

**MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
December 7, 2007**

**Board Room
1940 North Monroe Street
Tallahassee, Florida**

Friday, December 7, 2007

The meeting was called to order at 9:01 A.M. by Mr. Tipton, Chair. The roll was called by Ms. Caldwell, Vice Chair and reflected the following persons present.

BOARD MEMBERS

Teresa Borchek	Present
Rick Carroll	Present
Maria Caldwell	Present
Tanya Davis	Present
William Durkin	Present
Marshall Gunn	Present
Frank Puissegur	Excused Absence
David Tipton	Present
John Quinlan	Excused Absence

STAFF

Veloria Kelly	Present
Kim Thompson	Present

Mary Ellen Clark, Esquire, Assistant Attorney General and Board counsel was present. Eric Hurst, Esquire, Assistant General Counsel, Department of Business and Professional Regulation was present. The court reporter was Sue Habershaw.

Motion was made by Mr. Carroll, seconded by Mr. Durkin, to approve the October 19, 2007 minutes. Upon vote, the motion passed unanimously. Motion was made by Ms. Davis, seconded by Mr. Durkin, to approve additions. Upon vote, the motion passed unanimously.

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

1. Stipulation in Case #2006-001457, Linda L. Jones (MC/BES).

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

2. Stipulation in Case #2005-044049, Milton G. Friedman (DT/BES).

Ms. Caldwell chaired.

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

3. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Carmen Alvarez.

Ms. Alvarez was present.

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

4. Petition for Variance or Waiver of Rule 61H1-31.001(10 & 33.003(1)(b), Alan Burggaller.

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

5. Petition for Variance or Waiver of Rule 61H1-27.002(3)(a), Laura Franklin.

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

6. Petition for Variance or Waiver of Rule 61H1-33.006(2), Stuart Furman.

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

7. Petition for Variance or Waiver of Rule 61H1-33.003 (1)(b), Emma Guerra.

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

8. Petition for Variance or Waiver of Rule 61H1-27.002(2), Elizabeth Miller.

Ms. Miller was present.

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

9. Petition for Variance or Waiver of Rule 61H1-31.001(10), Charles Moore.

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

10. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Elizabeth Perry.

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

11. Petition for Variance or Waiver of Rule 61H1-33.003 (1)(b) & 33.003(6), H. Allan Shore.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to approve Petition for Variance or Waiver, allowing Mr. Shore ninety days from December 7, 2007 to complete and submit proof of ethics course. Upon vote, the motion passed unanimously.

12. Non-disputed Fact Hearing, John Amrhein.

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

13. Non-disputed Fact Hearing, Miriela Escobar.

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

14. Non-disputed Fact Hearing, Carlos Garcia.

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

15. Non-disputed Fact Hearing, Kai Hsieh.

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

16. Non-disputed Fact Hearing, Michael Repasky.

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

17. Non-disputed Fact Hearing, Geraldine Townsend.

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

18. Reconsider Orie Attas.

Motion was made by Mr. Durkin, seconded by Mr. Carroll, to table until the March 14, 2008 Board meeting. Upon vote, the motion passed unanimously.

19. Reconsider Nelida Lao.

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

20. Reconsider Fulton Sanchez, tabled from September 7, 2007 meeting.

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

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

21. Louis Kawesch, deferred from October 19, 2007 meeting, to address Final Order dated October 14, 2005.

Mr. Kawesch was present.

Motion was made by Mr. Durkin, seconded by Mr. Carroll, to approve for discipline and allow him to reactivate his license, using the endorsement application fee. Upon vote, the motion passed unanimously.

22. Robert Silvers, tabled from September 7, 2007 meeting, requested he provide experience on letterhead or appear and give sworn testimony.

Mr. Silvers was present.

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

23. James Vincent, tabled from September 7, 2007 meeting, Board requested he appear.

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

II. Applications Reconsiderations – Now Meets Requirements

24. A. Exams:
Andrew Dunn
Amy Maltinos
Sandra Valencia

Motion was made by Ms. Davis, seconded by Mr. Gunn, to vacate the previous Motion of Denial for those listed under item A. Upon vote, the motion passed unanimously. Motion was made by Ms. Davis, seconded by Mr. Gunn, to approve those listed under item A. Upon vote, the motion passed unanimously.

- B. Endorsements:
Carl Fedde
Mary Hinkle
Mary Kluth
Erdania Mercedes
Yadira Rivera
Keith Seeloff

Motion was made by Ms. Caldwell, seconded by Ms. Borchek, to vacate the previous Motion of Denial for those listed under item B. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Ms. Borchek, to approve those listed under item B. Upon vote, the motion passed unanimously.

C. CPE:
Glen Spence

Motion was made by Ms. Davis, seconded by Mr. Gunn, to vacate the previous Motion of Denial for Mr. Spence. Upon vote, the motion passed unanimously. Motion was made by Ms. Davis, seconded by Mr. Gunn, to approve for Mr. Spence. Upon vote, the motion passed unanimously.

III. Evidentiary Hearing Request

25. A. Exams:
Bradley Carmichael

Motion was made by Mr. Durkin, seconded by Ms. Borchek, to deny request for hearing. Upon vote, the motion passed unanimously.

Valerie Rhein

Motion was made by Mr. Durkin, seconded by Ms. Borchek, to deny request for hearing. Upon vote, the motion passed unanimously.

IV. Other Disciplinary Matters

26. Prosecuting Attorney's Report.

Mr. Hurst reported.

V. Examinations

27. Applications for CPA exam

I. 2007 CPA Candidates with Convictions:

David Scott Brunson, Jr.

Applicant was charged with driving while license suspended; 1 year suspension. Applicant was charged with driving under the influence on August 20, 2003; 1 year suspension.

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

Lachrista Heape

Applicant was charged with domestic violence on May 19, 2003; nolle pros; six (6) months probation and domestic violence class.

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

Robert Oxenhorn

Applicant was charged with misdemeanor offense of human waste on October 14, 2006; \$100 fine, six (6) hours community service and probation.

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

Alberto Tomeu

Applicant was charged with underage alcohol violation on September 9, 2002; case dismissed.

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

Austin Kyle Vealey

Applicant was charged with trespassing in 2003; \$50 fine.

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

II. 2007 CPA Candidates to be denied for failure to meet requirements

Mary Andrade

Deficient six (6) quarter hours of upper division accounting

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

Inga Arisi

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 17.5 semester hours of upper division accounting and five (5) semester hours of upper division business law to include contracts, torts, and the uniform commercial code.

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

Hana Bayou

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

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

Anna Benjamin

Deficient evaluation of foreign transcript by a board approved service; failed to satisfy requirements of rule 61H1-27.001 and 61H1-27.002.

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

Emma Roxana Bladgett

Deficient official transcripts from Strayer University; failed to meet requirements of rule 61H1-27.001 and 61H1-27.002.

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

Wendi Brockwell

Deficient 15 semester hours of upper division accounting to include coverage of financial accounting. Also deficient an Authorization for Interstate Exchange of Information form from Virginia.

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

David Scott Brunson, Jr.

Deficient nine (9) semester hours of upper division accounting and seven (7) semester hours of upper division general business to include three (3) semester hours of business law. Also deficient a complete application.

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

Sandy Yan Fen Chen

Deficient three (3) semester hours of business law. Also deficient a complete application.

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

Sherry Craig

Deficient 1.5 quarter hours of business law.

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

Steven Daly

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

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

Robyn Fischer

Deficient nine (9) semester hours of upper division accounting and a complete application.

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

Amanda Hagan

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

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

Tiffany Hauser

Deficient 15 semester hours of upper division accounting and seven (7) semester hours of upper division general business to include three (3) semester hours of business law. Also deficient a complete application.

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

Roshanda Hayes

Deficient 27 semester hours in excess of baccalaureate degree to include 18 semester hours of upper division accounting.

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

Lachrista Heape

Deficient 25 semester hours in excess of baccalaureate degree to include four (4) semester hours of upper division accounting and six (6) semester hours of upper division general business to include two (2) semester hours of business law. Also deficient a complete application.

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

Kara Jasinski

Deficient three (3) semester hours of business law.

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

Suzette Jones-Rhoden

Deficient 18 semester hours of upper division accounting to include cost/managerial accounting and three (3) semester hours of upper division business law.

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

Jamie Kelly

Deficient 10 quarter hours of upper division accounting and a complete application.

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

Thomas Labenski

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

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

Sarah Larson

Deficient a complete application.

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

Karen P. Lean

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

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

Jared Lombardi

Deficient official transcripts for evaluation from the University of Phoenix and Moravian College; failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Mark Lopasky

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

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

Mariano Markman

Deficient nine (9) 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 six (6) semester hours of business law to include contracts, torts, and the uniform commercial code.

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

Marcia Mason	Deficient official transcripts from Florida Metropolitan University and Florida International University; failed to satisfy requirements of rule 61H1-27.002.
Motion was made by Mr. Durkin, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.	
Jill McCauley	Deficient an Authorization for Interstate Exchange form from Connecticut and Georgia.
Motion was made by Mr. Durkin, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.	
Rhonda McKendree	Deficient 3.96 semester hours of upper division accounting.
Motion was made by Mr. Durkin, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.	
Kevin McKinley	Deficient official transcripts for evaluation; failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.
Motion was made by Mr. Durkin, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.	
Shirley Mendoza	Deficient a complete application.
Motion was made by Mr. Durkin, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.	
Alexander Menendez	Deficient official transcripts from all schools attended; failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.
Motion was made by Mr. Durkin, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.	
Paula Meyer	Deficient a complete application.
Motion was made by Mr. Durkin, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.	
Matthew Miller	Deficient official transcripts from all schools attended; failed to satisfy requirements of rule 61H1-27.002. Also deficient a complete application.
Motion was made by Mr. Durkin, seconded by Mr. Gunn, to deny. Upon vote, the motion passed	

unanimously.

Andrew Moeder

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

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

Gregory Murphy

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

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

Habibah Nader

Deficient 27 semester hours in excess of baccalaureate degree to include 24 semester hours of upper division accounting with coverage of cost/managerial and three (3) semester hours of upper division business law.

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

Erica Irene Oldham

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

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

Waldemar Pagan-Bayona

Deficient 15 semester hours of upper division accounting and three (3) semester hours of upper division general business to include two (2) semester hours of business law. Also deficient a complete application.

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

Tatjana Pajkovic-Nightingale

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 in taxation; these courses must be taken after admission to graduate school. Deficient 27 semester hours in excess of baccalaureate degree from an accredited institution. Also deficient 30 semester hours of upper division accounting to include auditing and financial accounting and 39 semester hours of upper division general business to include six (6) semester hours of

upper division business law. Also deficient evaluation of foreign credentials by a board approved service; failed to satisfy requirements of rule 61H1-27.001(5).

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

Jennifer Peetz

Deficient official transcripts for evaluation; failed to meet requirements of rule 61H1-27.002.

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

Steven Plonka

Deficient a complete application.

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

William Raices

Deficient 17 semester hours of upper division accounting to include coverage of cost/managerial and three (3) semester hours of business law. Also deficient a complete application.

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

Michael Reed

Deficient 27 semester hours of upper division accounting to include taxation and auditing hours. Also deficient three (3) semester hours of business law.

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

Kolbie Rittenhouse

Deficient three (3) semester hours of upper division accounting to include cost/managerial accounting.

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

Michael Rodriguez

Deficient three (3) semester hours of business law.

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

Paul Royle

Deficient four (4) semester hours of upper division accounting and three (3) semester hours of upper division business law. Also deficient Authorization for Interstate Exchange of Information form from New Jersey.

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

Ninowtzaka Saavedra

Deficient official transcripts from Miami-Dade and the University of Miami; failed to satisfy requirements of rule 61H1-27.002. Also deficient a complete application.

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

Ronald Thomas Smith

Deficient a complete application.

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

Steven Smith

Deficient 12 semester hours of upper division accounting.

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

Marvin Sonne

Deficient 18 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting. Also deficient an Authorization for Interstate Exchange of Information form from the Virgin Islands.

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

Cailyn Stalnaker

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

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

Sonali Talwalker

Deficient six (6) semester hours of upper division accounting and three (3) semester hours of upper division general business. Also deficient baccalaureate degree posted to official transcripts.

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

unanimously.

Renata Tasker

Deficient baccalaureate degree posted to official transcript, 21 semester hours of upper division accounting to include coverage of auditing, and six (6) semester hours of upper division general business to include three (3) semester hours of business law.

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

Tiffany Tatar

Deficient 18 semester hours of upper division general business to include six (6) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code. Also deficient coverage of upper division cost/managerial accounting.

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

Elaine Thompson

Deficient official transcripts; failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Alberto Tomeu

Deficient an Authorization for Interstate Exchange form from Vermont.

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

Candice Trafton

Deficient a complete application.

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

Matthew Treskovich

Deficient 18 semester hours of upper division accounting.

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

James Tuck, Jr.

Deficient official transcripts from all school attended; failed to satisfy requirements of rule 61H1-27.002.

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

unanimously.

Keith Wiggins

Deficient a complete application.

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

Tracy Winrow

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

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

VI. Originals

28. Applications for Original Licensure

I. Consider denial of Initial Licensure Applications

Androsiglios, Jeanne P

Applicant failed to submit completed application package and completed Laws & Rules Exam.

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

Cosgrave, Brian

Applicant failed to pass all exam parts within the required time period.

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

VI. Admission to the Profession

28. Applications for Licensure By Endorsement

Corby Crawford

Applicant was charged with public intoxication on December 10, 1992; paid fine. Charged with driving while intoxicated on September 13, 1992; paid all fines and completed all requirements of the court. Charged with driving while intoxicated on June 23, 1988; paid all fines and completed all requirements of the court.

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

Chad Crosby

Applicant was charged with failure to keep dog on leash in Cobb County Georgia; paid \$50.00 fine.

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

Robert Eddy

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

Gregory Farrell

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

Kevin Cairns

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

Peter DiSalvo

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

John Gages

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

Melissa Alex

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

Andrea Ballard

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

Clive Bert

Deficient 27 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting and 12 semester hours of upper division general business, 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 Ms. Caldwell, to deny. Upon vote, the motion passed unanimously.

Maxwell Blocker

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from South Carolina and a passing score on the Laws and Rules exam.

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

Kathleen Braica

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

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

Matthew Carr

Deficient one (1) semester hour of business law and a passing score on the Laws and Rules exam.

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

Jeremy Cartwright

Deficient six (6) semester hours of upper division accounting, 1.50 semester hours of upper division business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Gregory Clifton

Deficient two (2) hours of CPE and a passing score on the Laws and Rules exam.

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

Steven Dane

Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Brian Davis

Deficient 30 semester hours in excess of baccalaureate degree to include 18 semester hours of upper division accounting and three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Robert Doane

Deficient 12 hours of CPE in accounting and auditing subjects.

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

Richard Esper

Deficient six (6) hours of upper division accounting, one (1) hour of CPE, and a passing score on the Laws and Rules exam.

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

Anael Francillon

Deficient six (6) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, 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 Ms. Caldwell, to deny. Upon vote, the motion passed unanimously.

Katherine Franckle

Deficient 1.50 semester hours of upper division accounting, one (1) semester hour of upper division general business, and a passing score on the Laws and Rules exam.

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

Melissa Frew

Deficient 14.50 quarter hours of upper division accounting, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Karen George-Alexander

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 15 semester hours of upper division accounting with coverage of taxation and six (6) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code of which three (3) semester hours of business law must be upper division, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and Authorization for Interstate Exchange of Examination and Licensure Information form from Canadian Chartered Accountant.

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

Jeffrey Geruase

Deficient a Certification of Work Experience form evidencing two (2) years and four (4) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Felicia Harrison

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental

accounting experience under the supervision of a licensed CPA, following licensure and a passing score on the Laws and Rules exam.

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

Justin Heberling

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and a passing score on the Laws and Rules exam.

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

William Hecht

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

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

Marie Henley

Deficient three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, 20 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Dennis Hoogeveen

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 and a passing score on the Laws and Rules exam.

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

John Lawson

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

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

Karl Lehman

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

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

Maria Lopenzo

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Jesse Mendizabal

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

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

Tammy Michaud

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Massachusetts evidencing current licensure and a passing score on the Laws and Rules exam.

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

Mary Neely

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Samuel Porter

Deficient 15 semester hours of upper division accounting, three (3) semester hours of upper division business law, 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 Ms. Caldwell, to deny. Upon vote, the motion passed unanimously.

Christine Rolland

Deficient three (3) semester hours of business law, 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 Ms. Caldwell, to deny. Upon vote, the motion passed unanimously.

Vaasanti Sankara

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

passed unanimously.

Jeffrey Schimmel

Deficient 7.50 semester hours of upper division accounting, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Neil Shnider

Deficient 28 quarter hours of upper division accounting, four (4) quarter hours of business law, and a passing score on the Laws and Rules exam.

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

Cory Shumate

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

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

Herbert Siegel

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

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

Kristen Sloan

Deficient seven (7) semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting and three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a passing score on the Laws and Rules exam.

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

Gary Stephani

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 and a passing score on the Laws and Rules exam.

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

Carol Sterlacci

Deficient 18 semester hours of upper division accounting to include coverage of cost/managerial and a passing score on the Laws and Rules exam.

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

VII. Continuing Professional Education

29. Report on Continuing Professional Education

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

A. Jennifer E. Mackey, AC 31891 – Ms. Mackey is requesting to be allowed to reinstate her license. Ms. Mackey’s 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 Ms. Caldwell, to extend the “delinquent” status of Ms. Mackey’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.

B. Carolyn P. McGovern, AC 18408 – Ms. McGovern is requesting that her license be reinstated to an “inactive” status so she may complete her CPE requirements and petition for an “active” status. Ms. McGovern’s license reverted to “delinquent” status on January 1, 2000 and “null and void” on January 1, 2002.

Motion was made by Mr. Gunn, seconded by Ms. Caldwell to, deny Ms. McGovern’s request to place her “null and void” license on “inactive” status, but to allow Ms. McGovern 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.

III. Consider the following reactivation applications for denial.

Kent Bailey, AC 16109 - Mr. Bailey is required to complete 360 CPE hours with 90 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient sufficient proof of attendance for course completed on 01/26/05 – does not verify attendance and deficient 40 total CPE hours with 4 in approved ethics for the period ending June 30, 2006 by reestablishment period or 204 total CPE hours under the 24-month rule.

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

Juan C. Campuzano, AC 13820 - Mr. Campuzano is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$55 fee, a complete application and sufficient proof of attendance for courses completed on 04/29/05, 11/04/05, 10/06/06 and 03/29/07 – does not verify attendance.

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

Andrew L. Colb, AC 25762 - Mr. Colb is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$200 fee and 36 total CPE hours (no more than 10 can be in behavioral) for the period ending June 30, 2007.

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

Edward S. Cowen Jr., AC 36194 - Mr. Cowen is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$50 fee, a signed laws and rules exam and sufficient proof of attendance for all courses completed for the period ending June 30, 2006 – no proof submitted.

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

Walter L. Cunningham III, AC 20005 - Mr. Cunningham is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$200 fee and a complete application.

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

George F. Duryea, AC 9172 - Mr. Duryea is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient 77 total CPE hours with 9 in accounting and auditing for the period ending June 30, 2007 and sufficient proof of attendance for courses completed on 05/30/07, 05/31/07 and 06/01/07 – missing sponsor's signature.

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

Matilde Gil, AC 15137 - Ms. Gil is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June

30, 2007. She is deficient sufficient proof of attendance for courses completed on 08/13/03, 10/02 - 10/23/03, 10/30/03, 05/18/06, 01/04/07 – no proof submitted, 06/05/07, 06/06/07 and 06/07/07 – missing sponsors name and signature.

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

Wayne A. Gruenloh, AC 16076 - Mr. Gruenloh is required to complete 320 CPE hours with 80 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a complete application, a passing score on the current laws and rules exam, four (4) CPE hours in approved ethics for the period ending June 30, 2007 and sufficient proof of attendance for course completed on 08/18/05 – missing sponsor's signature.

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

Brett J. Isaac, AC 33452 - Mr. Isaac is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient 79 total CPE hours with 19 in accounting and auditing and sufficient proof of attendance for all courses listed on reporting form – no proof submitted.

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

Michele F. Krentzman, AC 36065 - Ms. Krentzman is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$50 fee, a complete application and sufficient proof of attendance for courses completed on 11/12/04 – missing sponsor's name and signature, 12/07/04, 06/02/07 – missing sponsor's signature, 10/22/05 – missing licensee's name, 02/09/06 – does not verify attendance, 12/7/04 – no proof submitted.

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

David E. Littler, AC 18200 - Mr. Littler is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$55 fee and 39 total CPE hours for the period ending June 30, 2007.

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

Carl C. Mallio, AC 25301 - Mr. Mallio is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$200 fee, 21 total CPE hours with 4 in approved ethics for the period ending June 30, 2007, sufficient proof

of attendance for all courses listed on reporting form except 06/08/07 and 06/01/07 – missing sponsor's signature and course outline for courses completed on 09/07/05, 09/28/05, 01/10/06, 07/18/06, 09/17/06, 12/06/06, 12/15/06 and 12/18/06.

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

Lorri R. Miller, AC 31215 - Ms. Miller is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$55 fee, a complete application, 10 total CPE hours for the period ending June 30, 2007 and sufficient proof of attendance for courses completed on 07/21/05, 05/17/07, 09/15/05, 08/18/05, 12/21/05, 04/19/07, 06/21/07, 04/27-28/06 – missing sponsor's signature, 04/10/07, 04/13/07 – missing sponsor's name and signature and number of CPE hours received, 02/17 – 03/4/07 – does not verify completion.

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

Kevin D. Munroe, AC 13688 – Mr. Munroe is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient 40 total CPE hours with 6 in accounting auditing for the period ending June 30, 2007.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to allow Mr. Munroe 60 days to complete the deficient CPE hours. Upon vote, the motion passed unanimously.

Bob Parrish, AC 29798 - Mr. Parrish is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$55 fee, a complete application, a signed reporting form, 46 total CPE hours with 2 in accounting and auditing for the period ending June 30, 2007 and a signed laws and rules exam.

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

Robert T. Renfrow, AC 36798 - Mr. Renfrow is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient sufficient proof of attendance for courses completed on 08/22/05, 08/24/05, 09/21/06, 10/24/06, 05/03/07 – no proof provided and deficient nine (9) total CPE hours for the period ending June 30, 2007.

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

David T. Rey, AC 35905 - Mr. Rey is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June

30, 2007. He is deficient four (4) CPE hours in approved ethics and sufficient proof of attendance for all courses listed on his reporting form except for courses completed on 06/12/07 and 08/06/04 – BISK course missing sponsor's signature and Sequel courses missing the number of CPE hours received.

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

Ann B. Rundquist, AC 10801 - Ms. Rundquist is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$55 fee, two (2) total CPE hours for the period ending June 30, 2005 and four (4) CPE hours in approved ethics for the period ending June 30, 2007, sufficient proof of attendance for all course listed on reporting form – no proof submitted and course outline courses completed on 11/30/04, 05/13/04, 05/14/04, 02/24/04 and 08/20/04.

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

William J. Spears, AC 2669 - Mr. Spears is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient course outlines for courses completed on – 11/17/02, 11/19/02, 06/18/03, 06/19/03, 11/20/03 and 11/23/03. Also, deficient four (4) CPE hours in approved ethics for the period ending June 30, 2007.

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

William M. Wadsworth, AC 9506 - Mr. Wadsworth is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$45 fee, 12 total CPE hours for the period ending June 30, 2007 and sufficient proof of attendance for courses completed on 06/19/07 – missing sponsors signature, 06/21/07, 06/26/07 and 06/27/07 – proof of attendance verifies attendance for someone else.

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

Michael J. Wagner, AC 36380 - Mr. Wagner is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$200 fee, a complete application, an official reporting form listing all courses in chronological order and sufficient proof of attendance for all courses listed on reporting form – missing sponsor's signature.

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

Francis P. Ward Sr., AC 21596 - Mr. Ward is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$185 fee and sufficient proof of attendance for courses completed on 1/04/05,12/08/05,12/21/05,01/12/06, 05/30/07, 05/31/07, 06/01/07 –missing sponsor’s signature, 03/05-07/06 – does not verify attendance, 01/09/06, 02/08/06, 01/10/06, 01/25/06, 01/26/06, 01/31/06, 02/28/06, 03/14/06, 03/16/06, 10/16/06, 05/22/07, 05/24/07, 06/25/07 – no proof submitted and 03/05 – 03/08/2007 – does not verify attendance.

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

Felicia A. Washington, AC 33720 - Ms. Washington is required to complete 240 CPE hours with 60 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient sufficient proof of attendance for courses completed on 10/24/02, 09/15/05, 10/21/05, 05/31/06, 09/18/06 – missing sponsor’s signature, 05/14/03 – no proof submitted and 08/23/06 – missing CPE hours received.

Cindy P. White, AC 36896 - Ms. White is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$200 fee and sufficient proof of attendance for all courses listed on reporting form except for course completed on 05/03/06 – missing sponsor’s signature.

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

Michelle S. Worley, AC 9172 - Ms. Worley is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$185 fee and sufficient proof of attendance for courses completed on 06/27/07 and 06/28/07 – no proof submitted.

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

IV. Consider a request from the following licensee to voluntarily relinquish his license.

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
De Civita, Pat	31337	no

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

VIII. Firms

30. Applications for Firm Licensure

This item was withdrawn.

IX. Temporary Permits

31. Applications for Temporary Permits

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

IX. Rules Report

- 33. 61H1-20.007 Generally Accepted Accounting Principles
- 61H1-20.008 Generally Accepted Auditing Standards
- 61H1-20.009 Standards for Accounting and Review Services
- 61H1-20.0092 Government Auditing Standards
- 61H1-20.0093 Rules of the Auditor General
- 61H1-20.0095 Standards for Consulting Services
- 61H1-20.0096 Services for Tax Practice
- 61H1-20.0097 Standards for Personal Financial Planning
- 61H1-20.0098 Standards for Business Valuations
- 61H1-20.0099 Standards for Attestation Engagements
- 61H1-22.006 Government Accounting Standards
- 61H1-22.007 Government Auditing Standards
- 61H1-22.008 Standards for Local Governmental Audits
- 61H1-22.0081 Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations
- 61H1-22.0082 Standards for Audits of Certain Nonprofit Organizations
- 61H1-22.0083 Standards for Audits of District School Boards
- 61H1-22.0084 Standards for Audits of Charter Schools and Similar Entities
- 61H1-24.001 Advertising
- 61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules
- 61H1-29.003 Experience for Licensure by Endorsement
- 61H1-31.001 Fees
- 61H1-33.001 Certified Public Accountants Required to Comply with this Chapter
- 61H1-33.003 Continuing Professional Education
- 61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers

Ms. Clark reported.

Ms. Clark informed the Board that Rules 61H1-24.001 – Advertising, 61H1-29.003 – Experience for Licensure by Endorsement and 61H1-33.001 Certified Public Accountants Required to Comply with this Chapter, new language became effective on November 18, 2007.

61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

(1) With respect to the CPA Examination:

(a) A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen months from the ~~actual date the candidate took~~ National Association of State Boards of Accountancy (NASBA) grade release date for that

test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

(b) Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the date that the first test section(s) passed is taken NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

~~(e) For purposes of this section, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.~~

(2) A candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification by the Board to the Department that the applicant has met all licensure requirements as imposed by Chapters 455 and 473, F.S., and the rules promulgated pursuant thereto, the Department shall issue a license to practice public accounting to such individual.

~~(3) After January 1, 2004, this rule shall be effective for all first-time candidates or re-examination candidates except as provided in subsection (4) herein.~~

~~(4) For candidates in conditioned status after the November 2003 CPA Examination the following transition rules shall apply:~~

~~(a) Candidates who have attained conditional status as of the effective date of this rule will be allowed a transition period to complete any remaining test sections of the CPA Examination. The transition period shall end upon the exhaustion of either of the following:~~

~~1. As of the effective date of this rule, the candidate having sat for the exam for the maximum number of opportunities (that is, examination windows) that the candidate who conditioned under the paper and pencil examination had remaining to complete all remaining test sections under the paper and pencil examination; or~~

~~2. The number of remaining opportunities under the paper and pencil examination, multiplied by six months but limited by the number of sittings remaining under the paper and pencil examination. Thus, for example, if a candidate has two remaining sittings under the paper and pencil examination then that candidate will have one year to complete the CPA Examination but may only sit during two of the examination windows available during that year.~~

~~(b) If a previously conditioned candidate does not pass all remaining test sections during the transition period, conditional credits earned under the paper and pencil CPA Examination will expire and the candidate will lose credit for the test sections earned under the paper and pencil CPA Examination. However, any test section(s) passed during the transition period is subject to the retention provisions of the computer-based CPA Examination as indicated in subsection (1) above, except that a previously conditioned candidate will not lose conditional credit for a test section of the computer-based CPA Examination that is passed during the transition period, even though more than eighteen months may have elapsed from the date the test section is passed, until the end of that candidate's transition period.~~

~~(5) Translation of subjects passed on the pen and paper CPA Examination to sections on the computer-based CPA Examinations shall be as follows:~~

Paper-Based Examination

Auditing

Financial Accounting & Reporting (FARE)

Accounting & Reporting (ARE)

Business Law & Professional

Computer-Based Examination

Auditing & Attestation

Financial Accounting &
Reporting

Regulation

Business Environment &

Concepts

Responsibilities (LPR)

Specific Authority 455.217(1), 473.304, 473.306 FS. Law Implemented 455.217(1), 473.306 FS. History—New 1-1-04.

Motion was made by Mr. Durkin, seconded by Ms. Caldwell to notice language with the spelling out of NASBA. Upon vote, the motion passed unanimously.

61H1-31.001 Fees.

(1) - (8) No change.

~~(9) The scan sheet for the Laws and Rules Examination must be postmarked or completed on-line by or on December 31. No Laws and Rules Examination scan sheet will be accepted if it is postmarked or completed on-line after December 31.~~

(10) (9) The CPE reporting form must be postmarked by or on July 15. If it is postmarked or completed on-line after July 15 but by or on December 31, a \$50.00 delinquency fee will be imposed by the Board. No CPE reporting form will be accepted if it is postmarked or completed on-line after December 31.

(11) (10) Duplicate licensee fee – If a licensee requests a duplicate license or wall certificate, the Board will issue the duplicate if the request is made in writing and is accompanied by a payment of \$25.00.

(12) (11) For verification of licensure to other states; fifty dollars (\$50.00).

(13) (12) For initial licensure, fifty dollars (\$50.00). However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 12 months of the date of certification by the board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(3)(a), F.S.

(14) (13) For approval of continuing education provider status, one hundred dollars (\$100.00), valid for two years.

(15) (14) For approval of a continuing education course in ethics, meeting the requirements of Section 473.312(1)(c), F.S., two hundred fifty dollars (\$250.00).

Specific Authority 455.213(2), 455.219(4), 455.271, 473.305, 473.312 FS. Law Implemented 119.07, 455.219(4), 455.271, 473.305, 473.312, 473.313 FS. History—New 12-4-79, Amended 2-3-81, 3-4-82, 11-6-83, 3-29-84, Formerly 21A-31.01, Amended 6-4-86, 9-16-87, 2-1-88, 8-30-88, 2-6-89, 12-18-89, 12-28-89, 8-16-90, 4-8-92, 12-2-92, Formerly 21A-31.001, Amended 11-4-93, 2-14-95, 11-3-97, 6-22-98, 10-28-98, 7-15-99, 4-3-02, 1-27-04, 1-31-05, 7-14-05, 4-9-06, 12-3-06, 4-29-07, 9-24-07.

61H1-33.001 Certified Public Accountants Required to Comply with this Chapter.

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

(2) Each Florida certified public accountant who received an original Florida certification after December 31, 1978, shall commence his reestablishment period on the date indicated on his Florida certificate. The initial designated reestablishment period for such licensee shall end on the third June 30th following the date indicated on his Florida certificate. Each succeeding reestablishment period shall begin on July 1, and end on June 30, two years thereafter.

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

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

Specific Authority 473.304, 473.312, 473.313 FS. Law Implemented 473.311, 473.312, 473.313 FS. History--New 12-4-79, Amended 2-3-81, 12-19-82, Formerly 21A-33.01, Amended 4-8-86, Formerly 21A-33.001, Amended 5-24-07,_____.

Motion was made by Mr. Durkin, seconded by Ms. Caldwell, to notice language with the deletion of (9) Rule 61H1-31.001 and adding it to Rule 61H1-33.001. Upon vote, the motion passed unanimously.

Rule 61H1-33.003 Continuing Professional Education, there was discussion regarding the financial impact of changing this rule to self reporting, and the cost of reporting as it is now. It was determined that a Task Force could be set up to study this issue. There was no ruling on this at this time.

Motion was made by Ms. Davis, seconded by Mr. Durkin, to notice Rule 61H1.33.0035-Continuing Professional Education/Governmental Auditing for rule development and have Ms. Clark bring draft language to the February 1, 2008 Board meeting. Upon vote, the motion passed unanimously.

X. Administrative

34. NASBA – A. Communications Committee

Ms. Kelly was nominated as the Point of Contact.

B. Focus Questions

Ms. Kelly will respond.

C. Report from Marshall Gunn on NASBA Annual Meeting

Mr. Gunn reported that there were three recipients from Florida that received awards, and it was a good and informative meeting.

35. Invitation to Comment on “Improving the Uniform CPA Examination.

The FICPA is looking at commenting on the Invitation to Comment on improving the CPA exam. They will send their comments to Ms. Kelly to forward. Ms. Caldwell stated she would also like to comment and asked staff to e-mail her the questionnaire.

36. Elect Chair and Vice Chair for 2008.

Motion was made by Mr. Durkin, seconded by Mr. Carroll, to nominate Ms. Caldwell as Chair. Upon vote, the motion passed unanimously.

Motion was made by Mr. Durkin, seconded by Mr. Carroll, to nominate Mr. Gunn, as Vice Chair. Upon vote, the motion passed unanimously.

37. Presentation of Plaque to Jim Thielen.

Mr. Thielen was present.

Mr. Tipton presented Mr. Thielen with a plaque for his service as a Board member and thanked him for his service.

38. Rule Committee Reports.

There was no report given.

39. Chairman's Report.

Mr. Tipton reported that the Board members toured the Department and saw significant improvements from the tour that was taken the year before.

40. Report from FICPA.

Ms. Anderson reported that Mr. Hart is working on drafting language regarding the experience requirement and needs feedback from the Board. She asked the Board what they envisioned for becoming licensed in Florida, that would be fair and that the legislature would pass. She asked the Board how this would impact the people already in the system, would they be grandfathered in, when they became exam qualified. Would this be when the clock would start?

Mr. Gunn suggested that since we are currently operating under an eighteen month window, and assuming this goes thru in March, he proposed that the new experience requirement begin after July 1, 2008 and become effective by January 1, 2010.

Ms. Green stated if a candidate is exam qualified by December 31, 2008, that would get everyone out of the system. Ms. Clark stated the Board would want to set a date of application; the date of application would be the easiest to determine. Ms. Green agreed that it would be easier to explain. Ms. Anderson informed the Board that Dr. Hillison at Florida State University has been working with the FICPA on this rule.

Ms. Green introduced Alexis Antonacci, Press Secretary of the Department of Business and Professional Regulation, and gave a brief history on the media campaign, and let them know they were some new plans to get the information out other than the television spots. Ms. Antonacci told the Board that she was happy to help in getting out information regarding Unlicensed Activity.

Ms. Anderson let the Board know that Ned Campbell of the FICPA would be happy to serve on the Task Force that will be looking into the need for reporting forms.

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

Ms. Clark had nothing to report.

42. Committee Reports

Ms. Kelly informed the Board that NASBA, the FICPA, and Gleim Publications meet in Gainesville to discuss the QAS program and implementing a new mediation program. If NASBA

follows through with the new program it should resolve the problems that the sponsors are having with getting approval.

Ms. Kelly reported on the Continuing Education Committee's meeting. She informed the Board that the committee discussed the requirement that sponsors of CPE programs must provide at least six courses for review when becoming an approved sponsor, and agreed to continue this.

Ms. Kelly reported that the Committee looked at a submission from Baron, Silver, Stevens, Financial Advisors, LLC where they were requesting approval of a course that would cover the four hour Florida ethics requirement and three additional hours of A&A credit. She stated the Committee recommended issuing a Letter of Intent to Deny based on the fact that they did not mention F.S. 455 or F.S. 473 making the course specific to Florida, and they did not show how the course would be updated.

43. Other Business

Ms. Kelly informed the Board that the AICPA Ethics Provider had failed to renew their sponsorship timely, and the Board webpage indicated that it had been approved through June 30, 2009. Mr. Campbell of the FICPA informed the Board that there had been sixty four individuals who purchased the ethics course and completed it through the AICPA after June 30, 2007, and three hundred or more who have purchased the course but have not taken it.

Motion was made by Mr. Gunn, seconded by Ms. Borcheck, to issue a letter to the AICPA informing them they can no longer sell the course. Upon vote, the motion passed unanimously.

Mr. Gunn told the Board that the Long Range Planning Committee had met on December 6, 2007, and there are many changes to be considered. He urged Board members to take the time to review the draft of Chapter 473.

Mr. Gunn stated he thought the Board should send a congratulatory letter to Dr. Calhoun for all the work he has performed for the Board.

44. Consider deceased Florida practitioners

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

45. Future meeting dates:

This was an informational item.

46. Adjourn

Additions

Reconsideration for denial of ethics course application for Smart Pros.

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

There being no further business the meeting was adjourned at 12:40 p.m.

David Tipton, Chair