

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
April 30, 2008

Sheraton Suites
4400 West Cypress Street
Tampa, Florida

Wednesday, April 30, 2008

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

BOARD MEMBERS

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| Teresa Borcheck | Present |
| Cynthia Borders-Byrd | Present |
| Rick Carroll | Present |
| Maria Caldwell | Excused Absence |
| William Durkin | Present |
| Marshall Gunn | Present |
| Frank Puissegur | Present |
| David Tipton | Excused Absence |
| John Quinlan | Present |

STAFF

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| Veloria Kelly | Present |
| June Carroll | Present |

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

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to approve the March 14, 2008 minutes with the correction that Mr. Hurst and Ms. Borders-Byrd were present. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to approve additions. Upon vote, the motion passed unanimously.

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

1. Stipulation – Case #2005-048152, KPMG, LLP.

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

2. Petition for Variance or Waiver of Rule 61H1-28.0052(4)(a)(b), Brian Patrick Cosgrove.

Mr. Cosgrove was present.

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

3. Petition for Variance or Waiver of Rule 61H1-33.001 & 61H1-33.006 (1)(2)(3), David M. Falkins.

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

4. Petition for Variance or Waiver of Rule 61H1-33.006(2), Sean M. Lord.

Mr. Lord requested a continuance.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd to approve the continuance until the June 11, 2008 Board meeting. Upon vote, the motion passed unanimously.

5. Petition for Variance or Waiver of Rule 61H1-33.001(1), Brian D. Pinnell.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve the Petition for Variance or Waiver until September 30, 2008. Upon vote, the motion passed unanimously.

6. Petition for Variance or Waiver of Rule 61H1-33.001(1), Jeffrey M. Rubin.

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

7. Petition for Variance or Waiver of Rule 61H1-33.001(3), Monica E. Salomon.

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to approve Petition for Variance or Waiver until June 30, 2008 to complete 2006 Law and Rules examination. Upon vote, the motion passed unanimously.

8. Petition for Variance or Waiver of Rule 61H1-33.006(2), Paul F. Schneider.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Puissegur, to approve Petition for Variance or Waiver until June 30, 2008. Upon vote, the motion passed unanimously.

9. Petition for Variance or Waiver of Rule 61H1-33.0031 & 61H1-33.006(2), Mark W. Senseman.

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

10. Petition for Variance or Waiver of Rule 61H1-33.001(3), Robin K. Smith.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Puissegur, to approve Petition for Variance or Waiver until June 30, 2008. Upon vote, the motion passed unanimously.

11. Petition for Variance or Waiver of Rule 61H1-33.001(3), Misty K. Tindol.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve Petition for Variance or Waiver until June 30 2008. Upon vote, the motion passed unanimously.

12. Petition for Variance or Waiver of Rule 61H1-27.002(2), Matthew A. Treskovich.

Mr. Treskovich was present.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny Petition for Variance or Waiver. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to table until June 30, 2009 to allow Mr. Treskovich time to complete education deficiencies. Upon vote, the motion passed unanimously.

13. Petition for Variance or Waiver of Rule 61H1-33.003 (1)(a)(b), Manuel Trillo.

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

14. Petition for Variance or Waiver of Rule 61H1-33.006 (2), Gary R. Trugman.

Mr. Turgman was present.

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

15. Non-disputed Fact Hearing, Emma Bladgett.

Ms. Bladgett was present.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to reconsider, re-issue Notice of Intent to Deny with current deficiencies. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur to table until June 30, 2009. Upon vote, the motion passed unanimously.

16. Non-disputed Fact Hearing, Kathryn Brown.

Ms. Brown was present.

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

17. Non-disputed Fact Hearing, Miriela Escobar.

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

18. Non-disputed Fact Hearing, James Matthew.

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to table until December 31, 2008. Upon vote, the motion passed unanimously.

19. Non-disputed Fact Hearing, Lorri Miller.

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

20. Non-disputed Fact Hearing, Valerie Rhein.

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

21. Non-disputed Fact Hearing, Robert Santagado.

Motion was made by Mr. Durkin, seconded by Mr. Carroll, to approve extension until December 31, 2008. Upon vote, the motion passed unanimously.

22. Non-disputed Fact Hearing, Joseph Sipkin.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table until the June 11, 2008 Board meeting. Upon vote, the motion passed unanimously.

23. Non-disputed Fact Hearing, David Schwartz.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

24. Reconsideration Tammy Michaud.

No action taken.

25. Reconsideration, tabled from December 7, 2007 meeting; Orié Attas.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table until the June 11, 2008 Board meeting. Upon vote, the motion passed unanimously.

26. James Vincent, Board requested he appear.

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

II. Applications Reconsiderations – Now Meets Requirements

27. A. Exams:

John Amrhein
Steven Daly
Christina Winters

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to reconsider those listed under 27 A. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

B. Endorsement:

Karl Lehman
Maria Lorenzo
Lisa Miller

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to reconsider those listed under 27 B. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to vacate Notice of Intent to Deny. Upon vote, the motion passed

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

C. CPE:
Benjy E. Allen
Michael J. Wagner

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to reconsider those listed under 27 C. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

III. Other Disciplinary Matters

28. Consider request from Samir Merchant, Case #2004-042213.

Mr. Merchant was present.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to lift suspension. Upon vote, the motion passed with Mr. Quinlan voting no.

29. Prosecuting Attorney's Report.

Mr. Hurst reported.

IV. Examinations

30. Applications for CPA exam

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| Kevin Algee | Applicant charged with shoplifting on April 6, 1993; dismissed. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve for conviction only. Upon vote, the motion passed unanimously.

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| Samantha Booth | Applicant charged with driving on a restricted license on April 1, 2001; fine and community service. Applicant charged with not paying aforementioned fine in 2003; fine paid. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve for conviction only. Upon vote, the motion passed unanimously.

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| Theresa Bryan | Applicant charged with hitting the back of another car in 2001; paid fine. Applicant charged with hitting a parked car in 2005; paid fine. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve for conviction only. Upon vote, the motion passed unanimously.

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| Taylor Casey | Applicant charged with disorderly conduct on November |
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16, 2003; dismissed through deferred adjudication.

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

Brett Lieberman Applicant charged with resisting arrest without violence on April 29, 2005; community service.

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

Robert Nardi Applicant charged with reckless driving in May 2007; community service. Applicant charged with underage possession of alcohol beverage in November, 2003; community service.

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

Mary Salter Applicant charged with misdemeanor petit theft on August 14, 1999; six (6) months probation; adjudication withheld.

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

Beatriz Taboas Applicant charged with possession of alcohol by person under the age of 21 on December 20, 2002; community service.

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

Rima Tumansionyte Applicant charged with driving while child was not in car seat on February 20, 2005; fine paid. Applicant charged with leaving child unattended in 2004; adjudication withheld.

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

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

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

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

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the

motion passed unanimously.

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| Claudia Andrade | Deficient official transcripts for evaluation; failed to meet requirements of 61H1-27.002 and a complete application. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

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| Rebecca Beaten | Deficient official transcripts for evaluation; failed to meet requirements of 61H1-27.002. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

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| William Ballans | Deficient three (3) semester hours of upper division accounting. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

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| Matthew Black | Deficient three (3) semester hours of upper division accounting and a complete application. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

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| Dania Blandon-Hernandez | Deficient official transcripts for evaluation; failed to meet requirements of 61H1-27.002. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

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| Samantha Booth | Deficient baccalaureate posted to official transcript. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

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| Jairo Bosch | Deficient official transcripts from Fort Lauderdale College for evaluation; failed to meet requirements of 61H1-27.002. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

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| Kimberly Briesmeister | Deficient official transcripts for evaluation; failed to meet requirements of 61H1-27.002. |
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Mahnaz Chinikamwala

Deficient six (6) semester hours of upper division accounting to include taxation. Also deficient 21 semester hours of upper division general business to include three (3) semester hours of business law.

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

Alicea Craig

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

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

Elizabeth Cross

Deficient five (5) semester hours of upper division accounting and nine (9) semester hours of upper division general business to include three (3) semester hours of business law.

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

Tessa Daniel

Deficient 24 semester hours of upper division accounting to include coverage of taxation and auditing. Also deficient three (3) semester hours of business law and a complete application.

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

Fe Daniels

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

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

Faye Day

Deficient six (6) semester hours of graduate level courses from an accredited institution; these courses must be taken after admission to graduate school.

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

Anibal de Jesus

Deficient 14 semester hours in excess of the baccalaureate degree to include two (2) semester hours

Joseph Holmes Deficient nine (9) semester hours of upper division accounting to include coverage of financial accounting.

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

Sheridan Hoye Deficient 21 semester hours of upper division accounting to include coverage of auditing. Deficient baccalaureate degree posted to official transcript. Also deficient three (3) semester hours of business law.

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

Charlie Hughes Deficient 12 quarter hours of upper division accounting and 8.5 quarter hours of upper division general business to include 3.5 quarter hours of business law.

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

Jessica Huskey Deficient three (3) semester hours of upper division business law. Applicant is also deficient Authorization for Interstate Exchange of Information from California and a complete application.

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

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

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

Frank Kubicki Deficient 12 semester hours in excess of baccalaureate degree.

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

David Leadbetter Deficient three (3) semesters of upper division accounting. Applicant requests his application to remain open until May 2008 to meet requirements.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve until August 30, 2008. Upon vote, the motion passed unanimously.

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

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

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

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

Claudia Martinez Deficient three (3) semester hours of upper division accounting. Ms. Martinez is requesting an additional six (6) months to meet requirements.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve until December 31, 2008. Upon vote, the motion passed unanimously.

Kurtis McMillen Deficient 33 semester hours of upper division accounting to include taxation, auditing, and financial accounting. Also deficient three (3) semester hours of upper division business law.

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

Kenneth Mitchell Deficient official transcripts for evaluation; failed to meet rule 61H1-27.002.

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

Thomas Montalbano Deficient four (4) semester hours in excess of the baccalaureate degree.

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

Byron Mora Deficient 30 semester hours of upper division accounting to include coverage of auditing, financial, and cost/managerial accounting. Also deficient six (6) semester hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Debbie Murphy

Deficient six (6) semester hours of upper division accounting, 18 semester hours of upper division general business, and a complete application.

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

Habibah Nader

Deficient 27 semester hours in excess of baccalaureate degree to include 24 semester hours of upper division accounting with coverage of cost/managerial accounting and three (3) semester hours of upper division business law. Applicant requests her application remain open until December 2008 to meet requirements.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve until December 31, 2008. Upon vote, the motion passed unanimously.

Richard Nelson

Deficient seven (7) semester hours in excess of the baccalaureate degree.

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

Aaron Niec

Deficient coverage of upper division auditing and cost/managerial accounting.

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

Marilu Nino

Deficient 2.12 semester hours in excess of the baccalaureate degree.

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

Sandra Osmond

Deficient 3.34 semester hours of upper division accounting and one (1) semester hour of business law.

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

Frantz Prosper

Deficient 28 semester hours in excess to include 12 semester hours of upper division accounting.

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

Kimberly Ratta

Deficient three (3) semester hours of upper division

Lynn Sivewright

Deficient 15 semester hours of graduate level courses from an accredited institution of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; to be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include one (1) semester hour of upper division accounting. Also deficient coverage of business law to include contracts, torts, and the Uniform Commercial Code.

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

Renee Slater

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

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

Aleksander Sorsher

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

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

Lisa Spiro

Deficient three (3) semester hours of business law.

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

Kellie Stepanek

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

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

Merry Sutton

Deficient 12 semester hours of upper division accounting to include coverage of auditing and cost/managerial accounting. Deficient 15 semester hours of upper division general business to include coverage of six (6) semester hours of business law to include coverage of contracts, torts, and the Uniform Commercial Code. Also deficient a complete application.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the

motion passed unanimously.

Eugenia Teca Deficient coverage of upper division cost/managerial accounting and a complete application.

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

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

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

Tessa Thomas Deficient evaluation of foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001(5). Also deficient a complete application.

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

Karen Tichy Deficient five (5) semester hours of upper division accounting.

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

Rima Tumansionyte Deficient evaluation of foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001(5).

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

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

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

Keri Wall Deficient official transcripts for evaluation from Edison and Florida Gulf Coast University; failed to meet requirements of rule 61H1-27.002.

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

Michele Wallens Deficient transcripts from the University of Northern

fireworks in the street on June 17, 2003; deferred prosecution and completed 7.5 hours of community service.

Mr. Gunn recused himself.

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

Brian Ficquette Applicant was charged with curfew violation on January 30, 2000; fine. Charged with possession of alcohol by a minor on February 23, 2001; fine.

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

Eileen Kilday Applicant was charged with driving while under the influence on September 8, 1985; restricted license for 90 days and attended DUI course. Charged with driving while under the influence in 1979; could not drive in the state of New York for 90 days.

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

Brian Mitchell Applicant was charged with reckless driving in 1998; 364 days probation, 50 hours of community service, eight (8) hour driving course, victim awareness program, and fine of \$440.50.

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

Nicholas DiVincenzo Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a complete application, and a passing score on the Laws and Rules exam.

Mr. DiVincenzo is requesting the Board to cancel his application and refund the \$300.00 non-refundable application fee because he submitted the Licensure by Endorsement application in error.

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

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

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

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

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

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

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

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

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

Ramzan Ally Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Louis Balbirer Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Maryland evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state and 18 hours of CPE in accounting and auditing subjects.

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

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

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

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

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

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

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

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

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

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

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

Matthew Carr Deficient one (1) semester hour of business law.

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to deny. Upon vote, the motion

passed unanimously.

Shuping Chang

Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a Board approved evaluator. Also deficient coverage of upper division cost/managerial accounting, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, and a passing score on the Laws and Rules exam.

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

Marilyn Disbrow

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 and 10 months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, two (2) hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Nicholas DiVincenzo

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a complete application, and a passing score on the Laws and Rules exam.

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

Carol Doerr

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from North Carolina and Texas 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.

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

Kevin Donald

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

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

Constance Erickson

Deficient 3.68 semester hours in excess of baccalaureate degree, 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.

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

John Fritz

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation evidencing current licensure and a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Joyce Harris

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing one (1) year and two (2) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure and a passing score on the Laws and Rules exam.

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

Justin Heberling

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from

Alabama evidencing current licensure.

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

Cathy Hederman

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, 10 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Christine Josephs Cajuste

Deficient 12 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 21 semester hours in excess of baccalaureate degree from an accredited institution to include five (5) semester hours of upper division accounting and three (3) semester hours of upper division business law with coverage of contracts, torts, and Uniform Commercial Code and a passing score on the Laws and Rules exam.

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

Ronald Kaplan

Deficient a passing score on the Laws and Rules exam.

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

Eileen Kilday

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

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

Timothy McGill

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure and a passing score on the Laws and Rules exam.

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

Phillip Norton

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Charles Pezzino

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

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

William Raczka

Deficient 11.64 semester hours of upper division accounting, 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.

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

Thomas Rich

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Amir Salari

Deficient two (2) semester hours of business law.

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

Jared Sanders

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Thomas Shaw

Deficient 15 semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

Patricia Smith

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 five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Raydell Stevenson

Deficient a passing score on the Laws and Rules exam.

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

Brian Stone

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

supervision of a licensed CPA, following licensure, five (5) hours of CPE, and a passing score on the Laws and Rules exam.

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

V. Continuing Professional Education

32. Report on Continuing Professional Education

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

Syed Yousuf Ali, AC 35596 – Mr. Ali is requesting to take all necessary CPE courses and pay the applicable fees to reactivate his license. Mr. Ali’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

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

Thomas Law, AC 11499 – Mr. Law is requesting to be allowed to return to “active” status. Mr. Law’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

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

Jeffrey Ross, AC 34312 – Mr. Ross is requesting reinstatement of his “null and void” license based on undue hardship. Mr. Ross’ license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

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

Michael J. Teeters, AC 26981 – Mr. Teeters is requesting reinstatement of his “null and void license to “inactive” status. Mr. Teeters’ license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny Mr. Teeters’ request to place his license on “inactive” status, and extend the “delinquent” status of Mr. Teeter’s license for six

months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Harold G. Artrip, AC 20588 - Mr. Artrip is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient a complete application and sufficient proof of attendance for courses 06/19/07, 06/26/07 and 6/28/07

- missing date of completion, 06/28/07, 06/14/07, 06/20/07, 06/21/07,
- 06/08/05, 06/09/05, 06/14/05, 06/16/05, 06/17/05, 06/22/05 and
- 06/28/05 – no proof submitted.

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

Guillermo Campos, AC 13819 - Mr. Campos is required to complete 320 CPE hours with 80 in accounting and auditing and 8 ethics for the period ending January 26, 2008 (June 30, 2008). He is deficient a \$540 fee and 4 CPE hours in approved ethics.

Motion was made by Mr. Carroll, seconded by Mr. Durkin, to approve the 323 hours which Mr. Campos completed through January 26, 2008, plus the additional 4 hours in approved ethics that he completed on April 2, 2008 towards the reactivation of his license. Upon vote, the motion passed unanimously.

E. Randall Gruber, AC 24493 - Mr. Gruber is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient 4 CPE hours in approved ethics for December 31, 2007 and sufficient proof of attendance for courses completed on 05/23/06, 09/11/06, 09/11/07, 10/30/07, 11/20/07 – does not verify attendance, 11/05/07 and 11/29/07 – no proof submitted.

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

Donna Ippolito, Ac 30258 - Ms. Ippolito is required to complete 280 CPE hours with 70 in accounting and auditing and 4 ethics for the period ending January 26, 2008. She is deficient a \$50 fee and 40 total CPE hours for the period ending January 26, 2008 (June 30, 2008).

Motion was made by Mr. Carroll, seconded by Mr. Durkin, to approve an additional 60 days to complete the deficient CPE hours due to staff error. Upon vote, the motion passed unanimously.

Mary Beth Leeds, AC 25295 - Ms. Leeds is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2008. She is deficient a reporting form listing courses in chronological order.

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

Robert S. Lueckhoff, AC 35411 - Mr. Lueckhoff is required to complete

200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient a course outline for courses completed on 06/09/03, 10/02/03, 10/03/03, 09/27/04, 09/28/04, 10/01/04, 09/28 -30/05, 10/05 – 06/06 and 10/18-19/07, and 4 total CPE hours for the period ending June 30, 2007 and 10 total CPE hours for the period ending June 30, 2007 or 82 total CPE hours for December 31, 2007 under the 24-month rule.

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

Robert W. Melton, AC 15098 - Mr. Melton is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending June 30, 2008. He is deficient a complete application, 40 total CPE hours with 10 in accounting and auditing for the period ending December 31, 2007, sufficient proof of attendance for courses completed on 10/28/03 – missing number of hours received, 06/16/04, 06/29/05 – missing sponsor's signature and 06/14/06 – missing sponsor's signature and number of hours received.

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

Pedro A. Mora, AC 35623 - Mr. Mora is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient 4 CPE hours in approved ethics for the period ending December 31, 2008.

Mr. Mora was present

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve, an extension of time for CPE deadline to meet the CPE deficiency. Upon vote, the motion passed unanimously.

Matthew J. McClintock, AC 35573 - Mr. McClintock is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient a \$290 fee and sufficient proof of attendance for all courses listed on reporting form – no proof submitted.

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

Gary B. Morris, AC 12625 - Mr. Morris is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2008. He is deficient 15 total CPE hours for the period ending December 31, 2007, sufficient proof of attendance for courses completed on 04/17/07, 12/01/06, 11/17/05 – missing licensee's name, 11/29/05, 12/5/05, 12/06/05 and 12/20/05 – no proof submitted.

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

Renee D. Ruland, AC 34949 - Ms. Ruland is required to complete 240 CPE hours with 60 in accounting and auditing and 8 ethics for the period ending June 30, 2008. She is deficient a complete application, 8 total CPE hours in approved ethics for the period ending June 30, 2008 and a passing score on the current laws and rules exam.

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

Lawrence M. Raxenberg, AC 20635 - Mr. Raxenberg is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for courses completed 07/10/03, 08/11/03, 09/22/03, 10/20/03, 11/10/03, 06/22/04, 07/08/04, 08/16/04, 10/04/04, 12/13/04, 12/20/04, 07/19/05, 06/22/06, 06/27/06, 07/06/06, 08/15/06, 08/29/06, 09/06/06, 10/26/06, 12/12/06, 06/26/07, 11/02/06 – missing sponsor's name, 12/13/03, 11/01/04, 12/11/04, 12/10/05 and 12/09/06 – missing sponsor's signature.

Motion was made by Mr. Carroll, seconded by Mr. Durkin, to approve until May 15, 2008 to supply additional supporting documents for his reactivation. Upon vote, the motion passed unanimously.

William J. Sawyers, AC 8135 - Mr. Sawyers is required to complete 240 CPE hours with 60 in accounting and auditing and 8 ethics for the period ending January 26, 2008 (June 30, 2008). He is deficient 4 CPE hours in ethics.

Motion was made by Mr. Carroll, seconded by Mr. Durkin, to approve an additional 30 days for Mr. Sawyers to complete an approved ethics course. Upon vote, the motion passed unanimously.

David F. Simon, AC 9483 - Mr. Simon is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient a complete application, sufficient proof of attendance for courses completed on 12/28/07 – missing sponsor's signature and date of completion, 09/20/07, 12/10/07 – no proof submitted and 11/09/07 – does not verify proof.

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

Karen D. Squires, AC 7906 - Ms. Squires is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. She is deficient sufficient proof of attendance for course completed on 10/6/07 – does not verify attendance.

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

Birgit J. Strickland, AC 29673 – Ms. Strickland is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. She is deficient 14 accounting and auditing hours for the period July 1, 2005 – November 7, 2007 (second extension) and 10 accounting and auditing for the period November 13, 2007 – December 31, 2007 or 30 CPE hours with 8 in accounting and auditing under the 24-month rule.

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

T. Raymond, Suplee, AC 4572 - Mr. Suplee is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2008. He is deficient a reporting form listing courses in chronological order and sufficient proof of attendance for all courses – no proofs submitted.

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

IV. Consider reactivation applications for convictions only.

Walter J. Marino, AC 17723 – Mr. Marino was charged with misdemeanor assault. He completed a batter’s intervention class in return for a no lo contradre plea.

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

Jeannine L. Somberg, AC 24211 – Ms. Somberg was charged with resisting an officer and obstruction. – plea guilty. She was also charged with domestic violence – plea innocent.

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

V. Consider requests from the following licensees to voluntary relinquish their license.

| <u>NAME OF LICENSEE</u> | <u>LICENSE</u> | <u>DISCIPLINARY ACTIONS</u> |
|-------------------------|----------------|-----------------------------|
| Knapp, Robert W. | 37103 | no |
| Stahl, Robert W. | 3161 | no |
| Walker, Michael A. | 17502 | no |

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

VI. **Firms**

33. Request from Donald L. Levin for refund of duplicate licenses.

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

passed unanimously.

VII. Temporary Permits

34. Applications for Temporary Permits

There were no applications on the agenda.

VIII. Rules Report

- 35. 61H1-20.007 Generally Accepted Accounting Principles
- 61H1-20.008 Generally Accepted Auditing Standards
- 61H1-20.009 Standards for Accounting and Review Services
- 61H1-20.0092 Government Auditing Standards
- 61H1-20.0093 Rules of the Auditor General
- 61H1-20.0095 Standards for Consulting Services
- 61H1-20.0096 Services for Tax Practice
- 61H1-20.0097 Standards for Personal Financial Planning
- 61H1-20.0099 Standards for Attestation Engagements
- 61H1-22.006 Government Accounting Standards
- 61H1-22.007 Government Auditing Standards
- 61H1-22.008 Standards for Local Governmental Audits
- 61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules
- 61H1-31.001 Fees
- 61 H 1-33.003 Continuing Professional Educations
- 61H1-33.0035 Continuing Professional Education/Governmental Auditing

Ms. Clark reported. Ms. Clark informed Board members that Rules 61H1-20.007 through 20.0099 can't be incorporated without specific dates of rules, from the Governmental Accounting Standards Board book. Ms. Clark asked Board members if they wanted to continue pursuing updating these rules and if so it might be a good idea to bring them before the complete Board for discussion. Mr. Gunn, as Acting Chair stated he thought they should be placed on the June 11, 2008 agenda as a specific agenda item, and at that time the Board may determine whether or not they want to continue incorporating the Standards by Rule.

Ms. Clark informed Board members that Rule 61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules and 61H1-31.001 Fees became effective on February 24, 2008, and 61H1-33.0035 Continuing Professional Education/Governmental Auditing became effective April 13, 2008.

Ms. Clark asked Board members if they wanted to continue pursuing updating Rule 61H1-33.003 - Continuing Professional Education, the Board determined they would take no action at this time. This will be looked at by the Budget Task Force.

IX. Administrative

36. Discussion of the QAS Program.

Present for this item was, Joe Cote, Yordanos Dumez, Ted Long and Carla Blake from the National Association of State Boards of Accountancy, Ned Campbell of the Florida Institute of CPA's, Dr. Irvin Gleim and Martha Willis of Gleim Publication.

Mr. Gunn reminded the Board why this item was being discussed, it's due to the fact that the series of QAS courses being sent for review to NASBA are taking too long to be approved, and that the focus seems to be more on mechanics than content. It's the Board's responsibility to make sure the providers aren't being overly taxed to meet the requirements of being a QAS provider.

Ms. Willis informed the Board that Gleim publication had received their approval. She stated she sent out a survey to 13 sponsors and received a response from six regarding their experience with NASBA's QAS program.

Mr. Cote said some sponsors have said they want more guidance. One problem some sponsors may have is they look at NASBA as a regulator and maybe afraid to say what problems they are encountering, NASBA is trying to find a balance, and also wants substance over form. Mr. Cote said this program does assure that sponsors meet a certain criteria, and NASBA is also concerned with the length of time it is taking to get courses approved.

Ms. Blake informed Board members that NASBA staff; supplies providers with a start/finish direction. They give direction with what to do with the content. They provide a newsletter that has hints/tips to make things go smoother and she believes they are doing a better job of providing information to the sponsors. Mr. Gunn asked how many staff members reviewing the courses are CPA's or educators, Ms. Blake stated that there are three full time educators and one is a CPA.

Ms. Dumez stated they are trying to create an environment for sponsors to ask questions. NASBA wants to know how they can improve, and they are confident they will get better. Ms. Dumez asked Board members if they might want to consider giving up the pilot testing program, that this can be time consuming, and would be one way to shorten the time to get approval. Mr. Gunn stated he would like to see the process streamlined, however the main concern is the quality of the courses. NASBA will bring a proposal back to the Board at their August meeting on how to streamline the application process.

37. Consider sending Director and Board member to NASBA 2008 Eastern Regional Meeting, June 11 through 13, 2008 in Ashville NC.

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve Ms. Kelly and Mr. Gunn to attend. Upon vote, the motion passed unanimously.

38. Discuss lowering earmark for Minority Scholarship fund from \$5.00 to \$3.00.

No action taken.

39. Committee Report.

Mr. Gunn reported that the meeting of the Long Range Planning Committee held on April 29, 2008 was a good meeting. Mr. Gunn informed Board members that one of Florida's CPA's Bob Harris could be the first to hold the Chairmanship of the AICPA. The Rules Committee will need to meet on June 10, 2008, to implement new rules. Mr. Gunn informed the Board that the Long Range Planning Committee discussed the Accounting Education area and the challenges they are facing. The dollars from the minority scholarship fund can be used for post baccalaureate degrees. The FICPA has offered to assist getting the information to the college and University Advisory Boards.

At the August 12, 2008 Long Range Planning meeting, the committee will discuss the issue of

addressing the disciplinary issue regarding Public Company Accounting Oversight Board.

Mr. Hart will provide an updated draft of Florida Statutes Chapter 473 at the August 12, 2008 meeting.

Mr. Gunn stated that there is a need to implement the Budget Task Force, the Board has been given an opportunity to come up with cost saving ideas to present to the Legislation by February 2009. The members of the Budget Task Force will be Mr. Shinn, Mr. Carroll, Mr. Tipton, Mr. Stathis, Mr. Quinlan, Mr. Thielen and Mr. Durkin.

Mr. Carroll reported on the CE Task Force Committee. Mr. Carroll informed Board members that the Committee had spoken with Mr. Ashoo of the Department about changing technology so that more than 80 hours of CE could be entered, however this change will not be occurring this year. Because CPA's cannot enter all of their CE on line about 70 % are mailing in hard copies because they want to be able to list all courses taken. The Committee has asked for a program change and this is being looked into for the next renewal period. Mr. Carroll informed the Board that at this time about 20% of licensee's are filing late and the Committee is talking about consolidating reporting dates to one date. At their last meeting the Committee received information on how other States handle their renewals. The main concern is being in compliance, at this time we are borderline, and we could drop below the 95%. Mr. Carroll said the minutes from the previous Committee meetings will be on the June 11, 2008 Board meeting for review.

40. Chairman's Report.

No report was given.

41. Report from FICPA.

Ms. Anderson reported. Ms. Anderson told Board members that the report referred to in the Budget Proviso Language is due back to the Legislature by February 2009 and the FICPA will work with the Board on this. She said HB797 moved forward with no negative votes, and this is the first step towards mobility and Florida becoming substantially equivalent. Ms. Anderson also informed the Board that in December the new work experience requirement will come into effect and that new rules will need to be promulgated.

Ms. Anderson thanked Mr. Shinn for his assistance with Legislation on the issues of relocating the Board office to Tallahassee.

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

Ms. Clark had nothing to report at this time.

43. Other Business.

Ms. Kelly informed Board members that she and Ms. Davis would be attending NASBA's Conference on the State of the Examination and asked them to give her their issues and or concerns by May 14, 2008.

Ms. Kelly informed Board members that there was a handout in their materials to endorse Mr. Atkinson as Vice Chair for NASBA.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to endorse Mr. Billy M. Atkinson, CPA for position of NASBA 2008-2009 Vice Chair. Upon vote, the motion passed

unanimously.

44. Consider deceased Florida practitioners.

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

45. Future meeting dates

This was an informational item.

46. Adjourn

There being no further business the meeting was adjourned at 1:00 p.m.

Marshall Gunn, Jr. Vice Chair