

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
MARCH 30, 2007
SHERATON SUITES
4400 WEST CYPRESS STREET
TAMPA FLORIDA

Friday, March 30, 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	Present
Maria Caldwell	Present
Tanya Davis	Excused Absence
William Durkin	Present
Marshall Gunn	Present
Frank Puissegur	Present
James Thielen	Present
David Tipton	Present
John Quinlan	Present

STAFF

Veloria Kelly	Present
June Carroll	Present

Diane Guillemette, Esquire, Assistant Attorney General and Board counsel was present. Eric Hurst, Esquire, Assistant General Counsel, Department of Business and Professional Regulation was present. The court reporter was Pat Gough.

Motion was made by Mr. Puissegur seconded by Mr. Durkin, to approve February 9, 2007 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Durkin, 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 #2006-018563, Andrew J. McAdams, II, [JT/BES/MC].

Mr. Tipton chaired.

Mr. McAdams and his attorney Mr. Schafer were present.

Motion was made by Mr. Gunn, seconded by Durkin, to accept stipulation. Upon vote, the motion passed with Mr. Quinlan voting no.

2. Non-disputed Fact Hearing in Case #2006-005120, Howard S. Roux [BES/MC].

Motion was made by Mr. Puissegur, 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. Puissegur, seconded by Mr. Durkin, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion

passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to revoke license, impose a fine of \$10,000.00, and cost of \$100.90 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

3. Non-disputed Fact Hearing by Waiver in Case #2006-031004, Lawrence E. Silverman, [JT/BES/MC].

Mr. Tipton chaired.

Motion was made by Mr. Durkin, seconded by Mr. Puissegur, to find that the administrative complaint was properly served. Upon vote, the motion passed unanimously. Motion was made by Mr. Durkin, seconded by Mr. Puissegur, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. 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. Gunn, to suspend license for one (1) year, impose a fine of \$6,000.00, and cost of \$11.30 to be due within 30 days of date of Final Order. Upon vote, the motion passed unanimously.

4. Stipulation in Case #2006-030614, Alvin S. Sirmons, [JT/BES/MC].

Mr. Tipton chaired.

Mr. Sirmons and his attorney Mr. Iglesias were present.

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

5. Petition for Variance or Waiver of Rule 61H1-33.006 (2), Marc R. Berger.

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

6. Petition for Variance or Waiver of Rule 61H1-33.003(1) (b) and 61H1-31.001(10), Raymond Borsella.

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

7. Petition for Variance or Waiver of Rule 61H1-28.052(b), Camille Douglin.

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

8. Non-disputed Fact Hearing Christina Flanigan.

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

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

9. Reconsideration for Sandra M. Ippedico (Vlcko).

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny for reconsideration as there was no additional information provided. Upon vote, the motion passed unanimously. Board requested staff advise her she can appear before them and she would need to file a Petition for Variance or Waiver.

10. Reconsideration for John Nicholas.

Mr. Nicholas was present.

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

11. Reconsideration for Susan Marney.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to continue Non-disputed Fact Hearing, not to exceed more than six (6) months. Upon vote, the motion passed unanimously.

12. Reconsideration for Emmanuel Ramos.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to continue Non-disputed Fact Hearing, not to exceed more than six (6) months. Upon vote, the motion passed unanimously.

13. Reconsideration for Sylvia Sannia.

Motion was made by Mr. Gunn, seconded by Mr. Tipton, to continue. Board asked staff to contact her and explain her deficiency. Upon vote, the motion passed unanimously.

14. Reconsideration for Lisa Tyler.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to continue until the May 18, 2007 Board meeting. Board asked staff to follow up with Ms. Tyler. Upon vote, the motion passed unanimously.

15. Appearance requested by Board, Hana Bayou.

Ms. Bayou was present.

Ms. Caldwell recused herself.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to allow six (6) months from the date of March 30, 2007 to complete the four (4) hours deficient in upper

division business law and to approve the conviction. Upon vote, the motion passed unanimously.

16. Appearance requested by Board, Marcus Clapper.

Mr. Clapper was present.

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

17. Board requested clarification on Yuno Munro.

Motion was made by Mr. Tipton, seconded by Mr. Gunn, to continue until the September 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

II. Other Disciplinary Matters

18. Case #2000-09191, Marcelo Schiller.

Mr. Schiller was present.

No action was taken.

19. Case #2003-049209 & 2003-049227, Robert Rives & Rives and Company, P.A.

Mr. Rives was present.

Motion was made by Mr. Tipton, seconded by Mr. Durkin, to extend probation for one (1) year with a review of practice at his expense. Upon vote, the motion passed unanimously.

20. Case #99-05720, David Silbergleit.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to extend probation for one (1) year with a review of three (3) S corps prepared during 2006 and three (3) reviews prepared during 2007. Upon vote, the motion passed unanimously.

21. Case #2003-090805 & 2004-049023, Gary Wittock, & Wittock and Associates P.A.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to lift probation upon receipt of money owed for probationary review. Upon vote, the motion passed unanimously.

22. Prosecuting Attorney's Report.

Mr. Hurst reported.

III. Admission to the Profession

23. Applications for Licensure By Endorsement

Paul Barbour Applicant was charged with expired boat registration on August 15, 1990; paid \$40.00 fine. Charged with violation of emergency proclamation, surfing at beach after hurricane storm and before beach was opened on September 13, 1985; paid \$29.50 fine.

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

William Barhorst Applicant was charged with reckless driving on August 1, 1994; 5 points on driving license and 3 months suspended license.

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

Wencha Feng Applicant was charged with careless driving on December 1, 2002; fine.

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

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

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve for successful passage of the AICPA exam only. Upon vote, the motion passed unanimously.

Susan Messier 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. Quinlan, seconded by Mr. Puissegur, to approve for holding self out only. Upon vote, the motion passed unanimously.

Sam Wild Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida.

Gerald Appleby

Deficient 21 semester hours of upper division accounting to include coverage of cost/managerial, 6.31 semester hours of upper division general business, and a passing score on the Laws and Rules exam.

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

Mary Atwood

Deficient nine (9) semester hours of upper division accounting, a passing score on the Laws and Rules exam, and 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. Upon vote, the motion passed unanimously.

Helene Bachman

Deficient 18 semester hours of upper division accounting, three (3) semester hours of upper division business law, nine (9) hours of CPE with one (1) hour in accounting and auditing subjects which must not consist of 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. Upon vote, the motion passed unanimously.

Myrtella Bailey

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 27 semester hours in excess of baccalaureate degree from an accredited institution to include 15 semester hours of upper division accounting and three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

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

Francisco Balli

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

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

Amanda Casey

Deficient a Certification of Work Experience form evidencing two (2) years and 10 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. Upon vote, the motion passed unanimously.

Gregg Cheshier

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Georgia evidencing current 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. Upon vote, the motion passed unanimously.

Kit Fong Ada Chun

Deficient 12 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Charles Davisson Deficient one (1) semester hour of above elementary accounting.

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

Thomas Devaney 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. Upon vote, the motion passed unanimously.

Susan Francis Deficient a Certification of Work Experience form evidencing three (3) years and one (1) month 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. Upon vote, the motion passed unanimously.

Cristina Gamboa Alamo Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

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

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

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

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

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

Terri Hentschel Deficient 12 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. Upon vote, the motion passed unanimously.

Mei Lin Ho

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

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

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

Alvin Hommerding

Deficient 18 quarter hours of upper division accounting and 51 hours of CPE with 17 hours in accounting and auditing subjects and no more than 7 hours in behavioral subjects.

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

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 and 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. Upon vote, the motion passed unanimously.

Jennifer Koehler

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

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

Douglas Labrozzi

Deficient six (6) semester hours of upper division accounting, three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, and 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. Upon vote, the motion passed unanimously.

Yi Liu

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 seven (7) semester hours of upper division accounting.

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

Nicole Mohr

Deficient 5.50 semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting and 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. Upon vote, the motion passed unanimously.

Nicole Ray

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

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

Jaeseung Rnoh

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

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

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

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

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

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

Colleen Scott Deficient a Certification of Work Experience form evidencing one (1) year and six (6) 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. Upon vote, the motion passed unanimously.

Keith Seeloff Deficient 20 hours of CPE with 2 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. Upon vote, the motion passed unanimously.

Kristie Spadaccini Deficient 21 semester hours of upper division accounting to include coverage of cost/managerial and one (1) semester hour of upper division business law.

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

Wolfgang Spranger Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division business law with coverage of contracts, torts, and Uniform Commercial Code.

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

Aaren Tai Deficient 18 semester hours of upper division accounting to include coverage of cost/managerial and 24 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code.

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

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

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

Lisa Weiden Deficient 1.96 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. Upon vote, the motion passed unanimously.

Sam Wild Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and one (1) hour of CPE.

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

Celia Wright

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

Shahnaaz Yasin

Deficient a Certification of Work Experience form evidencing one (1) year and five (5) 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. Upon vote, the motion passed unanimously.

Additions

Brian Baker

Applicant was charged with minor in possession of alcohol on September 15, 1998; three (3) months probation and court fees.

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

Jason Castner

Applicant was charged with alcohol by consumption on July 15, 1991; 40 hours of community service.

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

Edward Mitchell

Applicant was charged with five (5) customer complaint's; complaint one (1) settlement reached, complaint two (2) settlement reached, complaint three (3) settlement reached, complaint four (4) settlement reached, complaint five (5) settlement reached.

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

Adrian Morffi

Applicant was charged with driving with suspended license on November 10, 2001; \$130.00 fine.

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

Edwin Drummond

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. Quinlan, to approve for holding self out only. Upon vote, the motion passed unanimously.

Ellen Vargo

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. Quinlan, to approve for holding self out only. Upon vote, the motion passed unanimously.

Jeffrey Ward

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. Quinlan, to approve for holding self out only. Upon vote, the motion passed unanimously.

IV. Examinations

24. Applications for CPA exam

I. 2007 applicant is requesting application to remain open for additional time:

Fulton Sanchez

Applicant is requesting to keep his application opened until October 2007 which would allow him to complete the required hours without having to reapply.

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

II. 2007 candidates with conviction:

Lindsay Crosas

In August 2002 charged with reckless driving; driver licensed suspended. In January 2004 charged with possession of alcohol underage and open container; seven (7) hours of community service

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

Erick Arguello Deficient three semester hours of upper division business law with coverage of torts and the uniform commercial code.

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

Hana Bayou Deficient four (4) quarter hours of upper division business law.

This item was taken up under tab #15.

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

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

Brittany Bennett Deficient 13 semester hours in excess of baccalaureate degree.

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

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

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

Luis Canuto Deficient seven (7) semester hours of upper division accounting.

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

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

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

Erika Chininin Deficient 13 semester hours of upper division accounting.

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

Christopher Collins Deficient 20 semester hours of upper division accounting to include coverage of cost/managerial accounting, and business law with coverage of uniform commercial code.

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

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

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

Kara Cozzaglio Deficient nine (9) quarter hours of upper division accounting and one (1) quarter hour of upper division general business.

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

Melba Estrada Deficient 21 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

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

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

Kia Fleurinord Deficient six (6) semester hours of upper division

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

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

LaShawn Freeman Deficient 12 semester hours in excess of baccalaureate degree.

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

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

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

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

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

David Kelly Deficient 27.75 semester hours of upper division accounting to include coverage of taxation, auditing, and cost/managerial accounting. Deficient 27 semester hours of upper division general business. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

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

Kumiko Kida Deficient 4.5 quarter hours of upper division accounting and seven (7) quarter hours of upper division general business.

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

Nichole King Deficient 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. Upon vote, the motion passed unanimously.

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

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

Dale Lewis Deficient nine (9) quarter hours of upper division accounting and three (3) quarter hours of business law. Also deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

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

Stephanie LoGiudice Deficient three (3) semester hours of business law.

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

Weiwei Luo Deficient three (3) semester hours of graduate level taxation course from an accredited institution; this course must be taken after admission to graduate school.

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

Christopher Martin Deficient six (6) semester hours of upper division

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

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

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

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

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

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

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

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

Tracy Riehm Deficient 49.5 quarter hours of upper division accounting to include coverage of taxation, auditing, and financial accounting. Also deficient four (4) quarter hours of business law.

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

Jesus Roa Pascuali Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution

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

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

Jacek Rutkowski-Nazarian Deficient three (3) semester hours of business law.

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

Jonathan Shapiro Deficient six (6) semester hours of upper division accounting and two (2) semester hours of business law.

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

Patricia Sime-Lanang Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

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

Jonathan Slemmer Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1). Also deficient 20 semester hours in excess of baccalaureate degree which must include three (3) semester hours of upper division cost/managerial accounting and 15 semester hours of upper division general business to include three (3) semester hours of business law and failed to submit a complete application.

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

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

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

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

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

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

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

Larysa Switlyk Deficient ten semester hours in excess of baccalaureate which must include two (2) semester hours of upper division accounting and two semester hours of upper division business law. Also deficient baccalaureate degree posted to official transcripts and failed to submit a complete application.

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

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

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

Marissa Vargas Deficient 15 semester hours of upper division accounting.

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

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

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

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

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

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

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

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

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

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

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

Additions

I. 2007 candidates with conviction:

Mario Brown Applicant charged with domestic Battery on May 13, 1997; adjudication withheld.

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

James Chauvin Applicant charged in September 1994 with open container; paid fine.

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

Lindsey Funston Applicant was charged with drunk and disorderly conduct in May of 2003 or 2004; probation. Applicant driver license was suspended in 2005 or 2006; points violation. Bounced checks in 2005 or 2006; settled.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to ask Ms. Funston to waive her ninety days requirement and appear before the Board. If she does not waive the ninety days requirement deny. Upon vote, the motion passed unanimously.

Marc Grace Applicant was charged with reckless driving in October 2002; suspended license.

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

Betty Saunders Applicant charged with resisting and opposing a police officer in 1992; nolo contendere.

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

II. 2007 CPA candidates to be denied for failure to meet the requirements:

Mario Brown Deficient 21 semester hours of upper division accounting and three (3) semester hours of business law. Also failed to submit a complete application.

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

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

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

passed unanimously.

James Chauvin Deficient official transcripts from American International College; failed to satisfy rule 61H1-27.002(2). Also failed to submit a complete application.

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

Kellie Carson Failed to submit a complete application.

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

Brandon Cohen Deficient three (3) semester hours of business law.

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

Elvira Cosentino Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution.

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

Jamie D'Aguiar Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial accounting and coverage of the uniform commercial code.

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

Celia Dervishi Deficient official transcripts from Miami Dade Community College and Florida International University; failed to satisfy rule 61H1-27.002(2).

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

Melissa Doval Failed to submit a complete application.

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

Marsha Eldridge

Deficient 27 semester hour of upper division accounting to include coverage of auditing and cost/managerial accounting.

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

Denise Ellis

Failed to submit a complete application.

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

Katherine Erickson

Deficient official transcripts from Indian River Community College, Seminole Community College, University of Florida, University of Central Florida, University of Phoenix, and Webster University; failed to satisfy rule 61H1-27.002(2).

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

Daniel Figler

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

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

Kesha Freeny

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

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

Jose Gallo

Deficient baccalaureate degree posted to official transcripts. Also deficient 12 semester hours of upper division accounting and three (3) semester hours of business law.

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

Thomas Gilliam

Deficient 16 semester hours of upper division accounting and three (3) semester hours of business law.

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

David Grafe Failed to submit a complete application.

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

Terrence Gribbin Deficient 1.5 semester hours of upper division accounting.

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

Zackery Hackley Failed to submit a complete application.

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

William Higgins Deficient official transcripts from Tallahassee Community College, and Florida State University; failed to satisfy rule 61H1-27.002(2).

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

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

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

Jeff Hudgens Deficient official transcripts from Okaloosa-Walton Community College, and the University of West Florida. failed to satisfy rule 61H1-27.002(2).

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

Rupa Iyer 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. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution

to include 18 semester hours of upper division accounting and three (3) semester hours of upper division business law covering contracts, torts, and Uniform Commercial Code.

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

Jennifer Kho Failed to submit a complete application.

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

Aura Lemus Deficient 12 semester hours of upper division accounting.

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

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

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

Patricia Lopez Deficient nine (9) semester hour of upper division accounting, three (3) semester hours of business law, and a complete application.

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

Carlos Mafla Deficient evaluation of the Externado University of Columbia, which must be evaluated by one of the board's approved evaluators; failed to satisfy rule 61H1-27.001 and 61H1-27.002.

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

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

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

Larimar Miquel Failed to submit a complete application.

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

Alexandra Mitzova Deficient an Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1), nine (9) semester hours of upper division accounting, and six (6) semester hours of upper division general business to include three (3) semester hours of business law.

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

Dania Nodal Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include 18 semester hours of upper division accounting to include coverage of financial accounting and taxation, and six (6) semester hours of upper division business law with coverage of contracts, tort, and the uniform commercial code.

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

Tarisai Nyalani Deficient official transcripts from Florida Southern College; failed to satisfy rule 61H1-27.002(2).

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

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

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

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

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

Megan Richardson Deficient nine (9) semester hours of upper division accounting and three (3) semester hours of Business Law.

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

Ricardo Rodriguez Failed to submit a complete application.

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

Betty Saunders Deficient baccalaureate degree posted to official transcripts and failed to submit a complete application.

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

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

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

Stephen Schaffer Deficient official transcripts from Ferris State University and Michigan State University; failed to satisfy rule 61H1-27.002(2). Also deficient an Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

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

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

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

Adam Sinoff

Deficient 11 semester hours of upper division accounting and two (2) semester hours of business law.

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

Debra Sirois

Deficient eight (8) semester hours of upper division accounting and six (6) semester hours of upper division general business to include three (3) semester hours of business law.

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

Joanna Slater

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

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

Sherrie Slom

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

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

Elizabeth Tejada

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

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

Victoria Tesler

Deficient three (3) hours of business law.

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

Loc Thai

Deficient official transcripts from Georgia Institute of Technology and Saint Leo University; failed to satisfy rule 61H1-27.002(2). Also failed to submit a complete application.

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

passed unanimously.

Trevor Thompson

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

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

John Trammell

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

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

Todd Vanbuskirk

Deficient 23 semester hours of upper division accounting to include coverage of auditing and cost/managerial and three (3) semester hours of upper division business law.

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

Evelyn Vargas-Colak

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 must be taken after admission to graduate school. Deficient 30 semester hours in access of baccalaureate degree from an accredited institution, which must include six (6) semester hours of business law with coverage of contracts, torts and the uniform commercial code.

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

Chuyen Wu

Deficient 12 semester hours of upper division accounting.

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

Alejandro Zapata

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

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

V. Continuing Professional Education

25. Report on Continuing Professional Education

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

- A. Saralane Conde, AC 25980 – Ms. Conde’s license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

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

- B. George Potter, AC 22529 – Mr. Potter is requesting that he be allowed to take the 2004 and 2006 laws and rules exam to reinstate is “null and void” license to current. He states if that is not possible, than he request reinstatement under 473.313 (4) since he lives overseas and mail has obviously been lost. Mr. Potter license reverted to “delinquent” status on January 1, 2004 and “null and void on January 1, 2006.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny Mr. Potter request to take the 2004 and 2006 Laws and Rules exam to reinstate his license to current status, he must pass the most current Laws and Rules exam and can reactivate without penalty hours, he has until June 30, 2007 to complete and must submit by July 15, 2007. Upon vote, the motion passed unanimously.

II. Consider the following reactivation application for denial.

- A. Sheldon J. Berman, AC 19705 – Mr. Berman is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Mr. Berman’s reporting form was evaluated by reestablishment. He is deficient a complete application and 33 CPE hours with 12 A/A for 6/30/04, 72 CPE hours with 2 A/A for 6/30/06 and 27 CPE with 10 A/A for 12/31/06.

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

B. Thomas A. Carnes, AC 25856 – Mr. Carnes is required to complete 440 CPE hours with 110 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. Mr. Carnes' reporting form was evaluated under the 24-month rule. He is deficient 440 CPE hours with 110 in accounting and auditing and 4 in ethics and a passing score on the laws and rules exam.

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

C. Dara Castle, AC 34416 – Ms. Castle is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending June 30, 2007. By reestablishment periods she is deficient 20 total CPE hours for June 30, 2004. Under the 24-month rule she is deficient 39 CPE hours.

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

D. Jorge Costales, AC 15637 – Mr. Costales is required to complete 160 CPE hours with 40 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. Mr. Costales' reporting form was evaluated under the 24-month rule. He is deficient a complete reactivation application and 13 total CPE hours (any category) and a passing score on the laws and rules exam.

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

E. Ciro Cuono, AC 30561 – Mr. Cuono is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. Mr. Cuono's reporting form was evaluated under the 24-month rule. He is deficient 46 total CPE hours with 24 in accounting and auditing.

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

F. Karen T. Diaz, AC 34858 – Ms. Diaz is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Ms. Diaz's reporting form was evaluated under the 24-month rule. She is deficient 101 total CPE hours (any category) and a passing score on the laws and rules exam.

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

- G. Kevin J. Dyck, AC 16966 – Mr. Dyck is required to complete 280 CPE hours with 70 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. Mr. Dyck's reporting form was evaluated under the 24-month rule. He is deficient 76 total CPE hours with 4 in ethics and a \$50 application fee, a \$50 delinquent fee and a \$40 one-time assessment fee.

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

- H. Allen C. Hopson, AC 21994 – Mr. Hopson is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Mr. Hopson's reporting form was evaluated by reestablishment periods. He is deficient 4 total CPE hours with 2 in accounting and auditing for the period ending December 31, 2006.

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

- I. Salvatore A. Inserra, AC 33594 – Mr. Inserra is required to complete 160 CPE hours with 40 in accounting and auditing for the period ending June 30, 2007. Mr. Inserra's reporting form was evaluated by reestablishment periods. He is deficient 4 ethics CPE hours for June 30, 2007.

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

- J. Judith M. Kelly, AC 9916 – Ms. Kelly is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Ms. Kelly's reporting form was evaluated by reestablishment periods. She is deficient 2 CPE hours (any category not to include behavioral) for the period ending December 31, 2006.

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

- K. Diane G. Kranz, AC 13102 – Ms. Kranz is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Ms. Kranz reporting form was evaluated by reestablishment periods. She is deficient 16 total CPE

hours (any category) for December 31, 2006.

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

- L. John D. McConnell, AC 34416 – Mr. McConnell is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Mr. McConnell's reporting form was evaluated under the 24-month rule. He is deficient 56 total CPE (any category) hours.

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

- M. James M. O'Connell, AC 19290 - Mr. O'Connell is required to complete 120 CPE hours with 30 in accounting and auditing for the period ending December 31, 2006. Mr. O'Connell was evaluated by reestablishment periods. He is deficient 21 CPE hours (any category) for December 31, 2006, incomplete application and a passing score on the laws and rules exam.

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

- N. Trina J. Ogilvy, AC 15637 – Ms. Ogilvy is required to complete 280 CPE hours with 70 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. Mr. Ogilvy's reporting form was evaluated under the 24-month rule. She is deficient 4 ethics CPE hours.

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

- O. Jennifer E. Powell, AC 22134 – Ms. Powell is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Ms. Powell's reporting form was evaluated under the 24-month rule. She is deficient 133 total CPE hours with 4 in accounting and auditing.

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

- P. David W. Purcell, AC 34374 – Mr. Purcell is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Mr. Purcell's reporting form was evaluated under the 24-month rule. He is deficient 19 total CPE

hours (any category).

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

Q. Alexander Riley Jr., AC 25552 – Mr. Riley is required to complete 260 CPE hours with 40 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. Mr. Riley's reporting form was evaluated under the 24-month rule. He is deficient 4 ethics CPE hours, a \$95 back license fee, a \$50 delinquent fee and a \$40 one-time assessment fee.

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

R. Carl Roth, AC 15967 – Mr. Roth is required to complete 240 CPE hours with 60 in accounting and auditing for the period ending June 30, 2007. Mr. Roth's reporting form was evaluated by reestablishment periods. He is deficient 12 accounting and auditing CPE hours for June 30, 2003, 11 total CPE hours for June 30, 2005 (any category) and 24 total CPE hours (any category) for June 30, 2007 (board approved deadline January 28, 2007) and a passing score on the laws and rules exam.

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

S. Linda Stephens, AC 34183 – Ms. Stephens is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Ms. Stephens' reporting form was evaluated by reestablishment periods. She is deficient 34 total CPE hours with 4 in accounting auditing for June 30, 2004 and a \$95 back fee and a \$40 one-time assessment fee.

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

T. Mark A. Stolworthy, AC 33594 – Mr. Stolworthy is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. Mr. Stolworthy's reporting form was evaluated by reestablishment periods. He is deficient one (1) total CPE hour (any category) for June 30, 2004, 16 total CPE hours (any category) for June 30, 2006 and 14 total CPE hours (any category) for December 31, 2006.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to deny. Upon

vote, the motion passed unanimously.

- U. Robert J. Taylor, AC 22534 – Mr. Taylor is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending December 31, 2006. By reestablishment periods he is deficient 30 total CPE hours with 18 A/A for June 30, 2004, 18 total CPE hours for June 30, 2006 and 32 total CPE hours with 10 in accounting and auditing for December 31, 2006. Under the 24-month rule he is deficient 143 total CPE hours with 16 in accounting and auditing.

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

- V. Peter J. Towle, AC 8168 – Mr. Towle is required to complete 360 CPE hours with 90 in accounting and auditing for the period ending June 30, 2007 (board approved deadline May 1, 2007). Mr. Towle’s reporting form was evaluated by reestablishment periods. He is deficient 360 CPE hours with 90 in accounting and auditing and 4 in ethics and a \$95 current license fee, a \$95 back license fee, a \$50 delinquent fee and a \$40 one-time assessment fee.

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

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

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
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Caldwell, Jeremy C.	7946	no
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Motion was made by Mr. Gunn, seconded by Mr. Tipton, to approve. Upon vote, the motion passed unanimously.

Dolan, Peggy A.	10436	no
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Motion was made by Mr. Gunn, seconded by Mr. Tipton, to approve. Upon vote, the motion passed unanimously.

Kaufman, Richard J.	2876	no
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Motion was made by Mr. Gunn, seconded by Mr. Tipton, to approve. Upon vote, the motion passed unanimously.

Shull, Warren B.	22454	no
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Motion was made by Mr. Gunn, seconded by Mr. Tipton, to approve. Upon vote, the motion passed unanimously.

Smith, Lindsay R. 2912 no

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

VI. **Firms**

26. Applications for CPA Firms

Matson, Driscoll & Damico LLP	Firm name is misleading or deceptive; as Matson, Driscoll & Damico have no ownership. Partner Thomas Wilson indicates 100% ownership in Florida.
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Motion was made by Mr. Tipton, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

VII. **Temporary Permits**

27. Applications for Temporary Permits

This was an informational item.

VIII. **Rules Report**

- 28. 61H1-20.007 Generally Accepted Accounting Principles
- 61H1-20.008 Generally Accepted Auditing Standards
- 61H1-20.009 Standards for Accounting and Review Services
- 61H1-20.0092 Government Auditing Standards
- 61H1-20.0093 Rules of the Auditor General
- 61H1-20.0095 Standards for Consulting Services
- 61H1-20.0096 Services for Tax Practice
- 61H1-20.0097 Standards for Personal Financial Planning
- 61H1-20.0098 Standards for Business Valuations
- 61H1-20.0099 Standards for Attestation Engagements
- 61H1-22.0086 Standards of Tax Practice
- 61 H 1-27.002 Concentrations in Accounting and Business
- 61H1-29.003 Experience for Licensure by Endorsement
- 61H1-31.001 Fees
- 61H1-33.001 Certified Public Accountants Required to Comply with this Chapter
- 61H1-33.006 Inactive or Delinquent Florida Certified Accountants Who Desire to Become Active Licensee

At this time Ms. Caldwell updated the Board on what the Rules Committee discussed at their meeting held on March 29, 2007. She informed the Board that the language to 61H1-22.006 Governmental Accounting Standards and 22.007 Governmental Auditing Standards were approved to be updated. The language in 61H1-22.008 Standards for Local Governmental Audits will be sent to rules development for single audit language. Ms. Caldwell informed the Board that the Bureau of Education and Testing is seeking clarification on Rule 61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees, will need to be looked into further. Ms. Caldwell told the Board that the committee discussed a letter sent to them from Ms. Anderson of the FICPA and that one of the items discussed was Rule 61H1-23.002 Records Disposition Responsibility. It was determined at the meeting that this rule would need clarification. Another issue discussed was Rule 61H1-24.001 Advertising, and the use of an asterisk. Motion was made by Mr. Puissegur and seconded by Mr. Gunn, to notice for rule development the removal of the asterisk. Upon vote, the motion passed unanimously.

IX. **Declaratory Statements**

29. PricewaterhouseCoopers LLP requests guidance.

This was tabled until the May 18, 2007 meeting.

X. **Administrative**

30. NASBA.

- a. Feedback on CPA Examination – page 1
- b. Focus questions – pages 2 - 3
- c. UAA Exposure Draft – pages 4 - 42
- d. New Schedule of Testing Fees – pages 43-44
- e. Update from Ms. Kelly on NASBA's Executive Directors and Legal Counsels Conference
- f. Consider sending representation to NASBA 2007 Eastern Regional Meeting – pages 45 – 46

Ms. Kelly will respond to the NASBA Focus questions with input from the FICPA.

Ms. Kelly gave the Board a brief update on the NASBA'S Executive Directors Conference. She informed them the main issues of discussion were CPA mobility and the Uniform Accountancy Act. She also thanked the Board for the opportunity to attend the conference.

Ms. Davis will be asked to attend the NASBA Regional Meeting June 6-8 in Williamsburg, Virginia.

31. Consider Consultant's pay and if it should be increased.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to increase rate to

\$150.00 for each consultant on July 1, 2008. Upon vote, the motion passed unanimously.

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

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

33. Consider letter for the Joint Legislative Auditing Committee.

Mr. Thielen informed the Board that he testified before the Committee. The Board ratified his letter of February 12, 2007. The Board authorized Ms. Caldwell to act as the Board’s representative.

34. Discuss exam re-scores for last window of 2006.

Ms. Kelly informed the Board that the AICPA Board of Examiners had a problem with the last window of the 2006 CPA exam. She explained that there was a problem with some candidates improperly using the paste function. Some of these candidates re-sat for the exam when they had all ready passed. The AICPA will be determining a way to compensate these individuals for reasonable reimbursement.

35. Report from FICPA.

Kathy Anderson, CEO-Executive Director of the FICPA, informed the Board that the FICPA is currently tracking 189 bills of which 63 contain CPA language.

Ms. Anderson informed the Board that SB 640 passed the Senate on March 29, 2007 and HB 175 passed its last assignment in the House on that date as well and should be heard by House soon. Neither bill has received a “No” vote in any committee. Upon passage, the bills will repeal the “sunset date” from 474.308(4), F.S. and removes the word “classroom” in 473.312(1)(a), F.S.

Ms. Anderson informed the Board of the progress of HB 433/SB 902 which contains four financial provisions brought forth by FICPA CIRA section members. Legislation that contained these provisions passed both the House and the Senate in 2006, but was vetoed by then Governor Bush for other provisions.

Ms. Anderson informed the Board that both the Senate and House’s proposed budgets include funding for Unlicensed Activity (up to \$200,000) and \$100,000 for Minority Scholarships.

Ms. Anderson briefly discussed the selection of the new Auditor General, Mr. David Martin who is an Audit Manager in the Auditor General’s Office. Ms. Anderson also discussed her meeting with Senate President Ken Pruitt concerning requirements in the auditing of lobbyist compensation reports.

Ms. Anderson informed the Board that the new Public Service Announcements have begun running.

Ms. Anderson provided the following update on the recent AICPA Regional Council Meeting: Sen. Bob Graham was appointed to a 3 year term on the AICPA Board. The AICPA is currently researching the viability of a new credential for Forensic Accounting Services. The AICPA plans to file legislation by May 1, 2007 that will either restrict tax patents or provide immunity from tax patent infringement for practitioners and taxpayers. The current Mobility/Substantial Equivalency Exposure Drafts were discussed and Ms. Anderson informed the Board that Tennessee passed legislation implementing the proposed revision March 29, 2007. Ms. Anderson also informed the Board that the AICPA's Fall 2007 and Spring 2008 Council meetings will be held in Florida. The Fall Council will be at the Tampa Marriott Waterside and the Spring Council will be held at the Ritz-Carlton, Amelia Island.

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

No report was given at this time.

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 1:10 p.m.

Jim Thielen, Chair

**Additions
Board of Accountancy
March 30, 2007**

Admission to the Profession

1. Applications for Licensure by Endorsement

Examinations

2. Applications for CPA exam