Monday, September 15, 2008

The meeting was called to order at 9:05 A.M. by Ms. Caldwell, Chair. The roll was called by Mr. Gunn, Vice Chair and the reflected the following persons present.

<table>
<thead>
<tr>
<th>BOARD MEMBERS</th>
<th>STAFF</th>
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<tr>
<td>Teresa Borcheck</td>
<td>Veloria Kelly Present</td>
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<tr>
<td>Cynthia Borders-Byrd Present</td>
<td>June Carroll Present</td>
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<td>Rick Carroll</td>
<td>Vy Hayes Present</td>
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<td>Maria Caldwell</td>
<td>Trenicia Jenkins Present</td>
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<td>William Durkin</td>
<td>Karan Lee Present</td>
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<td>Marshall Gunn</td>
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<td>Frank Puissegur</td>
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<td>David Tipton</td>
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<td>John Quinlan</td>
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Mary Ellen Clark, Esquire, Assistant Attorney General and Board counsel was present. Eric Hurst, Esquire, Assistant General Counsel, Department of Business and Professional Regulation was present.

1. **Petitions for Variance or Waiver and Reconsiderations**

1. Petition for Variance or Waiver of Rule 61H1-33.003(6), Stacey Gutierrez.

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

2. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Carshena Thompkins.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve Petition for Variance or Waiver and allow until February 28, 2009, to complete exam. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule 61H1-33.001(3), Manuel Trillo.

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

4. Petition for Variance or Waiver of Rule 61H1-33.001(3), Stanley F. Weiner.

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

5. Reconsideration for Michael Berglind.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to defer this until the January 21, 2009 Board meeting. Upon vote, the motion passed unanimously.

II. Declaratory Statements

6. Petition for Declaratory Statement from Mr. G. J. Hernandez.

This item was withdrawn.

III. Applications Reconsiderations – Now Meets Requirements

7. B. Endorsement:
   Eileen Kilday
   Amir Salari
   Steven Sussman

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to reconsider those listed under 7B. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve. Upon vote, the motion passed unanimously.

IV. Examinations

8. Applications for CPA exam

Erin Atteberry
   Applicant charged with driving under the influence on September 11, 2004; pled to reckless driving adjudication withheld, six months probation, 50 hours community services, paid fine and court costs. Applicant charged with administrative violation – refused breathalyzer test on September 11, 2004; license suspended for one year and complete driving course.

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

Lucian Bacallao
   Applicant charged with misdemeanor battery on October 24, 2001; deferred prosecution completed anger management course.

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

Giovanni Benedetto
   Applicant charged with possession of alcohol by a person underage on March 15, 2004; plead no contest and paid fine and court costs.
Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve for conviction only. Upon vote, the motion passed unanimously.

Alejandro Goicoechea  Applicant charged with reckless driving in June 2007; no official documentation regarding resolution.

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

Russell Marsh  Applicant charged with 2nd degree arson on August 4, 1977; one year county and four years probation. Applicant also states previous CPA license suspended due to listed offense.

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

William McGinn  Applicant was charged with DUI on August 26, 2000; suspended license, fine, community service, and counseling. Charged with grand theft on October 15, 1983; probation and restitution.

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

Michael Pacetti  Applicant charged with underage possession of alcohol on November 10, 2005; diversion program.

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

Louis Tommasini  Applicant was charged with DUI on August 28, 1990; 30 days work release program and two year probation. Charge with DUI and criminal mischief on September 11, 1998 and charged with DUI on November 1, 1998; served six months work release program.

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

Staff recommends denial of the following:

David Ajvazi  Deficient 15 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.
Paula Aponte  Deficient ten semester hours of upper division accounting and six (6) semester hours of upper division general business.

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

Scott App  Deficient official transcripts from Florida International University; applicant failed to satisfy requirements of rule 61H1-27.002(2);

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

Vladislav Babadzhanov  Deficient a complete application.

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

Marie Bell  Deficient 15 semester hours in excess of baccalaureate degree from an accredited institution.

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

Jeffrey Benninghoff  Deficient 12 semester hours of upper division accounting and a complete application. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Pennsylvania.

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

Sheliza Bhola  Deficient (3) semester hours of upper division business law.

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

Kimberly Boston  Deficient 22 quarter hours of upper division accounting.

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

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

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.
Jose Chica  Deficient evaluation of University of Manizales transcripts by a Board approved evaluator; applicant failed to meet requirements of 61H1-27.001 and 61H1-27.002. Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial accounting, and accounting information systems, and 39 semester hours of upper division general business which must include six (6) semester hours of business law with coverage of contracts, torts, and the uniform commercial code. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution.

Lori Clause  Deficient 18 semester hours of upper division accounting.

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

Angelika Cope  Deficient 18 hours in excess of baccalaureate degree from an accredited institution to include coverage of upper division taxation and three (3) semester hours of business law.

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

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

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

Fernando Delfin  Deficient 30 hours in excess of baccalaureate degree from an accredited institution to include 3.5 hours of upper division accounting and 5.5 semester hours of upper division general
business to include three (3) semester hours of business law covering contracts, torts and the Uniform Commercial Code.

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

Virginia Fenner
Deficient six (6) semester hours of upper division accounting and deficient six (6) semester hours of upper division general business.

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

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

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

Magdalena Gladysz
Deficient 15 semester hours of graduate level courses form an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business 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 seven (7) semester hours of upper division accounting with coverage of taxation and auditing and 11 semester hours of upper division general business to include four (4) semester hours of business law with coverage of contract, torts and the Uniform Commercial Code.

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

Alejandro Goicoechea
Deficient official transcripts; applicant failed to meet requirements of 61H1-27.002(2). Also deficient a complete application.

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

Lowell Hammer
Deficient (3) semester hours of upper division accounting to include coverage of taxation and three (3) semester hours of upper division business law.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.
<table>
<thead>
<tr>
<th>Name</th>
<th>Deficient Hours</th>
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<tr>
<td>Latasha Harrell</td>
<td>Deficient 24 semester hours of upper division accounting to include coverage of taxation.</td>
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<td>Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.</td>
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<tr>
<td>Kenneth Hawkins</td>
<td>Deficient 6.6 semester hours in excess of baccalaureate degree from an accredited institution to include six (6) semester hours of upper division accounting.</td>
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<td>Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.</td>
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<tr>
<td>William Hobba</td>
<td>Deficient nine (9) semester hours of upper division accounting and a complete application.</td>
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<td>Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Yecid Hurtado</td>
<td>Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business 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 upper division taxation, three (3) semester hours of upper division business law with coverage of contracts, torts and the Uniform Commercial Code and a complete application.</td>
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<td>Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Shrimati Indar</td>
<td>Deficient six (6) semester hours of upper division accounting and 18 semester hours of upper division general business to include three (3) semester hours of business law.</td>
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<td>Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.</td>
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<tr>
<td>Karl Johansson</td>
<td>Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business 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 upper division auditing and</td>
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<td>Name</td>
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<td>Gleeson Johnson</td>
<td>Deficient official transcripts from Liberty University and Stetson University; applicant failed to meet requirements of rule 61H1-27.002(2).</td>
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<tr>
<td>Margaret Jowers</td>
<td>Deficient official transcripts from Atlanta Christian College, University Massachusetts and University of Georgia; applicant failed to meet requirements of rule 61H1-27.002(2).</td>
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<tr>
<td>Melissa Karpf</td>
<td>Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial accounting, and accounting information systems. Also deficient 33 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts and the Uniform Commercial Code.</td>
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<tr>
<td>Ana Llopart</td>
<td>Deficient 30 semester hours of upper division accounting to include coverage of auditing, financial, cost/managerial, and accounting information systems. Also deficient three (3) semester hours of business law and a complete application.</td>
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<tr>
<td>Robert Lynch</td>
<td>Deficient 15 semester hours of upper division accounting to include coverage of financial accounting and three (3) semester hours of upper division business law. Also deficient a complete application.</td>
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Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.
Lawrence Masters   Deficient official transcripts from University of Florida and Nova Southeastern University: failed to meet requirements of 61H1-27.002(2).

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

Perry Mayer    Deficient official transcripts from Florida State University; failed to meet requirements of 61H1-27.002(2).

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

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

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

Kevin McNulty    Deficient official transcripts from University of Massachusetts; applicant failed to meet requirements of 61H1-27.002(2).

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

Marciano Mendez    Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business 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 3.75 semester hours of upper division business law with coverage of contracts, torts and the Uniform Commercial Code. Also deficient a complete application.

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

Michael Mendez    Deficient 28 semester hours in excess of baccalaureate degree from an accredited institution to include nine (9) semester hours of upper division accounting.

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

Jennifer Molina    Deficient nine (9) semester hours of upper division accounting and three (3) semester hours of business law.

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

Stacey Nastan    Deficient nine (9) semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division accounting and three (3) semester hours of business law. Also deficient a complete application.

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

Lisa Nichols    Deficient 15 semester hours of upper division accounting.

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

Mary Pankianathan    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 20 semester hours of upper division accounting to include coverage of auditing and deficient three (3) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Reji Perumprayil    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 36 semester hours of upper division accounting with coverage of taxation, auditing, financial, cost/managerial, and accounting information systems. Also deficient six (6) semester hours of upper division business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Sarah Peterson    Deficient six (6) semester hours of upper division accounting to include coverage of taxation and 21 semester hours of upper division general business to include three (3) semester hours of business law.
Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Javier Pineyro

Deficient evaluation of Universidad Nacional De Lomas De Zamora transcripts by a Board approved evaluator and deficient official transcripts from the University of Dallas; applicant failed to meet requirements of 61H1-27.001 and 61H1-27.002. Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial accounting, and accounting information systems, and 39 semester hours of upper division general business which must include six (6) semester hours of business law with coverage of contracts, torts, and the uniform commercial code. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution and a complete application.

Patti Richardson

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

Juan Rioja

Deficient evaluation of San Marcos University transcripts by a Board approved evaluator; applicant failed to meet requirements of 61H1-27.001 and 61H1-27.002. Deficient nine (9) semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial accounting, and accounting information systems, and nine (9) semester hours of upper division general business which must include six (6) semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

Franklin Rojas

Deficient 21 semester hours of upper division accounting.
Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Courtney Ruggles  
Deficient official transcripts from University of Central Florida; applicant failed to meet requirements of 61H1-27.002(2).

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

Pedro Ruiz  
Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business 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 nine (9) semester hours of upper division accounting and three (3) semester hours of upper division business law with coverage of contracts, torts and the Uniform Commercial Code. Also deficient a complete application.

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

Victor Ruiz  
Deficient official transcripts from all schools attended; applicant failed to meet requirements of 61H1-27.002(2). Also deficient a complete application.

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

Edward Shashaty  
Deficient official transcripts from University of Miami and undergraduate transcripts from Florida International University; applicant failed to meet requirements of 61H1-27.002(2).

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

Nathan Simons  
Deficient a complete application.

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

Richard Smith  
Deficient 36 semester hours of upper division accounting to include taxation, auditing, financial, cost/managerial, and accounting information systems. Also deficient six (6) semester hours of upper division business law to include coverage of contracts, torts and the Uniform Commercial Code.
Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

William Sturgeon
Deficient 3.32 semester hours of business law and a complete application.

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

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

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

Pramodh Vaiccatchlakshmanan
Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 21 semester hours of upper division accounting to include coverage of auditing, and 18 semester hours of upper division general business which must include three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution.

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

Latoya Williams
Deficient three (3) semester hours of business law.

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

Brooke Worthen
Deficient official transcripts from University of South Florida; applicant failed to meet requirements of 61H1-27.002(2).

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

Manjia Zhao
Deficient evaluation of Jiangxi University of Finance and Economics transcripts by a Board approved evaluator; applicant failed to meet requirements of 61H1-27.001 and 61H1-27.002. Deficient nine (9) semester hours of graduate level courses from an accredited institution to include six (6) semester hours of 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 upper division business law with coverage of contracts, torts, and the uniform commercial code. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Pennsylvania and a complete application.

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

IV. **Endorsement**

9. Applications for Licensure by Endorsement

Staff recommends approval for convictions only:

**Jonathan Davis**
Applicant was charged with driving under the influence on June 28, 2007; six (6) months probation, victim awareness program, 10 day vehicle immobilization, DUI School, and 50 hours of community service. Charged with driving while license suspended or revoked on August 1, 2007; paid court cost of $293.00. Charged with improper use of driver license/leaving scene of an accident; six (6) months probation, 30 hours of community service, and defensive driving course.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny unless Mr. Davis agrees to waive ninety day requiremment, and appear before the Board. Upon vote, the motion passed unanimously.

Staff recommends consideration of the following:

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

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

**Arun Sareen**
Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to Virginia 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. Tipton, to approve. Upon vote, the motion passed unanimously.

Staff recommends denial of the following:

**Demian Larson**
Deficient five (5) semester hours of upper division accounting and a
Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.

VI. Continuing Professional Education

10. Report on Continuing Education

I. REQUEST FOR RULINGS:

A. Consider a letter from Dennis M. Bishop, AC 2856, for waiver of Rule 61H1-31.001 (9) which establishes the deadline and delinquency fee for submitting the continuing professional education (CPE) reporting form. Mr. Bishop states that on June 15, 2007 he completed and submitted his reporting form for continuing education to the Florida Board of Accounting via first class mail to the Florida Board of Accountancy, 3131 N.W. 13th St., Suite 52, Gainesville, Florida 32601 which was the address pre-printed on the bottom right had corner of the form. He states at the time he did not realize that the form had been revised and the address had been changed. Mr. Bishop is requesting that the board read the previous facts and waive the reporting requirements of Rule 61H1-31.001 (9) on the grounds that he did report on a timely basis. Mr. Bishop passed his laws and rules exam and paid his renewal fee by the deadline.

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

B. Consider a request from Iva H. Girtman, AC 5787, to accept her sworn statement along with the enclosed documentation to suffice as sufficient proof of attendance for the one hour of accounting and auditing needed for the two year period ending June 30, 2004. Ms. Girtman states she moved in 2004. She states she failed to notify the Board of Accountancy and her license renewal did not reach her. She states as a result and without her knowledge, her CPA license was voided. She states she continued to complete her continuing professional education (CPE) as normal. Ms. Girtman states she finds herself in a difficult situation regarding a CPE class she attended on November 22, 2002. She states she discarded her 2002 records as she was advised she was allowed to do many years ago by an employee of the Board of Accountancy. She states she has used old calendars to reconstruct all her CPE classes for the period ending June 30, 2004. She states she been successful except for the class she attended on November 22, 2002. Ms. Girtman states without the report she does not know the name of the group that sponsored the class so that she can get proof of attendance. She states that all she has is the page from her old calendar that tells her “CPE Class – 4 Points Sheraton – 8 A&A - Lunch on your own – 8 a.m. to 5 p.m.” Ms. Girtman states she has contacted the hotel but because they have changed hands they do not have records that far back. She states she contact Gus Ahsoo with the Bureau of Education and Testing and he provided her with a print out showing that she fulfilled her CPE requirements showing 20 hours of A&A and 87 other hours.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

VII. Administrative

11. Rule 61H1-27.002 - Concentrations in Accounting and Business

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve with the following changes; 61H1-27.002 Concentrations in Accounting and Business.

1. For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination is made prior to August 2, 1983, an applicant must have a baccalaureate degree from an accredited college or university with a major in accounting, or its equivalent, with a concentration in accounting and business subjects. A concentration in accounting and business is defined as an educational program that includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above elementary (principles of) accounting and 27 semester or 40 quarter hours, or the equivalent, in general business education. In order to meet the provisions of Section 473.306, F.S., the application must have been filed, completed and approved and show on its face that all educational and other requirements were met prior to August 2, 1983.

2. For purposes of Section 473.306, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least a baccalaureate degree, or its equivalent, from an accredited college or university with a major in accounting, or its equivalent, plus at least 30 semester hours or 45 quarter hours, or the equivalent from an accredited college or university. These additional hours shall be in excess of those required for the baccalaureate degree including a such that the applicant’s total education program shall include at least 150 total semester hours or 200 quarter hours or their equivalent with a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 39 semester or 58 quarter hours in general business education which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and unless they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college’s accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college’s business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

3. To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 160 quarter hours as follows:
(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college’s accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college’s business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

(4) (4) For purposes of this rule, upper division accounting hours other than elementary above the minimum requirement may be substituted for general business hours. Elementary accounting subjects shall not be accepted as general business education. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three course sequence, are titled “introductory,” “fundamentals” or “principles” and even if they are offered at the graduate level. All accounting courses and not less than 21 semester or 32 quarter hours of general business courses must be at the upper division level. For the purpose of paragraph 61H1-27.002(2)(b), F.A.C., all general business courses, including accounting courses in excess of the 36 hours required, must be taken at the upper division level, except for Introductory Macro and Micro Economics, three semester hours of the six required in Business Law, Introductory Statistics, Introduction to Computer Information Systems, and any written or oral communication course described in paragraph 61H1-27.002(2)(b), F.A.C. Lower level general business courses, other than those listed above, posted to transcripts after August 31, 1989 will not count. Standardized tests such as CLEP courses are not acceptable for accounting or general business courses; however, advanced placement (AP) courses will be counted if the applicant has been granted college credit for those AP courses by their degree-granting institution.

(a) Upper division, as used in Rule 61H1-27.002, F.A.C., means courses offered at the junior level or higher. By definition, any course taken at a community college is not upper division. Courses offered at the freshman and sophomore level at senior institutions are not upper division, regardless of the title or content of the course (e.g., Cost, Intermediate, Tax, etc.)

(b) If an applicant has taken a course at the lower division at a senior institution, and that institution has reclassified the course to the upper division at the time of application to Florida, the course will be deemed upper division for the purpose of Rule 61H1-27.002, F.A.C.

(4) (5) Re-applicants whose original application for the CPA examination was approved prior to August 2, 1983 may elect to satisfy subsection 61H1-27.002(1), F.A.C.

(5) (6) For purposes of subsection 61H1-27.002(2), F.A.C., and Section 473.306, F.S., a baccalaureate degree will not be considered as meeting the statutory requirement for a major in accounting or its equivalent unless all credit hours accepted by the college or university as part of the degree requirement are listed as courses in the catalogues of all institutions attended.

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If an applicant takes duplicate courses, only one of these courses will be counted. For purposes of this rule, all CPA Examination Review courses will be deemed to be duplicate courses.

(a) Courses will be considered duplicated if they cover a substantially equivalent professional area of knowledge even if separated by a span of time and even if some of the professional, technical and/or legal issues have been changed or modified.

(b) Regarding CPA Review courses, by definition these courses cover material already studied. Accordingly, no exception will be made to consider a CPA Review course non-duplicative, regardless of statements by applicants, professors, or academic administrators that additional topics are covered or the material covered only superficially in prior courses is covered in more detail in a “review” course.

Individuals who have graduated from accounting programs approved by the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy and whose educational degrees are from accredited institutions as set forth in subsection 61H1-27.001(1), F.A.C., shall be deemed to have met the requirements set forth in subsections 61H1-27.002(1)-(3), F.A.C.


Upon vote, the motion passed unanimously.

12. Rule 61H1- 27.0041 - Work Experience

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve the following language; 61H1-27.0041 One Year of Work Experience.

If application for licensure is made after December 31, 2008, the applicant must document one year of work experience as follows:

(1) Definitions. Within the context of this rule, the following definitions apply:

(a) “Applicant.” An applicant is a person who has met Florida’s educational requirements for licensure and intends from the outset of the supervised experience to meet the supervised experience requirement for licensure.

(b) “Supervised” and “supervision”: the subjection of the applicant, during employment, to oversight, guidance and evaluation by a supervisor who had the right to control and direct the applicant as to the result to be accomplished by the work and also as to the means by which the result was to be accomplished.

(c) “Supervisor.” A supervisor is either a licensed certified public accountant in good standing with any regulating body or a chartered accountant recognized by the International Qualifications Appraisal Board (IQAB).

(2) One year of work experience shall be held and understood to mean the rendition of services such as are customarily performed by full-time, regularly employed staff employees of a certified public accountant during the normal workweek as required by the employing certified public accountant, commencing after the completion of the educational requirements set forth in Rule 61H1-27.002(3), F.A.C. The experience must either average at least twenty (20) hours a week over no more than one hundred and four (104) weeks or average no more than forty (40) hours a week over no more than fifty-two (52) weeks. Reasonable vacation time and sick leave or other required absences may be permitted. The supervisor, in her or his report to the Department, shall certify that the applicant rendered such services as are customarily performed by full-time, regularly employed staff employees for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) or more than one hundred and four (104) weeks. The sequence of the experience is considered immaterial, that is, whether the experience
was secured before or after taking the examination, or partly before the examination and partly after the examination, provided the two periods combined equal at least one year.

(3) The one year of work experience may be achieved by teaching accounting full time for one year under the following conditions:

   (a) Full-time teaching as described by the rules of the educational institution where the applicant taught will be accepted by the Board to be full-time teaching. However, in no case will less than twelve (12) semester hours, or the equivalent, be accepted by the Board as full-time teaching.

   (b) If the applicant has not taught accounting full time for one year, credit will be allowed by the Board for teaching accounting less than full time on a pro rata basis based upon the number of semester or quarter hours required for full-time teaching at the educational institution where the applicant taught. However, in no case will an applicant receive credit for a full-time teaching year for teaching done in less than one academic year or more credit than one full-time teaching year for teaching done within one calendar year.

   (c) Courses outside the fields of accounting and general business will not be counted toward full-time teaching.

(4) Documentation of the one year of work experience shall be made using _Certification of Work Experience Form (DBPR FormCPA 32/Revised 9/08)which is hereby incorporated by reference_ effective ______________, a copy of which may be obtained from the Board office located at 240 NW 76th Drive, Suite A, Gainesville, FL 32607-6655.

Specific Authority 473.304(1), 473.308(4) FS. Law Implemented 473.308(4) FS. History–New ________________.

Upon vote, the motion passed unanimously.

13. Mobility issues

Motion was made by Mr. Gunn, seconded by Ms. Borders-Byrd, to support the FICPA’s submission of the draft of F.S. Chapter 473. Upon vote, the motion passed with Mr. Tipton voting no.

14. Other Business

There was no other business at this time.

15. Future meetings.

This was an informational item.

Adjourn

There being no further business the meeting was adjourned at 10:25 a.m.

Maria Caldwell, Chair