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

**Friday, October 27, 2006**

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

<table>
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<tr>
<th>BOARD MEMBERS</th>
<th>STAFF</th>
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<tr>
<td>Teresa Borcheck</td>
<td>Excused Absence</td>
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<td>Maria Caldwell</td>
<td>Excused Absence</td>
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<td>Tanya Davis</td>
<td>Excused Absence</td>
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<tr>
<td>William Durkin</td>
<td>Present</td>
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<td>Marshall Gunn</td>
<td>Excused Absence</td>
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<td>Frank Puissegur</td>
<td>Present</td>
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<td>James Thielen</td>
<td>Present</td>
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<td>David Tipton</td>
<td>Present</td>
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<td>John Quinlan</td>
<td>Present</td>
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<td>Veloria Kelly</td>
<td>Present</td>
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<tr>
<td>June Carroll</td>
<td>Present</td>
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<td>Kim Thompson</td>
<td>Present</td>
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Mary Ellen Clark, Esquire, Assistant Attorney General and Board counsel was present. Eric Hurst, Esquire, Assistant General Counsel, Department of Business and Professional Regulation was present. The court reporter was Pat Gough.

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

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


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

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

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


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

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


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


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


Ms. Kettle was present.

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

8. Non-disputed Fact Hearing, Gail Picha

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


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


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


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

12. Reconsideration for Daniel Bowen.

No action was taken.


No action taken.

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


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

16. Reconsideration for Amir Salari.

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

17. Reconsideration for Michele Schmitz.

No action taken.

18. Reconsideration for Theron Smith.

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


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

20. Reconsideration for Mary Wright.

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

II. Other Disciplinary Matters


Mr. Hurst reported.

III. Admission to the Profession

22. Applications for Licensure By Endorsement
Dennis Black  Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

Mr. Black is requesting the Board to accept letter from the Virginia Board of Accountancy regarding licensure requirement in lieu of the Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

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

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

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

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

Diane Pinkerman  Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

Ms. Pinkerman is requesting the Board to accept letter from the North Dakota Board of Accountancy regarding licensure requirement in lieu of the Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

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

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

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

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

Jennifer Koehler

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

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

Nicole Ray

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

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

Supriya Thorat

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours upper division accounting and three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Carl Treleaven

Deficient three (3) semester hours of above elementary accounting and a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

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

Yingyi Xu

Deficient 3 semester hours of graduate level taxation from an accredited institution; taken after admission to graduate
school. Also deficient seven (7) semester hours of upper division accounting.

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

Shahnaaz Yasin

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and 46 hours of CPE with 12 hours in accounting and auditing subjects, must not include behavioral subjects.

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

Mary Daly

Now meets requirements.

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

Stephen Davidson

Now meets requirements.

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

Deborah Frishman

Now meets requirements.

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

Andrea Percentie

Now meets requirements.

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

Leonard Roberts

Now meets requirements.

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

Jeremy Rosenbaum

Now meets requirements.

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

Charles Starr

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

Yaohui Wang Now meets requirements.

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

IV. Examinations

23. Applications for CPA exam

I. 2006 candidates with conviction:

Hana Bayou In 1995 charged with shoplifting; community service. Charged with possession of marijuana; $50 fine. On March 29, 2001 charged with DUI; 3-day outpatient, probation, fines, six points on license, and driver’s license suspended for six months. In 2001 charged with under age drinking; $100 fine. On March 4, 2003 charged with DUI; 3-day outpatient, fines, probation, six points on license, and six months license suspension. In 2004 charged with driving under suspension; paid fine. October 10, 2001 charged with under age consumption; $230 fine.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to request Ms. Bayou appear at the December 8, 2006 Board meeting. Upon vote, the motion passed unanimously.

James Chorlins On September 12, 2001 charged misdemeanor stealing; two year supervised probation. On September 1, 2002 noise violation; paid $77 fine.

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

James Cohen On June 27, 1993 charged with petit theft and resisting merchant; paid $150 fine, 20 hours of community service, and six months probation.

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

Scott Evaul On October 17, 1999 charged possession of cannabis and alcohol beverage possess by person under 21 years of age; disposed. On April 14, 2000 charged with no motorcycle endorsement/VOP; disposed.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve for conviction only. Upon vote, the motion passed unanimously.

Nathaniel McKenzie

On April 21, 1988 charged with solicitation of prostitution and fleeing police; adjudicated. On July 31, 2003, solicitation of prostitution; adjudicated.

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

Erich Miller

On March 31, 2002 charged with aggravated assault and aggravated battery. Entered a plea of no contest to the charge of false imprisonment on May 30, 2002, and was sentenced to one year probation, six months of Batterers Intervention Program and completed 82 hours of community service.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to ask Mr. Miller to waive the ninety day requirement and appear at the December 8, 2006. If he does not waive, deny. Upon vote, the motion passed unanimously.

Carlos Vecchio

On September 7, 1987 plead guilty to conspiracy to possess/possession narcotics (Fed); sentenced to 16 years federal prison.

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

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

Helena Alves

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

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

Celin Astudillo

Deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient 14 semester hours of upper division general business which must include three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code accredited institution.
Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

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

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

Kenneth Bacopoulos  Deficient official transcripts from University of Central Florida; failed to satisfy requirements of rule 61H1-27.002(2).

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

Bernard Bolka  Deficient 18 semester hours of upper division accounting and three (3) semester hours of upper division business law. Also failed to submit a complete application.

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

Mark Brunt  Deficient 12 semester hours of upper division general business.

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

Nigel Crooks  Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1). Also deficient nine (9) semester hours of upper division accounting and nine (9) semester hours of upper division general business.

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

Paula Daniels  Deficient 12 semester hours of upper division accounting.

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

Christina Flanigan  Deficient official transcripts from the University of North Carolina; failed to satisfy requirements of rule 61H1-27.002(2).

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

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

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

Salvatore Galbo Deficient official transcripts from Stony Brook College; failed to satisfy requirements of rule 61H1-27.002(2).

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

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

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

Ricky Garay Failed to submit a complete application.

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

Abigail Greene Deficient 23 semester hours of upper division accounting.

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

Jessica Haslow Deficient 19 semester hours in excess of baccalaureate degree, which must include 6.9 semester hours of upper division accounting with coverage of auditing and 6.55 semester hours of upper division general business.

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

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

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
Begum Kadioglu  Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 16 semester hours of upper division accounting to include coverage of taxation. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include 3.5 semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

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

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

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

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

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

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

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

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

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

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

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

Maria Ramirez  Deficient 22 quarter hours of upper division accounting and
four (4) quarter hours of upper division business law.

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

Emmanuel Ramos
Deficient two (2) semester hours of business law.

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

Alfredo Ratmiroff
Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting and 4.5 semester hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code.

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

Eric Reeves
Deficient baccalaureate degree posted to official transcripts.

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

Heisson Sanchez
Failed to submit a complete application.

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

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

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

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

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

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

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

Paula Slayton
Deficient 30 semester hours of upper division accounting to include coverage of auditing and financial accounting.
Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Desiere Taylor-McQuay  Deficient 12 semester hours of upper division accounting and failed to submit a complete application.

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

Shiping Wang  Deficient six (6) semester hours of upper division accounting, three (3) semester hours of upper division business law, and failed to submit a complete application.

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

Melonie Williams  Deficient 12 semester hours of upper division accounting and three semester hours of business law.

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

Aiad Abdelshaheed  Now meets requirements.

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

Bela Desai  Now meets requirements.

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

Jaime Raffo  Now meets requirements.

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

V. Continuing Professional Education

24. Report on Continuing Professional Education

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

1. Omar Castillo, AC 34284 – Mr. Castillo’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.
Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to extend the “delinquent” status of Mr. Castillo’s license for six-months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.


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


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


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


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


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

II. Consider a request from Jack F. Bittner, AC 17864, to reinstate his “null and void” license to “inactive” status. Mr. Bittner’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Motion was made by Mr. Thielen, seconded by Mr. Puissegur, to deny Mr. Bittner’s request to place his “null and void” license on “inactive” status. However, it was approved extending the “delinquent” status of Mr. Bittner’s license for six-months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.
III. Consider a request from Vivian C. Cata, AC 29044, to be allowed to reactivate her “null and void” license. The Board of Accountancy, at their meeting on March 18, 2005 approved an extension of Ms. Cata’s status to “delinquent” for one year to allow her to reactivate her “null and void” license. Ms. Cata was sent a letter dated March 25, 2005 informing her of the Board’s decision. Ms. Cata requested reactivation material June 23, 2006. Ms. Cata’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

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

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

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

V. Consider the following reactivation applications for denial.

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

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

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

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

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

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

Dean C. Cocchi, AC 33223 – Mr. Cocchi is required to complete 120 CPE hours with 30 in A/A for the period ending June 30, 2006. He is deficient 30 CPE hours in A/A for the period ending June 30,
2006 as the course entitled, “Accounting for Decision Making and Control” is elementary and does not qualify for CPE.

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

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

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

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

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

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

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

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

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

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

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

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

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

Mr. Mazas was present.

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

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

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

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

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

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

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

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

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.
Shelly M. Painter, AC 14563 – Ms. Painter is required to complete 320 CPE hours with 80 in A/A for the period ending June 30, 2007. She is deficient sufficient proof of attendance for all courses listed on reporting form – no proof submitted and 40 total hours of CPE for June 30, 2007.

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

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

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

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

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

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

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

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

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

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

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

John F. Yeager, AC 18178 – Mr. Yeager is required to complete 160 CPE hours with 40 in A/A for the period ending June 30, 2006. He is deficient sufficient proof of attendance for courses completed
on 1/18/03 and 12/15/2005 – need to be on company’s letterhead and 12/8/2003 - missing date of completion.

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

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

Fink, Gary B. 36230

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

VI. Temporary Permits

25. Report on Temporary Permits

This was an informational item.

VII. Rules Report

26. 61H1-20.007 Generally Accepted Accounting Principles
    61H1-20.008 Generally Accepted Auditing Standards
    61H1-20.009 Standards for Accounting and Review Services
    61H1-20.0092 Government Auditing Standards
    61H1-20.0093 Rules of the Auditor General
    61H1-20.0095 Standards for Consulting Services
    61H1-20.0096 Services for Tax Practice
    61H1-20.0097 Standards for Personal Financial Planning
    61H1-20.0098 Standards for Business Valuations
    61H1-20.0099 Standards for Attestation Engagements
    61H1-21.001 Independence
    61H1-29.003 Experience for Licensure by Endorsement
    61H1-31.001 Fees
    61H1-33.003 Continuing Professional Education

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

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

VIII. Administrative

27. FYI item – NASBA

This was an informational item.

28. FYI item – PCAOB

This was an informational item.

This was an informational item.

30. FYI item – Status Report
This was an informational item.

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

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

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

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

33. Legislation Issues.

No items for discussion.

34. Committee Report.

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

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

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

35. Report from FICPA.

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

Ms. Green informed the Board that the Public Service Announcements scripts are being finalized with the Department. She stated that the Board and the FICPA need to encourage the public to utilize the website to verify CPA licensure.
Ms. Green informed the Board that the FICPA will be publishing four articles in four issues of the FICPA’s newsletter with regard to Peer Reviews. She stated they are still in the educational mode.

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

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

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

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

37. Consider deceased Florida practitioners.

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

38. Future meeting dates.

This was an informational item.

39. Adjourn

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

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David Tipton, Chair