

**MINUTES**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**BOARD OF ACCOUNTANCY MEETING**  
**February 9, 2007**  
**Doyle Conner Building**  
**1911 SW 34<sup>th</sup> Street**  
**Gainesville Florida**

**Friday, February 9, 2007**

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

**BOARD MEMBERS**

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

**STAFF**

Veloria Kelly	Present
June Carroll	Present
Vy Hayes	Present
Evelyn Anglehart	Present
Karan Lee	Present
Trecia Jenkins	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 Jennifer Donsky.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to approve December 8, 2006 minutes. 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. Stipulation in Case #2006-025029, Laurie Burnsed (MC/BES).

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve stipulation with the addition if Ms. Burnsed wishes to re-apply she be able to do so. Upon vote, the motion passed unanimously.

2. Stipulation in Case #2006-020560, Terry J. Forman (JT/BES).

Ms. Caldwell chaired.

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

3. Stipulation in Case #2005-064742, Michael Repoli (MC/BES).

Mr. Repoli was present along with his attorney Mr. Amundsen.

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

4. Non-disputed Fact Hearing in Case #2005-027388, William Romanello (DT/BES).

Mr. Romanello was present.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. 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 reprimand license, assess fee of \$1,197.33 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

5. Petition for Variance or Waiver of Rule 61H1-31.001 & 33.003, Eugene J. Alphonse (cpe).

Mr. Alphonse was present.

Motion was made by Mr. Durkin, seconded by Mr. Puissegur, to grant Petition for Variance or Waiver, with the stipulation that Mr. Alphonse complete 16 penalty hours and the additional one hour, take the Law and Rules examination and pay a \$50.00 late fee by June 30, 2007. Upon vote, the motion passed unanimously.

6. Petition for Variance or Waiver of Rule 61H1-33.003 (1) (a), James N. Bell (cpe).

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

7. Petition for Variance or Waiver of Rule 61H1-28.0052, Justin Gwin (end).

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

8. Petition for Variance or Waiver of Rule 61H1-33.006 (2), Douglas R. Horner (cpe).

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny Petition for Variance or Waiver. Board requested that staff let Mr. Horner know his reactivation requirements and that he must submit a fee to remain on inactive status. Upon vote, the motion passed unanimously.

9. Petition for Variance or Waiver of Rule 61H1-28.0052(4), John Michael Hunt (exam).

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to grant Petition for Variance or Waiver until May 31, 2007. Upon vote, the motion passed unanimously.

10. Petition for Variance or Waiver of Rule 61H1-33.003 (1) (b), Bradley R. Smith (cpe).

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

11. Non disputed Fact Hearing, Diana Pekarek (exam).

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to issue a New Intent to Deny reflecting the 21 hours deficiency. Upon vote, the motion passed unanimously.

12. Non disputed Fact Hearing, Rafael Sosa (cpe).

Board chose not to reconsider and the Notice of Intent to Deny stands.

13. Consider request from Hina Behal (end).

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to request staff send a letter advising Ms. Behal may withdraw her application. Upon vote, the motion passed unanimously

14. Consider request from Karina Mercado (end).

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to request staff send a letter advising Ms. Mercado may withdraw her application. Upon vote, the motion passed unanimously.

15. Reconsideration for Bren Dietrich (end).

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

16. Reconsideration for Robert C. Hellman (cpe).

No action taken.

17. Reconsideration for William Kaser (exam).

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to reconsider and vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously.

18. Reconsideration for Yona Munro (end).

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table. Board staff was instructed to inform Ms. Munro to appear before them or complete the four hours of above elementary accounting she is deficient in. Upon vote, the motion passed unanimously.

19. Reconsideration for Laura Webster (end).

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to reconsider and Vacate Order of Intent upon receipt of official transcript evidencing three semester hours of upper division accounting. Upon vote, the motion passed unanimously.

20. Appearance requested by Board, Erich Miller (exam).

Mr. Miller was present.

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

Addition

Reconsideration for Blair Fretwell (exam).

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to reconsider and Vacate Order of Intent to Deny. Upon vote, the motion passed unanimously.

## II. Other Disciplinary Matters

21. Case #2005-064330, Jerry A. Goldstein.

Mr. Goldstein was present.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to suspend license to run concurrent with criminal probation, must submit proof that he is paying restitution and completed resolution. Upon vote, the motion passed with Mr. Quinlan voting no.

22. Case #2003-075800, Frank Ficarra.

Mr. Ficarra was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reprimand license and assess fine of \$3,900.00 and cost of \$1,695.64 to be due within thirty days of date of Order. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to ask Board staff to open a complaint on Mr. Ficarra for practicing in an unlicensed firm and holding himself out, while his license was on suspend status. 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

David Weidner                      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. Puissegur, seconded by Mr. Durkin, to approve for holding self out only. Upon vote, the motion passed unanimously.

Richard Wortmann                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. Puissegur, seconded by Mr. Durkin, to approve for holding self out only. Upon vote, the motion passed unanimously.

Olivia Anderson                 Deficient 12 semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

James Brewington                Deficient six (6) quarter hours of upper division accounting, 12 quarter hours of upper division general business to include four (4) quarter hours of upper division 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 20 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Justin Byars

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

Chris Calligaris

Deficient 14.56 semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

David Calof

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, 37 hours of CPE and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Darrell Campbell

Deficient seven (7) semester hours of graduate level courses from an accredited institution, of which four (4) 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 eight (8) semester hours in excess of baccalaureate degree from an accredited institution to include 18 semester hours of upper division accounting, three (3) semester hours of upper division business law covering contracts, torts, and Uniform Commercial Code, and a passing score on the Laws and Rules exam.

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

Jeffery Dertz                      Deficient a baccalaureate degree, 45 quarter hours in excess of baccalaureate degree, 54 quarter hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial, 42 quarter hours of upper division general business to include coverage of four (4) quarter hours of upper division business law, and eight (8) hours of CPE.

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

James Gerace                      Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Illinois Division of Professional Regulation, Oregon, and Michigan 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, 59 hours of CPE with 5 hours in accounting and auditing subjects and no more than 19 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

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

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

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

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

Barry Jenkins                      Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing one (1)

year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

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

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

Miriam Lara Deficient 26 semester hours in excess of baccalaureate degree to include 17 semester hours of upper division accounting and three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form from the 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, 62 hours of CPE with 10 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Nicholas Marsala Deficient 22 semester hours of upper division accounting to include coverage of taxation and 14 semester hours of upper division general business to include three (3) semester hours of upper division business law.

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



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

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

Jeffery Miesbauer                      Deficient a Certification of Work Experience form evidencing three (3) years and nine (9) months 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Ruben Millares                      Deficient three (3) 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Toye Payne                      Deficient 14 semester hours of general business, an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation, and a passing score on the Laws and Rules exam.

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

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

William Schwenk                      Deficient 20 hours of CPE in accounting and auditing subjects and a passing score on the Laws and Rules exam.

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

James Shepard                      Deficient 13.50 quarter hours of upper division accounting, 3.50 quarter hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a passing score on the Laws and Rules exam.

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

Jeffery Snyder                      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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Thomas Sullivan                      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, 48 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

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

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

Heather Wilson                      Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and a passing score on the Laws and Rules exam.

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

Richard Wortmann                      Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application.

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

#### Additions

Dimple Bhatia                      Applicant was charged with false statement on December 7, 2001; attended ACF class and case was dismissed after certificate of completion was obtained.

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

Marcus Clapper                      Applicant charged with conspiracy to traffic MDMA on June 6, 2000; three years probation.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to ask him to waive ninety day requirement and appear before Board. If he doesn't waive requirement

application is to be denied. Upon vote, the motion passed unanimously.

Brooke Evans                      Applicant charged with open container in October 1997; paid court costs in the amount of \$109.00.

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

Joseph Truchot                      Applicant was charged with DUI in May 1989; \$750.00 fine and DUI classes. Charged with DUI in November 1993; three (3) days jail, fine, and six (6) months suspended license.

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

Richard Campbell                      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. Durkin, to approve for holding out only. Upon vote, the motion passed unanimously.

Betsie Giro                              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. Durkin, to approve for holding out only. Upon vote, the motion passed unanimously.

Angie Adames                              Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, 20 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Teena Bonfield                              Deficient a Certificate 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the

motion passed unanimously.

Richard Campbell                      Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, 11 hours of CPE which must not consist of behavioral subjects, a passing score on the Laws and Rules exam, and a complete application.

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

Patricia Cassidy                      Deficient 10 hours of CPE, signature on CPE reporting form, and a passing score on the Laws and Rules exam.

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

Paul Cerrone                              Deficient a passing score on the Laws and Rules exam.

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

Douglas Edwards                      Deficient one (1) semester hour of above elementary accounting, nine (9) semester hours of general business courses, and a passing score on the Laws and Rules exam.

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

Brooke Evans                              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 CPE reporting form evidencing 80 hours of CPE to include 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Carl Fedde

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

Leslie Fier

Deficient one (1) semester hour of upper division accounting and a passing score on the Laws and Rules exam.

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

William Finnecey

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

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

Chari Fry

Deficient 6.36 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation, 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

David Gallagher Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure and 12 hours of CPE.

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

Brian Gannon Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a passing score on the Laws and Rules exam.

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

Betsie Giro 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 CPE reporting form evidencing 80 hours of CPE to include 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. Gunn, seconded by Mr. Puissegur, 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Indhira Henriquez Deficient 22 hours of CPE with 20 hours in accounting and auditing subjects and a passing score on the Laws and Rules exam.

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

Bertrand Higgins 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 and a passing score on the Laws and Rules exam.

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

Casey Jazvac                      Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam.

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

John King                      Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient two (2) hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Mary Kluth                      Deficient a Certificate of Work Experience form evidencing 7 months of work experience in public or governmental accounting under the supervision of a licensed CPA, following licensure, 24 hours of CPE to include no more than 16 hours in behavioral category, and a passing score on the Laws and Rules exam.

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

Nelida Lao                      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 CPE reporting form evidencing 80 hours of CPE to include 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Yaremis Lopez                      Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a



passing score on the Laws and Rules exam.

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

Venkat Narayan                      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 two (2) semester hour of upper division accounting, 19 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, and a passing score on the Laws and Rules exam.

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

James Novick                      Deficient 12 semester hours of upper division accounting, two (2) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Daniel Opperman                      Deficient a Certificate of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA and 17 hours of CPE in accounting and auditing subjects.

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

Michael Parr                      Deficient a passing score on the Laws and Rules exam.

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

David Pickett                      Deficient 26 hours of CPE and a passing score on the Laws

and Rules exam.

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

Angela Reeves-Perez                      Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, 17 semester hours of upper division accounting to include coverage of cost/managerial, three (3) semester hours of business law, 20 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Yadira Rivera                                Deficient 23 hours of CPE to include 8 hours in accounting and auditing subjects, with zero hours in behavioral subjects, a Certificate 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

David Rosenblum                            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 Certificate 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 passing score on the Laws and Rules exam.

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

Eoghan Ryan                                 Deficient three (3) semester hours of graduate level accounting from an accredited institution; taken after admission to graduate school, 3.34 semester hours of upper division accounting, coverage of business law contracts, torts, and Uniform Commercial Code, an Authorization for

Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and 60 hours of CPE with 20 hours in accounting and auditing subjects which must not consist of behavioral subjects.

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

Steven Sabin                      Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a passing score on the Laws and Rules exam.

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

Renee Sarria                      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 and a passing score on the Laws and Rules exam.

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

Robert Skarlis                      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 Certificate 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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

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

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

motion passed unanimously.

Roger Smith                      Deficient a passing score on the Laws and Rules exam.

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

Rosa Sorrentino                      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 a passing score on the Laws and Rules exam.

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

Trudy Taylor                      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 and a passing score on the Laws and Rules exam.

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

Joseph Truchot                      Deficient 16 hours of CPE and a passing score on the Laws and Rules exam.

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

Paul Truono                      Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Delaware evidencing successful passage of the AICPA Uniform CPA exam, 44 hours of CPE and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

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

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

Dominic Walker                      Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a passing score on the Laws and Rules exam.

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

Simone Wayne                      Deficient a passing score on the Laws and Rules exam.

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

Brenda Wegrzyn                      Deficient 15 hours of CPE with eight (8) hours in accounting and auditing subjects and a passing score on the Laws and Rules exam.

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

#### IV. Examinations

##### 25. Applications for CPA exam

Christy Sumler                      Candidate is requesting credit for Business Environment & Concept (BEC) and issuance of her CPA license due to the fact that she passed her last part August 14, 2006 six (6) days after her 18 month period expired.

Ms. Sumler was present.

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

I.        Applicant is requesting original application be reinstated:

Christopher Scott                      Applicant is requesting that his original application be reinstated and that he shouldn't have to pay additional application fee due to the fact that his college transcripts were received prior to the board's denial of his application.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the





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

Hedieh Sepehri Deficient official transcripts from Golden Gate University; failed to satisfy requirements of rule 61H1-27.002(2).

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

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

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

#### Additions

Dawn Bauer On September 21, 1989 charged with petty theft; six (6) months probation.

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

Edith Davis On May 13, 1988 charged with driving with a suspended driver's license; six (6) days in jail.

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

Robert Fogarty On March 30, 1997 charged with operating a motor vehicle without a valid driver license; adjudication withheld. On August 19, 1997 charged with possession of drug paraphernalia; adjudication withheld. On August 19, 1997 charged with possession of alcohol under 21; adjudication withheld. July 4, 1998 charged with driving while licenses suspended, adjudication withheld.

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

Michelle McCann On January 15, 1997 charged with possession of alcohol by a person under 21; community services.





Elizabeth Delgado

Deficient 12 semester hours of upper division accounting.

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

Shawn Duerr

Deficient eleven semester hours in excess of baccalaureate degree to three (3) semester hours of upper division financial accounting and eight (8) semester hours of upper division general business.

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

Juan Carlos Echeverria

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 business law.

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

Joseph Ede

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





accounting and three (3) semester hours of business law.

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

Hafeez Mirza

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 8.75 semester hours of upper division accounting. 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 the uniform commercial code.

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

Natalia Moaten

Deficient official transcripts from Hillsborough Community College and University of Phoenix; failed to satisfy requirements of rule 61H1-27.002(2).

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

Ethelbert Nwanegbo

Deficient evaluation of the University of Port Harcourt, which must be evaluated by one of the board's approved evaluators; failed to satisfy rule 61H1-27.001 and 61H1-27.002. Deficient 18 semester hours of upper division accounting and 33.32 semester hours of upper division general business which must include three (3) semester hours of business law. Also deficient 9.64 semester hours in excess of baccalaureate degree from an accredited institution.

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

Rouyi Pan

Deficient 16 semester hours in excess of baccalaureate degree. Also failed to submit a complete application.





financial and cost/managerial accounting. Also failed to submit a complete application.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny. 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. Timothy W. Buffkin, AC 11410 – Mr. Buffkin’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. Durkin, to extend the “delinquent” status of Mr. Buffkin’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.

B. Wayne A. Gruenloh, AC 16076 – Mr. Gruenloh’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. Durkin, to extend the “delinquent” status of Mr. Gruenloh’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. Eric Larson, AC 33341 – Mr. Larson’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. Durkin, to extend the “delinquent” status of Mr. Larson’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.

D. Ray R. Sturm, AC 23027 – Mr. Sturm’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. Durkin, to extend the “delinquent” status of Mr. Sturm’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.

- E. Consider a request from Lisa K. Campbell, AC 27868, to reinstate her “null and void” license to “inactive” or “delinquent” status, so that she may have the opportunity to reactivate her license. Ms. Campbell’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. Durkin, to extend the “delinquent” status of Ms. Campbell’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.

- F. Consider a request from Deborah A. Fasanelli, AC 32738, to make up the dues, any penalty and any required additional CPE to reinstate her “null and void” license. Ms. Fasanelli’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. Durkin, to extend the “delinquent” status of Ms. Fasanelli’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.

- G. Consider a request from Luis Mier, AC 22577, to reinstate his “null and void” license or to place it on “inactive” status. Mr. Mier’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 Mr. Mier’s request to place his “null and void” license on “inactive” status. However, approve extending the “delinquent” status of Mr. Mier’s license for six months in order for him to reactivate by completing the regular requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- II. Consider a request from R. Mark Lamothe, AC 26345, for a more reasonable way of reinstating his “null and void” license. The Board of Accountancy, at their meeting on October 27, 2006, approved an extension of Mr. Lamothe’s status to “delinquent” for six months to allow him to reactivate his “null and void” license. Mr. Lamothe was sent a letter dated November 1, 2006 informing him of the Board’s decision. Mr. Lamothe current requirements to reactivate his license is 640 CPE hours with 160 in accounting and auditing by May 11, 2007. Mr. Lamothe’s license reverted to “delinquent” status on January 1, 1995 and “null and void” on January 1, 1997.

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

motion passed unanimously.

III. Consider the following reactivation application for denial.

- A. Kathy Donald, AC 13383 – Ms. Donald is required to complete 160 CPE hours with 40 in accounting and auditing for the period ending June 30, 2006. She is deficient four (4) CPE hours for the period ending June 30, 2004 as a result of failing to submit sufficient proof of attendance for courses completed on 11/25/02, 01/13/03, 01/14/03, 02/06/03, 03/26/03 and 06/24/04 and 28 CPE hours for the period ending June 30, 2006 as a result of failing to submit sufficient proof of attendance for courses completed on 07/16/04, 07/26/04, 09/8-10/04 and 10/18/05.

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

- B. Lisa M. Kiesel, AC 31730 – Ms. Kiesel is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending June 30, 2006. She is deficient ten (10) accounting and auditing credits for the period ending June 30, 2006 as a result of the course entitled, “Flair Transactions” being disallowed for accounting and auditing credits by the Committee on Continuing Professional Education at their meeting on December 5, 2006.

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

- C. Elaina M. Smith, AC 33959 – Ms. Smith is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending June 30, 2006. She is deficient completed reporting forms and corresponding proofs of attendance for the reestablishment periods of 06/30/03 and 06/30/06.

Motion was made by Mr. Gunn, 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 ACTION</u>
Burke, Arthur L.	3409	no

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

Burleson, Herbert E.	3860	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Ferrante, Jeffrey A.	11231	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Goodson, Daniel D.	9879	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Harmon, W. Thomas	R1220	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Hayes, John W.	11339	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Keen, Ricky H.	33075	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Markham, Ray W. Sr.	1653	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Menge, Jennifer C.	34289	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Pike, Robert W.	1892	no
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.		
Riden, Dyan D.	32431	no

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

VI. **Firms**

27. Applications for CPA Firms

Frank A. Ficarra, CPA, PA

Shareholder, Frank A. Ficarra, Florida CPA license is currently suspended. Rule 61h1-20.001(2) states a suspended certified public accountant is prohibited from practicing public accounting as a sole proprietor, partner, or shareholder and using the CPA designation.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to deny. Based on previous information earlier in the meeting the Board reconsidered. Motion was made by Mr. Puissegur, seconded by Mr. Quinlan to approve. Upon vote, the motion passed unanimously.

VII. **Temporary Permits**

28. Applications for Temporary Permits

This was an informational item.

VII. **Rules Report**

- 29.61H1-20.007 Generally Accepted Accounting Principles
- 61H1-20.008 Generally Accepted Auditing Standards
- 61H1-20.009 Standards for Accounting and Review Services
- 61H1-20.0092 Government Auditing Standards
- 61H1-20.0093 Rules of the Auditor General
- 61H1-20.0095 Standards for Consulting Services
- 61H1-20.0096 Services for Tax Practice
- 61H1-20.0097 Standards for Personal Financial Planning
- 61H1-20.0098 Standards for Business Valuations
- 61H1-20.0099 Standards for Attestation Engagements
- 61H1-21.001 Independence
- 61H1-29.003 Experience for Licensure by Endorsement
- 61H1-31.001 Fees
- 61H1-33.006 Inactive or Delinquent Florida Certified Accountants Who Desire to Become Active Licensee

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

Ms. Caldwell reported that the Rules Committee discussed Rule 61H1-22.0086

Standards for Tax Practice, Ms. Clark will prepare draft language and it will be noticed for rule development. Motion was made by Mr. Puissegur, seconded by Mr. Durkin to be noticed for rule development.

Ms. Caldwell reported that the Rules Committee determined to approve draft language in Rule 61H1-27.002 – Concentrations in Accounting and Business. Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to notice for rule development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve language for 61H1-31.001 to be noticed for rule development.

Ms. Caldwell reported that the Rules Committee at their meeting on February 8, 2007 determined the language regarding the \$250.00 in Rule 61H1-22.0032 - Approval of CPA Ethics Continuing Education by Providers and Rule 61H1-31.001 – Fees be re noticed for rule development with the \$250.00 under 31.001, but leave something under 22.0032 to reference this. Ms. Clark will bring draft language to the next meeting.

## VII. Declaratory Statements

30. C. Douglas Bronson requests guidance.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to have Ms. Clark prepare letter to Mr. Bronson. The letter will be published in the Administrative Weekly. Upon vote, the motion passed unanimously.

## VIII. Administrative

31.           NASBA.  
          A.       NASBA CPA Mobility Task Force.

This was an informational item.

- B.       Consider nominating Dr. Calhoun for 2007-2008 NASBA vice chair.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to nominate Dr. Calhoun for the 2007-2008 NASBA vice chair. Upon vote, the motion passed unanimously.

32. Committee Appointments.

Probable Cause Panel (3) Chair-

Jim Thielen  
Maria Caldwell  
Byron Shinn

CPE (1) Chair -

Frank Puissegur

	Bill Durkin Marshall Gunn
Education (1) Chair -	John Quinlan Teresa Borcheck
Rules (3) Chair -	Maria Caldwell John Quinlan Bill Durkin Teresa Borcheck
Minority Scholarship (1) (Must be a woman)	Tanya Davis
Budget Task Force Chair -	David Tipton Bill Durkin John Quinlan Tanya Davis (Stam Stathis FICPA) (Jennifer Green FICPA)
Long Range Planning Committee Chair -	Marshall Gunn Tanya Davis Maria Caldwell David Tipton Frank Puissegur

33. Unlicensed Activity Enforcement Report 1/1/06 through 12/31/06.

This was an informational item.

34. Auditor General – Draft rules Chapter 10.700 Audits of Certain Nonprofit Organizations, Chapter 10.550 Local Governmental Entity Audits & Chapter 10.650 Florida Single Audit Act Audits Nonprofit and For-Profit Organizations.

Mr. Jim Dwyer of the Auditor General’s office was present.

This was an informational item.

35. Staff would like guidance on whether work experience from Arkansas Tech University Foundation would qualify as public governmental experience.

The Board requested further information, they want to know was Mr. Gurel “under the direct supervision of a CPA?”.

36. Dr. Gary McGill’s resume for the Accounting Education Committee.

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

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

Motion was made by Mr. Durkin, seconded by Ms. Caldwell, to approve the minutes from the Committee on Continuing Professional Education for September 12, 2006 and November 6, 2006. Upon vote, the motion passed unanimously.

38. Consider the amount to collect for the Minority Scholarship Fund.

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

39. Discuss SB 640 & changes to 473.312 (1)(a).

Ms. Green went over the summary of proposed changes to Chapter 473 Florida Statutes, regarding work experience alternative. Ms. Green informed the Board that the fifth year of work experience is working and allows licensed CPAs from other states to apply for licensure in Florida without being burden with additional education requirements.

40. Corrected Financial Projections.

This was an informational item.

41. Discuss how implementation of 1140(6) affects CPA’s.

Terry Shoffstall, Staff Director and Debbie White, Legislative Analyst for the Joint Legislative Auditing Committee were present.

Mr. Shoffstall informed the Board that he and Ms. White had met with the Rules Committee on February 8, 2007 and discussed the lobbying law that was passed this past December that required the Joint Legislative Auditing Committee to hire or qualify a minimum of ten auditing firms to audit the lobbying firm compensation reports. Mr. Shoffstall stated that there were two issues in the law that raises concerns and that is the use of the word “audit”, and the definition for independence.

Mr. Thielen informed the Board that the Rules Committee found out they don’t have jurisdiction, because this does not fall under Florida Statute 473. Ms. Clark explained to the Board that, Mr. Shoffstall and Ms. White are only asking for guidance and general discussion from the Board. She stated that the definition of independence is not contained within the statutes and rules that govern the practice of professional accounting in Florida, as in there’s no reference in Chapter 11 to Chapter 473 or the related administrative rules.

Mr. Thielen informed the Board that Mr. Shoffstall would like the Board to provide

their thoughts to the Joint Legislative Auditing Committee in writing so he can present it to the senate president and the house president.

The Board asked the Division Director; Ms. Kelly to draft a letter to Representative Carl Domino.

42. Report from FICPA.

Ms. Green informed the Board that the Public Service Announcements are complete and will begin airing.

Ms. Green informed the Board that the House Committee on Business Regulation is taking up 473.308(4), F.S., and are approving the removal of the October 1, 2008 sunset provision date. The following two amendments also passed reducing the work experience alternative from five to three years and removing the word “~~classroom~~” in section 473.312(1)(a), F.S. This amendment clarifies that the 80 hours of CPE for the CPA license renewal does not have to be live classroom hours.

Ms. Green informed the Board that the FICPA is currently working with several sponsors to file bills regarding CIRA financial items that will contain reserves, turnover audits, guarantees or operating/common expenses and financial statement reporting from 60 to 90 days.

Ms. Green briefly discussed the substantial equivalency/mobility issue and informed the Board that a work group will be studying this issue in 2007 and will share their findings with the Board.

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

Ms. Clark has nothing to report at this time.

44. Consider deceased Florida practitioners

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

45. Future meeting dates.

This was an informational item.

Additions

Consider appointment of Division Director.

Deputy Secretary Edwards was present for this item, and announced the Department would like to nominate Veloria A. Kelly as the Division Director for the Board of Accountancy.



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

46. Adjourn

There being no further business the meeting was adjourned at 1:35 p.m.

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Jim Thielen, Chair