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

BOARD MEMBERS          STAFF
Teresa Borcheck         Present  Veloria Kelly       Present
Cynthia Borders-Byrd    Present  June Carroll        Present
Rick Carroll            Excused Absence  Dawn Lopresto-Davis  Present
Maria Caldwell          Excused Absence  Vy Hayes          Present
William Durkin          Present  Sherri Viscione     Present
Marshall Gunn           Present  Karan Lee          Present
Steve Riggs             Present  Trencia Jenkins  Present
David Tipton            Present  
John Quinlan            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 Dawn Hillier.

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

3. Petition for Variance or Waiver of Rule 61H1-33.0031, Robert Bates (ce).
4. Petition for Variance or Waiver of Rule 61H1-27.001(5)(a) and 61H1-27.002(a), Kevin Donald (end). WITHDRAWN
5. Petition for Variance or Waiver of Rule 61H1-33.003(1)(a)(b), Paula Heacox (ce).
6. Reconsideration – Michael Belk (end).
7. Reconsideration – Michael Berglind (end).
9. Reconsideration – Bruce Wertheim (end).

II. **Applications Reconsiderations – Now Meets Requirements**
III. Disciplinary Matters


IV. Examinations

12. Applications for CPA exam

Staff recommends approval for convictions only:

Brennert Ferrelli Applicant charged with possession of marijuana; withheld adjudication, completed a probationary program in June 2003. (Page 4)

Kara O’Donnell Applicant charged with underage drinking in 2006. (Page 5)

Staff recommends denial of the following:

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

Cathalene Bowler Deficient three (3) semester hours of upper division business law.

Shane Burda Deficient three a complete application.

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

Cecilia Core Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002.

Ujvari Csilla Deficient five (5) semester hours of general business to include two (2) semester hours of business law.

Irene Grigg 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. Deficient nine (9) semester hours of upper division general business to include coverage of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code.
<table>
<thead>
<tr>
<th>Name</th>
<th>Deficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tabitha Hobbs</td>
<td>12 semester hours of upper division accounting and 3 semester hours of business law.</td>
</tr>
<tr>
<td>Kateryna Hollis</td>
<td>1.5 semester hours of upper division accounting and 1.5 semester hours of business law.</td>
</tr>
<tr>
<td>Joseph Holmes</td>
<td>A complete application</td>
</tr>
<tr>
<td>Loma Linton</td>
<td>Official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002.</td>
</tr>
<tr>
<td>Beth Kilgore**</td>
<td>1 semester hours of business law.</td>
</tr>
<tr>
<td>Matos Shalim*</td>
<td>6 semester hours of graduate level courses from an accredited institution to include 3 semester hours of accounting and 3 semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 6.04 semester hours of upper division accounting to include coverage of financial accounting. Also deficient SSN. (Page 6 - 8)</td>
</tr>
<tr>
<td>Olesya McEwan</td>
<td>Official transcripts from all schools attended; applicant failed to meet requirements of rule 61H127.002.</td>
</tr>
<tr>
<td>Guaclaupe Merlos</td>
<td>Official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002.</td>
</tr>
<tr>
<td>Jose Morales</td>
<td>6 semester hours of upper division general business to include 3 semester hours of upper division business law.</td>
</tr>
<tr>
<td>Carla Morris</td>
<td>Coverage of upper division cost/managerial accounting and financial accounting.</td>
</tr>
<tr>
<td>Harold Orozco**</td>
<td>3 semester hours of business law.</td>
</tr>
<tr>
<td>Natasha Paul</td>
<td>Official transcripts from the University of South Florida; applicant failed to meet requirements of rule 61H127.002.</td>
</tr>
<tr>
<td>Aprana Padala</td>
<td>66 semester hours from an accredited institution to include 6 semester hours of general business.</td>
</tr>
<tr>
<td>Victoria Pepra- Asante</td>
<td>6 semester hours of upper division accounting and 2 semester hours for business law.</td>
</tr>
</tbody>
</table>
Edward Shashaty  
Deficient official transcripts from University of Miami; applicant failed to meet requirements of rule 61H127.002.

Shibly Gabriel-Moroun**  
Deficient coverage of upper division auditing.

Shelia Soto  
Deficient three (3) semester hours of upper division accounting and a complete application.

Lillian Spell  
Deficient 18 semester hours of upper division accounting to include cost/managerial accounting.

Mary Vanstory  
Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002.

Kristine Verger**  
Deficient three (3) semester hours of business law.

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

Megan Whitaker  
Deficient 21 semester hours from an accredited institution to include three (3) semester hours of business law; also deficient a completed application.

Zachary Woodrich  
Deficient official undergrad transcripts from Tallahassee Community College; applicant failed to meet requirements of rule 61H1-27.002(2).

CONSENT AGENDA
ADDITIONS

EXAMINATIONS

Staff recommends denial of the following:

Noa Rawlinson  
Deficient three (3) semester hours of graduate level accounting courses from an accredited; this course must be taken after admission to graduate school.

VI. **Admission to the Profession**

12. Applications for Licensure by Endorsement

Staff recommends approval for convictions only:

Kurt Alter*  
Applicant was charged with reckless driving on August 7, 2006; fine, school,
case dismissed. Applicant was charged with driving under the influence on April 25, 2002; fine and probation. Page 7 – 18

Charles Hawkins* 

Applicant was charged with resisting arrest on September 20, 1996; probation. Page 19 – 21

Robert Kaufman* 

Applicant was charged with misdemeanor traffic accident for failure to yield right of way on October 29, 2002; paid fine. Charged with possession of marijuana on June 9, 2005; paid $800.00 fine. Page 22 – 40

Michael Patrone*# 

Applicant was charged with false display of drivers license on July 31, 2004; paid fine. Page 41 – 47

Staff recommends consideration of the following:

John Maggiore*# 

Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida. Page 48

Jesica Santana* 

Ms. Santana is requesting four (4) months extension of her application from the waiver expiration date of June 1, 2009 in order to meet the requirements for CPA licensure in the State of Florida. Page 49 - 64

Staff recommends denial of the following:

Samuel Boerma 

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient seven (7) semester hours of upper division accounting, nine (9) 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.

Simone Botti 

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.

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

Orlando Campos-Zapatero
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.

Jennifer Castillo
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.

Bryan Craver
Deficient six (6) semester hours of upper division accounting, three (3) semester hours of upper division business law, and a passing score on the Laws and Rules exam.

Gary Criner
Deficient 18.68 semester hours of upper division accounting to include coverage of taxation, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation, and a passing score on the Laws and Rules exam.

Mei-Wen De Young
Deficient three (3) semester hours of upper division business law.

Vionette Fernandez
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.

Harish Hathiwala
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 14 semester hours of upper division accounting.

**Sean Henaghan**  
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, 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 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.

**John Hundman**  
Deficient 11.97 semester hours of upper division accounting, three (3) semester hours of business law, a passing score on the Laws and Rules exam.

**Angela Kidd**  
Deficient 21 semester hours of upper division accounting, three (3) semester hours of upper division business law, and a passing score on the Laws and Rules exam.

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

**Carlos Luengo**  
Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of business law coverage of contracts, torts, and Uniform Commercial Code and a passing score on the Laws and Rules exam.

**John Maggiore#**  
Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, 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.

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

Lisa Nania
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Board of Examiners evidencing successful passage of the AICPA Uniform CPA exam and a passing score on the Laws and Rules exam.

Illynn Negron**
Deficient two (2) semester hours in excess of baccalaureate degree and a passing score on the Laws and Rules exam.

Amy Nguyen
Deficient 12 semester hours of upper division accounting, 21 semester hours of upper division general business to include three (3) semester hours of upper division business law, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

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

Christopher Price
Deficient four (4) semester hours in excess of baccalaureate degree, six (6) semester hours of
upper division accounting, and a passing score on the Laws and Rules exam.

Kimberly Reidy-Zumdieck  Deficient 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.

Peter Reilly    Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

Bradley Rowen   Deficient 19 quarter hours of upper division accounting, four (4) quarter 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.

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

Poornima Srinivasan Deficient three (3) semester hours of upper division business law and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

William Winkowski Deficient 18 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 from the Illinois Division of Professional Regulation, and a passing score on the Laws and Rules exam.
VII. Continuing Professional Education

14. Report on Continuing Professional Education

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

A. Lee Ann Cruley, AC 14582 – Ms. Cruley is requesting that her license be placed on “inactive” status. Ms. Cruley’s license reverted to “delinquent inactive” status on January 1, 1998 and “null and void” on January 1, 2001. Staff recommends denying Ms. Cruley’s request to place her “null and void” license on “inactive” status. However, staff recommends extending the “delinquent” status of Ms. Cruley’s license for six month in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Pg. 7

B. Adam E. Margolis, AC 22955 – Mr. Margolis is requesting to reactivate his “null and void” license. He states he learned recently that we had an incorrect mailing address for him; therefore, he did not receive his renewal information. Mr. Magolis’ license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006. Staff recommends extending the “delinquent” status of Mr. Magolis’ license for six months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Pg. 8

C. Patricia A. McKay, AC 8258 – Ms. McKay is requesting reinstatement of her license under the provisions of Florida Statute 473.313 (4). She states over 23 years she has maintained her Florida license in good standing, attending continuing education requirements. She states she has been a financial officer with publicly traded companies but is considering returning to a role with a public accounting firm which will require an active license. Ms. McKay states given the current housing market, economic conditions and to her personal considerations, it would be a hardship for her and her family if she were unable to pursue this course of action. Ms. McKay license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006. Staff recommends extending the “delinquent” status of Ms. McKay’s license for six months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Pgs. 9-11

D. Marvin P. Stein, AC 4568 - Mr. Stein is requesting reinstatement of his license. He states in 2004 and continued through 2005 he employed an individual that he did not find out until the individual walked out on him that had Bi-Polar Disorder. He states during 2004 and especially 2005, he had to deal with many issues related to his performance, client contact, etc. which diverted his attention from taking care of his CPE and license.
Mr. Stein states his home and office was directly affected by Hurricane Katrina in August 23, 2005 and Hurricane Wilma in October 19, 2005. Mr. Stein states upon finding out his license reverted to “null and void” status he has engaged in a nonstop effort to complete the required hours of CPE. He states he has completed 64 hours and expects to complete the rest shortly. Mr. Stein’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008. Staff recommends extending the “delinquent” status of Mr. Stein’s license for six months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Pgs. 12 - 15

E. William T. Tinsley III, AC 6295 – Mr. Tinsley is requesting to reinstate his license. He states he previously requested reinstatement of his license in which he explained that he suffered a stroke on January 5, 2005 which prevented him from completing the CPE requirements. He states he intended on catching them up, and he has done some of them. Mr. Tinsley’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008. The Board of Accountancy, at their meeting, on August 26, 2005, approved an extension, without penalty, until December 31, 2005 for Mr. Tinsley to complete his 2005 CPE requirements. Staff recommends extending the “delinquent” status of Mr. Tinsley’s license for one year in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Pg. 16

III. Consider the following reactivation applications for denial.

A. Keith P. Bell, AC 15161 - Mr. Bell is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a $10 fee, a complete application, 41 total CPE hours with four (4) in board approved ethics for the period ending June 30, 2009 and sufficient proof of attendance for courses completed on 09/06/07 missing sponsor’s signature and 09/12/08 no proof submitted. Pgs. 17 -21

B. Richard Bogdanoff, AC 6030 - Mr. Bogdanoff is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2008. He is deficient 40 CPE hours with 10 in accounting and auditing for the period July 1, 2007 – June 30, 2008, sufficient proof of attendance for all courses listed on reporting form – no proofs submitted and a passing score on the laws and rules exam. Pgs. 22 - 23

C. Alida J. Brown, AC 24352 - Ms. Brown is required to complete 200 CPE hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2008. She is deficient 34 total CPE hours for the period ending December 31, 2008. Pg. 24

D. Kelly M. Brudnock, AC 31612 - Ms. Brudnock is required to complete 280 CPE hours with 70 in accounting and auditing and four (4) in board
approved ethics for the period ending June 30, 2008. She is deficient a $95 fee and 100 total CPE hours for the period ending June 30, 2008. Pgs. 25 – 26

E. John T. Callaghan, AC 35236 - Mr. Callaghan is required to complete 240 CPE hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending February 27, 2009. Board approved extension of delinquent status until February 27, 2009 to reactivate null and void license. He is deficient a $290 fee, a complete application, 100 total CPE hours with 28 in accounting and auditing for the period ending February 27, 2009 and sufficient proof of attendance for courses completed on 07/17/04, 07/19/04, 12/06/05, 12/16/05, 12/23/05, 11/03/06, 11/10/06, 11/17/06 and 12/06/06 – missing sponsor’s signature. Pgs. 27 - 49

F. Robert A. Dorfman, AC 8398 - Mr. Dorfman is required to complete 200 CPE hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2008. He is deficient four (4) CPE hours in board approved ethics for the period ending December 31, 2008. Pgs. 50 - 52

G. Richard E. English, AC 28839 - Mr. English is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient sufficient proof of attendance for courses completed on 11/29/06, 12/13/06 and 12/12/07 – missing sponsor’s signature. Pgs. 53 - 57

H. Albert Gomez, AC 13893 - Mr. Gomez is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2008. He is deficient a complete application and sufficient proof of attendance for all courses listed on reporting form – no proofs submitted. Pgs. 58 - 59

I. Tom Law, AC 11499 - Mr. Law is required to complete 240 CPE hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending November 12, 2008. Board approved an extension of delinquent status until November 12, 2008 to reactivate null and void license. He is deficient a complete application, a signed reporting form, 176 total CPE hours with 60 in accounting and auditing and four (4) in board approved ethics for the period ending November 12, 2008 and sufficient proof of attendance for course completed on 07/31/08 – no proof submitted. Pgs. 60 - 61

J. Craig C. Lewis, AC 35856 - Mr. Lewis is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2008. He is deficient a $155 fee, a complete application, eight (8) total CPE hours with four (4) in board approved ethics for the period ending June 30, 2008, sufficient proof of attendance for courses completed on 07/31/05, 11/10/05 and 05/30/08 – no proof submitted and passing score on the laws and rules exam. Pgs. 62 – 65
K. Rafael A. Nones, AC 33499 - Mr. Nones is required to complete 240 CPE hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient six (6) CPE hours in accounting and auditing for the period ending June 30, 2009 and a passing score on the laws and rules exam. Pg. 66

L. Sabrina M. Shirley-Aiken, AC 22314 - Ms. Shirley-Aiken is required to complete 240 CPE hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending September 27, 2008. Board approved extension of delinquent status until September 27, 2008 to reactivate null and void license. She is deficient a $90 fee, a complete application and 70 CPE hours with four (4) in board approved ethics. Pgs. 67 - 69

V. Consider allowing Paul J. Connealy, AC 19932 to reinstatement of his license. Mr. Connealy contacted the board office on November 6, 2008 to find out what was required to get his license on “active” status. Board staff informed him that based on the information in our records his license should be “null and void”; however, there is a note in his records stating an “inactive” request was opened but cancelled because his license was in military exempt status. Mr. Connealy informed board staff that he was released from active duty in 2003 and he sent his release papers to the board office. He also stated that he received a “current active” license to expire December 31, 2007. Board staff contact the Central Intake Unit and was informed that Mr. Connealy 2005 renewal was approved because he was on military exempt status and no CE is required. Staff recommends allowing Mr. Connealy to reactivate his license starting with the reestablishment period ending June 30, 2005. pgs. 70 - 73

VI. Consider reactivation applications for convictions only.

A. Charles E. Arrowood, AC 24544 – Applicant charged with domestic violence in 1997; attended anger management class. Pgs. 74 - 79

VII. Consider 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>Arnold, Emily E.</td>
<td>14027</td>
<td>no</td>
</tr>
<tr>
<td>Brewer, Edwin B., Jr.</td>
<td>36871</td>
<td>no</td>
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<tr>
<td>Bridge, Donald R.</td>
<td>2344</td>
<td>no</td>
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<tr>
<td>Clark, Ernest L.</td>
<td>16073</td>
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<tr>
<td>Eng, Nina M.</td>
<td>21615</td>
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<tr>
<td>Farina, Michael R.</td>
<td>23807</td>
<td>no</td>
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<tr>
<td>Henderson, Glenn D.</td>
<td>3426</td>
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<tr>
<td>Juback, Robert F.</td>
<td>2357</td>
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<tr>
<td>Milroy, Scot A.</td>
<td>35896</td>
<td>no</td>
</tr>
<tr>
<td>Pricher, Charles N.</td>
<td>2297</td>
<td>no</td>
</tr>
<tr>
<td>Taylor, George C.</td>
<td>5061</td>
<td>no</td>
</tr>
</tbody>
</table>
CONTINUING PROFESSIONAL EDUCATION
ADDITIONS

I. Consider a request from Francis Patrick Ward, Sr. AC 21596, to be allowed to appeal to the Board regarding his “delinquent” status that was due to his hospitalization of 202 days not counting recovery at home from May 2005 through March 2007. Mr. Ward’s license reverted to “delinquent” status on January 1, 2007 and “null and void” on January 1, 2009. Mr. Ward submitted a reactivation application on January 20, 2009. Based on staff review of his application he is deficient a complete application, a $105 fee, sufficient proof of attendance for courses completed on 11/4/05, 12/08/05, 12/21/05, 01/12/06, 05/30/07, 05/31/07 and 06/01/07 – missing sponsor’s signature, 01/09/06, 01/10/06, 01/25/06, 01/26/06, 01/31/06, 02/08/06, 02/28/06, 03/14/06, 10/16/06, 05/22/07, 05/24/07, 06/25/07 – no proof submitted and eight (8) total CPE hours for the period ending June 30, 2006 and 24 total hours for the period ending December 31, 2008 or 54 total CPE hours under the 24-month rule. Staff recommends extending the “delinquent” status of Mr. Ward’s license for six months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions.

VIII. Temporary Permits

15. Applications for Temporary Permits

IX. Firms

16. Report on Firm Applications

X. Rules Report

17. 61H1-27.0041 Work Experience

X. Administrative

18. NASBA – FYI item

- QAS Information
- Recommendation for NASBA’s Vice Chair for year 2009 – 2010
- CPA Exam State Board Summary Report


21. Report from FICPA.
22. Report from Assistant Attorney General, Mary Ellen Clark.

23. New Board Member Training.

24. Other Business.

25. Consider deceased Florida practitioners.

26. Future meeting dates:

27. Adjourn

ADDITIONS
January 28, 2009

**Examinations**

1. Applications for CPA exam.

**Continuing Professional Education**

2. Report on Continuing Professional Education

**Administrative**

3. FYI – AICPA - changes in fees

4. Consider revisions to Chapter 473, F.S.