

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
August 13, 2008

Sheraton Suites
4400 West Cypress Street
Tampa, Florida

Wednesday, August 13, 2008

The meeting was called to order at 9:0 A.M. by Ms. Caldwell, Chair. The roll was called by Mr. Gunn, and reflected the following persons present.

BOARD MEMBERS

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

STAFF

Veloria Kelly	Present
June Carroll	Present

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

Motion was made by Mr. Puissegur, seconded by Mr. Carroll, to approve the June 11, 2008 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to approve additions. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn seconded by Mr. Puissegur to approve the July 15, 2008 minutes. Upon vote, the motion passed unanimously.

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

1. Petition for Variance or Waiver of Rule 61H1-33.006(2), Suzanne Aguilera.

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

2. Petition for Variance or Waiver of Rule 61H1-27.002(1), Vladimir Peric.

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

3. Petition for Variance or Waiver of Rule 61H1-31.001(9), Annabelle Remis.

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

4. Non-disputed Fact Hearing, Christena Bilby tabled from June 11, 2008 meeting.

Ms. Bilby was present.

Motion was made by Mr. Puissegur, seconded by Ms. Borders-Byrd, to continue until the September 15, 2008 Board meeting. Upon vote, the motion passed unanimously.

5. Non-disputed Fact Hearing, Yakaterina Germano.

Motion was made by Mr. Puissegur, seconded by Ms. Borders-Byrd, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Ms. Border-Byrd, to deny Petition for Non-disputed Fact Hearing. Upon vote, the motion passed unanimously.

6. Reconsideration for Mary Cook.

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

7. Reconsideration for Robert S. Lueckhoff.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to vacate previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to approve. Upon vote, the motion passed unanimously.

8. Reconsideration for Julio C. Tupac-Yupanqui.

Motion was made by Mr. Puissegur, seconded by Mr. Tipton, to uphold Education Committee's decision and approve additional time. Upon vote, the motion passed unanimously.

9. Consider Fernando Alicea, tabled from June 11, 2008 Board meeting.

Motion was made by Mr. Tipton, seconded by Mr. Puissegur, to deny for not meeting educational requirements and for moral character based on the information provided. Upon vote, the motion passed unanimously.

10. Consider Calvin Anderson, tabled from June 11, 2008 Board meeting.

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

11. Consider Joseph Solomon, tabled from June 11, 2008 Board meeting.

Mr. Solomon was present.

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

II. Applications Reconsiderations – Now Meets Requirements

- 12 B. Endorsement:
Susan Flowers
Taeook Kwon
Joyce Miller

Motion was made by Mr. Gunn, seconded by Ms. Borders-Byrd, to reconsider those listed under 12B. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Ms. Borders-Byrd, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Ms. Borders- Byrd to approve. Upon vote, the motion passed unanimously.

- 12.C. CPE:
David Simon

Motion was made by Mr. Gunn, seconded by Ms. Borders-Byrd, to reconsider those listed under 12C. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Ms. Borders-Byrd, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Ms. Borders- Byrd to approve. Upon vote, the motion passed unanimously.

III. Declaratory Statement

13. Petition for Declaratory Statement from Randall S. Myeroff.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to grant and approve Petition for Declaratory Statement. Upon vote, the motion passed unanimously.

IV. Disciplinary Matters

14. Probationary review in Case #2004-039926, Ralph A. Lee.

The Board determined there was no basis for extending probation.

15. Probationary review in Case #2003-049209 & 2003-049227, Robert Rives, Rives & Company PA.

Mr. Rives was present.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to accept review and lift probation. Upon vote, the motion passed unanimously.

16. Probationary review in Case #99-05720, David Silbergleit.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to accept review and lift probation. Upon vote, the motion passed with Ms. Caldwell voting no.

17. Consider request from Kenton Shephard, Case #91-10990.

Board requested staff contact Mr. Shephard and ask that he submit a compilation for review before acting on his request.

18. Prosecuting Attorney's Report.

Mr. Hurst reported.

V. **Examinations**

19. Applications for CPA exam

Humberto Ambriz
Applicant charged with driving with license suspended on February 27, 2006; six (6) months probation, 50 hours of community service, fine paid. Applicant charged with violation of restrictions placed on driver's license on April 29, 2006; time served one (1) day.

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

Brenna Baker
Applicant charged with operating a motor vehicle on the wrong side of the roadway on December 12, 2003; fine paid. Applicant charged with operating a motor vehicle with an expired tag on April 23, 2005; tag renewal, \$35.00 court fee.

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

Michael Clark
Applicant charged with possession of alcohol by a person under 21 on October 13, 2002; adjudication withheld.

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

Kevin Cohen
Applicant charged with books and records violation in October 2005; outcome to be determined. Applicant charged with failure to supervise variable annuity March – June 2004; outcome to be determined.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Gunn, to continue if he waives his ninety days, to wait the outcome of the criminal matter. Upon vote, the motion passed unanimously.

John Garces
Applicant charged with assault and battery on October 4, 2001; nolle prosequere, two years probation, anger control hours.

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

Donald Hansley, Jr.

Applicant charged with possession of alcohol by a minor on October 5, 1973; probation. Applicant charged with resisting arrest on May 13, 1974; case dismissed. Applicant charged with possession of alcohol by a minor on June 23, 1974; dismissed. Applicant charged with possession of dangerous drugs on November 30, 1975; adjudication withheld. Applicant charged with possession of dangerous drugs on April 11, 1976; probation. Applicant charged with violation of probation on April 4, 1977; 6 months served. Applicant charged with driving under the influence of alcohol; fine paid. Applicant charged with possession and sale of heroin on November 16, 1978; probation for possession, dismissed case for selling. Applicant charged with hit and run accident while driving under the influence of alcohol on January 18, 1985; disposition turned over to another agency. Applicant charged with possession of dangerous drugs/obtaining Vicodin by fraud on October 6, 1992; probation. Applicant charged with possession of drugs/possession of a firearm by a convicted felon and possession of marijuana; six (6) months time served.

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

Bryan Kerr

Applicant charged with grand theft on August 1, 2000; served 200 hours of community service.

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

Carie Ann Melanson

Applicant charged with driver's license fraud in August, 1992; pre-trial intervention program, case dismissed.

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

Orosman Romero

Applicant charged with absence without leave on September 2, 2003; army discharged under other than honorable conditions.

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

II. CPA Candidates to be denied for failure to meet requirements

Teresita Alvarez

Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Deficient six (6) semester hours of business law to include coverage of contracts, torts, and the Uniform Commercial Code.

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

Sharla Bartley

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

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

Diane Blum

Deficient 10 semester hours of upper division accounting and a complete application.

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

Carlos Boaventura

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting, three (3) in taxation, and six (6) in general business; after admission to graduate school. Deficient 30 semester hours in excess of the 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. Also deficient a complete application.

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

Alejandro Cappiello

Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Deficient 18 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Terresa Curtis

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

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

Francis Cuyar

Deficient 15 semester hours of upper division accounting.

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

Mariah Delgado

Deficient 24 semester hours of upper division accounting to include coverage of taxation and auditing.

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

Jacqueline Dowdy

Deficient two (2) semester hours of upper division general business.

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

Joshua R. Druce

Deficient 12 semester hours of upper division accounting.

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

Carlotta Flores

Deficient official transcripts from Nova University for evaluation; failed to meet requirements of 61H1-27.002(2).

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

Jason Flowers

Deficient 30 semester hours of upper division accounting to include coverage of taxation, auditing, and cost/managerial accounting. Deficient 7.5 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Casey Garcia

Deficient six (6) semester hours in excess of the baccalaureate degree from an accredited university.

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

Nestor Guillen

Deficient 15 semester hours of graduate level courses from an accredited institution of which six (6) semester hours must be in accounting, three (3) semester hours of taxation, and six (6) semester hours of general business;

must be taken after admission to graduate school. Deficient 30 semester hours in excess of the baccalaureate degree from an accredited institution to include eight (8) semester hours of upper division accounting and three (3) semester hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Hector Guillermo Martinez

Deficient 15 semester hours of graduate level courses from an accredited university to include six (6) semester hours of accounting and three (3) semester hours of taxation; to be taken after admission to graduate school. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include 5.75 semester hours of upper division general business to include 3.75 semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Donald Hansley, Jr.

Deficient 17.7 semester hours of upper division accounting to include coverage of financial accounting. Deficient six (6) semester hours of business law to include contracts, torts, and the Uniform Commercial Code. Also deficient a complete application and background information.

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

Angela Harvey

Deficient six (6) semester hours of upper division accounting. Deficient nine (9) semester hours of upper division general business to include three (3) semester hours of business law.

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

Annette Hill

Authorization for Interstate Exchange of Information form from Georgia.

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

Jeremy Hill Deficient three (3) semester hours of business law and a complete application.

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

Melissa Honea Deficient nine (9) semester hours of upper division accounting and 12 semester hours of upper division general business.

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

William Jensen Deficient official transcripts from Florida State University for evaluation; failed to meet requirements of rule 61H1-27.002(2).

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

Aaron Joly Deficient official transcripts from the University of Central Florida for evaluation; failed to meet requirements of rule 61H1-27.002(2).

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

Brenda Kenny Deficient three (3) semester hours of business law. Also deficient a complete application.

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

Teck Heng Kim Deficient three (3) semester hours of upper division business law.

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

David Kolodny Deficient 12 semester hours of upper division accounting to include coverage of cost/managerial accounting. Deficient 24 semester hours of upper division general business to include three (3) semester hours of business law.

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

Eduardo Lavin Deficient official transcripts from Florida International University for evaluation; failed to meet requirements of Rule 61H1-27.002(2).

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

Jie Lee Deficient five (5) semester hours in excess of the baccalaureate degree from an accredited institution.

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

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

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

Suzanne Mix Deficient nine (9) semester hours of upper division accounting.

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

Linda Moresea Deficient 15 semester hours of upper division accounting and 27 semester hours of upper division general business to include three (3) semester hours of business law.

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

Christopher Mueller Deficient two (2) semester hours in excess of the baccalaureate degree from an accredited institution.

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

Delroy Nelson Deficient 32 quarter hours in excess of the baccalaureate degree to include nine (9) quarter hours of upper division general business. Also deficient a complete application.

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

John Poropat Deficient 30 semester hours in excess of the baccalaureate degree from an accredited institution to include 15 semester hours of upper division accounting and six (6) semester hours of upper division general business.

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

Bethany Rapinchuk

Deficient 10 semester hours in excess of baccalaureate degree from an accredited institution.

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

Sophia Roach

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

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

William Sawchyn

Deficient 24 semester hours in excess of the baccalaureate degree from an accredited institution to include nine (9) semester hours of upper division accounting, 12 semester hours of upper division general business to include three (3) semester hours of business law.

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

Mark Smietana, Jr.

Deficient 33 semester hours of upper division accounting to include coverage of taxation, auditing, and financial accounting. Also deficient two (2) semester hours of business law.

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

Irella Solano

Deficient transcripts from all schools attended for evaluation; failed to meet requirements of rule 61H1-27.002(2).

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

Adyol Soto

Deficient one (1) semester hour of upper division accounting.

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

Joam St. Jean

Deficient three (3) semester hours of graduate level accounting; to be taken after admission to graduate school. Deficient 27 semester hours in excess of the baccalaureate degree from an accredited institution to

include six (6) semester hours of upper division accounting.

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

Angelo Treusch

Deficient three (3) semester hours of graduate level courses; to be taken after admission to graduate school. Deficient 31 semester hours of upper division accounting to include coverage of taxation and auditing. Deficient 2.75 semester hours of business law and a complete application.

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

Michael Tucker

Deficient official transcripts from Florida Atlantic University for evaluation; failed to meet requirements of rule 61H1-27.002(2).

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

Comfort Usoro-Chevannes

Deficient three (3) semester hours of business law.

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

Sandra Vallejo DeLancey

Deficient nine (9) semester hours of upper division accounting to include taxation.

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

Juby Varkey

Deficient three (3) semester hours of upper division general business. Also deficient baccalaureate degree posted to official transcript.

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

Maria Velez

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. Deficient 17.25 semester hours of upper division accounting to include coverage of cost/managerial accounting. Deficient 7.5 semester hours of upper division general business to include 3.75 semester hours of business law.

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

Michele Wallens

Deficient 15 semester hours of upper division accounting to include coverage of cost/managerial accounting. Also deficient 30 semester hours of upper division general business to include four (4) semester hours of business law.

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

Jeffrey Williamson

Deficient an Authorization for Interstate Exchange of Information form from Georgia and a complete application.

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

Jeremy Wilson

Deficient 21 semester hours of upper division accounting to include coverage of taxation and cost/managerial accounting.

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

VI. Admission to the Profession

20. Applications for Licensure by Endorsement

Jonathan Lavoie

Applicant was charged with possession of alcohol by person under 21 years of age March 29, 2005; nolle prosequi.

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

Richard Puerto

Applicant was charged with resisting arrest without violence on November 15, 2003; withhold of adjudication. Charged with driving under the influence on September 2, 2006; six (6) months probation and 50 hours of community service. Charged with possession of cannabis on September 2, 2006; charges dropped.

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

Staff recommends consideration of the following:

Mei-Wen De Young

Ms. De Young is requesting two (2) months extension of her application from the waiver expiration date of

November 28, 2008 in order to meet the requirements for CPA licensure in the State of Florida.

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

Nancy Fallow

Nancy Fallow's endorsement application was reviewed by the Board of Accountancy at their June 11, 2008 meeting. The Board denied the application for the following reasons: failed to demonstrate that you meet the educational requirements established by Section 473.306(2)(b), Florida Statutes and Rule 61H1-27.002, Florida Administrative Code, in that applicant had not completed 12 semester hours of upper division accounting to include coverage of cost/managerial, 23 semester hours of upper division general business to include three (3) semester hours of upper division business law and passed the examination required by Section 455.217(1), Florida Statutes, and Rule 61H1-28.007, Florida Administrative Code, on Chapters 455 and 473, Florida Statutes.

Ms. Fallow is requesting an extension of six (6) months from the waiver expiration date of July 8, 2008 in order to meet the five (5) year work experience requirement for CPA licensure in the State of Florida.

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

Antonia Gentry

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. Gunn, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

Daniel Hartsock

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. Gunn, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

Miguel Valentin

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. Gunn, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

Staff recommends denial of the following:

Daniel Acheampong

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Lisa Alvarez

Deficient three (3) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a passing score on the Laws and Rules exam.

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

Sandra Alvarez

Deficient 30 semester hours in excess of baccalaureate degree to include 15 semester hours of upper division accounting and three (3) semester hours of upper division general business, a complete application, and a passing score on the Laws and Rules exam.

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

Alan Alzfan

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from New York evidencing successful passage of the AICPA Uniform CPA exam and current 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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

M. Gary Bader

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

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

Ralph Bazilio

Deficient a passing score on the Laws and Rules exam.

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

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

Meagan Bocsi

Deficient one (1) semester hour of upper division accounting.

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

Asher Boucher

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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Alexandru Brinister

Deficient nine (9) semester hours of upper division accounting, 21.50 semester hours of upper division general business to include two (2) 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, 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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Cynthia Burbine

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 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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Constance Casselton

Deficient a passing score on the Laws and Rules exam.

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

Lauren Couch

Deficient seven (7) semester hours in excess of baccalaureate degree to include six (6) semester hours of upper division accounting and two (2) semester hours of

upper division general business and a passing score on the Laws and Rules exam.

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

Michelle Crim

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

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

Bradley Diericx

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 the Illinois Division of Professional Regulation and Tennessee evidencing current licensure in some state and a passing score on the Laws and Rules exam.

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

Mae Flora

Deficient 3.50 semester hours of upper division accounting, three (3) semester hours of business law, 10 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Gregory Florkowski

Deficient 23 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting and two (2) semester hours of upper division general business, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a complete application, and a passing score on the Laws and Rules exam.

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

Kevin Frank

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Virginia and District of Columbia, 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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Joan Ginnell

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Board of Examiners evidencing successful passage of the AICPA Uniform CPA exam.

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

Shannon Green

Deficient nine (9) semester hours of upper division accounting, 15 semester hours of upper division general business, 44 hours of CPE with four (4) hours in accounting and auditing subjects which must not consist of behavioral, and a passing score on the Laws and Rules exam.

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

Richard Hodum

Deficient three (3) semester hours of business law, nine (9) hours of CPE which must not consist of behavioral, and a passing score on the Laws and Rules exam.

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

Alvin Hommerding

Deficient 18 quarter hours of upper division accounting, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects, no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Mandy Jones

Deficient 12 semester hours of upper division accounting, a complete application, and a passing score on the Laws and Rules exam.

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

Steven Kelly

Deficient three (3) semester hours of above elementary accounting, an Authorization for Interstate Exchange of

Examination and Licensure Information form evidencing current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects, no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Rebecca Levine Deficient 15 semester hours of upper division accounting, a complete application, and a passing score on the Laws and Rules exam.

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

Bruce Madnick Deficient three (3) hours of CPE in accounting and auditing subjects and a passing score on the Laws and Rules exam.

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

Gretchen McIntyre Deficient two (2) semester hours of business law.

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

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

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

Brian Mitchell Deficient 15 quarter hours of upper division accounting and five (5) quarter hours of business law to include one (1) quarter hour of upper division business law.

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

David Mulholland

Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division business law covering contracts, torts, and Uniform Commercial Code, 40 hours of CPE and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Anthony Ratanavong

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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Diana Rivera

Deficient 10 semester hours in excess of baccalaureate degree to include two (2) semester hours of business law, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Kirk Rogers

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from New York, 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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Jason Santiago

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient 20 hours of CPE in accounting and auditing subjects, a Certification of Work Experience form evidencing 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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Jody Seide

Deficient four (4) semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

Christopher Semesky

Deficient a complete application and a passing score on the Laws and Rules exam.

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

Thaddeus Shalek

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.

Deborah Simmons

Deficient 2.66 semester hours of business law.

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

Erich Simpkins

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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Richard Smallwood

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, and a passing score on the Laws and Rules exam.

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

Tina Swain

Deficient three (3) semester hours of upper division accounting, 4.99 semester hours of upper division general business to include three (3) semester hours of

business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, 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. Gunn, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Thaddeus Taylor Deficient three (3) semester hours of upper division accounting and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

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

Bruce Wertheim Deficient 58 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application.

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

Jauh-Liang Yuan Deficient one (1) semester hour of upper division business law.

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

VII. Continuing Professional Education

20. Report on Continuing Professional Education

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

John T. Callaghan, AC 35236 - Mr. Callaghan is requesting reinstatement of his license. Mr. Callaghan states that he just became aware that his Florida CPA license was null and void as of December 31, 2005. He states upon further investigation, he realize that the address on record for him was his home that was destroyed during Hurricane Jeanne. He states with the confusion subsequent to the hurricane, he completely failed to realize that he was not receiving correspondence related to his license. Mr. Callaghan’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to extend the “delinquent” status of Mr. Callaghan’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.

- B. Mark S. Dickens, AC 33234 - Mr. Dickens is requesting to be allowed to restore his Florida license to full and active status from the current null and void status. Mr. Dickens states his delinquency with the state and DBPR occurred at a difficult time in his life. He states health and family issues became priority over professional obligations. Mr. Dickens’ license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to extend the “delinquent” status of Mr. Dickens’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.

William A. Kenter, AC 11660 - Mr. Kenter is requesting reinstatement of his license under provision 473.313(4). Mr. Kenter states at the time his license became “null and void” he was a partner in a business owned by himself and one other individual. He states in addition, his wife was diagnosed with breast cancer in late summer of 1997 and went through several operations and follow-up treatment including two series of radiation treatment which drained her of all of her energy and ability to maintain the household. Mr. Kenter’s license reverted to “delinquent” status on January 1, 1996 and “null and void” on January 1, 1998.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to extend the “delinquent” status of Mr. Kenter’s license for one year in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Charles F. Ragland, Jr., AC 11553 – Mr. Ragland request that the Board give him hardship consideration in his desire to reactivate his null and void license. Mr. Ragland request that he not be required to meet the current educational requirements or be required to re-pass the CPA Exam. He states he works full-time as the sole provider and the requirement to go back to school and then study and pass the exam again would cause a severe hardship to his family. Mr. Ragland states he is willing to complete the necessary CPE hours (whatever they are) so that upon completion of those hours and payment of any and all fees required that his license would be active. Mr. Ragland’s license reverted to “delinquent” status on January 1, 1999 and “null and void” on January 1, 2001.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to extend the delinquent” status of Mr. Ragland’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.

Geoffrey C. Wong, AC 16067 - Mr. Wong is requesting reinstatement of his null and void license. Mr. Wong states that in mid 1993 he left the practice of public accounting and started his own retail service business which for the first several years required his personal input of no less than 12 to 14 hours a day, six days a week. He states this left him little time or energy to fulfill the CPE requirements. Mr. Wong's license reverted to "delinquent" status on January 1, 1995 and "null and void" on January 1, 1997.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to extend the "delinquent" status of Mr. Wong'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.

III. Consider the following reactivation applications for denial.

Allan R. Andersen, AC 27837 - Mr. Andersen 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 \$10 fee and 40 total CPE hours for the period ending June 30, 2008.

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

Alicia L. Bagliebter, AC 35669 - Ms. Bagliebter 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 complete application, a complete reporting form, 40 total CPE hours with 10 in accounting and auditing for the period 7/1/07 – 6/30/08 and sufficient proof of attendance for all courses listed on reporting form – no proof submitted.

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

Dale A. Barnstable, AC 27178 - Mr. Barnstable 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 sufficient proof of attendance for courses completed on 11/05, 12/05/ 05/06, 11/06, 12/06, 06/07 and 12/07 – no proof submitted.

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

Clinton F. Bearse Jr., AC 9775 - Mr. Bearse 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 sufficient proof of attendance for courses completed on 5/10/07, 5/16/07, 5/23/07, 6/6/07, 6/13/07, 7/18/07 and 11/14/07 – can not verify own attendance.

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

Boadnarine Bharosay, AC 35988 - Mr. Bharosay is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient a \$10 fee, a complete application and sufficient proof of attendance for all courses completed through York College CUNY – no proof submitted.

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

Sharon L. Broome, AC 37341 - Ms. Broome 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 \$10 fee, a reporting form listing completion of 120 CPE hours with 30 in accounting and auditing and 4 in approved ethics and sufficient proof of attendance for course complete through Deloitte – missing sponsor's signature.

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

Dana E. Brunstrom, AC 33620 - Mr. Brunstrom 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 \$10 fee, sufficient proof of attendance for courses completed on 7/25/06, 9/22/06, 11/15/06 , 8/10/07 – missing signature and a signature on the rules exam.

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

Debra S. Brunstrom, AC 34387 - Ms. Brunstrom is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. She is deficient sufficient proof of attendance for course completed on 10/13/05 – no proof submitted and a passing score on the laws and rules exam.

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

Kathryn A. Butler, AC 35462 - Ms. Butler 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 sufficient proof of attendance for course completed on 3/10/08 – proof submitted did not come from actual provider.

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

Kevin F. Condon, AC 35045 - Mr. Condon 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 sufficient proof of attendance for courses completed on 9/22/05, 9/23/05, 10/17/05, 4/26/07 and 4/27/07 –

missing sponsor's signature, 10/18/05 and 10/19/05 and all courses completed through Deloitte & Touche LLP – no proof submitted.

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

Rosanna Coppola, AC 26302 - Ms. Coppola is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. She is deficient a complete application, 10 total CPE hours for the period 7/1/04- 6/30/06 and 7 total CPE hours with 4 in accounting and auditing for the period 7/1/06 -6/30/08 and course outlines for courses completed on 11/12/04, 5/25/05, 9/9/05, 2/28/06, 9/20/06, 9/21/06, 9/12/07 and 9/31/07.

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

Raymond W. Flischel, AC 4741 - Mr. Flischel 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 4 CPE hours in approved ethics and sufficient proof of attendance for courses completed on 5/2/06 and 5/25/06 – missing sponsor's signature.

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

Sheldon D. Gittleson, AC 17559 - Mr. Gittleson 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 sufficient proof of attendance for all courses for complete through the AICPA – missing sponsors signature and participant complete name, 8/11/05, 8/31/06 and 8/30/07 – missing sponsor's signature and 1/18/06 and 1/11/07 – no proof submitted.

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

Linda M. Haskins, AC 5596 - Ms. Haskins is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. She is deficient 4 CPE hours in approved ethics.

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

Anita M. Hohenthauer, AC 29954 - Ms. Hohenthauer 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 80 total CPE hours with 20 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2008, complete course title on reporting form and sufficient proof of attendance for all courses listed on the reporting form – no proof submitted.

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

Raymond T. Inyang, AC 37328 - Mr. Inyang 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 complete application and sufficient proof of attendance for all courses listed on reporting form – no proof submitted.

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

Regis A. Johns, AC 13398 - Mr. Regis 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 complete application, sufficient proof of attendance for courses completed on 5/16/07 – no proof submitted and courses completed through Genworth Financial – missing licensee's name and sponsor's signature and course outlines for courses completed through Genworth Financial.

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

Ann M. Joy, AC 37243 - Ms. Joy 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 \$200 fee, 24 total CPE hours for the period ending June 30, 2008 and sufficient proof of attendance for all courses listed on reporting form – no proof submitted.

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

Ann M. King, AC 36251 - Ms. King is required to complete 160 CPE ending June 30, 2008. She is deficient a \$10 fee, a complete application, a signature on the reporting form and sufficient proof of attendance for all course listed on reporting form except for course completed on 6/29/06 – proof of attendance did not come from the actual provider.

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

W. Robert Knechel, AC 11013 - Mr. Knechel 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 \$105 fee and sufficient proof of attendance for courses completed on 8/2006, 9/2006, 10/2007, 11/2/2007 – no proof submitted.

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

Jill H. Loftus, AC 37237 - Ms. Loftus 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 sufficient proof of attendance for course completed on 1/25/05- missing number of CPE hours received.

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

Merilee S. Long, AC 21258 - Ms. Long 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 80 total CPE hours with 14 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2008.

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

Joseph P. Mirandi, AC 30501 - Mr. Mirandi is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for all courses for the period ending June 30, 2006 – no proof submitted, 3/27/08, 3/28/08, 5/28/08, 5/29/08 5/30/08 – missing sponsor's signature and 6/5/08, 6/11/08, 6/25/08 and 6/27/08 – missing sponsor's name and signature.

Mr. Mirandi was present

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

John E. O'Reilly, AC 15255 - Mr. O'Reilly is required to complete 280 CPE hours with 70 in accounting and auditing and 4 ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for courses completed 10/26/07, 5/10-11/07, 6/7/07,1/9/07, 11/17/06, 05/09/06, 5/19-20/05 and 10/10/03 – missing sponsor's signature.

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

Craig L. Phillips, AC 37062 - Mr. Phillips 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 CPE hours, a 116 total CPE hours with 30 in accounting and auditing for the period ending June 30, 2008 and a passing score on the laws and rules exam.

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

George R. Pierce, AC 27519 - Mr. Pierce 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 \$155 fee and sufficient proof of attendance for course completed through Verizon – missing sponsors

name and the number of CPE hours received.

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

Jeffrey B. Ross, AC 34312 - Mr. Ross is required to complete 240 CPE hours with 60 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient 30 total CPE hours with 4 in approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for courses completed on 1/1/07, 3/9/07, 3/29/07 and 5/30-5/31/07 – unable to read proof.

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

Jessica M. Scritchfield, AC 35265 - Ms. Scritchfield 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 sufficient proof of attendance for all courses completed through KPMG LLP- letter verifying attendance must be on company's letterhead.

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

Chad A. Shultz, AC 33172 - Mr. Shultz 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 \$10 fee and 4 total CPE hours for the period ending June 30, 2008.

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

Danny L. Simmerman, AC 36552 - Mr. Simmerman is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient 4 total CPE hours for the period ending June 30, 2008.

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

David J. Steiner, AC 37826 - Mr. Steiner 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 sufficient proof of attendance for courses completed on 7/29/05 and 7/27/07 – missing sponsor's signature.

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

Kimberly Sterling, AC 11611 - Ms. Sterling 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 40 total CPE hours with 10 in accounting and auditing for 07/01/07 – 06/30/08 and sufficient proof of attendance for courses completed on 04/03/06, 04/04/06, 05/31/06, 04/30/07 – missing sponsor's signature and 11/01/06 – missing CPE received.

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

Camille Stoll-Davey, AC 15811 - Ms. Stoll-Davey is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending June 30, 2008. She is deficient a complete application, a \$145 fee, 50 CPE hours in accounting and auditing and 4 in approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for all courses listed on reporting form – no proof submitted.

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

Dana D. Thomas, AC 21547 - Mr. Thomas is required to complete 320 CPE hours with 80 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient 8 CPE hours in approved ethics . Mr. Thomas was approved by the Board of Accountancy, at their meeting on October 19, 2007, until May 1, 2008 to reactivate his null and void license. Mr. Thomas reactivation application was received by the board on May 5, 2008. Upon staff review Mr. Thomas was found to be deficient eight (8) CPE hours in approved ethics. Upon receipt of the deficiency letter from board staff Mr. Thomas completed eight (8) CPE hours from approved ethics providers on June 9, 2008. Mr. Thomas is requesting that the Board of Accountancy consider all his efforts to meet the requirements for reinstatement and approved his application.

Mr. Thomas was present.

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

- II. Robert Zabelle, AC 36006 - Mr. Zabelle is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient a \$50 fee, 2 CPE hours for the period ending June 30, 2006 or 40 total CPE hours for the period ending June 30, 2008 under the 24-month rule and sufficient proof of attendance for all courses listed on reporting form – no proof submitted.

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

- IV. Consider reactivation applications for convictions only.

- A. Arthur W. Singleton, AC 12985 – Mr. Singleton was convicted of DUI on August 1, 1980 and trespass on August 2, 1989.

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

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

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
Hester, Ray R.	23810	no
Morales, Ivan A.	29115	no
Nurmohamed, Mohamedbaquire	40411	no
Pool, Linda L.	16459	no
Stiefel, Mary E.	34376	no

Motion was made by Mr. Gunn, seconded by Mr. Carroll to approve those listed on Exhibit V. Upon vote, the motion passed unanimously.

VIII **Firms**

22. Report on Firms

There were no items under this tab.

IX. **Temporary Permits**

23. Applications for Temporary Permits

This was an informational item.

X. **Rules Report**

- 24. 61H1-22.006 Government Accounting Standards
- 61H1-22.007 Government Auditing Standards
- 61H1-22.008 Standards for Local Governmental Audits
- 61H1-27.002 Concentration in Accounting and Business
- 61H1-27.0041 Work Experience

Motion was made by Mr. Tipton, seconded by Mr. Puissegur, to withdraw changes to Rule 61H1-22.006 – Government Accounting Standards, Rule 61H1-22.007 – Government Auditing Standards, and Rule 61H1-22.008 – Standards for Local Governmental Audits. Upon vote, the motion passed unanimously.

Ms. Clark informed Board members that Rule 61H1-27.002 - Concentration in Accounting and Business would be published in the Administrative Weekly August 1, 2008.

The Board discussed the draft of Rule 61H1-27.0041 – Work Experience. The Board asked that staff revise the work experience form for their review at the September 15, 2008 Conference Call. The Board determined that the changes to this rule would not have an impact on small business,

therefore, there would be not need to prepare a Statement of Estimated Regulatory Cost as required by HB 7109.

Ms. Clark advised the Board that Rules, 61H1-20.007 -Generally Accepted Accounting Principle, 61H1-20.008 - Generally Accepted Auditing Standard, 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 and 61H1-20.0099 Standards for Attestation Engagements need to be placed on the October 21, 2008 Board agenda to discuss possibly repealing.

XI. Administrative

25. NASBA

This was an informational item.

26. Discussion of the QAS Program.

Present for this item was, Joe Cote, Yordanos Dumez, and Ted Long 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. Cote informed the Board that NASBA have taken comments received and have taken corrective actions to improve the QAS program. They have shortened the notification time, and are processing applications in a timely manner. They are offering sponsors more opportunities to explain why they feel they are in compliance, and there is a survey at the end of each review. Mr. Cote stated there original intent was to be helpful but realizes it hasn't always been seen that way. He stated they want to know what they can do to improve. Mr. Cote informed the Board that the renewal process is every two years.

Ms. Willis said that she appreciated all the work that Mr. Cote and Ms. Dumez have done. She asked that sponsors be given the reasons why they are being denied, given detailed instructions, and that there should be a second supervisory review. Ms. Willis also suggested that NASBA revise their interpretations and FAQ's.

Mr. Campbell asked that NASBA improve communications with sponsors. Mr. Campbell asked Mr. Cote at what point do the providers need to stop selling their programs if there is a problem with their course. Mr. Cote said that until they have been denied they can continue providing the course.

Dr. Gleim stated that the sponsor would continue giving feedback to NASBA and that NASBA has been responsive.

It was determined that this would be revisited in six months.

27. Consider new members for the Education Committee, currently there are two openings:
William Quilliam
Sharon Lassar
Marcye Hampton
Tommye Barie

This item was tabled, until further information can be obtained from the Ethics Committee as to individuals serving on Board Committee's as well as the FICPA Board of Governor's.

28. FYI item – Letter from Interim Secretary Chuck Drago to Chair Maria Caldwell.

Ms. Caldwell will prepare a letter to the Department from the Board.

29. Consider sending Board member and Director to NASBA Annual Meeting in Boston (10/26 through 10/29) and the Forum of International Accountancy Regulators (10/28 through 10/30).

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve Ms. Kelly and Mr. Gunn to attend. Upon vote, the motion passed unanimously.

30. Draft rules from Auditor General – Chapter 10.550, Local Governmental Entity Audits and Chapter 10.650 Florida Single Audit Act Audits Nonprofit and For-Profit Organizations.

This was an informational item.

31. Unlicensed Activity Campaign update.

This was an informational item.

32. Committee Reports.
2008 appointments
Accounting Education minutes
Rules Committee minutes
May CPE Committee minutes
July CPE Committee minutes

Motion was made by Mr. Puissegur, seconded by Mr. Tipton, to approve minutes from the May 29, 2008 Accounting Education meeting. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Tipton, to approve minutes from the June 10, 2008 Rules meeting. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve minutes from the May 20, 2008 and July 22, 2008 CPE committee meeting with the addition of Ms. Borders-Byrd's name to the July 22, 2008 minutes. Upon vote, the motion passed unanimously.

33. Report from Marshall Gunn on NASBA Eastern Regional Meeting.

Mr. Gunn informed Board members that the main focus of the meeting was the mobility issue and Board's privatizing.

34. Chairman's Report.

Ms. Caldwell thanked everyone for their continued support.

35. Report from FICPA.

Mr. Johnson reported that the Bureau of Education and Testing has been sending out deficiency notices to licensees who took an approved FICPA ethics course because the licensee failed to include the course number or include the certificate of completion with their

reporting form. Mr. Johnson stated that a FICPA member informed the FICPA that BET has sent out deficiency notices, and there is no rule that requires this information be reported; the form used by BET does not include a space for the course number. Mr. Johnson spoke with Ms. Kelly and Mr. Ashoo, Director of BET regarding this. Mr. Ashoo agreed to stop sending the notices and allow the FICPA to verify the needed information.

Mr. Johnson updated the Board on the FICPA's efforts to defeat Amendment 5 and the Coalition to Protect Florida's Economy. He informed the Board that Amendment 5 was placed on the ballot by the Taxation and Budget Reform Commission and would do away with the required local effort portion of the county property taxes that go to support schools. He stated that the proposal directs the legislature to replace the roughly \$8 billion that would be lost with other revenue sources, including increased sales tax and a strong possibility that services would have to be taxed. Mr. Johnson also informed the Board that the Coalition to Protect Florida's Economy, which is made up of a wide-range of business related interest, have filed a lawsuit in Leon County Circuit Court to have Amendment 5 removed from the ballot and the FICPA would keep the Board updated.

Mr. Johnson asked the Board to discuss mobility; Ms. Clark stated that since the mobility legislation was not on the agenda that it could not be voted on. This item will be placed on the September 15, 2008 conference call.

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

Ms. Clark had nothing to report at this time.

37. Other Business.

Ms. Lynn Furiato from DBPR's Technology gave a brief presentation by video conference on the department's Document Imaging System. Ms. Furiato informed Board members that the Board office will begin their training on October 2 and 3, 2008. Board staff will be automated by November of 2008. She stated that all documents regarding application and licensing will be scanned. Ms. Furiato explained that in the future Board members will receive their Board materials electronically and will be given the option of receiving a laptop. Board members asked about the cost allocation to this, and Ms. Furiato said she would need to speak with Ms. Kelly regarding this issue.

38. Consider deceased Florida practitioners.

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

39. Future meeting dates:

This was an informational item.

40. Adjourn

There being no further business the meeting was adjourned at 2:30 p.m.

Maria Caldwell, Chair