

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
June 11, 2008

Sheraton Suites
4400 West Cypress Street
Tampa, Florida

Wednesday, June 11, 2008

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

BOARD MEMBERS

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|----------------------|-----------------|
| Teresa Borcheck | Present |
| 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 | Present |

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 Gretchen Schultz.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to approve the April 7, 2008 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn seconded by Ms. Borcheck to approve the April 30, 2008 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, 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 in Case #2007-037748, Norman R. Webb [TB/MC/BES].

Mr. Gunn chaired.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton to reject stipulation. Upon vote, motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to issue counter stipulation to include suspension to run concurrently with Alabama suspension or IRS suspension which ever runs longer, suspension to be terminated upon submission of evidence that suspension has been lifted by Alabama and the IRS. Mr. Webb is to be given thirty days to accept or reject counter stipulation. Upon vote, the motion passed unanimously.

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

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

3. Petition for Variance or Waiver of Rule 61H1-33.006(2), David Codner.

Motion was made by Mr. Tipton, seconded by Ms. Borcheck, to deny unless Mr. Codner agrees to extend ninety day waiver, to allow review to be performed. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver of Rule 61H1-27.002(2)(a), Kevin Crawford.

Mr. Crawford was present.

Motion was made by Mr. Tipton, seconded by Mr. Quinlan, to deny Petition for Variance or Waiver. Upon vote, the motion passed with Mr. Puissegur voting no.

5. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Veronica Garcia.

Ms. Garcia was present.

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

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

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 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. Petition for Variance or Waiver of Rule 61H1-33.001(1), Kenneth S. Pinsky.

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

8. Petition for Variance or Waiver of Rule 61H1-33.006(2), Kenneth R. Walters.

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

9. Non-disputed Fact Hearing, Christena Bilby.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to continue until the August 13, 2008 Board meeting. Upon vote, the motion passed unanimously.

10. Non-disputed Fact Hearing, Joseph Sipkin.

Mr. Sipkin along with his attorney Mr. Brodsky were present.

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

vacate Notice of Intent to deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve with the stipulation that a fine of \$1, 200.00 be paid prior to licensure. Upon vote, the motion passed unanimously.

11. Reconsideration, tabled from December 7, 2007 & April 31, 2008 meeting; Orié Attas .

No action taken.

12. Reconsideration for Michael Belk.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve a six months extension. Upon vote, the motion passed unanimously.

13. Reconsideration for Mikhael Najm.

Mr. Najm was present.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to continue until the August 13, 2008 Board meeting.

II. Applications Reconsiderations – Now Meets Requirements

14. A. Exams:
Suzanne Bessler
Sean Derwick

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to reconsider those listed under 14A. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to approve. Upon vote, the motion passed unanimously.

B. Endorsement:
Melinda Caron
Sanon Lezeau
Charles Phillips
Jerry Puzey
Anthony Scarpa

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to reconsider those listed under 14B. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to approve. Upon vote, the motion passed unanimously.

C. CPE:
Roger Caron
Gregory B. Lechwar

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to reconsider those listed under 14C. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion

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

III. Declaratory Statement

15. Consider request from Rhonda Reed, 473.309 F.S. – Practice requirements for partnerships, corporations, and limited liability companies; business entities practicing public accounting.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to deny request for guidance on Declaratory Statement due to the lack of information. Upon vote, the motion passed unanimously.

IV. Disciplinary Matters

15. Probationary review in Case #2004-027524, Joseph Padron.

This item was removed from agenda.

17. Prosecuting Attorney's Report.

Mr. Hurst reported.

V. Examinations

18. Applications for CPA exam

I. 2008 CPA Candidates with Convictions:

Fernando Alicea

Applicant charged with D.U.I. on December 6, 2002; one year suspended driver's license, six (6) months probation. Applicant charged with alcohol related reckless driving on April 21, 2006; 18-month suspended driver's license, D.U.I. school, six (6) months probation and four (4) months treatment. Applicant charged with leaving the scene of an accident on August 12, 2002; reduced to reckless driving.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to request Mr. Alicea appear at the next Board meeting. Upon vote, the motion passed unanimously.

Tramaya Brown

Applicant charged with grand theft/shoplifting on August 9, 2002; judicial warning and restitution. Applicant charged with disturbing the peace and disorderly conduct on February 24, 2006; misdemeanor diversion program.

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

Roni Gutierrez Applicant charged with resisting arrest without violence on May 23, 1999; adjudication withheld.

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

Ross Hill Applicant charged with misdemeanor hit and run in July, 2004; fine paid.

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

Manuel Lemus IV Applicant charged with possession of cannabis on August 5, 2005; adjudication withheld. Applicant charged with disorderly conduct on May 30, 2003; adjudication withheld. Applicant charged with possession of cannabis on September 12, 2001; entered into misdemeanor prevention program.

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

Whitney Nall Applicant charged with misdemeanor possession of marijuana in February, 1999; fine paid.

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

Bradley Rettig Applicant charged with underage drinking; service hours.

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

Deepak Sharma Applicant charged with trespassing on September 30, 2001; nolle prosequere. Applicant charged with possession of cannabis (20 grams or less) on October 27, 2003; adjudication withheld, fine paid.

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

II. 2007 CPA Candidates to be denied for failure to meet requirements

Larissa Afanasyeva 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. Deficient 30 semester hours in excess of the baccalaureate degree from an accredited institution to include six (6) semester hours of upper

division business law with coverage of contracts, torts, and the Uniform Commercial Code and coverage of upper division taxation.

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

Liudmila Azina

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. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution. Deficient 36 semester hours of upper division accounting to include taxation, auditing, financial, and cost/managerial hours, 24 semester hours of upper division general business to include three (3) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code. Also deficient a complete application.

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

Jackeline Alarcon

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

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

Maria Albert

Deficient 11 semester hours of upper division accounting.

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

Fernando Alicea

Deficient 11 semester hours of upper division accounting and 10 semester hours of upper division general business to include coverage of three (3) semester hours of business law.

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

Sheretta Allen

Deficient 41 quarter hours in excess of baccalaureate degree to include 26 quarter hours of upper division accounting and six (6) quarter hours of upper division general business to include four (4) quarter hours of business law.

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

Alexander Alvarez

Deficient 33 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient six (6) semester hours of upper division business law and a complete application.

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

Inga Arisi

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. Deficient 30 semester hours in excess of the baccalaureate degree from an accredited institution to include five (5) semester hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code and 17.5 semester hours of upper division accounting.

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

Allan Asper

Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient three (3) semester hours of upper division business law.

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

Armine Assadourian

Deficient evaluation of a foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001 and 61H1-27.002.

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

Sandra Barker-McIntosh

Deficient official transcripts from Livingston College; failed to meet requirements of rule 61H1-27.002(2). Also deficient a complete application.

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

Anna Benjamin

Deficient 15 semester hours in excess of the baccalaureate degree.

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

Gloria Berendse

Deficient evaluation of a foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001. 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. Deficient 30 semester hours in excess of the baccalaureate degree from an accredited institution to include six (6) semester hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Tareq Boumujahed

Deficient 32 semester hours of upper division accounting to include coverage of taxation, auditing, and financial accounting. Also deficient 19 semester hours of upper division general business to include three (3) semester hours of business law.

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

Patti Brahier

Deficient 27 quarter hours of upper division accounting to include coverage of taxation and auditing. Also deficient 8 quarter hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Kimberly Briesmeister

Deficient 54 quarter hours of upper division accounting to include taxation, auditing, financial, and cost/managerial. Also deficient four (4) quarter hours of upper division business law.

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

Tramaya Brown

Deficient 15 semester hours of upper division accounting.

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

Pamela Burns

Deficient 11 quarter hours of upper division accounting.

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

Janet Campo

Deficient 12 semester hours of graduate courses to include coverage of six (6) semester hours of accounting and six (6) semester hours of upper division general business; these courses must be taken after admission to graduate school. Deficient 29 semester hours in excess of baccalaureate degree from an accredited institution to include nine (9) semester hours of upper division accounting with coverage of taxation and 9.75 semester hours of upper division general business to include three (3) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Melissa Canty

Deficient six (6) semester hours of upper division accounting, three (3) semester hours of business law, and baccalaureate degree posted to official transcripts.

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

Daziano Cartwright

Deficient 10 semester hours of upper division accounting.

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

Gabriela Codon

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 the baccalaureate degree from an accredited institution to include six (6) semester hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Frances Collins

Deficient 13 semester hours of upper division accounting and three (3) semester hours of business law.

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

Luke Conway

Deficient 15 semester hours of upper division accounting.

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

Marilyn Cravener

Deficient 12 semester hours of upper division accounting to include coverage of cost/managerial accounting.

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

Richard Czahor

Deficient eight (8) semester hours of upper division accounting and 1.33 semester hours of business law.

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

Jolene Daniels

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

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

Gabriel Diaz

Deficient an Authorization for Interstate Exchange of Information form from Connecticut. Also deficient nine (9) semester hours of upper division general business to include three (3) semester hours of business law.

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

Mahnoor Din

Deficient an Authorization of Interstate Exchange of Information form from Virginia.

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

Victoria Ellison

Deficient five (5) semester hours of upper division general business and baccalaureate degree posted to official transcript.

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

Rebecca Fischer Deficient three (3) semester hours of upper division accounting, three (3) semester hours of business law, and a complete application.

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

Robyn Fischer Deficient nine (9) semester hours of upper division accounting and a complete application.

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

Jean-David Ganem Deficient 15 semester hours in excess of baccalaureate degree to include three (3) semester hours of business law to include contracts, torts, and the Uniform Commercial Code.

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

Orlando Garofalo Deficient 33 semester hours of upper division accounting to include coverage of taxation, auditing, and cost/managerial accounting.

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

Thomas Guarino Deficient nine (9) semester hours of upper division accounting.

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

Carlos Hernandez Deficient nine (9) semester hours of upper division accounting.

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

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

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

Kevin Humphrey Deficient official transcripts from Nova Southeastern and Niagara University; failed to meet requirements of rule 61H1-27.002(2).

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

Anita Jain

Deficient baccalaureate degree posted to official transcript and a complete application.

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

Jossy Jacob

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. Deficient 30 semester hours in excess of the baccalaureate degree from an accredited institution to include five (5) semester hours of upper division general business with 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. Tipton, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Michelle Jreige

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

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

Erik Lavoie

Deficient 37.5 quarter hours in excess of baccalaureate degree from an accredited institution to include 13.5 quarter hours of upper division accounting and 26.8 quarter hours of upper division general business to include 3.5 quarter hours of business law.

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

Svetlana Majorivskyy

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

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

James Mathew

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 the baccalaureate degree from an accredited

institution to include 24.5 semester hours of upper division general business with three (3) semester hours of business law.

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

Todd Monk Deficient 18 semester hours of upper division accounting to include taxation and auditing and a complete application.

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

Emily Movida 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 12 semester hours of upper division general business with three (3) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Ricardo Orsini Deficient 10 semester hours of upper division accounting, two (2) semester hours of business law, and a complete application.

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

Gabriel Pedrero Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial accounting and three (3) semester hours of business law.

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

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

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

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

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

Heidi Petras

Deficient 30 semester hours of upper division accounting to include coverage of taxation, auditing, and cost/managerial accounting. Also deficient four (4) semester hours of upper division general business to include three (3) semester hours of business law.

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

Lyudmila Potapenko-Joyner

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 and evaluation of a foreign transcript by a board approved service; failed to meet requirements of rule 61H1-27.001 and 61H1-27.002.

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

Michael Reed

Deficient 27 semester hours of upper division accounting to include coverage of taxation and auditing and three (3) semester hours of business law.

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

Michael Rodriguez

Deficient three (3) semester hours of business law.

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

Jesus Roman

Deficient 13 semester hours of upper division accounting and 18 semester hours of upper division general business to include three (3) semester hours of business law.

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

Irineu Romano

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

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

Martha Romero

Deficient 12 semester hours of upper division accounting and a complete application.

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

Joseph Ross

Deficient 12 semester hours of upper division accounting to include coverage of cost/managerial accounting. Also deficient two (2) semester hours of business law.

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

Zena Samandar

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

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

Jingal Shah

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 three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code.

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

Deepak Sharma

Deficient nine (9) semester hours of upper division accounting to include coverage of taxation. Also deficient a complete application.

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

Tiffany Tatar

Deficient coverage of upper division cost/managerial accounting. Also deficient 15 semester hours of upper division general business to include three (3) semester hours of business law.

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

Elaine Thompson Deficient five (5) semester hours of upper division accounting and a complete application.

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

Julio Tupac-Yupanqui Deficient 24 semester hours of upper division accounting to include auditing.

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

Yanko Vasilev Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient three (3) semester hours of upper division business law to include coverage of contracts, torts, and the Uniform Commercial Code.

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

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

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

Additions

2008 CPA Candidates with Convictions:

Calvin Anderson Applicant charged with DUI on December 13, 1989; suspension of license, fees, and probation. Charged with DUI on February 22, 1998; 180 days treatment, fees, probation, and license suspension. Charged with DUI on February 1, 2000; license suspension, probation, fees, and treatment program. Charged with violation of probation and DUI on August 30, 2003; license revoked for eight (8) years and in jail treatment program.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to request Mr. Anderson appear at the next Board meeting. Upon vote, the motion passed unanimously.

Valeri Jean Caskey Applicant charged with possession under 21 in May 1992; nolle prosequere and court fees.

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

Tracy Laidacker Applicant charged with possession of fictitious driver’s license; withheld adjudication and probation.

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

Donna Peters Applicant charged with theft on August 28, 1997; nine (9) months jail and two years probation.

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

Jason Thomas Applicant charged with DUI on August 1, 1997; fine and community service. Charged with public intoxication on August 1, 1996; fine.

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

2008 CPA Candidates to be denied for failure to meet requirements

Calvin Anderson Deficient nine (9) semester hours of upper division accounting.

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

Victor Aponte Deficient a complete application.

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

Clara Arrieta Deficient a complete application.

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

Janet Baque-Cevallos Deficient a complete application.

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

Jeremy Behling Deficient official transcripts from the University of Florida; failed to meet requirements of rule 61H1-27.002(2).

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to approve for conviction only.

Upon vote, the motion passed unanimously.

Alejandra Campos Deficient a complete application.

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

Oswaldo Cesar 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. Deficient 30 semester hours in excess of the baccalaureate degree from an accredited institution to include 11 semester hours of upper division accounting with coverage of taxation and three (3) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Si Yuan Chen Deficient official evaluation of Shanghai Jian Tong University transcripts by board approved evaluator; failed to meet requirements of rules 61H1-27.001 and 61H1-27.002(2).

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

Namrata Dadlani Deficient four (4) semester hours of upper division accounting, two (2) semester hours of business law, and baccalaureate degree posted to official transcripts.

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

Daniel Gougherty Deficient 18 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Lea Graf Deficient 16.36 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting and three semester hours of upper division business law.

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

William Jones Deficient coverage of upper division cost/managerial accounting.

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

Ronald Marrero Deficient official transcripts from Devry University and Keller Graduate School; failed to meet requirements of rule 61H1-27.002(2).

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

Brian McGowan Deficient official transcripts from Seton Hall; failed to meet requirements of rule 61H1-27.002(2).

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

Geogy Mekkattil Deficient an Authorization for Interstate Exchange of Information form from Virginia and three (3) semester hours of upper division accounting.

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

Terry Palmer Deficient 18 semester hours of upper division general business to include three (3) semester hours of upper division business law.

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

Donna Peters Deficient three (3) semester hours of upper division accounting to include coverage of cost/managerial accounting, three (3) semester hours of upper division business law, and baccalaureate posted to official transcript.

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

John Rowland Deficient four (4) semester hours of upper division accounting.

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

Brandon Salem Deficient 13 semester hours in excess of baccalaureate degree to include six (6) semester hours of upper division accounting and three (3) semester hours of

business law. Also deficient baccalaureate degree posted to official transcripts.

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

Gena Smoot Deficient 10 semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting.

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

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

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

Zenaida Terso 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 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.

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

Jason Thomas Deficient a complete application.

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

Ben Van Klingeren Deficient 30 semester hours in excess of baccalaureate degree to include 15 semester hours of upper division accounting and three (3) semester hours of business law.

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

Leslie Williams 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. 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 30 semester hours of upper division accounting to include coverage of taxation, auditing, and cost/managerial accounting. Also deficient a complete application.

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

VI. **Admission to the Profession**

19. Applications for Licensure By Endorsement

Kevin Cole Applicant was charged with marijuana possession April 1984; paid fine.

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

Patrick Gutierrez Applicant was charged with under age drinking and open container on November 9, 2001; paid \$75.00 fine and charges dropped.

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

Jana Lile Applicant was charged with possession of marijuana in 1989; two (2) years probation plus court costs. Charged with sale of alcohol to minor in 1984; paid fine.

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

Nicholas Pagnotta Applicant was charged with possession of alcohol open container December 18, 1998; 50 hours of community service and adjudication withheld.

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

Matt Rochman Applicant was charged with open container and underage drinking on August 20, 2003; deferred prosecution.

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

Joseph Solomon Applicant was charged with DUI on August 12, 2006; six (6) months probation. Charged with possession of marijuana and paraphanelia on November 8, 2004; adjudication withheld and (6) months probation.

Mr. Solomon was present.

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

Gretchen McIntyre Ms. McIntyre is requesting two (2) months extension of her application from the waiver expiration date of July 3, 2008 to meet the requirements for CPA licensure in the State of Florida.

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

Stephen Ritmiller Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to Virginia file retention schedule, exact exam scores are no longer available, only that the applicant passed all four parts of the Uniform CPA exam with a score of 75% or above.

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

Marleen Bennett Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation.

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

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

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

Sheree Brugmann 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. Quinlan, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Gregory Caudill

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

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

Carol Chappell

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, and a passing score on the Laws and Rules exam.

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

Gregory Clifton

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, two (2) hours of CPE, and a passing score on the Laws and Rules exam.

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

John Colwell

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. Quinlan, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Sylvio Cordeiro

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

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

Laura Cruet

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

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

Nancy Di Carlo

Deficient nine (9) semester hours in excess of baccalaureate degree from an accredited institution and a passing score on the Laws and Rules exam.

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

Emanuel Dinatale

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

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

David Ervin

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public 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, a passing score on the Laws and Rules exam, and a complete application.

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

Nicholas Fabozzi

Deficient a passing score on the Laws and Rules exam.

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

Nancy Fallow

Deficient 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 a passing score on the Laws and Rules exam.

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

Steven Gooden

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Georgia.

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

Kirk Holderbaum

Deficient a Certification of Work Experience form evidencing two (2) years and three (3) months of public or governmental accounting experience under the supervision of a licensed CPA and a passing score on the Laws and Rules exam.

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

Mark Imhof

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

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

Jana Lile

Deficient six (6) semester hours of above elementary accounting, 14.67 semester hours of general business, 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. Quinlan, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Gretchen McIntyre

Deficient two (2) semester hours of business law.

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

David Montgomery

Deficient two (2) semester hours of business law.

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

Jennie Muniz

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

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

Nicholas Pagnotta

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

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

John Pascale

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 three (3) years and 10 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. Quinlan, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Martin Pauker

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. Quinlan, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Alexander Paul

Deficient 18 semester hours of above elementary accounting. Also deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA and a passing score on the Laws and Rules exam.

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

David Poparad

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, eight (8) hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Lisa Tessier

Deficient 18 semester hours of upper division accounting to include coverage of cost/managerial and a passing score on the Laws and Rules exam.

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

Richard Wagner

Deficient a passing score on the Laws and Rules exam.

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

Richard Weidrick

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 11 months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, one (1) hour of CPE, and a passing score on the Laws and Rules exam.

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

Merrill Wynn

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 work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, 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.

Elizabeth C. Allen, AC 19842 – Ms Allen is requesting that her license be changed to “inactive.” She states if her request is granted, her intention is to reactivate her license by completing the required continuing education

and ethics exam. Ms. Allen's license reverted to "delinquent" status on January 1, 2002 and "null and void" on January 1, 2004.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny Ms. Allen's request to place her "null and void" license on "inactive" status and approve extending the "delinquent" status of license for one year in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Anthony W. Davis, AC 32779 – Mr. Davis is requesting to regain a "current active" license pursuant to 473.313 (4). Mr. Davis states during the past four years he has endured unusual hardship in the form of a divorce, moving three times, having to Baker Act and tend to his mother whose health was failing, taking unpaid time off from work (FMLA) to take care of his wife who was having severe health issues, and helping his parents after his father had a stroke. Mr. Davis' 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 Ms. Borders-Byrd, to extend the "delinquent" status of Mr. Davis' 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.

Joseph Giaimo, AC 15837 – Mr. Giaimo is requesting to regain a "current active" license pursuant to 473.313 (4). He state at the time his license lapsed he was in the middle of divorce litigation after twenty-seven years of marriage and his attention to his license lapsed. Mr. Giaimo's license reverted to "delinquent" status on January 1, 2004 and "null and void" on January 1, 2006.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to extend the "delinquent" status of Mr. Giaimo'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.

Susan Llende, AC 26556 - Ms. Llende is requesting reinstatement of her license to "inactive" status. She states she is prepared to pay any back fees that are due and willing to complete any CPE credits required. Ms. Llende's license reverted to "delinquent" status on January 1, 2002 and "null and void" on January 1, 2004.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny Ms. Llende's request to place her "null and void" license on "inactive" status and approve extending the "delinquent" status of Ms. Llende's license for six month in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Jeanne T. Prayther, AC 33169 – Ms. Prayther is requesting to be allowed to reactivate her "null and void" license due to hardship reason. Ms. Prayther states after the death of her son, she had a very hard time

trying to wake up each morning and taking care of her kids and trying to earn a steady income. Ms. Prayther's 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 Ms. Borders-Bryd, to extend the "delinquent" status of Ms. Prayther's license for one year in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Holly H. Qian, AC 25349 – Ms. Qian is requesting to continue her "inactive" status for another two years. She states she recently moved from California to Ohio, which apparently has caused the loss of her renewal notice in the mail. Ms. Qian paid \$50 to place her license on "inactive" status on August 10, 2005 which issued her a "current inactive" license to expire December 31, 2005. Her license reverted to "delinquent inactive" on January 1, 2006 and "null and void" on January 1, 2008.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny Ms. Qian's request to place her "null and void" license on "inactive" status and approve extending the "delinquent" status of Ms. Qian's license for six month in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion assed unanimously.

Stacy R. Wilson, AC 23491 – Ms. Wilson is requesting that her license be removed from "null and void" status. Ms. Wilson's 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 Ms. Borders-Byrd, to extend the "delinquent" status of Ms. Wilson's license for six months in order for her 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.

Robert T. Briele, AC 16046 - Mr. Briele is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007 (June 30, 2008. He is deficient 40 total CPE hours with 10 in accounting and auditing for the period ending December 31, 2007.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny Mr. Briele's request to reactivate using the CPE hours submitted and his current application, and approve extending the "delinquent" status of his license for six months to allow him to reactivate his license by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Jena M. Delk, AC 37788 - Ms. Delk 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 from Deloitte & Touche LLP – missing sponsor's signature,

courses completed from MicroMash, Smart Pros, Learn Live Tech and Skillssoft – no proof submitted.

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

Jorge L. Rodriguez, AC 34348 - Mr. Rodriguez is required to complete 240 CPE hours with 60 in accounting and auditing and 8 ethics for the period ending June 30, 2008. By reestablishment period he is deficient 5 total CPE hours with 1 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2006; using the 24-month rule, deficient 74 total CPE hours with 4 in approved ethics, sufficient proof of attendance for courses completed on 07/19/02, 08/16/02 and 10/2-3/03 – missing sponsor's signature, 10/01/04 – does not verify attendance, 10/8-9/05 – missing CPE hours received, 06/01/03, 06/10/03, 06/19/03, 06/26/03 and 07/22/03 – proof must come from the actual sponsor, 04/01/05 – no proof submitted, and a course outline for course completed on 10/01/04.

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

David C. Roebuck, AC 31778 - Mr. Roebuck 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 KPMG courses – missing sponsor's name and signature and licensee's name and all MicroMash courses – no proof submitted.

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

Stephen M. Saft, AC 27401 - Mr. Saft 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 a \$290 fee, a complete application, sufficient proof of attendance for all course listed on his reporting form - no proof submitted and a passing score on the current laws and rules exam.

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

Frank J. Seifert, AC 34104 - Mr. Seifert 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 reactivation application, the reporting form showing completion of 120 CPE hours with 30 in accounting and auditing and 4 in approved ethics, proof of attendance, and a passing score on the current laws and rules exam.

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

Robert N. Thompson, AC 32139 - Mr. Thompson 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 nine (9) total CPE hours for the period ending June 30, 2008 and sufficient proof of attendance for all courses listed on reporting form – no proofs submitted.

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

Paul R. Welsh, AC 33947 - Mr. Welsh 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, a reporting form showing completion of 120 CPE hours with 30 in accounting and auditing and 4 in approved ethics, and proof of attendance for all courses – no proof submitted.

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

IV. Consider reactivation applications for convictions only.

Edward R. Christensen, AC 11418 – Mr. Christensen was convicted of DUI on September 13, 1986 and September 14, 1998.

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

Additions

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

Camille Stoll Davey, AC 15811 - Ms. Davey is requesting permission for her reactivation package to be processed. Ms. Davey states she failed to complete the laws and rules exam within the required timeframe found herself in the uncomfortable position of not being able to complete the exam because her license was deemed to be delinquent. Ms. Davey states she contacted the Florida Board of Accountancy for advice and was informed by two separate individuals that her license could not revert to “null and void” provided she requested the reactivation package before December 31, 2007. Ms. Davey states she requested the reactivation package three times, it finally arrived on January 24, 2008. The Board of Accountancy received a request from Ms. Davey for the reactivation package on December 17, 2007. The reactivation package was mailed on December 18, 2007. Ms. Davey’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 Ms. Borders-Byrd, to extend the “delinquent” status of Ms. Davey’s license for six months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Tammy L. Dominique, AC 27886 - Ms. Dominique is requesting to be allowed to reactivate her “null and void” license. Ms. Dominique states she was under the impression that all she needed to do was report her backlog CPE and her license would be removed from inactive to current with no issue. She states was not aware that her license would be revoked. Ms. Dominique states during 2003-2005 she was in a long drawn out divorce and child custody battle. Ms. Dominique’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to extend the “delinquent” status of Ms. Dominique’s license for six months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Robert A. Gard, AC 20655 - Mr. Gard is requesting to reinstate his “null and void” license due to financial hardship. Mr. Gard’s license reverted to “delinquent” status on January 1, 2000 and “null and void” on January 1, 2002.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to extend the “delinquent” status of Mr. Gard’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.

Daniel A. Tadeusiak, AC 35893 - Mr. Tadeusiak is requesting an extension retroactive to December 31, 2007 to reactivate his license. Mr. Tadeusiak’s states he previously requested a hardship extension to complete his continuing education including but not limited to the Florida Accountancy Laws and Rules examination. He states his last correspondence with the board was December 31, 2007 where it was stated he needed to order an activation package; however, he had a very severe illness which necessitated a hospital stay. Mr. Tadeusiak’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 Ms. Borders-Byrd, to extend the “delinquent” status of Mr. Tadeusiak’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.

VIII **Firms**

21. Report on Firms

I. Consider denial of CPA Firm applications

Barclais CPA LLC

Failed to submit a licensed Florida CPA to qualify the firm.

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

Bruce Lima Failed to submit a completed application package.

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

Chase & Associates Failed to submit a completed application package.

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

Formulate Failed to submit a licensed Florida CPA to qualify the firm.

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

Gary Wormald Failed to submit a licensed Florida CPA to qualify the firm.

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

Global Accounting & Tax Services LLC Applicant failed to submit completed application package.

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

Griselle A Forte Failed to submit a licensed Florida CPA to qualify the firm.

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

J'maine Chubb Failed to submit a licensed Florida CPA to qualify the firm.

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

Jarods Accounting Services Applicant failed to submit completed application package.

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

Motion was made by Mr. Quinlan, seconded by Ms Borcheck to approve those listed on Exhibit IXa. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borcheck to refer Fischer, Hayes & Associates, P.C. to investigations for unlicensed activity. Upon vote, the motion passed unanimously.

X. Rules Report

- 23. 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

Ms. Clark reported. Ms. Clark discussed with Board members Rules 61H1-20.007 through 61H1-20.0099 and it was determined these rules would not be pursued at this time. Ms. Clark and Mr. Carroll will meet with Ms. Holiday of the Joint Administrative Procedures Committee to discuss the need of specific dates of rules from the Governmental Accounting Standards Board book, to discuss.

Ms. Clark reported that 61H1-22.006 – Government Accounting Standards, 61H1-22.007 – Government Auditing Standards and 61H1-22.007 – Standards for Local Governmental Audits have had no action taken and will require statutory change.

XI. Administrative

24. NASBA

FYI - Nominations from the Alabama State Board of Public Accountancy
Candidate Concerns

This was an informational item.

25. AICPA Exposure Draft – Proposed Content and Skill Specifications for the Uniform CPA Examination.

This was an informational item.

26. Discuss whether or not to incorporate 61H1-20.007 through 61H1-20.0099.

This item was discussed under tab #23.

27. Consider Resolution for Tanya Davis.

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

28. Consider report from Auditor General, Chapters 10.700, 10.800, and 10.850 (please note many of the changes were made to make them consistent with each other). Ms. Rossitti of the Auditor General's office was present.

This was an informational item.

29. Committee Report.

Ms. Clark reported on the Rules Committee meeting of June 10, 2008. She informed Board members that HB 797 was signed by the Governor and became effective July 1st, which will allow candidates to sit for the CPA exam with 120 semester hours or 160 quarter hours from an accredited university. The Rules Committee discussed rule changes to 61H1-27.002 Concentrations in Accounting and Business and 61H1-27.004 One Year of Work Experience. Ms. Clark presented a draft of these rules for Board members. Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to notice 61H1-27.002 and 61H1-27.004 for rule development. Upon vote, the motion passed unanimously. Board members agreed to hold a Board meeting by conference call on July 15th to work on these rules.

Mr. Quinlan reported on the Education Committee and informed Board members that there are two positions opening on the Committee. Staff will place minutes on August Board agenda for approval along with resumes for the open positions.

Mr. Carroll reported on the CPE Task Force Committee, he informed Board members that the Task Force is working with technology on being able to report more than eighty hours of continuing education during renewal.

Ms. Caldwell appointed Ms. Borders-Byrd to the CPE Committee.

30. Chairman's Report.

Ms. Caldwell had nothing to report at this time.

31. Report from FICPA.

Ms. Anderson informed the Board that the FICPA would be using the Electronic Newsflash to let Florida CPA's know of renewal deadlines.

Ms. Anderson informed Board members that there are now twenty six states that have passed the mobility rule.

Ms. Anderson stated she will be talking to Interim Secretary Chuck Drago and hopes he will attend the August Board meeting.

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

Ms. Clark had nothing to report at this time.

33. Other Business.

34. Consider deceased Florida practitioners.

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

35. Future meeting dates

This was an informational item.

36. Adjourn

There being no further business the meeting was adjourned at 12:50 p.m.

Maria Caldwell, Chair