

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

23. Reconsideration for Davis Yee.

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

24. To be considered Anthony Scarpa.

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

25. Board at their July 20, 2007 meeting requested James Vincent appear.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to deny and request that Mr. Vincent provide the Board with legal document pertaining to his convictions. The Board also has requested staff follow up to reach Mr. Vincent and ask him to appear at the October 19, 2007 Board meeting. Upon vote, the motion passed unanimously.

II. **Declaratory Statement**

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

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to table until the October 19, 2007 Board meeting, and a response is received to Ms. Clark's letter. Upon vote, the motion passed unanimously.

III. **Other Disciplinary Matters**

27. Probationary review in Case #2002-013186 & 2002-013187, David C. Crowder & D.C. & Associates of Central Florida P.A.

Mr. Crowder was present.

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

28. Prosecuting Attorney's Report.

Mr. Hurst reported.

IV. Admission to the Profession

29. Applications for Licensure By Endorsement

Frederick Alger Applicant was charged with reckless driving on July 31, 2001; case closed.

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

James Hyman Applicant was charged with drunk and disorderly – city ordinance in February 1972; \$75.00 fine paid.

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

Paul Pavich Applicant was charged with petty theft in 2000; pre-trial intervention, three (3) months probation, and community service.

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

Marc Goldberg Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to a fire at the Pennsylvania Board of Accountancy on June 16, 1994, exact exam scores are no longer available, only that the applicant passed all four parts of the Uniform CPA exam with a score of 75% or above.

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

David Moja Applicant was disciplined by the Colorado Board of Accountancy on April 20, 2005 for failure to renew his certificate to practice, held himself out to the Colorado public as a certified public accountant on business cards with the designation “C.P.A.”, and held himself out to the Colorado public as a certified public accountant on three (3) tax forms with the designation “C.P.A.”.

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

Melvin Toren

Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to a fire at the Pennsylvania Board of Accountancy on June 16, 1994, exact exam scores are no longer available, only that the applicant passed all four parts of the Uniform CPA exam with a score of 75% or above.

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

Anees Ahmad

Deficient 27 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial, three (3) semester hours of upper division business law covering contracts, torts, and Uniform Commercial Code, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Bouthaina Babili

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Anita Baker

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Board of Examiners.

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

Paul Barbour

Deficient three (3) 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Carlos Bravo

Deficient a Certification of Work Experience form evidencing two (2) years and five (5) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Paul Constantino

Deficient nine (9) semester hours of upper division accounting, three (3) semester hours of upper division business law, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

James Dawson

Deficient 20 hours of CPE in accounting and auditing subjects.

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

Leslie Dobbins

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 four (4) years and one (1) month 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Edwin Drummond

Deficient four (4) hours of CPE in accounting and auditing subjects.

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

Robert Fagliarone

Deficient 46 hours of CPE with 12 hours in accounting and auditing subjects and no more than 18 hours in behavioral subjects and a passing score on the Laws and Rules exam.

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

David Farren

Deficient four (4) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form from Georgia, 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Robert Follis

Deficient 20 semester hours of upper division accounting to include coverage of auditing and financial, 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, and a passing score on the Laws and Rules exam.

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

Marshall Franklin

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Georgia, 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Jacqueline Gibbons

Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a Board approved evaluator. Deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) 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 33 semester hours of upper division accounting to include coverage of auditing, financial, and cost/managerial, 11 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Colleen Griffin

Deficient six (6) semester hours of general business, an Authorization for Interstate Exchange of Examination and Licensure Information form from Pennsylvania, 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the

motion passed unanimously.

Gregory Hake

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

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

Jana Landreth

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

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

Jeffery Livesay

Deficient 19 semester hours in excess of baccalaureate degree to include eight (8) semester hours of upper division accounting, 15 semester hours of upper division general business to include three (3) semester hours of business law, and a passing score on the Laws and Rules exam.

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

Nicole McClean

Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Elizabeth Miller

Deficient 12 semester hours of upper division accounting.

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

Charles Nabhan

Deficient 3.84 semester hours of upper division accounting, three (3) semester hours of business law, and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Sandra Pitts

Deficient 14 quarter 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Rayna Pizzimenti

Deficient three (3) semester hours of business law.

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

John Powers

Deficient baccalaureate degree, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Lisa Ratliff

Deficient 7.50 semester hours of upper division accounting, a passing score on the Laws and Rules exam, and \$125.00 application fee.

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

Joel Rosentha

Deficient three (3) semester hours of above elementary accounting and 11 hours of CPE with one (1) hour in accounting and auditing with none to be in behavioral.

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

Alberto Salva-Javi

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

Anthony Scarpa

Deficient 13 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting.

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

Rajesh Sharma

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 covering contracts, torts, and Uniform Commercial Code and a passing score on the Laws and Rules exam.

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

William Smith

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.

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

Erin Stencil Deficient one (1) semester hour of upper division accounting, one (1) semester hour of upper division 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. Durkin, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Sarah Stubbs Deficient one (1) hour of CPE in accounting and auditing subjects.

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

Geraldine Townsend Deficient 16 semester hours of upper division accounting.

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

V. Examinations

30. Applications for CPA exam

Stephanie Adams Applicant was charged with possession of less than 20 grams of cannabis and drug paraphernalia on July 14, 1998; fines paid, probation completed, and case closed.)

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

Wayne Derbyshire Applicant was charged with possession of less than 20 grams of cannabis on October 6, 2001; adjudication withheld.

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

Melissa Karshner Small civil claim judgment resulting from collision with motorcycle on November 3, 2006; \$2300 to be paid to plaintiff. Negligence lawsuit filed by previous tenants on July 27, 2005; case is pending.

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

Damian Santo

Applicant charged with driving on suspended license on September 3, 2006; nolle pros.

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

Stephanie Adams

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.

Maribel Alvarez

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

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

Christine Armstrong

Deficient nine (9) semester hours in excess of baccalaureate degree.

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

Ines Barbara

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 16.25 semester hours of upper division accounting with coverage of auditing 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. Quinlan, seconded by Mr. Durkin, to approve for conviction only. Upon vote, the motion passed unanimously.

Kelly Bare

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

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

Philip Bellew

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

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

Carolina Bello

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. Also deficient a complete application.

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

Christina Berger

Deficient one (1) semester hour of business law.

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

Janel Borne-Scolaro

Deficient official transcripts from McHenry, Manatee, and University of South Florida; failed to meet requirements of 61H1-27.002(2) and a complete application.

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

Leah Brown

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

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

Dwane Callwood

Deficient 4.57 hours of upper division accounting to include coverage of taxation and three (3) semester hours of upper division business law.

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

Sandra Carroll

Deficient 15 semester hours of upper division accounting.

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

Sergio Chinaea

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. Quinlan, seconded by Mr. Durkin, to approve for conviction only. Upon vote, the motion passed unanimously.

Nicholas Collman

Deficient a complete application.

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

Cindy Cross

Deficient official transcripts from Siena College; failed to meet requirements of 61H1-27.002(2).

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

Elizabeth Cross

Deficient four (4) semester hours in excess of baccalaureate degree. Also 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 and an Authorization for Interstate Exchange of Examination and Licensure Information form to evidence compliance with 61H1-27.001(1).

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

Edith Davis

Deficient 12 semester hours of upper division accounting.

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

Paula Davis

Deficient ten (10) quarter hours of upper division accounting.

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

Robert Deane

Deficient official transcripts from University of Guelph; failed to meet requirements of 61H1-27.002.

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

Wayne Derbyshire

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

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

Norma Diaz

Deficient official transcripts from University of Western Sydney; failed to meet requirements of 61H1-27.002.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve for conviction

only. Upon vote, the motion passed unanimously.

Valentina Eberlein Deficient six (6) semester hours of upper division accounting and six (6) semester hours of upper division general business.

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

Jesse Flowers Deficient 3.03 semester hours of upper division accounting.

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

Manuel Garcia Deficient three (3) semester hours in excess of baccalaureate degree.

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

Joseph Gerrity Deficient 12 semester hours of upper division accounting.

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

Amy Landers Gomez Deficient official transcripts; failed to satisfy the requirements of 61H1-27.002(2)(b).

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

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

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

Carrie Griggs Deficient six (6) semester hours of upper division general business.

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

Kera Hass Deficient three (3) semester hours of upper

division accounting.

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

Anita Hasnain-Cruise

Deficient 15 semester hours of upper division accounting.

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

Maria Hayden

Deficient official transcripts for evaluation; failed to satisfy requirements of 61H1-27.002(2).

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

Anvar Izbakiev

Deficient evaluation of University of World Economy and Diplomacy transcripts, which must be evaluated by one of the board's approved evaluators; failed to satisfy Rule 61H1-27.001(5)(b). Deficient three (3) semester hours of graduate level taxation courses from an accredited institution; these courses must be taken after the admission to graduate school. Deficient nine (9) semester hours of upper division accounting and 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. Also deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution.

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

Robert Jeffrey

Deficient 16.5 quarter hours of upper division accounting and 3.5 quarter hours of business law.

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

Aamir Khan

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 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting, 30 semester hours of upper division general business to include three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution.

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

Dharma Khanal

Deficient an official foreign evaluation by a Board approved evaluator, failed to satisfy requirements of 61H1-27.001(5). Also deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial and nine (9) semester hours of upper division general business to include three (3) semester hours of business law.

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

Kenneth Knapp

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

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

Amy Kozak

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

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

David Leadbetter

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

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

Edwin Llera

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

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

Patricia Lopez

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

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

Khira Marquez

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

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

Kimberley Martin

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

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

Juan Martinez

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

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

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

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

Natalia Moaten Deficient 30 semester hours in excess of baccalaureate degree. Also deficient nine (9) semester hours of upper division accounting to include coverage of cost/managerial and 18 semester hours of upper division general business. Also deficient baccalaureate degree posted to official transcripts.

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

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

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

Hillary O'Brian Deficient a complete application.

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

Rouyi Pan Deficient 16 semester hours in excess of baccalaureate degree.

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

Violet Parks Deficient 12 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Christina Pendleton Deficient eight (8) semester hours of upper division accounting.

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

Patricia Reid

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

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

Melvin Sams

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

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

Odhra Saari

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. Quinlan, seconded by Mr. Durkin, to approve for conviction only. Upon vote, the motion passed unanimously.

Stephen Schaffer

Deficient 14.5 quarter hours of upper division accounting.

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

David Schmidt

Deficient coverage of upper division cost/managerial accounting.

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

Octainious Seymore

Deficient official transcripts, failed to satisfy requirements of 61H1-27.002(2).

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

Erika Smith

Deficient official transcripts, failed to meet requirements of 61H1-27.002(2).

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

Sasha Stefanovic

Deficient three (3) semester hours of business law.

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

Roberts Steves

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

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

Christina Stoltz

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

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

Qiong Sun

Deficient 22 semester hours in excess of baccalaureate degree to include 12 semester hours of upper division accounting and 18 semester hours of upper division general business.

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

Grant Thomas

Deficient four (4) semester hours in excess of baccalaureate degree and degree posted to official transcripts.

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

Steven Uhl

Deficient 12 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Benny Vazquez

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

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

Toni Walker

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

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

Lolita Williams-Locket

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

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

VI. Continuing Professional Education

31. Report on Continuing Professional Education

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

Gary E. Lloyd, AC 18003 – Mr. Lloyd is requesting to be allowed to pay in arrears for the years he could have kept his license on “inactive” so he can complete his CPE and get his license back. Mr. Lloyd’s license reverted to “delinquent” status on January 1, 1990 and “null and void” on January 1, 1992.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to deny Mr. Lloyd’s request to place his “null and void” license on “inactive” status, and to approve extending the “delinquent” status of Mr. Lloyd’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.

Arthur J. Sinnott, AC 21534 – Mr. Sinnott is requesting waiver of the re-examination process and to be allowed to activate his license. Mr. Sinnott’s license reverted to “delinquent” status on January 1, 2002 and “null and void” on January 1, 2004.

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

Christine B. Yekel, AC 34507 – Ms. Yekel is requesting to be allowed to reactivate her license. Ms. Yekel’s license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

Ms. Yekel was present.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve extending the “delinquent” status of Ms. Yekel’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.

Matthew Wixted, AC 30792 – Mr. Wixted is requesting to be allowed to reinstate his license. Mr. Wixted’s license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

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

- III. Consider a request from George Dillon Potter, AC 22529 to either 1) allow him 20 CPE credits for the Miller’s course he took, or 2) allow him to take 20 hours of courses now to substitute for the 20 hours deficiency. The Board of Accountancy, at their meeting on March 30, 2007, approved to allow Mr. Potter to reactivate his license without penalty hours. Mr. Potter was required to submit continuing professional education (CPE) hours for the following periods: 80 CPE hours, with 20 A/A for 07/01/2001 – 06/30/2003, 80 CPE hours, with 20 A/A for 07/01/2003 – 06/30/2005 and 80 CPE hours, with 20 A/A and 4 ethics for 07/01/2005 – 06/30/2007. He was informed that the CPE hours must be completed for each of the reestablishment periods as listed above and the reporting forms submitted to the board office by July 15, 2007. The Board of Accountancy received Mr. Potter’s reporting form on June 18, 2007. Based on Staff’s review of Mr. Potter’s reporting form he is deficient 20 accounting and auditing hours for the period ending June 30, 2003 because California CPA Education Foundation is not and has never been an approved QAS self-study

provider (see attached email from NASBA) and the course entitled, “Art & Science of SIX-SIGMA does not qualify for accounting and auditing credit.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to extend the time for him to complete getting the hours until the December 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

III. Consider the following reactivation applications for denial.

James R. Anderson, AC R001644 - Mr. Anderson 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 all courses listed on reporting form – no proof submitted.

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

Atif S. Atway, AC 34513 - Mr. Atway 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 \$200 fee, sufficient proof of attendance for courses completed on 09/23/05, 10/27/06, 10/29/04 – missing sponsor’s signature, 10/28/05, 09/23/04 – no proof submitted, 05/11/07, 05/17/07 – does not verify attendance and course outlines for courses completed on 12/10/04, 08/31/05 and 10/31/04 to determine if they qualify as listed.

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

Allen D. Blay, AC 26504 - Mr. Blay 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 courses completed on 04/05 – 06/05, 01/06 – 03/06, 10/06 – 12/06 – missing complete date of completion.

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

Tina Carpenter, AC 31819 - Ms. Carpenter 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 4 CPE hours in approved ethics.

Staff recommends allowing 30 days to complete ethics for June 30, 2007 because she was not advised of the ethics requirement in her reactivation request letter.

James H. Dixon Jr., AC 34513 - Mr. Dixon 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 and 2 CPE hours for June 30, 2007.

Mr. Dixon was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve courses taken to complete two hours deficiency, Mr. Dixon is required to pay the \$55 fee. Upon vote, the motion passed unanimously.

Gary A. Galimidi, AC 16051 - Mr. Galimidi 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 4 CPE hours in approved ethics.

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

Carlos Garcia, AC 36930 - Mr. Garcia 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, the official reporting form listing 120 CPE hours with 30 in accounting and auditing and 4 in ethics, sufficient proof of attendance for courses taken at Goldstein, Schechter, Price, Lucas, Horwitz & Co., P.A. – missing licensee's name and sponsor's signature.

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

Stephen H. Hamic, AC 8431 - Mr. Hamic 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 4 CPE hours in approved ethics.

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

Richard G. Jones, AC 8450 - Mr. Jones 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 4 CPE hours in approved ethics for the period ending June 30, 2006.

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

Randy S. Kurland, AC 17712 - Mr. Kurland 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 complete application and sufficient

proof of attendance for courses completed on 05/11/04 – missing sponsor’s signature, 02/17/05, 02/18/05, 01/27/04, 09/2/04 – can not verify own attendance and all courses for the period ending June 30, 2007 – no proof submitted.

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

Martin J. Kurtz, AC 1903 - Mr. Kurtz 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 \$105 fee and sufficient proof of attendance for all courses completed for the period ending June 30, 2006 – no proof submitted, 11/3/06, 11/16/06 – does not verify attendance and 12/06/06, 01/11-12/07, 02/03/07 – missing sponsor’s signature.

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

Sean M. Lord, AC 35489 - Mr. Lord 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 \$55 fee and 4 CPE hours in accounting and auditing for June 30, 2007.

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

Marianne Piedra, AC 33183 - Ms. Piedra 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 \$250 fee and a passing score on the current laws and rules exam.

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

Murray Rosenberg, AC R000516 - Mr. Rosenberg 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 passing score on the current laws and rules exam.

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

Robert J. Sabo, AC 3804 - Mr. Sabo 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 sufficient proof of attendance for all courses listed on his reporting form – no proof submitted and 51 CPE

hours with 4 in approved ethics for June 30, 2007.

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

Mark W. Schweiger, AC 32593 - Mr. Schweiger is required to complete 280 CPE hours with 70 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient sufficient proof of attendance for courses completed 05/05/06, 07/24/06 – missing CPE hours, 08/22/06, 03/07/07 – missing licensee's name, 09/29/06 – missing sponsor's signature, 44 total CPE hours with 4 in ethics and a passing score on the current laws and rules exam.

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

Glen A. Spence, AC 21193 - Mr. Spence 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 courses completed on 09/30 -10/01/04, 05/06/05, 06/30/06 – missing sponsor's signature.

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

James H. Sutton, AC 30158 - Mr. Sutton 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 courses completed on 05/01/04, 12/01/04, 07/01/04 – does not verify he taught the courses.

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

Jane M. Zody, AC 28176 - Ms. Zody is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient sufficient proof of attendance for courses completed on 03/15/06, 03/14/07 – does not verify attendance, 11 total CPE hours for period ending June 30, 2004 by reestablishment period and 47 total CPE hours under the 24-month period.

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

IV. Consider a request from the following licensees to voluntarily relinquish their license.

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
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Frano, Mark E.	26901	no
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Motion was made by Mr. Carroll, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

VII. Temporary Permits

32. Applications for Temporary Permits

This was an informational item.

VIII. Rules Report

- 33. 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
- 61H1-23.002 Records Disposition Responsibility
- 61H1-24.001 Advertising
- 61H1-29.003 Experience for Licensure by Endorsement
- 61H1-31.001 Fees
- 61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers
- 61H1-33.006 Inactive or Delinquent Florida Certified Accountants who Desire to Become Active Licensee

Ms. Clark and Ms. Caldwell, as Rule Chair reported at this time.

The Board was informed that the Rules Committee discussed updating the language to Rule 61H1-22.006 – Government Accounting, Standards, 61H1-22.007 – Government Auditing Standards and 61H1-22.008 – Standards for Local Governmental Audits. Ms. Caldwell stated that the Rules Committee will look at this again at their October 18, 2007 meeting and will be inviting Tom Reilly to attend, for his guidance in this matter.

The Board was informed that the Rules Committee determined to leave Rule 61H1-23.002 Records Disposition Responsibility as is.

The Board was informed that the Rules Committee discussed Rule 61H1-24.001 – Advertising (1)(g). Motion was made by Mr. Gunn, seconded by Mr. Carroll, to notice for rule development with the following changes:

~~(g) A licensee may state or imply that the licensee has received any bona fide formal recognition or attainment in conjunction with the CPA licensure designation so long as contained within the advertisement and in the immediate proximity of the CPA licensure designation is found a statement that the CPA licensure designation is regulated by the State of Florida. In addition, the advertisement must use a mark, such as an asterisk, to tie the CPA designation to the statement. In the event that a licensee uses the term "specialty" or "specialist" or any other term tending to indicate an advanced standing in any aspect of the practice of public accountancy, in any advertisement or offering to the public, the advertisement must state that the use of the term is a self-designation and is not sanctioned by the state or federal government. This requirement shall not apply to any statement indicating the licensee has received any bona fide formal recognition or attainment; or~~

(h) Represents that professional services can or will be competently performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables affecting the fees that will in fact be charged; or

(2) (a) 1 - 14 No change.

15. Website, e-mail, or any other electronic communication

Upon vote, the motion passed unanimously.

The Board was informed that the Rules Committee discussed Rule 61H1-33.001(1) – Certified Public Accountants to comply with this Chapter. Motion was made by Mr. Durkin, seconded by Mr. Gunn, to notice for rule development with the following changes:

(1) Each certified public accountant who is licensed to practice public accounting in Florida shall be required to reestablish his professional knowledge and competency in conformity with this rule by the completion of continuing professional education programs and passing the examination on Chapters 455, 473, F.S., and related administrative rules approved by the Board. A grade of at least 80 is a passing grade. Each certified public accountant shall, on or before December 31, prior to biennial license renewal, complete on-line or mail his completed answers to the examination on Chapters 455, 473, F.S., and related administrative rules to the Department of Business and Professional Regulation, or its designee.

(3) The scan sheet for the Laws and Rules Examination must be postmarked or completed on-line by or on December 31. No Laws and Rules Examination scan sheet will be accepted if it is postmarked or completed on-line after December 31.

~~(3)~~ (4) See Rule 61H1-37.001, F.A.C., for reinstatement of suspended certified public accountants and Rule 61H1-33.006, F.A.C., for inactive licensees who desire to become active licensees, which rules relate to continuing professional education requirements.

Upon vote, the motion passed unanimously.

The Board was informed that Rule 61H1-22.003 (1)(b) – Continuing Professional Education was discussed, and at this time will be left as is.

The Board was informed that the Rules Committee discussed Rule 61H1-33.0032 – Board Approval of CPA Ethics Continuing Education by Providers. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to re-notice for rule development will the following changes:

(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.

Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to have Ms. Clark bring draft language to the October 19, 2007 Board meeting for Rules 61H1-20.007 through 61H1-20.0099. Upon vote, the motion passed unanimously.

Rule 28.0052(b) – Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to notice for rule development. Upon vote, the motion passed unanimously.

Rule 29.003 –Experience for Licensure by Endorsement. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to notice for rule development with the following changes:

~~(1) Applicants for licensure by endorsement shall meet the requirements of Rules 61H1-27.001, 61H1-27.002, and 61H1-28.007, F.A.C.~~

~~(2)~~ Any applicant seeking licensure by endorsement under Section 473.308(3)(a), F.S., and having not been licensed in another state, shall have completed continuing education meeting the requirements of Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

~~(3)~~ (2) Any applicant seeking licensure by endorsement under Section 473.308(3)(b), F.S., and having been licensed in another state, shall have completed whatever continuing education is required by that state to maintain an active license to practice public accounting in that state, so long as such requirements are equivalent to those required by Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

~~(4)~~ (3) Any applicant seeking licensure by endorsement under Section 473.308(4), F.S., must have experience that includes at least five years experience in the practice of public accounting while licensed as a Certified Public Accountant or Chartered Accountant in the practice of public accounting or as an auditor or accountant in a unit of federal, state, or local government provided that the position held meets the activity and supervision requirements set forth in Section 473.308(4), F.S.

~~(5)~~ (4) College courses used to meet education requirements of Rules 61H1-27.001 and 61H1-27.002, F.A.C., cannot also be used to meet the initial continuing professional education requirements of subsection ~~(2)~~ (1) or ~~(3)~~ (2) above.

Upon vote, the motion passed unanimously.

Rule 61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees. This item will be deleted from Ms. Clark's report.

IX. **Administrative**

34. NASBA.

- a. Focus Questions
- b. CPA Examination Review Board
- c. Candidate Care Department

This was an informational item.

35. Legal Services Survey

The Board evaluated the services of Ms. Clark, of the Department of Legal Affairs and Mr. Hurst, of the General Counsels Office. The Board determined that they both are doing an excellent job, and are comfortable with their legal representation. Mr. Tipton, Chair of the Board will prepare a letter to submit to the heads of their Departments.

36. Kansas Board of Accountancy letter regarding the CPA exam.

This was an informational item.

37. Proposal of Professional Ethics Division Interpretation on Networks and Network Firms and Proposed New and Revised Related Definitions.

This was an information item.

38. FYI – Dinner on Thursday November 1st in conjunction with the UF Accounting Conference.

This was an informational item.

39. Consider Resolution for Jim Thielen.

This was an informational item.

40. Staff request Board set Policy for: Reactivations that were sent letters before it was clear whether or not they had to meet the ethic requirement, staff would like policy to allow licensee thirty days after being noticed to meet ethics requirement.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to allow licensee sixty days after being noticed to meet ethics requirement. Upon vote, the motion passed unanimously.

41. Review Mary Ellen Clark, Assistant Attorney Generals, job performance.

This was addressed under tab #35.

42. Committee's Report – The Board will entertain a motion to ratify the Committee's recommendations as reflected in the minutes.

Ms. Caldwell's report on the Rules Committee is addressed under tab #33.

Mr. Gunn reported on the Long Range Planning Meeting that was held on September 6, 2007. Mr. Gunn informed the Board that the Committee discussed the 120 hours of education to allow students to sit for the CPA exam, and the one year of work experience, in public or governmental accounting. Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously. Mr. Tipton will write a letter to the legislature informing them of the Board's decision and the change that they would like made to the Florida Statute.

43. Report from FICPA.

Ms. Anderson reported.

Ms. Anderson stated she wanted to follow up on what Secretary Benson had said, and that she has seen significant changes in the Department. She informed the Board that Secretary Benson will be speaking at the FICPA's Expo in Ft. Lauderdale, and the FICPA staff was working with the DBPR staff on a Focus Group.

Ms. Anderson stated the FICPA will continue to work on the peer review and mobility issues. The FICPA has a survey out regarding this and will be receiving results next week.

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

Ms. Clark had nothing to report at this time.

45. Other Business

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to ratify the minutes from the Minority Scholarship meeting held on August 28, 2007. Upon vote, the motion passed unanimously.

Consider committee member for Minority Scholarship Council. Member must be a representative of the Cuban American CPA Association. Ms. Caldwell stated she would recommend someone. This will be placed on the October 19, 2007 Board agenda.

46. Future meeting dates.

This was an informational item.

47. Adjourn

There being no further business the meeting was adjourned at 12:55 p.m.

David Tipton, Chair