MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
March 26, 2010
DRAFT

Conference Call

Friday, March 26, 2010

The meeting was called to order at 9:10 a.m. by Mr. Tipton, Chair. The roll was called by Ms. Caldwell, and reflected the following persons present.

<table>
<thead>
<tr>
<th>BOARD MEMBERS</th>
<th>STAFF</th>
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<tbody>
<tr>
<td>Teresa Borcheck</td>
<td>Veloria Kelly</td>
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<td>Cynthia Borders-Byrd</td>
<td>June Carroll</td>
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<td>Rick Carroll</td>
<td>Vy Hayes</td>
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<td>Maria Caldwell</td>
<td>Dewayne McBride</td>
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<td>William Durkin</td>
<td>Trenicia Jenkins</td>
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<td>Steve Riggs</td>
<td>Cindy Torres</td>
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<td>Eric Robinson</td>
<td>Meka Welcome</td>
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<td>David Tipton</td>
<td>Karan Lee</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, Chief Attorney, Department of Business and Professional Regulation was present. The court reporter was Leah Underhill.

Mr. Tipton welcomed new board member Mr. Robinson. Mr. Tipton announced that Mr. Durkin and Ms. Borcheck had been reappointed and thanked them for their willingness to participate on the board.

1. Approve Board Minutes
   A. February 4, 2010

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

2. Petition for Variance or Waiver
   A. ESCARMANT, KALAINE

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

3. Reconsiderations
   A. KENNEDY, MICHAEL

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.
4. **Now Meets Requirements**
   A. **ANDERSON, LORI**

Ms. Anderson was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

   B. **BRADDOCK, CHARLES**

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

   C. **BURRELL, NICOLE**

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

   D. **CRENSHAW, KENNETH**

Mr. Crenshaw was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

   E. **DINGMAN, CHRISTOPHER**

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

   F. **GATES, ADAM**

Mr. Gates was present

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

   G. **JACKSON, MARGARET**

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

   H. **MARONE, LESLIE**

Ms. Marone was present

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

   I. **OWENS, PARKER**

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.
J. SUSIK, MICHAEL

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

K. WEIXAN, LUO

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

L. WHITE, KENYA

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

ADDITIONS

A. POOLE, DENA

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

B. SANDERS, REGINA

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

5. Exams – Recommended Approvals

Heather Canner Applicant charged with open container on November 21, 2009; prosecution deferred. Applicant indicates all sanctions have not been satisfied.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to have staff contact Ms. Canner to see if she has satisfied all sanctions, if she has then approve for convictions only. Upon vote, the motion passed unanimously.

Nelson Capote Applicant charged with resisting an officer without violence on June 7, 2007; nolle pros.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Sommer Gottke Applicant charged with purchasing alcohol for a minor; April 15, 2006; fine paid and court costs.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.


Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.
Sean Hankinson  
Applicant charged with disorderly intoxication on September 26, 1999; paid fine, placed on probation and community service. Applicant charged with possession of a controlled substance and driving under the influence on September 10, 2000; paid fines, placed in pre trial intervention program, and probation.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

George Hernandez  
Applicant charged with petit theft on July 12, 1999; adjudication withheld.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Ty Hurner  
Applicant charged with driving while license suspended on November 19, 2005 and January 18, 2006; adjudication withheld; according to applicant all sanctions have been satisfied. Charged with operating a motor vehicle without driver’s license on July 14, 2009; guilty; according to applicant all sanctions have been satisfied. Charged with reckless driving on April 25, 2009; convicted on December 7, 2009 and currently completing sanctions.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to have staff request Mr. Hurner waive his ninety days, appear before the board with additional information. If he does not waive the ninety day, then deny. Upon vote, the motion passed unanimously.

Michael Kollen  
Applicant charged with possession of marijuana; six (6) months probation; suspended license, drug treatment class, and paid fines. Applicant charged with delivery/manufacturing of a controlled substance, non-narcotic on November 20, 1998; 24 months probation, suspended license, and fines paid. Applicant charged with misdemeanor theft under $500 on July 12, 2000; 80 hours of community service and six (6) unsupervised probation. Applicant indicates all sanctions have not been satisfied.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Peter LaVenia  
Applicant charged with trespassing; fined cost of $220.00.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Jamie Lopez  
Applicant charged with DUI on July 28, 2007; six (6) months probation, license suspended for six (6) months, DUI course and counseling. Applicant charged with driving while license suspended on October 3, 2008; paid court cost and points on driving license.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Andrew Majka  
Applicant charged with underage drinking on February 10, 2008; charge dropped afterwards.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.
Gregory Mitro  Applicant charged with possession of alcohol by a person under 21 years of age on September 5, 2003; pled nolo contendere, prosecution deferred completed community service. Applicant charged with possession of alcohol by a minor on April 2, 2004; paid fine and adjudication withheld. Applicant charged with possession of alcohol by a person under 21 years of age on October 29, 2004; paid fine and adjudication withheld. Applicant charged with possession of alcohol by a person under 21 years of age on November 24, 2004; adjudication withheld and completed community service. Applicant charged with municipal ordinance violation (open container) on September 15, 2007; paid fine and adjudication withheld.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Kay Newell  Applicant charged with driving under the influence on January 14, 1988; paid fines, classes, and community service. Applicant charged with reckless driving on July 14, 1998; paid fine, classes, and community service.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Jose Ortega  Applicant charged with liquor possession under 21 years of age on December 6, 2007; community service and adjudication withheld. Applicant charged with disorderly intoxication on October 28, 2006; paid fine and adjudication withheld.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Darshana Patel  Applicant charged with selling tobacco to a minor on October 11, 2002; adjudication withheld; fine paid.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Jessica Richardson  Applicant charged with careless driving on October 28, 2003; paid fine and completed driving course. Applicant charged with following too closely on April 23, 2004; paid fine. Applicant charged with dealing in stolen property (juvenile delinquency); juvenile arbitration, write letter of apology and essay, restitution, counseling, and 25 hours of community service.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Matthew Shifrin  Applicant charged with misdemeanor liquor possession by person under 21 on March 1, 2006; charges dropped.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Jessica Slovak  Applicant charged with possession of cocaine on January 29, 2005; two (2) years of probation, counseling, and community service. Applicant charged with driving under the influence on December 19, 2003; three (3) years probation. Applicant charged with resisting
arrest on December 29, 2002; three (3) years of misdemeanor probation. Applicant also charged with driving under the influence on December 15, 1996; three (3) years of probation, counseling, and community service.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Jessica Travis  
Applicant charged with possession of alcohol on July 12, 2006; completed diversion program.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Derek Thieme  
Applicant charged with underage drinking on January 01, 2001; paid fine. Applicant charged with underage drinking (2nd offense) on March 15, 1991; paid fine, 30 day loss of driving license.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Natalya Ulyanitskaya  
Applicant was charged with DWI on October 6, 2006; paid fine and suspension of license for six (6) months.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Joaquin Urrechaga  
Applicant charged with possession of narcotic equipment on January 17, 2006; no information, applicant completed diversion program. Applicant charged with drunk in public on February 21, 2007; case closed. Applicant charged with disorderly conduct and resisting arrest without violence on September 26, 2008; no information/completed diversion program.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Lori Wilson  
Applicant charged with possession of drugs on February 4, 1989; paid fine and community service.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

Janine Young  
Applicant charged with battery on a law enforcement officer on June 8, 2003; charges reduced and paid fine. Applicant charged with failure to obey police officer on June 8, 2003; adjudication withheld.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to approve for conviction only. Upon vote, the motion passed unanimously.

6. Exams – Recommended Denials

Mandy Adkins  
Deficient three (3) semester hours of upper division business law.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.
Miled Akiki  
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 accounting to include auditing coverage and three (3) semester hours of upper division business law to include coverage of contracts, torts, and the Uniform Commercial Code.

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

Juan Amezquita  
Deficient coverage of upper division auditing, three (3) semester hours of upper division business law, and a complete application.

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

Migdala Arocho  
Deficient three (3) semester hours of business law and a complete.

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

Sorelys Becerra  
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 and three (3) semester hours of upper division business law to include coverage of contracts, torts, and the Uniform Commercial Code.

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

Maribell Berrios  
Deficient coverage of upper division cost/managerial accounting and a complete application.

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

Leigh Bethmann  
Deficient two (2) semester hours of business law.

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

Lillian Bidali  
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 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting; also deficient six (6)
semester hours of business law to include coverage of contracts, torts, and the Uniform Commercial Code.

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

Tomas Birriel Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting and two (2) semester hours of business law.

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

Carolina Burgos Deficient coverage of upper division cost/managerial accounting.

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

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

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

Richard Chin Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial accounting, cost/managerial and six (6) semester hours of business law.

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

Christopher Corser Deficient 12 semester hours of upper division accounting to include coverage of financial and cost/managerial accounting; deficient three (3) semester hours of business law.

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

Nataly Cuellar-Morales 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 three (3) semester hours of upper division business law to include coverage of contracts, torts, and the Uniform Commercial Code.

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

Talitha Dempsy Deficient 18 quarter hours of upper division accounting to include coverage of cost/managerial accounting and seven (7) quarter hours of upper division general business.

Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.
Steven Dionisio  
Deficient 19 semester hours of upper division accounting to include coverage of auditing and cost/managerial accounting and three (3) semester hours of business law.

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

Jordan Egert  
Deficient three (3) semester hours of business law.

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

Ana Escobar  
Deficient three (3) semester hours of upper division business law.

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

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

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

Anna Galica  
Deficient 22.5 semester hours of upper division accounting to include coverage of auditing, financial and cost/managerial accounting and three (3) semester hours of upper division business law.

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

Gerdhis Garcia  
Deficient five (5) semester hours of graduate level courses from an accredited institution to include five (5) semester hours of general business; these courses must be taken after admission to graduate school. Deficient 15 semester hours of upper division accounting to include coverage of taxation and cost/managerial accounting.

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

Francis Granatino  
Deficient two (2) semester hours of upper division business law.

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

Dathan Griffiths  
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 and three (3) semester hours of business law to include coverage of contracts, torts, and the Uniform Commercial Code.

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

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

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

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

Lauren Hull Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002; also deficient a complete application.

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

Dean Jacobs Deficient coverage of upper division cost/managerial accounting and three (3) semester hours of general business.

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

Raymond Kidwall Deficient coverage of upper division cost/managerial accounting.

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

George Luces Deficient six (6) semester hours of upper division accounting and three (3) semester hours of upper division business law. Also deficient a complete application.

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

Scholastica Lobo Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a board approved evaluator service provider. Deficient 15 semester hours of graduate level courses from an accredited institution to include three (3) semester hours of taxation, six (6) semester hours of accounting and six (6) semester hours of general business; these courses must be taken after admission to graduate school.

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

Elizabeth Mackey Deficient three (3) semester hours of business law.

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

Aaron Maharaj Deficient six (6) quarter hours of upper division accounting to include coverage of cost/managerial accounting and four (4) quarter hours of upper division business law.
Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Elizabeth Maldonado  Deficient three (3) semester hours of upper division business law.

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

Pablo Medina  Deficient six (6) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code and a complete application.

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

Daylin Miranda  Deficient upper division coverage of auditing, financial, and cost/managerial accounting and three (3) semester hours of upper division business law.

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

Layne Missigman  Deficient one (1) quarter hour of upper division accounting and three (3) quarter hours of upper division business law.

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

Christopher Morton  Deficient three (3) semester hours of upper division business law.

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

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

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

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

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

Darshana Patel  Deficient six (6) semester hours of upper division general business.

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

Farah Pedroso  Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting; also deficient six (6) semester hours of business law to
include coverage of contracts, torts, and the Uniform Commercial Code.

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

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<th>Student Name</th>
<th>Deficiency Details</th>
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<tr>
<td>Thelma Pereira</td>
<td>Deficient six (6) semester hours of graduate level courses to include three (3) semester hours of accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 15 semester hours of upper division accounting to include coverage of tax and auditing.</td>
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<td>Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Didier Sanchez-Diaz</td>
<td>Deficient six (6) semester hours of graduate level courses to include three (3) semester hours of accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient three (3) semester hours of business to include coverage of contracts, torts and the Uniform Commercial Code.</td>
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<td>Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Rachel Small</td>
<td>Deficient nine (9) quarter hours of upper division accounting to include coverage of taxation and 3.5 quarter hours of upper division general business.</td>
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<td>Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Bashorat Usmanova</td>
<td>Deficient three (3) semester hours of upper division accounting.</td>
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<td>Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Marleni Vera</td>
<td>Deficient upper division coverage of taxation accounting and three (3) semester hours of business law.</td>
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<td>Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Vivian Velez</td>
<td>Deficient three (3) semester hours of business law.</td>
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<tr>
<td>Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Bernard Winder</td>
<td>Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial accounting and three (3) semester hours of upper division business law.</td>
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<td>Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.</td>
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Ho Won  Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient 21 semester hours of upper division general business to include six (6) semester hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Allen Yessman  Deficient three (3) semester hours of upper division business law.

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

Maria Zulaica  Deficient 24 hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting; also deficient 15 semester hours of general business to include six (6) hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Ivette Zuniga  Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial and three (3) semester hours of upper division business law.

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

7. Endorsement – Recommended Approvals

Maria Cancelado  Applicant was charged with public intoxication of a minor on November 26, 1999; all sanctions satisfied.

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

Flynt Freedman  Applicant was charged with underage consumption of alcohol on September 5, 2005; written arrest, fine, and community service.

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

William Meiers  Applicant was charged with possession of altered ID and possession of alcohol beverage by person under the age of 21 on January 31, 1996; nolle prossed. Charged with DUI on November 27, 1998; paid fine, community service, and victim awareness program.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve for convictions only. Upon vote, the motion passed unanimously.
Stephen Robinson  Applicant was charged with reckless driving in February 2006; fine, community service, and driving school.  

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

Rafael Skovron  Applicant was charged with giving false identification to a law enforcement officer while detained on September 3, 2004; deferred prosecution – completed ten hours of community service.  

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

8. Endorsement – Recommended Denials

Juan Alvalle  Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public, governmental, or industry 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 & auditing subjects and no more than 20 hours in behavioral subjects.

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

Angela Arnold  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 Georgia, a Certification of Work Experience form evidencing five (5) years of public, governmental, or industry 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 & auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Seymour Bressler  Deficient a Certification of Work Experience form evidencing five (5) years of public, governmental, or industry 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 & auditing subjects and no more than 20 hours in behavioral subjects.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.
Dervin Cabassa
Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects.

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

Ryan Crowe
Deficient 13 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting.

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

Steven De La Fe
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. Durkin, to deny. Upon vote, the motion passed unanimously.

Suzanne Eisenstark
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Nevada, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects, and a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA.

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

William Ginsberg
Deficient 15.66 semester hours in excess of baccalaureate degree to include 10 semester hours of upper division accounting, two (2) semester hours of business law, a Certification of Work Experience form evidencing one (1) year of public, governmental, or industry accounting experience under the supervision of a licensed CPA, and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects.

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

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

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.
Robert Headrick: 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, governmental, or industry 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 & auditing subjects and no more than 20 hours in behavioral subjects.

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

Salli Hinton: Deficient a complete application.

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

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

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

Vincent Lasorsa: 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 Jersey and Pennsylvania 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, governmental, or industry 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 & auditing subjects and no more than 20 hours in behavioral subjects.

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

Amgad Mikhail: Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a Certification of Work Experience form evidencing five (5) years of public, governmental, or industry accounting experience under the supervision of a licensed CPA, following licensure.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.
Stephen Minosky  
Deficient a Certification of Work Experience form evidencing five (5) years of public, governmental, or industry 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 & auditing subjects and no more than 20 hours in behavioral subjects.

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

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

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

Russell Moore  
Deficient a complete application.

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

Kenneth Morrow  
Deficient three (3) semester hours of upper division accounting, a Certification of Work Experience form evidencing one (1) year of public, governmental, or industry accounting experience under the supervision of a licensed CPA, and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects.

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

Manisha Patel  
Deficient 24 semester hours of upper division accounting to include coverage of taxation and cost/managerial, 12 semester hours of upper division general business to include six (6) semester hours of business law coverage of contracts, torts, and Uniform Commercial Code, a Certification of Work Experience form evidencing one (1) year of public, governmental, or industry accounting experience under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Richard Price  
Deficient six (6) semester hours of business law to include coverage of contracts, torts, and Uniform Commercial Code of which three (3) semester hours must be upper division and a Certification of Work Experience form evidencing one (1) year of
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Frank Rath
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.

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

David Ritzert
Deficient 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 & auditing subjects and no more than 20 hours in behavioral subjects, and a Certification of Work Experience form evidencing five (5) years of public, governmental, or industry accounting experience under the supervision of a licensed CPA, following licensure.

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

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

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

Palak Shah
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a complete application.

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

John Snodgrass
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.

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

Scott Sosnix
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 Jersey and New York evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing one (1) year of public, governmental, or industry accounting experience under the supervision of a licensed CPA.
experience under the supervision of a licensed CPA, and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects.

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

Steven Strom
Deficient six (6) semester hours of upper division general business to include three (3) semester hours of business law, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Jesus Torres-Acevedo
Deficient seven (7) semester hours of upper division accounting and two (2) semester hours of business law.

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

Sally Walters
Deficient 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 & auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

9. Endorsement – Considerations

Jacob Finkelshteyn
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. Durkin, seconded Ms. Borcheck to approve. Upon vote, the motion passed with Mr. Robinson voting no.

Ruben Lopez
Mr. Lopez is requesting an extension of his application until September 9, 2010 from the waiver expiration date of March 9, 2010 in order to meet the requirements for CPA licensure in the State of Florida.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to approve extension. Upon vote, the motion passed unanimously.

Jesus Torres-Acevedo
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. Durkin, seconded Ms. Borcheck to approve. Upon vote, the motion passed
Brenda Trivelli  
Ms. Trivelli is requesting an extension of her application until September 16, 2010 from the waiver expiration date of May 17, 2010 in order to meet the requirements for CPA licensure in the State of Florida.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Durkin, to approve extension. Upon vote, the motion passed unanimously.

There was a discussion in which the board asked that a policy be put into place by staff that when issuing a cease and desist order the home state for the CPA be notified.

10. Maintenance and Reactivation – Staff Approvals

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to ratify list. Upon vote, the motion passed unanimously.

11. Maintenance and Reactivation – Recommended Approvals

Robert Brim  
Applicant charged with DUI in 1992; one year probation and attended alcohol treatment program. Applicant charged with reckless driving on July 8, 1996; one year probation, victim’s awareness program, alcohol treatment program, community services and payment of fine. Applicant charged with aggravated battery on May 28, 1999; one month in jail, monthly visits to psychiatric facility, and payment of fine. Applicant charged with open container on July 7, 2003; one night in jail and payment of fine.

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

Anthony Coleman  
Applicant charged with DUI in 1981 or 82; dismissed. Applicant charged with DUI on November 25, 1995; pled to reckless driving. Applicant charged with possession of cocaine on November 25, 1995; drug court/charges dropped. Applicant charged with aggravated stalking on May 26, 1996; pre-trial intervention. Applicant charged with solicitation in March 2002 or 2003; pre-trial intervention.

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

12. Maintenance and Reactivation - Request to Reactivate

John Bradshaw  
Mr. Bradshaw is requesting reinstatement of his license retroactive to December 31, 2007. His license reverted to “delinquent” status on January 1, 2008 and “null and void” on January 1, 2010.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.
George Feinsod  Mr. Feinsod is requesting reinstatement of his license. His license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Kelly Hickey  Ms. Hickey is requesting reinstatement of her license. Her license reverted to “delinquent” status on January 1, 1999 and “null and void” on January 1, 2001.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Mark Lightsey  Mr. Lightsey is requesting reinstatement of his license due to financial hardship. His license reverted to “delinquent” status on January 1, 1999 and “null and void” on January 1, 2001.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

David R. Smith Jr.  Mr. Smith is requesting reinstatement of his license. His license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Jerry Sobelman  Mr. Sobelman is requesting reinstatement of his license. His license reverted to “delinquent” status on January 1, 2008 and “null and void” on January 1, 2010.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Norman Watson  Mr. Watson is requesting reinstatement of his license. His license reverted to “delinquent” status on January 1, 2008 and “null and void” on January 1, 2010.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

13. Maintenance and Reactivation - Recommended Denials

John Andiola  Mr. Andiola is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2007. He is deficient a $50 fee, and one (1) CPE hour in accounting and auditing for the period

Mr. Andiola is requesting additional time to complete the one (1) hour of continuing professional education (CPE) hour in accounting and auditing for the period July 1, 2005 – June 30, 2007 and four (4) CPE hours for the period July 1, 2009 – December 31, 2009.

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to grant an extension until June 1, 2010 to allow Mr. Andiola to complete his CPE hours and pay the $50.00 fee. If this is not done by June 1, 2010, he will be denied. Upon vote, the motion passed unanimously.

Michelle Bertolini
Ms. Bertolini is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient a $155 fee, a complete application, and sufficient proof of attendance for courses completed Fall 05, Spring 06, Summer 06, and 06/09/06 – missing sponsor’s signature.

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

Kim Bianchi
Ms. Bianchi is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient a complete application, and three (3) total CPE hours for the period July 1, 2007 – June 30, 2007.

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

Anthony Coleman Jr.
Mr. Coleman is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010. He is deficient a $105 fee and sufficient proof of attendance for courses completed on 12/30/05, 08/28/06 and 07/20/07 – missing sponsor’s name and signature and licensee’s name.

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

Paul Connealy
Mr. Connealy is required to complete 240 continuing professional education (CPE) hours with 80 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a complete application, a $260 fee and six (6) CPE hours in accounting and auditing for the period July 1, 2003 – June 30, 2005.

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

Tammy Hedge
Ms. Hedge is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010. She is deficient a complete application, and a reporting form documenting completion of
160 CPE hours with 40 in accounting and auditing and eight (8) in board approved ethics.

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

John Koresko  Mr. Koresko is required to complete 200 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2010. He is deficient 63 total CPE hours for the period ending June 30, 2010 and sufficient proof of attendance for courses completed on 05/16/08, 04/24/2009 – missing the licensee’s name; 12/08/08 – missing sponsor’s signature; 12/08/09, 12/09/09, 12/10/09, 12/12/09 – does not verify attendance and 11/17/08 – no proof submitted.

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

Clayton Morris  Mr. Morris is required to complete 360 continuing professional education (CPE) hours with 90 in accounting and auditing and eight (8) in board approved ethics. He is deficient a $260 fee, sufficient proof of attendance for all courses listed on reporting form – no proofs submitted and 40 CPE hours for the period July 1, 2009 – September 11, 2009.

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

Peter Osterman  Mr. Osterman is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2009. He is deficient a $105 fee and 30 CPE hours with eight (8) in board approved ethics for the period ending December 31, 2009.

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

Linda Read  Ms. Read is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient 12 total CPE hours with 11 in accounting and auditing for the period July 1, 2004 – December 31, 2006.

Ms. Read is requesting review of her reactivation application to help her regain her license. She completed 84 total CPE hours with 25 in accounting and auditing and four (4) hours of board approved ethics for the period ending June 30, 2006. However, she did not complete the four (4) hours of board approved ethics until December 20, 2006. Therefore, she should have reported 96 total CPE hours with 36 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2006. She is deficient 12 CPE hours with 11 in accounting and auditing for the period ending December 31, 2006.
Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to accept four (4) hours of board approved ethics, and grant until July 1, 2010 to complete the remaining CPE. If she does not complete by July 1, 2010 she will be denied. Upon vote, the motion passed unanimously.

James Scheltema  
Mr. Scheltema is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010. He is deficient sufficient proof of attendance for courses completed on 10/14/09, 10/15/09 and 10/20/09 – no proof submitted and 71 total CPE hours with 20 in accounting and auditing for the period ending June 30, 2010.

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

Mary Simmons  
Ms. Simmons is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010. She is deficient a $155 fee, sufficient proof of attendance for courses completed on 09/27/06, 09/28/06, 09/29/06, and 09/20/21/07 – missing sponsor’s signature and 80 CPE hours with 20 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2010.

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

Elizabeth Stange  
Ms. Stange is required to complete 280 continuing professional education (CPE) hours with 70 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010. She is deficient a $290 fee, a complete application and sufficient proof of attendance for all courses completed through SmartPro – missing sponsor’s signature and 06/09/05 – does not verify attendance.

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

Seymour Subar  
Mr. Subar is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2009. Mr. Subar is deficient 12 total CPE hours for the period ending June 30, 2009. Mr. Subar is requesting that the 24 CPE hours he completed on November 10, 2009 and December 7-8, 2009 are accepted to meet the 12 CPE hours he is deficient for the period ending June 30, 2009.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to accept Mr. Subar’s CPE. Upon vote, the motion passed unanimously.

14. Maintenance and Reactivation – Voluntary Relinquishment

<table>
<thead>
<tr>
<th>Licensee’s Name</th>
<th>License Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>McGill, Timothy</td>
<td>41287</td>
</tr>
</tbody>
</table>

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

Pettengill, Howard   30920

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

Tinkler, Harold    27325

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

15. Deceased

There was a moment of silence.

16. Temporary Permits

Motion was made by Mr. Carroll, seconded by Mr. Riggs, to ratify the list. Upon vote, the motion passed unanimously.

17. Reports
   A. COMMITTEE - MINUTES - 12-1-2009

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck to ratify the minutes. Upon vote, the motion passed unanimously.

B. REPORT FROM THE PROSECUTING ATTORNEY

Mr. Hurst reported.

Mr. Hurst informed the board that they would no longer be voting on cases that were more than a year old. He stated that the General Counsel had taken the position that this is not required.

Mr. Hurst thanked the board for sending him to the NASBA Legal Conference in Nashville. He stated it was an excellent meeting, and the discussion was beneficial.

C. 61H1-33.003 CONTINUING PROFESSIONAL EDUCATION

Motion was made by Ms. Borders-Byrd, seconded by Ms. Caldwell, to notice for rule development the following:

   61H1-33.003 Continuing Professional Education.
   (1)(a) No change.
   (b) Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the Florida certified public accountant submits completes an additional 8 hours in Accounting and Auditing subjects. An automatic extension will be granted until December 31st provided the Florida certified public accountant submits completes an additional 16 hours in Accounting and Auditing subjects. Florida certified public accountants utilizing the automatic extension must submit the required information postmarked or recorded on-line by September 15th or December 31st.
   (2) - (7) No change.

Rulemaking Authority 455.213(6), 455.2177, 455.2178, 455.2179, 473.304, 473.305, 473.312 FS. Law Implemented 455.213(6), 455.2177, 455.2178, 455.2179, 473.304, 473.305, 473.312(1)(a), (c) FS. History–New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01, 3-21-05, 5-18-05, 7-10-05, 7-23-06, 12-10-09.
It was also determined there would be no impact to small business. Upon vote, the motion passed unanimously.

D. 61H1-33.006 INACTIVE OR DELINQUENT FLORIDA CERTIFIED PUBLIC ACCOUNTANTS WHO DESIRE TO BECOME ACTIVE LICENSEES

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to notice for rule development the following language:

61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.

(1) - (3) No change.

(4) The first establishment period after reactivation shall commence on the following January 1st and the initial designated reestablishment date shall be the third December 31st following reactivation. Rulemaking Authority 455.271, 473.304, 473.311, 473.312, 473.313 FS. Law Implemented 455.271, 473.311, 473.312, 473.313, 473.323(1)(c) FS. History–New 12-4-79, Amended 2-3-81, 11-6-83, 3-29-84, 8-20-85, Formerly 21A-33.06, Amended 4-8-86, 12-28-89, 10-16-90, Formerly 21A-33.006, Amended 12-14-93, 5-26-96, 7-23-06, 12-10-09.

It was also determined there would be no impact to small business. Upon vote, the motion passed unanimously.

E. RULES REPORT FROM ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark told the board that her report shows a lot of progress on rules that have become effective. The rules that aren’t effective at this time are the ones that the Joint Administrative Procedures Committee has concerns about, and has asked the board to supply the AICPA Standards, FASB Standards and GASB Standards. Ms. Kelly informed the board that the Standards are being purchased and will be available in the next few weeks.

18. Administrative
   A. BACKGROUND GUIDELINES

Ms. Kelly informed the board that over the past year staff as well as the department has been trying to find ways to make the application process quicker and more efficient. Staff is asking the board for guidance with background questions.

1. Any crime committed more than ten years ago that has been resolved with all sanctions satisfied.

Motion was made by Mr. Quinlan seconded by Ms. Caldwell, to allow staff to approve if it’s a misdemeanor, all felonies will need to come before the board. Upon vote, the motion passed unanimously.

2. Traffic offenses that did not result in injury or property damage (speeding, run red light, fail to yield, etc.)

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

3. Driving on Suspended/revoked/cancelled/delinquent license

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to allow staff to approve if it is a single offense, multiple offenses will need to come before the board. Upon vote, the motion passed unanimously.
4. Possession of fake identification

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to allow staff to approve if it is a single offense, multiply offenses will need to come before the board. Upon vote, the motion passed unanimously.

5. Underage drinking

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to allow staff to approve if it is a single offense, multiply offenses will need to come before the board. Upon vote, the motion passed unanimously.

6. Animal control issues

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

7. Boat registration issues

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

8. Open container/Public Intoxication

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to allow staff to approve if it is a single offense, multiply offenses will need to come before the board. Upon vote, the motion passed unanimously.

9. Disorderly Conduct

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to allow staff to approve if it is a single offense, multiply offenses will need to come before the board. Upon vote, the motion passed unanimously.

10. Trespassing

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to allow staff to approve if it is a single offense, multiply offenses will need to come before the board. Upon vote, the motion passed unanimously.

11. Insufficient Funds – check

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, that the board will look at these. Upon vote, the motion passed unanimously.

12. Public Nuisance

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to allow staff to approve if it is a single offense, multiply offenses will need to come before the board. Upon vote, the motion passed unanimously.
Any crime that occurred within the last ten years that does not appear above will be referred to the board if it had one of the following dispositions: guilty, adjudication withheld, nolo contender or convicted.

After voting on the individual offenses, the Board requested that staff put back on agenda for final action.

**B. DEFINITIONS –California Board of Accountancy – FYI**

This was an informational item.

**C. PEER REVIEW OVERSIGHT COMMITTEE – California Board of Accountancy – FYI**

This was an informational item.

19. NASBA

**A. FOCUS QUESTIONS – Comments/Discussion**

Ms. Kelly stated she is working on the Focus questions and asked if board members had any comments or concerns.

**C. NASBA 2010 REGIONAL MEETING – Consider sending representation**

The board determined they would ask the Department to send all board members, the Division Director and Legal Counsel.

**ADDITIONS**

**A. NASBA’S NEW VICE CHAIR APPOINTMENT**

This was an informational item.

**B. NOMINATING COMMITTEE RECOMMENDATIONS**

The board asked Ms. Kelly to see if either Dr. Calhoun or Mr. Gunn would be interested and report back at the May 14, 2010 board meeting.

20. FICPA

Mr. Johnson reported.

Mr. Johnson told the board that the legislation is at the end of week four. Mr. Quinlan asked if there was any talk of relocating the board office to Tallahassee and Mr. Johnson told him there was not. Mr. Johnson informed the board that in the Senate there is a bill for two (2) new positions for staff in the board office, however there was no such bill in the House. Mr. Johnson informed the board that mandatory peer review will be moving forward and Ken Hart is working on the draft language, and it should be ready for the August 27th board meeting. Mr. Johnson told the board that the trust accounts will be swept, Mr. Quinlan asked that at the May 14, 2010 meeting staff provide the 3rd quarter financials.

21. AICPA

**A. CPA NOMINEES TO SERVE ON CPA EXAMINATION PANELS**

This was an informational item.
B. STANDARD SETTING TO BOARDS

This was an informational item.

ADDITIONS
A. SPRING 2010 STATE REGULATORY UPDATE

This was an informational item.

22. Other Business

There was none taken.

23. Future Meetings:

This was an informational item.

24. Adjourn

The meeting was adjourned at 11:08 a.m.

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David Tipton, Chair