The meeting was called to order at 9:03 A.M. by Ms. Caldwell, Vice Chair. The roll was called and reflected the following persons present.

**BOARD MEMBERS**
- Teresa Borcheck Present
- Rick Carroll Present
- Maria Caldwell Present
- Tanya Davis Present
- William Durkin Excused Absence
- Marshall Gunn Present
- Frank Puissegur Present
- David Tipton Present
- John Quinlan Present

**STAFF**
- Veloria Kelly Present
- June Carroll Present

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

**Introduce New Board Member – Rick Carroll.**

Ms. Clark introduced new Board member, Rick Carroll.

Mr. Carroll spoke briefly and stated that he looked forward to serving on the Board.

**Elect Board Chair.**

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to nominate Ms. Caldwell. Ms. Caldwell declined the nomination at this time. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to nominate Mr. Tipton, upon vote the motion passed unanimously.

**Appoint a Probable Cause Panel Member.**

Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to nominate Ms. Borcheck, to the Probable Cause Panel. Upon vote, the motion passed unanimously.

Motion was made by Mr. Puissegur seconded by Ms. Davis, to approve May 18, 2007 minutes with a correction to who called the roll at the May 18, 2007 Board meeting. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to approve additions. Upon vote, the motion passed unanimously.
I. Appearances and/or scheduled times for consideration of agenda items


Ms. Caldwell chaired.

Motion was made by Mr. Quinlan, seconded by Ms. Davis, to move that the Board adopt the findings of fact as set forth in the administrative complaint and 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 Ms. Davis, to reprimand, assess fine of $2,000.00, cost of $1,187.06 due within thirty days of date of Final Order and appear before the Board at which time they may impose terms and conditions as they deem appropriate. Upon vote, the motion passed unanimously.


Mr. Rives was present.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to move the Board adopt the findings of fact as set forth in the administrative complaint and 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 assess fine of $250.00 and cost of $ 86.76 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule 61H1-33.003(1)(b) & 61H1-33.003(6), Sharon Chaney Benafield.

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

4. Petition for Variance or Waiver of Rule 61H1-33.003(1)(a)(b), Christina L. Cammarata.

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

5. Petition for Variance or Waiver of Rule 61H1-33.006 & 61H1-31.001(4), Patrick Casey.

Mr. Casey was present.
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve Petition for Variance or Waiver, with the exception that he must pay the $50.00 late fee. Upon vote, the motion passed unanimously.

6. Petition for Variance or Waiver of Rule 61H1-28.0052, Jason Darrough.

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

7. Petition for Variance or Waiver of Rule 61H1-31.001(9), Pedro Delgado.

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


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

9. Petition for Variance or Waiver of Rule 61H1-33.006(2), Lynn Finkelstein.

Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny Petition for Variance or Waiver. Upon vote, the motion passed unanimously. Board advised staff to send letter to Ms. Finkelstein informing her she could not use the CPA designation.


Ms. Gilberti was present.

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

11. Petition for Variance or Waiver of Rule 61H1-33.003 (7), Gleim Publications, Inc.

Ms. Willis was present as representative for Gleim Publications.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve Petition for Variance or Waiver until December 31, 2008. Upon vote, the motion passed unanimously.

12. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Mark Kebkich.

Ms. Caldwell recused herself.

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

13. Petition for Variance or Waiver of Rule 61H1-29.003(2), John Lawson.
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny Petition for Variance or Waiver. Upon vote, the motion passed unanimously. Board advised staff to provide him with guidance on acceptable online courses.

14. Petition for Variance or Waiver of Rule 61H1-27.002(2)(a), Paula Loop.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Quinlan to approve Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

15. Petition for Variance or Waiver of Rule 61H1-33.003, Alan Mibab.

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


Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to continue for six months. Upon vote, the motion passed unanimously. Board advised staff to let her know she could not use the same courses to meet the educational requirements and the continuing education requirements.

17. Petition for a Non-disputed Hearing, Charles Davisson.

Mr. Davisson was present.

Motion was made by Mr. Puissegur, seconded by Ms. Davis, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Ms. Davis, to approve pending receipt of official transcripts, with sixty days to submit. Upon vote, the motion passed unanimously.


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


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

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Caldwell to allow him to withdraw his application. Upon vote, the motion passed unanimously.


Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to amend Notice of Intent to Deny. Upon vote, the motion passed unanimously.


Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to allow Mr. Wortmann to withdraw his application. Upon vote, the motion passed unanimously.

23. Reconsideration for Thomas Carnes.

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

24. Reconsideration for Deborah Clifton.

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


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


Ms. Gambel was present.

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

27. Reconsideration for Richard Helme.

No action was taken.
28. Reconsideration for Dwight Hulse. 
This was tabled until the October 19, 2007 Board meeting.

29. Reconsideration for Salvatore Inserra.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate the previous 
Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. 
Quinlan, seconded by Mr. Puissegur to approve. Upon vote, the motion passed 
unanimously.

30. Reconsideration for William Johnson.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate the previous 
Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. 
Quinlan, seconded by Mr. Puissegur to approve. Upon vote, the motion passed 
unanimously.

31. Reconsideration for Melissa Leslie.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate the previous 
Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. 
Quinlan, seconded by Mr. Puissegur to approve. Upon vote, the motion passed 
unanimously.

32. Reconsideration for John McConnell.
Mr. McConnell was present.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate the previous 
Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. 
Quinlan, seconded by Mr. Gunn, to approve Petition for Variance or Waiver. Upon vote, 
the motion passed unanimously.

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

34. Reconsideration for Jennifer Powell.
Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to vacate the previous 
Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. 
Puissegur, seconded by Mr. Quinlan to approve. Upon vote, the motion passed 
unanimously.
35. Reconsideration for Keith Seeloff.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table until the September 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

36. Reconsideration for Mark Stolworthy.

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

37. Reconsideration for Peter Towle.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur to table until the December 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

38. Reconsideration for Lisa Weiden.

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


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

40. Appearance requested by the Board, Richard Polep.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to request Mr. Polep submit an affidavit of facts and circumstances in his own words regarding the discipline that was imposed by the California Board. Upon vote, the motion passed unanimously.

Additions

Reconsideration for Amada Lopes-Cantera.

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

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

Reconsideration for Ethelbert Nwanegbo.

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

Reconsideration for denial of ethics course application for the University of Central Florida.

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

II. Other Disciplinary Matters

41. Prosecuting Attorney’s Report.

Mr. Hurst reported.

III. Admission to the Profession

42. Applications for Licensure By Endorsement

Mark Campbell

Applicant was charged with disorderly conduct on October 31, 2003; $170.00 fine and eight (8) hours of community service.

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

David Delgado

Applicant was charged with failure to apply brakes causing a traffic accident on April 1, 2005; all sanctions satisfied.

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

Jeff Dick

Applicant was charged with minor in possession of
alcohol on June 25, 1998; paid fine.

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

Jennifer Hodes

Applicant was charged with possession of alcoholic beverage on September 17, 1999; paid $134.00 fine.

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

David McRoberts

Applicant was charged with operating a vehicle while intoxicated – first offense on March 16, 2002; paid fine, restricted license – temporary, and counseling.

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

Connie Pou

Applicant was charged with insufficient check funds on August 6, 1984; dismissed. Charged with larceny on April 17, 1985; pre trial intervention program.

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

Debra Sackheim

Applicant was charged with underage drinking on campus in 1998; six (6) months probation.

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

Jack Ashby

Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to Indiana file retention schedule, 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. Upon vote, the motion passed unanimously.

Theresa Akerman-Ihle

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

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

Orie Atas
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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Brian Baker
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Jay Baldero
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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Namrata Barve
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 coverage of business law contracts, torts, and Uniform Commercial Code and a passing score on the Laws and Rules exam.

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

Suzanne Culkin

Deficient 6.65 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, a passing score on the Laws and Rules exam, and a complete application; $125.00 application fee.

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

Robert Doane

Deficient 12 hours of CPE in accounting and auditing subjects, a passing score on the Laws and Rules exam, and a complete application; $125.00 application fee.

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

Brooke Evans

Deficient a passing score on the Laws and Rules exam.

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

Carl Fedde

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

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

Sonya Forbes

Deficient two (2) semester hours of business law.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Mayur Gandhi  
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 coverage of business law contracts, torts, and Uniform Commercial Code and a passing score on the Laws and Rules exam.

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

Betsie Giro  
Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Karyn Hartke  
Deficient one (1) semester hour of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation evidencing current licensure, and a passing score on the Laws and Rules exam.

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

Indhira Henriquez  
Deficient 22 hours of CPE with 20 hours in accounting and auditing subjects and a passing score on the Laws and Rules exam.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Mary Hinkle

Deficient eight (8) 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Mary Kluth

Deficient a Certification of Work Experience form evidencing two (2) months and one (1) week of experience in public or governmental accounting under the supervision of a licensed CPA, following licensure and 24 hours of CPE to include no more than 16 hours in behavioral.

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

Nelida Lao

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Gilles Lauzon

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient 36 hours of CPE with 11 hours in accounting and auditing subjects and no more than 18 hours in behavioral, a passing score on the Laws and Rules exam, and a complete application; 125.00 application fee.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Francisco Lombo  
Deficient 26 semester hours in excess of baccalaureate degree to include 15 semester hours of upper division accounting and six (6) semester hours of upper division general business, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

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

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

Sidney McNeil  
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Eridania Mercedes  
Deficient nine (9) 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
Thomas Mulhare
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 New York and 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, a passing score on the Laws and Rules exam, and a complete application; $125.00 application fee.

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

Michelle Murphy
Deficient 15 semester hours in excess of baccalaureate degree to include 11 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, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Venkat Narayan
Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include two (2) semester hour of upper division accounting, 19 semester hours of upper division general business, to include three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code, and a passing score on the Laws and Rules exam.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Lauren Page  
**Deficient** two (2) 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 passing score on the Laws and Rules exam, and a complete application; 125.00 application fee.

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

Dorothy Pendergrass  
Deficient a Certification of Work Experience form evidencing one (1) year and 10 months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Amy Pope  
Deficient a Certification of Work Experience form evidencing one (1) year and two (2) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, four (4) hours of CPE, and a passing score on the Laws and Rules exam.

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

Angela Reeves-Perez  
Deficient 17 semester hours of upper division accounting to include coverage of cost/managerial, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
Michael Repasky  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 Virginia evidencing successful passage of the AICPA Uniform CPA exam, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Melissa Reynaud  Deficient 11 semester hours in excess of baccalaureate degree to include three (3) 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, a passing score on the Laws and Rules exam, a complete application, and $125.00 application fee.

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

Johnny Richardson  Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Minnesota, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Yadira Rivera  
Deficient 23 hours of CPE to include 8 hours in accounting and auditing subjects, with zero hours in behavioral subjects, a Certificate of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and a passing score on the Laws and Rules exam.

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

James Ross  
Deficient 18 semester hours of upper division accounting, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Angela Ryan  
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, 15 hours of CPE not to include behavioral subjects, and a passing score on the Laws and Rules exam.

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

Eoghan Ryan  
Deficient three (3) semester hours of graduate level accounting from an accredited institution; taken after admission to graduate school, 3.34 semester hours of upper division accounting, coverage of business law contracts, torts, and Uniform Commercial Code, an Authorization for Interstate Exchange of Examination and Licensure
Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and 60 hours of CPE with 20 hours in accounting and auditing subjects which must not consist of behavioral subjects.

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

Eric Schmid
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Ohio and Virginia, 36 hours of CPE, and a passing score on the Laws and Rules exam.

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

Thaddeus Shalek
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 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Adrienne Sponsler
Deficient 29 semester hours in excess of baccalaureate degree to include 18 semester hours of upper division accounting and six (6) semester hours of upper division general business, two (2) hours of CPE, and a passing score on the Laws and Rules exam.

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

Todd Sprang
Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure,
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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Godfrey Statia      Deficient 23 semester hours of upper division accounting to include coverage of cost/managerial.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny if she doesn’t agree to sign another waiver. Upon vote, the motion passed unanimously.

Suzanne Vazzana    Deficient baccalaureate degree and 37 semester hours.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny if she does not waive the ninety day extension. Upon vote, the motion passed unanimously.

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

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

Jun Zhang          Deficient six (6) semester hours in excess of baccalaureate degree from an accredited institution.

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

Roxana Zubero      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, 14 hours of CPE with no more than seven (7) hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

43. Applications for CPA exam

Charles Benbassat  On May 21, 2000 charged with petit theft tools/POSN; Nolle Pros. On September 28, 2001 charged with making, possessing and throwing an explosive device; supers term/MOD/REVO.

Mr. Benbassat was present.

Ms. Caldwell recused herself.

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

Bradley Crawford  In April of 2002 charged with open container; paid fine.

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

Joseph Dewald  On July 28, 1986 charged with DUI; paid $400.00 fine. On May 12, 1992 charged with DUI; took DUI classes and paid $325.00 fine, and on October 23, 1993 charged DUI; paid $500.00 fine.

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

Sheldon Kirk  In July of 2006, charged with DWI; pled guilty to careless and negligent operation of a vehicle; 30 days suspension of license.

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


Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve for convictions only. Upon vote, the motion passed unanimously.
II. 2007 CPA Candidates to be denied for failure to meet requirements

John Amrhein             Deficient nine (9) semester hours of upper division accounting, to include cost/managerial accounting and six (6) semester hours of upper division general business.

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

Norma Berrios            Deficient three (3) semester hours of business law.

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

Christena Bilby          Deficient 24 semester hours of upper division accounting to include auditing. Also deficient three (3) semester hours of business law.

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

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

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

Bradley Carmichael       Deficient 18 semester hours of upper division accounting, three (3) semester hours of business law, and a complete application.

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

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

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
Wayne Daniel  
Deficient a complete application.

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

Joseph Dewald  
Deficient 12 semester hours of upper division accounting to include coverage of auditing, financial accounting, and cost/managerial accounting.

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

Elena Dobrev  
Deficient baccalaureate degree posted to official transcript.

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

Trevor Dulichand  
Deficient a complete application.

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

Loretta Duran  
Deficient official transcripts from Broward Community College and Florida Atlantic University for evaluation; failed to meet requirements of 61H1-27.002(2). Also deficient a complete application.

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

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

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

Miriela Escobar  
Deficient official transcripts; failed to satisfy requirements of Rule 61H1-27.002(2).

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
Laura Franklin
Deficient one (1) semester hour of upper division accounting and one (1) semester hour of upper division business law.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny unless she signs the ninety day waiver. Upon vote, the motion passed unanimously.

Linval Frazer
Deficient 31.50 quarter hours of upper division accounting to include coverage of cost/managerial and a complete application.

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

Diane Galford
Deficient nine (9) quarter hours of upper division accounting.

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

Jhanet Garcia
Deficient coverage of upper division financial accounting and a completed application.

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

Errol Gordon
Deficient a complete application.

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

Marzell Graham
Deficient 21 semester hours of upper division accounting to include coverage of cost/managerial accounting. Also deficient nine (9) semester hours of upper division general business.

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

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

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

Gregorio Herrera  
Deficient baccalaureate degree posted to official transcripts and six (6) semester hours in excess of baccalaureate degree.

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

Cynthia Hobbs-Demoya  
Deficient 12 semester hours of upper division accounting.

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

Sheldon Kirk  
Deficient 17 semester hours in excess of baccalaureate degree to include 12 semester hours of upper division accounting and six (6) semester hours of upper division general business. Also deficient a complete application.

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

Brandon Klein  
Deficient transcripts from Florida State University; failed to satisfy requirements of 61H1-27.002(2).

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

Nannan Lin  
Deficient nine (9) 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 10 semester hours of upper division accounting and a complete application.

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

Edward Lynum  
Deficient 14 semester hours of upper
division accounting.

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

Alicia Madrigal  Deficient a complete application.

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

Lai-Wan McGinnis  Deficient official transcripts from Florida State University and Miami Dade, failed to satisfy requirements of 61H1-27.002(2).

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

Mikhael Najm  Deficient 45 quarter hour in excess of baccalaureate degree to include 34 quarter hours of upper division accounting and 30 quarter hours of upper division general business.

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

Shannon Ogden  Deficient 12 semester hours of upper division accounting.

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

Balvant Parmer  Deficient nine (9) 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 nine (9) semester hours in excess of baccalaureate degree from an accredited institution, 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial, and three (3) semester hours of upper division general business.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Maryann Pereira  
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form; failed to meet requirements of 61H1-27.002(1).

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

Wendy Perez  
Deficient three (3) semester hours of business law.

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

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

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

Maximiliano Proano  
Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial accounting, and cost/managerial accounting. Also, deficient six (6) semester hours of business law of which three (3) semester hours must be upper division, must also include coverage of contracts, torts, and the Uniform Commercial Code.

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

Deenesh Ramanlal  
Deficient four (4) quarter hours of graduate level taxation from an accredited institution; this course must be taken after admission to graduate school. Deficient six (6) quarter hours of upper division accounting to include coverage of taxation and cost/managerial accounting. Also deficient 16 quarter hours of upper division general business to include four (4) quarter hours of business law with coverage of contracts,
torts, and the Uniform Commercial Code.

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

Danny Ramos
Deficient 12 semester hours of upper division accounting.

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

Samantha Ray
Deficient 3.50 semester hours in excess of baccalaureate degree to include 1.5 semester hours of upper division general business.

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

Miguel Rivera
Deficient three (3) semester 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Alex Rubio
Deficient three (3) semester hours of upper division accounting, 24 semester hours of upper division general business, and a completed application.

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

Melissa Ruiz
Deficient a complete application.

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

Hedieh Sepehri
Deficient three (3) semester hours of business law.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
Steven Smith  
Deficient 12 semester hours of upper division accounting.

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

Dominick Taquinto  
Deficient nine (9) semester hours of upper division accounting to include coverage of auditing.

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

Michael Tomlin  
Deficient evaluation of Rochville University transcripts, which must be evaluated by one of the board’s approved evaluators; failed to satisfy Rule 61H1-27.001 and 61H1-27.002(2). 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 the admission to graduate school. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution.

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

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

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

Sandra Valencia  
Deficient 12 semester hours of upper division accounting.

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

Yaritza Velez  
Deficient 17 semester hours in excess of baccalaureate degree to include eight (8) semester hours of upper division accounting.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Robert Whitehurst, Jr.
Deficient three (3) semester hours of upper division accounting.

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

Thomas Whitfield
Deficient nine (9) semester hours of upper division accounting to include coverage of cost/managerial accounting. Also deficient a complete application.

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

Jonnie Williams
Deficient 12 semester hours of upper division accounting.

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

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

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

Craig Wuchner
Deficient 22.60 semester hours of upper division accounting to include coverage of auditing. Also deficient six (6) semester hours of upper division business law with coverage of contracts, torts, and Uniform Commercial Code.

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

III. 2007 CPA Candidates – Staff requesting the Board to reconsider and approve as applicants now meet requirements.

David Grafe
Now meets requirements.

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

Jacek Rutkowski-Nazarian     Now meets requirements.
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and approve. Upon vote, the motion passed unanimously.

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

IV. 2007 CPA Candidates- staff requesting the Board to reconsider and vacate Notice of Intent to Deny to allow candidates six months to meet deficiencies:

Evelyn Vargas-Colak
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Marsha Eldridge
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Kesha Freeny
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Larimar Miquel
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Alexandra Mitzova
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the
motion passed unanimously.

Patricia Ordiz

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Megan Richardson

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Denton Serrano

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Jonathan Slemmer

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Elizabeth Tejeda

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Gerald Varnes

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Additions

James C. Vincent On December 26, 2002 charged with possession of cannabis, less than 20 grams; paid fine of $150.00 and completed community service. On December 5, 2004 charged with battery; 12 months probation and related conditions which included 75 hours of community service, restitution paid in full,
completed anger management, paid court costs, and no contact with victim.

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to deny if he doesn’t sign the ninety day waiver, and ask him to appear before the Board at their September 7, 2007 Board meeting. Upon vote, the motion passed with Mr. Quinlan voting no.

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

Sherise Anderson Deficient a complete application, baccalaureate degree posted to official transcripts, and 14 semester hours in excess of baccalaureate degree to include two (2) semester hours of upper division accounting.

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

Jason Aver Deficient three (3) semester hours of upper division business law.

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

Ryan Barth Deficient six (6) semester hours of upper division accounting and six (6) semester hours of upper division general business.

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

Suzanne Bessler Deficient four (4) semester hours of upper division accounting.

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

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

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

Jeannie Caicedo Deficient nine (9) semester hours of upper division accounting to include coverage of cost/managerial.
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Carl Corbin  
Deficient three (3) semester hours of upper division business law.

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

Gayle Curry  
Deficient a complete application.

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

Lezi Davidson  
Deficient six (6) semester hours of upper division general business and a complete application.

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

Nathan Davie  
Deficient a complete application.

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

Linsey Funston  
Deficient 15 semester hours of upper division accounting and three semester hours of business law.

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

Mary Gittess  
Deficient official transcripts from MCG; failed to meet requirements of 61H1-27.002(2). Also deficient a complete application.

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

Rhonda Harms  
Deficient 2.64 semester hours of upper division accounting and an Authorization for Interstate Exchange of Examination and Licensure Information form to evidencing compliance with 61H1-27.002(1).

Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.
Kai-Hsin Hsieh  | Deficient official transcripts from all school attended; failed to meet requirements of 61H1-27.002(2).
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Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Joseph Jacobs  | Deficient four (4) semester hours of upper division accounting and two (2) semester hours of business law.
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Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Philip Johenning  | Deficient 23.7 semester hours of upper division accounting to include coverage of auditing.
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Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

David Kolodny  | Deficient 12 semester hours of upper division accounting and 24 semester hours of upper division general business to include three (3) semester hours of business law.
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Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Bradley Lanigan  | Deficient official transcripts from the University of Tampa; failed to meet requirements of 61H1-27.002(2).
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Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Alexey Lyubimov  | Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution.
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Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Natasha Nagy  | Deficient three (3) semester hours of upper division accounting and three (3) semester hours of business law.
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Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

John Rowan

Deficient 20 semester hours of upper division general business to include two semester hours of business law.

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

Feroz Siddiqui

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

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

Andrew Saka

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

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

Shannon Wright

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

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

III. 2007 CPA Candidates – Staff requesting the Board to reconsider and approve as applicants now meet requirements.

Julia Friedman

Now meets requirements.

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

V. Continuing Professional Education

44. Report on Continuing Professional Education

II. Consider a request from the following licenses to reactivate their “null and void” license.
Guillermo Campos, AC 13819 - Mr. Campos is requesting to reactivate his “null and void” license. Mr. Campos’ license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

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

Donna Ippolito, AC 30258 – Ms. Ippolito is requesting that her license be placed on “inactive” or “delinquent” status to allow her the opportunity to reactivate her “null and void” license. Ms. Ippolito’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 Mr. Quinlan, to extend the “delinquent” status of Ms. Ippolito’s license for six months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

William Jeffrey Sawyers, AC 8135 – Mr. Sawyers is requesting an extension of his continuing professional education (CPE) reporting period due to a personal hardship. He states he was unable to complete the required 200 hours of CPE by December 31, 2006 due in part to the untimely death of his father on October 1, 2006. Mr. Sawyers is requesting an extension until December 31, 2007. Mr. Sawyers’ 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. Quinlan, to extend the “delinquent” status of Mr. Sawyers’ license for six months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provision. Upon vote, the motion passed unanimously.

Christopher N. Thomas, AC 32807 – Mr. Thomas is requesting an extension of the delinquency period for his CPA license status to allow him the opportunity to submit a reinstatement application. Mr. Thomas’ 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. Quinlan, to extend the “delinquent” status of Mr. Thomas’ license for six months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.
Ruth K. Young, AC 9074 – Ms. Young is requesting to reinstate her “null and void” license. Ms. Young’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 Mr. Quinlan, to extend the “delinquent” status of Ms. Young’s license for six months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

III. Consider the following reactivation applications for denial.

Kenneth B. Pybus, AC 33296 – Mr. Pybus is required to complete 160 CPE hours with 40 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2007. He is deficient sufficient proof of attendance for the course completed on 12/07/05 – missing sponsor’s signature, a passing score on the laws and rules exam and four (4) CPE hours in approved ethics for June 30, 2007.

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

Maria Stefopoulos, AC 34820 – Ms. Stefopoulos is required to complete 120 CPE hours with 30 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2007. She is deficient sufficient proofs of attendance for courses completed on 05/14/05, 05/25/05, 05/05/06, 10/13/06 – no proof submitted and 06/01/07 and 5/31/07 – missing sponsor’s signature.

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

David V. Ward, AC 36803 – Mr. Ward is required to complete 120 CPE hours with 30 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2007. He is deficient sufficient proofs of attendance for courses completed on 12/01/05, 06/22/06 and 10/01/06 – no proofs submitted and 05/30/07, 05/31/07 and 06/01/07 – missing sponsor’s signature.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.
IV. Consider a request from the following licensees to voluntary relinquish their license.

<table>
<thead>
<tr>
<th>NAME OF LICENSEE</th>
<th>LICENSE</th>
<th>DISCIPLINARY ACTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kerchner, Ralph</td>
<td>33046</td>
<td>no</td>
</tr>
</tbody>
</table>

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

VI. **Temporary Permits**

45. Applications for Temporary Permits

This was an informational item.

VII. **Rules Report**

46. 61H1-20.007 Generally Accepted Accounting Principles
   61H1-20.008 Generally Accepted Auditing Standards
   61H1-20.009 Standards for Accounting and Review Services
   61H1-20.0092 Government Auditing Standards
   61H1-20.0093 Rules of the Auditor General
   61H1-20.0095 Standards for Consulting Services
   61H1-20.0096 Services for Tax Practice
   61H1-20.0097 Standards for Personal Financial Planning
   61H1-20.0098 Standards for Business Valuations
   61H1-20.0099 Standards for Attestation Engagements
   61H1-22.006 Government Accounting Standards
   61H1-22.007 Government Auditing Standards
   61H1-22.008 Standards for Local Governmental Audits
   61H1-23.002 Records Disposition Responsibility
   61H1-24.001 Advertising
   61H1-31.001 Fees
   61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers
   61H1-33.006 Inactive or Delinquent Florida Certified Accountants who Desire to Become Active Licensee

Ms. Clark reported.

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to approve Rule 61H1-29.003 (1) - Experience for Licensure by Endorsement to be noticed for rule development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Puissegur, seconded by Ms Caldwell, to approve Rule 61H1-33.001 -Fees, to be noticed for rule development. Upon vote, the motion passed unanimously.
Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to remove the language from Rule 61H1-31.001(9) - Fees and place the language in Rule 61H1-33.002 - Certified Public Accountants Required to Comply with this Chapter. Upon vote, the motion passed unanimously.

VIII. Administrative

47. NASBA.
   a. “Paste Issue”
   b. 2007 NASBA Regional Meeting, Williamsburg VA (TD).

Ms. Davis reported. She informed the Board that NASBA would like to see all states have mandatory peer reviews. She stated that NASBA has offered to send one of their representatives to meet with the Board at one of their meetings to discuss this issue.

Ms. Davis informed the Board that the Education issue was also discussed and whether or not the 150 hour requirement is effective. She stated that she found out other states are also re-thinking this issue.

Ms. Davis stated she thought the same person or persons should be attending these meetings so that they will be informed of the issues and can bring them back to the Board.

48. Consider draft of Auditor General’s revised rules of Chapters 10.800 and 10.850.

Ms. Purschel of the Auditor General’s office was present.

This was an informational item.

49. 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 Mr. Quinlan, to ratify the Committee on Continuing Professional Education minutes. Upon vote, the motion passed unanimously.

Mr. Gunn updated the Board on the Long Range Planning Meeting that was held on July 19, 2007. He informed the Board that the Committee had discussed candidates being allowed to sit for the CPA exam with 120 hours of education, and they were all unanimous on that. However there was no determination at this time to abandon the 150 hour rule.

50. Report from FICPA.

No report was given.

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

No report was given.
52. Consider deceased Florida practitioners.
There was a moment of silence for those listed on Exhibit VII.

53. Future meeting dates.
This was an informational item.

Additions

Other Business:

Consider letter from Craig P. Ehrlich of Babson College.

Ms. Clark stated that the Rules of the Board do not address the issues in the letter and there are no plans to have this rule on an agenda.

54. Adjourn

There being no further business the meeting was adjourned at 2:20 p.m.

____________________________________
David Tipton, Chair