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MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
October 21, 2008

DRAFT

Sheraton Suites
4400 West Cypress Street
Tampa, Florida

Tuesday, October 21, 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

Teresa Borchek	Excused Absence
Cynthia Borders-Byrd	Present
Rick Carroll	Present
Maria Caldwell	Present
William Durkin	Present
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 Pat Gough.

Motion was made by Mr. Puissegur, seconded by Ms. Borders-Byrd, to approve the August 13, 2008 minutes and September 15, 2008 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Ms. Borders-Byrd, to approve additions. Upon vote, the motion passed unanimously.

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

1. Stipulation in Case #2005-063039, Leonard M. Anton.

Ms. Borchek was recused.

Mr. Anton was present.

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

2. Stipulation in Case #2005-039554, Stephen Simone.

Ms. Borchek and Ms. Caldwell were recused.

Mr. Durkin and Mr. Quinlan recused themselves.

Mr. Gunn acted as chair.

Mr. Simone and his attorney Mr. Rankin were present.

Motion was made by Mr. Puissegur, seconded by Ms. Borders-Byrd, to approve with amended stipulation to include cost of \$1,294.62. Upon vote, the motion passed unanimously.

3. Hearing Not Involving Disputed Issues of Material Fact in Case #2007-037748, Norman R. Webb.

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Gunn acted as chair.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to accept voluntary relinquishment of license. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver of Rule 61H1-31.001(4), Donna R. Mallery.

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

5. Petition for Variance or Waiver of Rule 61H1-33.006(2), Robert A. Ortega.

Mr. Ortega was present.

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

6. Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b), Michel Pucek Danahar.

This Petition for Variance or Waiver was formally withdrawn.

7. Petition for Variance or Waiver of Rule 61H1-33.006(2), Andrea R. Samuels.

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

8. Petition for Variance or Waiver of Rule 61H1-27.001(5)(a), Timothy Shelley.

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

9. Petition for Variance or Waiver of Rule 61H1-31.002(4), 33.003(1) (6), & 33.006(2), Robert L. Trescott.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve Petition for Variance or

Waiver. Upon vote, the motion passed unanimously.

10. Non-disputed Fact Hearing, Patricia Reid.

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 previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve, notice Ms. Reid that she will need to complete 2.56 semester hours of upper division of accounting prior to licensure. Upon vote, the motion passed unanimously.

11. Non-disputed Fact Hearing, Martha Romero.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to vacate previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to approve, notice Ms. Romero that she will need to complete 12 semester hours of upper division accounting prior to licensure. Upon vote, the motion passed unanimously.

12. Reconsideration for Kevin Donald.

Mr. Donald was present.

This was tabled, to allow Mr. Donald an opportunity to file a Petition for Variance or Waiver.

13. Reconsideration for Stephen Saft.

Mr. Saft was 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 previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made Mr. Quinlan, seconded by Mr. Puissegur, to grant an extension of sixty days to allow Mr. Saft; to complete four (4) hours of approved ethics, upon completion approve. Upon vote, the motion passed unanimously.

14. Continuance – Calvin Anderson.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to approve, however before licensure Mr. Anderson must submit criminal background history and complete six (6) semester hours of upper division accounting. Upon vote, the motion passed unanimously.

15. Continuance – Christina Bilby.

Ms. Bilby was present.

Motion was made by Mr. Tipton, seconded by Mr. Quinlan, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Quinlan, to vacate previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Quinlan, to approve, notice Ms. Bilby that she will need to complete six (6) semester hours of upper division accounting prior to licensure. Upon vote, the motion passed unanimously.

16. Continuance - Fernando Alicea.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to deny for failure to meet educational requirements and good moral character. Upon vote, the motion passed unanimously.

17. Continuance - Jonathan Davis.

Mr. Davis was present.

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

II. Applications **Reconsiderations – Now Meets Requirements**

18. A. Exam

Edward Dilberto
Rebecca Clarkson Fischer

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to reconsider those listed under 18A. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve. Upon vote, the motion passed unanimously.

B. Endorsement:
Marilyn Disbrow

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to vacate previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to approve, notice Ms. Romero that she will need to complete 12 semester hours of upper division accounting prior to licensure. Upon vote, the motion passed unanimously.

C. CPE:
David Roebuck

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to vacate previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to approve, notice Ms. Romero that she will need to complete 12 semester hours of upper division accounting prior to licensure. Upon vote, the motion passed unanimously.

III. **Disciplinary Matters**

19. Prosecuting Attorney's Report.

Mr. Hurst reported.

IV. Examinations

20. Applications for CPA exam

Leslie McLaren Applicant charged with leaving the scene of an accident with injuries and driving under the influence on December 17, 1994; probation and alcohol education, restitution, fine, and court costs.

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

Kevin Michaelan Applicant charged with petty theft on February 2, 2008; adjudication withheld. Applicant charged with giving false name to law enforcement officer on February 2, 2008; charges dropped. Applicant charged with trespassing after warning on September 27, 2006; Nolle Pros-Comp PT1.

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

Paul Ronca Applicant charged with battery in 1998; plead no contest, 50 hours of community service and 30 hours of anger management.

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

Justin Umstead Applicant charged with possession of alcohol under age 21 on June 21, 2003; diversion program. Applicant charged with possession of alcohol under age of 21 on February 18, 2004; diversion program. Charged with open house party on August 22, 2004; diversion program. Applicant charged with possession of alcohol under age of 21 on September 4, 2004; diversion program and six (6) months probation.

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

Cheryl Atkins Deficient eight (8) semester hours of upper division accounting.

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

Johnny Benefield Deficient nine (9) semester hours of upper division accounting.

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

Bridget Benkelman Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include two (2) semester hours of business law.

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

Elena Bergamo Deficient 12 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. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Lytice Boyd Deficient 12 semester hours of upper division general business.

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

Tamisha Bozeman Deficient official transcripts for review; applicant failed to meet requirements of rule 61H1-27.002(2).

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

John Burke Deficient official transcripts for review; failed to meet requirements of Rule 61H1-27.002(2).

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

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

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

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

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

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

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

Thomas Freeman

Deficient 13.5 quarter hours of upper division accounting and four (4) quarter hours of upper division business law. Applicant is requesting an extension to evidence completion of education requirements to sit for the CPA examination. Applicant waived 90 day rights and the additional six (6) months will expire October 10, 2008.

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

Vilma Galva

Deficient 2.12 semester hours in excess of baccalaureate degree from an accredited institution to include 1.32 semester hours of business law.

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

Kathleen Gerrits

Deficient 14 semester hours in excess of baccalaureate degree from an accredited institution to include six (6) semester hours of upper division accounting.

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

Alba Giraldo

Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of 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. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Alicia Glassman

Deficient a complete application.

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

Leighton Gordon

Deficient 15 semester hours in excess of baccalaureate degree to include eight (8) semester hours of upper division accounting and two (2) semester hours of business law.

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

Rupert Gordon

Deficient a complete application; 33 semester hours of upper division accounting to include coverage of taxation, auditing, and financial, and six (6) semester hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code. Applicant is requesting an undetermined extension to evidence completion of requirements to sit for CPA examination. Applicant waived 90 days and additional six (6) months expired July 6, 2008.

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

Timothy Goshorn

Deficient six (6) semester hours of upper division accounting and 15 semester hours of upper division general business.

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

Roxanne Graves

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

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

Kallina Gutierrez

Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution.

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

Brittany Hardin

Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution.

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

Emily Hill

Deficient 20 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting.

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

Cassie Holmes Deficient official transcripts for review; applicant failed to meet requirements of rule 61H1-27.002(2).

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

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

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

Branislav Hronsky Deficient three (3) semester hours of upper division accounting and six (6) semester hours of upper division general business to include three (3) semester hours of business law. Also deficient an Authorization of Interstate Exchange of Information form from Connecticut.

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

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

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

Felicia Jules-Aurelis Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include 30 semester hours of upper division accounting with coverage of taxation, auditing and financial accounting and 12 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, tort and the Uniform Commercial Code.

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

Caroline Khalil Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include five (5) semester hours of upper division general business with three (3) semester hours of business law with coverage of contracts, torts and the Uniform

six (6) months expired September 3, 2008.

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

Alberto Martinez-Muvdi Deficient 12 semester hours of upper division accounting.

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

Elizabeth McHaffie Deficient eight (8) semester hours of upper division accounting.

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

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

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

Leslie McLaren Deficient official transcripts; applicant failed to meet requirements of 61H1-27.002(2).

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

Lorraine Medina Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of business law with coverage of contracts, torts and the Uniform Commercial Code and a complete application. Applicant is requesting an extension until December 22, 2008 to evidence completion of requirements to sit for the CPA examination. Applicant waived 90 days and additional six (6) months will expire October 25, 2008.

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

Jose Meza Deficient 2.12 semester hours in excess of baccalaureate degree from an accredited institution.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve under new

Alicia Penalzoza

Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include 3.25 semester hours of business law with coverage of contracts, torts and the Uniform Commercial Code and a complete application.

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

Vivian Perez

Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial, and accounting information systems and two (2) semester hours of business law.

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

Olga Rivera

Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of 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. Applicant is requesting an extension until December 22, 2008 to evidence completion of requirements to sit for the CPA examination. Applicant waived 90 days and additional six (6) months will expire October 25, 2008.

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

Alzeth Robinson

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

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

Patrick Saint-Jean

Deficient 21 semester hours of upper division accounting to include coverage of financial accounting and deficient three (3) semester hours of business law.

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

Mary Salter

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

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

Julia Sanchez

Deficient four (4) semester hours in excess of baccalaureate degree from an accredited institution and a complete application.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve under new education rule, once application is received. Upon vote, the motion passed unanimously.

Angela Sapp

Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include five (5) semester hours of upper division accounting.

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

Elena Sokol

Deficient baccalaureate degree posted to transcript and nine (9) semester hours of upper division accounting.

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

Trilby Stevens

Deficient six (6) 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. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Amirtha Thiagarajah

Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include nine (9) semester hours of upper division

motion passed unanimously.

Suzanne Averill

Deficient (6) semester hours of upper division accounting and nine (9) semester hours of upper division general business.

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

Tariq Banks

Deficient one (1) semester hour of upper division accounting and four (4) semester hours of upper division general business to include three (3) semester hours of business law.

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

Rita Barry

Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include seven (7) 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. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Jovan Bethell

Deficient baccalaureate degree posted to official.

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

Reid Christensen

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

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

Savannah Crain

Deficient official transcripts from the University of Central Florida and Florida State University; applicant failed to meet requirements of rule 61H1-27.002(2).

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

Laudan Jamkhu Deficient 18 semester hours of upper division accounting to include coverage of auditing; two (2) semester hours of business law, and baccalaureate degree posted to official transcripts.

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

Penninah Kinyanjui Deficient official transcripts from University of Missouri Columbia; applicant failed to meet requirements of rule 61H1-27.002(2).

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

Mauricio Kusche Deficient official transcripts for review; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002(2).

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

Robert Lee Deficient an Authorization of Interstate Exchange of Information form from Georgia.

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

Darin Love Deficient an Authorization of Interstate Exchange of Information form from Texas.

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

Micah Makubin Deficient official transcripts from the University of Central Florida; applicant failed to meet requirements of rule 61H1-27.002(2).

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

Nicole Marino Deficient a complete application.

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

Matthew Melver Deficient 27 semester hours in excess of baccalaureate degree to include 36 semester hours of upper division accounting to include coverage of taxation, auditing,

Carolina Board of Accountancy on January 23, 2006; license was suspended for 30 days, paid a \$1000.00 civil penalty, and complete the Ethics Principles and Professional Responsibilities course within 180 days of the date order approved by the Board. Applicant's North Carolina license is current and active with expiration date of June 30, 2009.

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

Robert Ricaud

Mr. Ricaud is requesting the Board to accept experience submitted to the Ohio Board of Accountancy from Chemed Corporation, Tasco Enterprises, and Hair Surgeon, Inc in lieu of the Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

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

Elizabeth Barden

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 Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Jonathan Barker

Deficient 18 semester hours of upper division accounting, five (5) 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, 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 Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Dean Bekas

Deficient a passing score on the Laws and Rules exam.

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

passed unanimously.

Kevin Cole

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 Connecticut and Massachusetts evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state.

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

Ryan Cortner

Deficient 12 hours of CPE and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Hector Cruz Martinez

Deficient six (6) semester hours of upper division accounting, two (2) semester hours of business law, and a passing score on the Laws and Rules exam.

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

Ana Diaz

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and a passing score on the Laws and Rules exam.

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

Chris Gressett

Deficient two (2) semester hours of business law.

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

Heather Guenther

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 Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Joyce Harris

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

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 Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Marcelo Mauri

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.

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

Michael Mayberry

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

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

Brian McAllister

Deficient 12 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. Quinlan, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Veronica McLeod

Deficient 20 semester hours of upper division accounting to include coverage of cost/managerial 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 Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Susan Meyers

Deficient 42 quarter hours of upper division accounting to include coverage of taxation and auditing and a passing score on the Laws and Rules exam.

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

Nelson Mishkin

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, 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 Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Mark Olesen Deficient three (3) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

Kishore Peter 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.

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

Timothy Phelps Deficient 25 semester hours in excess of baccalaureate degree to include 15 semester hours of upper division accounting, a passing score on the Laws and Rules exam, and a complete application.

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

Robert Ricaud 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.

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

Shelley Rodriguez Deficient three (3) semester hours of upper division 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. Quinlan, seconded by Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Reinaldo Romeu Deficient a passing score on the Laws and Rules exam.

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

Ronald Silberstein 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 California, a Certification of Work Experience form evidencing two (2) months 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, and a passing score on the Laws and Rules exam.

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

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

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

Jason Tinder Deficient 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 Mr. Gunn, to deny. Upon vote, the motion passed unanimously.

Andrew Tyack 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 a Certification of Work Experience form evidencing three (3) years and six (6) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Kamal Verma

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

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

Clark Wheatley

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

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

Wenli Xue

Deficient 27 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code which three (3) semester hours must be upper division. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Institute of Chartered Accountants of Ontario evidencing current licensure.

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

ADDITIONS

Alexander McCaffrey

Deficient \$250 application fee and a complete application.

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

VII. Continuing Professional Education

22. Report on Continuing Professional Education

- II. Consider a request from the following licensees to reactivate their “null and void” license.
- A. Laura Getter, AC 17404 – Ms. Getter is requesting that she be reinstated to “inactive” status so that she can begin fulfilling Florida’s reactivation requirements. Ms. Getter license reverted to “delinquent” status on January 1, 1997. She placed her “delinquent” license on “inactive” status on March 27, 1997. Her “inactive” license reverted to “delinquent inactive” on January 1, 2003 and “null and void” on January 1, 2005.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to extend the “delinquent” status of Ms. Getter’s license for six (6) months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- B. Christopher Glenn, AC 27680 – Mr. Glenn is requesting reinstatement of his license. Mr. Glenn states he accepts responsibility for not completing the required paperwork to document completion of his Continuing Professional Education (CPE). He states he did not receive any notices that he was “delinquent” and that he was made “null and void”. Mr. Glenn states he assumes that this is because the information we have on file lists his main address as one that he has not had for five years and the license location is the correct address. Mr. Glenn’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to extend the “delinquent” status of Mr. Glenn’s license for six (6) months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- C. Tami Jo Hammer, AC 36240 - Ms. Hammer is requesting reinstatement of her license. Ms. Hammer states in October 2007, she requested a package for reactivation. She states once she received the package she started working towards completing the hours but realized that she was not going to complete all hours before December 31, 2007. She states she called the 800 number provided and was advised by a customer service person to send in a request to have her license placed on “inactive” status before December 31, 2007, then she would have until June 30, 2008 to complete all the required hours to reactivate her license. Ms. Hammer states when she asked what was required for this process, she was instructed to send in the change of status application reactivation and to write on the front page that she was requesting “inactive” status. She states there was no mention of money. Ms. Hammer states she mailed the request to have her license inactivated on December 21, 2007. She completed her CPE hours in June 2008 and sent the reactivation package along with the application fee of \$395. She states a month later she received a letter informing her that her

license was “null and void”.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to extend the “delinquent” status of Ms. Hammer’s license for six (6) months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- D. Brian S. Hankerson, AC 12835 – Mr. Hankerson is requesting that his license be placed on “delinquent” status until December 31, 2009 while he work towards meeting the CPE requirements for full reinstatement. Mr. Hankerson states in 2001 he began working full time in the ministry and ceased acting in the capacity of a CPA in public practice. He states that during this time he endured significant personal hardship which resulted in two tragic divorces and the loss of all his material possessions. Mr. Hankerson states it is now his intentions to reactivate his license. Mr. Hankerson’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

Mr. Hankerson was present.

Motion was made by Pr. Quinlan seconded by Mr. Puissegur, to approve placing Mr. Hankerson’s license on “delinquent” status until December 31, 2009. Upon vote, the motion passed unanimously.

- E. John Keith Leach, AC R000786 – Mr. Leach is requesting to be allowed to reactivate his “null and void” license. Mr. Leach states he discovered his license had been rendered “null and void” last week while searching the DBPR records for another license. He states that in July 2002 his wife/office manager passed away after a short reoccurrence of melanoma. He states not wanting to continue to run the practice alone, he sold the public accounting practice effective October 1, 2003. Mr. Leach states while he understands that it is his responsibility for licensure compliance after the sale of his practice in 2006, much of his professional structure and all of his staff were gone leaving him vulnerable for missing these types of administrative issues. Mr. Leach’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to extend the “delinquent” status of Mr. Leach’s license for six (6) months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- F. Karen E. Lee, AC 31425 - Ms. Lee is requesting renewal of her “null and void” license. Ms. Lee states she was recently released from her current employment and while in the process of resume writing, she decided to confirm that the personal information on her licenses were up to date. She states she was surprise her CPA license came up as “null and void”. Ms. Lee states she has been renewing her sole proprietor firm license every year and thought this license was the only one she needed to work in Florida. She states she has continued taking the required CPE courses every year.

Ms. Lee's license reverted to "delinquent" status on January 1, 2004 and "null and void" on January 1, 2006.

Ms. Lee was present.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to extend the "delinquent" status of Ms. Lee's license for six (6) months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- G. Todd Nash, AC 22422 – Mr. Nash is requesting an extension of time to complete the required course work to reinstate his license. He states due to a serious illness he was unable to complete the required Continuing Professional Education (CPE) in the two (2) year allotted timeframe to maintain an active license.

Mr. Nash was present

Motion was made by Mr. Puissegur, seconded by Mr. Tipton, to extend the "delinquent" status of Mr. Nash's license for one (1) year in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- H. Philip Piasecki, AC 18724 - Mr. Piasecki is requesting that his license be placed on "inactive" status so that he can complete the requirements necessary to obtain an "active" license. Mr. Piasecki states he thought he converted his license to an "inactive" status. He learned this week that he allowed his license to lapse based on his failure to provide current mailing addresses to the Department of Regulation. Mr. Piasecki's license reverted to "delinquent" status on January 1, 1999 and "null and void" on January 1, 2001.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to extend the "delinquent" status of Piasecki's license for six (6) months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- I. Peter M. Rosenberg, AC 26400 - Mr. Rosenberg is requesting a hardship reinstatement of his license. Mr. Rosenberg states on June 15, 2003, he was told he had bladder cancer. In July, four (4) tumors were removed followed by a chemotherapy treatment in the hospital. He states this was followed by treatments of BCG (an immune builder) for about a year and a half. Mr. Rosenberg states in January 2006, he had a minor heart attack where he was hospitalized for a few days. Last New Year's Eve, he had what paramedics described as an aborted sudden death syndrome. He states he spent two (2) weeks in the hospital where they implanted a defibrillator. Mr. Rosenberg'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 Mr. Rosenberg's license for one (1) year in order for him to

reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

- J. Martha M. Wakefield, AC 19658 – Ms. Wakefield is requesting that her license be placed on “inactive” status so she can reactivate it. She states she will pay all application and licensing fees and meet all continuing education requirements. Ms. Wakefield’s license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

Ms. Wakefield was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to extend the “delinquent” status of Ms. Wakefield’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.

- K. Alvaro J. Zuluaga, AC 20923 - Mr. Zuluaga is requesting permission to reactivate his “null and void” license. He is requesting a “temporary” status for six months while he completes all the required CPE credits. Mr. Zuluaga’s license reverted to “delinquent” status on January 1, 1992 and “null and void” on January 1, 1994.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to extend the “delinquent” status of Mr. Zuluaga’s license for six (6) 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.

David Alexander, AC 24962 - Mr. Alexander is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient 12 total Continuing Professional Education (CPE) hours for the period ending June 30, 2008 and sufficient proof of attendance for courses completed on 02/13/07, 03/05/07 – does not verify attendance.

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

Kristin Allen, AC 33901 - Ms. Allen is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. She is deficient 40 total CPE hours with 10 in accounting and auditing for the period 07/01/07 – 06/30/08 or 35 total CPE hours for the period ending June 30, 2008 under the 24-month rule.

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

Christopher Angelo, AC 22112 - Mr. Angelo is required to complete 160

Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. He is deficient a complete application, 11 total CPE hours for the period 07/01/04 – 06/30/06 and 4 CPE hours in board approved ethics for the period 07/01/06 – 06/30/08 by reestablishment period or 34 total CPE hours under the 24-month rule, sufficient proof of attendance for courses completed on 06/25/06 – missing sponsor's signature; 07/05/07, 9/24/07, 11/07/07, 11/18/07, 11/16/07, 03/17/08, 03/24/08, 06/04/08, 06/06/08 and 06/07/08 – no proof submitted.

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

Antonio E. Arner, AC 36960 - Mr. Arner is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in 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. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Michael Clark Jr., AC 36912 - Mr. Clark is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. He is deficient two (2) total CPE hours for the period 07/01/04 – 12/29/06 (2nd extension) or 15 total CPE hours under the 24-month period.

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

Robert J. Coward, AC 23651 - Mr. Coward is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and 8 in ethics for the period ending June 30, 2008. He is deficient a \$195 fee and sufficient proof of attendance for all courses for the period ending June 30, 2006 – missing the sponsor's signature.

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

Donald A. Denkhaus, AC 3130 - Mr. Denkhaus is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. He is deficient four (4) CPE hours in board approved ethics for 07/01/04 -06/30/06 by reestablishment or 41 total CPE hours with 4 in board approved ethics for the period by reestablishment period and sufficient proof of attendance for courses completed on 06/12/08 – does not verify attendance and all courses for the period ending June 30, 2006 – no proof submitted.

Mr. Denkhaus was present.

Motion was made by Mr. Tipton, seconded by Mr. Puissegur, to approve. Upon vote, the

motion passed unanimously.

Kenneth F. Deon, AC 31556 - Mr. Deon is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient a complete application, four (4) CPE in board approved ethics and sufficient proof of attendance for all courses listed on reporting form – missing sponsor's signature.

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

James W. Eaton III, AC 27867 - Mr. Eaton is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and 4 in ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for courses completed on 02/16/06 14 missing number of CPE hours received; 07/20/05, 07/21/05, 07/22/05, 15 04/19/06, 03/26/07 05/29/08 and 05/30/08 – missing sponsor's signature.

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

Thomas J. Egan, AC 35085 - Mr. Egan is required to complete 240 Continuing Professional Education (CPE) hours with 60 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. He is deficient 4 CPE in board approved ethics for the period ending June 30, 2008.

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

Daniel D. Franson, AC 23123 - Mr. Franson is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient a \$155 fee and sufficient proof of attendance for all courses listed on the reporting form – no proof submitted.

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

Edwin B. Garrison, AC 5131 - Mr. Garrison is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and 4 in ethics for the period ending June 30, 2008. He is deficient 7 total CPE hours in accounting and auditing for the period 07/01/07 – 06/30/08 and sufficient proof of attendance for courses completed on 11/29/06 and 11/30/06 – does not verify attendance.

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

Carrie A. Gatlin, AC 36264 - Ms. Gatlin is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. She is deficient a \$50 fee and sufficient proof of attendance for courses completed on 06/26/06 – no proof submitted and 03/24/06 – missing sponsor's signature.

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

Leha Vu Gillen, AC 36587 - Ms. Gillen is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) ethics for the period ending June 30, 2007. She is deficient 8 CPE hours in board approved ethics for the period ending June 30, 2008.

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

Carl E. Gillert, AC 3100 - Mr. Gillert is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) ethics for the period ending June 30, 2008. He is deficient a complete application and four (4) CPE hours in board approved ethics for the period ending June 30, 2008.

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

Brian L. Gunderson, AC 25291 - Mr. Gunderson is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient a complete application and a \$50 fee.

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

Zachary H. Hannah, AC 33192 - Mr. Hannah is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and 4 in ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for course completed on 06/08/06 – missing sponsor's signature.

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

- X. Christine Howard, AC 26214 - Ms. Howard is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. She is deficient a \$355 fee and sufficient proof of attendance for course completed on 04/21/06 – does not verify attendance.

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

Richard Kandel, AC 16602 - Mr. Kandel is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. He is deficient one (1) CPE hour in accounting and auditing for the period ending June 30, 2006.

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

Lillian D. Kelly, AC 20880 - Ms. Kelly is required to complete 120 Continuing Professional Education (CPA) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. She is deficient sufficient proof of attendance for course completed on 06/28/08 – no proof submitted.

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

Jeanne L. Lemanski, AC 29085 – Ms. Lemanski is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. She is deficient 8 CPE hours in board approved ethics for the period ending June 30, 2008.

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

Pamella Kurtz, AC 6381 - Ms. Kurtz is required to complete 360 Continuing Professional Education hours with 90 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. She is deficient 45 CPE hours in accounting and auditing for the period ending June 30, 2008 and sufficient proof of attendance for course completed on 04/28/08 – missing sponsor's signature.

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

Steven B. Liedy, AC 12220 - Mr. Liedy is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for course completed on 10/20/06 – missing sponsor's signature.

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

Hugh D. Miller, AC 18505 - Mr. Miller is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and

auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient 4 CPE hours in Board approved ethics for the period ending June 30, 2008.

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

Tammy L. Neel, AC 32068 – Ms. Neel is required to complete 200 Continuing Professional Education (CPE) hours with 50 in accounting and auditing and 4 in board approved ethics for the period ending June 30, 2008. She is deficient four (4) CPE hours in board approved ethics for the period ending June 30, 2008.

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

Kristen Noethen, AC 32934 - Ms. Noethen is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. She is deficient a complete application, eight (8) CPE hours in board approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for courses completed on 07/02/04, 07/07/04, 07/08/04, 07/13/04 – does not verify attendance, 06/30/08 – no proof submitted.

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

Arturo I. Ondina, AC 33492 - Mr. Ondina is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient 4 Continuing Professional Education for the period ending June 30, 2008. Mr. Ondina is requesting reconsideration of his case, since at the time of his filing for the Florida license he understood he was in full compliance of the (4) ethics credits required to reactivate his license.

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

Shelly M. Painter, AC 14563 - Ms. Painter is required to complete 360 Continuing Professional Education (CPE) hours with 90 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. She is deficient a \$155 fee, 158 total CPE hours for the period ending June 30, 2008, sufficient proof of attendance for course completed on 01/16/08 – no proof submitted and a passing score on the current laws and rules exam.

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

Henry A. Paula, AC 16527 - Mr. Paula is required to complete 360 Continuing Professional Education (CPE) hours with 90 in accounting and

auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient 4 CPE hours in board approved ethics for the period ending June 30, 2008.

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

Theo C. Pratt, AC 36443 - Mr. Pratt is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. He is deficient 11 total CPE hours with 4 in Board approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for course completed on 11/15/06.

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

Revell S. Preacher, AC 6945 - Mr. Preacher is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for courses completed on 07/24/05, 07/15/06 does not verify attendance; 08/09/05, 06/13/06, 03/28/07, 05/30/07, 06/27/07 and 09/13/05 – missing course title and number of CPE credits received; 05/15/06 – missing sponsor's name, sponsor's signature, licensee's name and number of CPE hours received; 03/20/07 and 05/28/08 – no proof submitted; 06/18/07 – missing sponsor's name, sponsor's signature, course title and number of CPE hours received and 05/29/08, 05/30/08 – missing sponsor's signature.

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

Nancy Rodriguez, AC 33470 - Ms. Rodriguez is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. She is deficient four (4) CPE hours in board approved ethics for the period ending June 30, 2008.

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

Douglas J. Rohleder, AC 37728 - Mr. Rohleder is required to complete 100 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient a complete application, a signed reporting form, four total CPE hours for the period ending June 30, 2008 and sufficient proof of attendance for course completed on 06/01/07 – proof of attendance must come from the provider who sponsored the course.

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

QQ. Jacqueline B. Ruiz, AC 22633 - Ms. Ruiz is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. She is deficient a \$145 fee and 4 CPE hours in Board approved ethics.

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

Lynda S. Sanders, AC 12045 - Ms. Sanders is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. She is deficient sufficient proof of attendance for course completed on 06/06/08 – missing sponsor's signature.

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

Bruno Sartori, AC 16475 - Mr. Sartori is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. He is deficient a complete application, a \$395 fee, 4 CPE hours in board approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for course completed on 05/22/08 – no proof submitted.

Mr. Sartori was present.

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

Jenifer S. Schembri, AC 28529 - Ms. Schembri is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and eight (8) in ethics for the period ending June 30, 2008. She is deficient a \$10 fee and sufficient proof of attendance for course completed on 06/23/06 – missing sponsor's signature.

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

Charles Slater, AC 10221 - Mr. Slater is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient 13 accounting and auditing for the period ending June 30, 2008 and sufficient proof of attendance for courses completed on 08/03/07 – missing sponsor's signature, 10/30/06, 01/23/07, 02/06/07, 10/29/07, 10/30/07 and 06/06/8 – no proof submitted and 01/18/08 – missing number of CPE hours received.

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

William M. Sprague, AC 35828 – Mr. Sprague is required to complete 280 Continuing Professional Education (CPE) hours with 70 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. He is deficient four (4) CPE hours in board approved ethics for the period ending June 30, 2008.

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

Floran S. Thomas, AC 31494 - Ms. Thomas is required to complete 120 Continuing Professional Education (CPE) hours with 30 in accounting and auditing and four (4) in ethics for the period ending June 30, 2008. She is deficient a \$155 fee, a complete application and sufficient proof of attendance for courses completed 06/19-23/07 – proof not submitted for ethics course, 08/05, 10/05, 01/06, 04/06, 06/06 07/06, 10/06, 01/07, 03/07, 06/07 – no proof submitted and 06/24/08 – does not verify attendance.

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

V. Consider reactivation applications for convictions only.

A. Michael Averyt, AC 18974 – Mr. Averyt was convicted of DUI on December 17, 2006.

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

B. Teresa A. Faulkenberry, AC 9328 – Ms. Faulkenberry was convicted of DUI in 1991 and 1993.

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

C. Robert C. Sanford, AC 15862 – Mr. Sanford was convicted DUI on October 15, 1995.

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

VI. Consider request from the following licensees to voluntarily relinquish their license.

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
Escudero, Enrique A. No Action was taken on Mr. Escudero's request, this will be on December's Board agenda.	26816	yes
Gray, Robert N.	4469	no

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

Handstad, Sonja M. 36545 no

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

Richmon, Samuel B. 10343 no

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

VIII Firms

23. Report on Firms

There were no items under this tab.

IX. Temporary Permits

24. Applications for Temporary Permits

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve those listed under tab 24. Upon vote, the motion passed unanimously.

X. Rules Report

- 25. 61H1-27.002 Concentration in Accounting and Business
- 61H1-27.0041 One Year of Work Experience

Ms. Clark reported that she had responded to the Joint Administrative Procedures Committee regarding their concern with Rule 61H1-27.002. Ms. Clark stated since she has heard nothing in response she assumes her letter was accepted and the rule will be adopted. The adoption date is set for November 3, 2008 and it will become effective November 23, 2008.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to approve the proposed language of Rule 61H1-27.0041 – One Year of Work Experience with the addition to the first sentence to read **If application for licensure is made after December 31, 2008, and the applicant has not applied for and been approved to take the licensure examination by January 1, 2009, the applicant must document one year of work experience as follows:** and the addition to (3) to include **The one year of work experience may be achieved by teaching accounting full time for one year at an accredited college or university, as defined in Rule 61H1-27.001(1), F.A.C., under the following conditions:**

Upon vote, the motion passed unanimously.

Ms. Clark asked the Board to determine if Rule 61H1-27.0041 – One Year of Work Experience would have a financial impact on small business, if so she would notice the language but informed the Board that without the Statement of Estimated Regulatory Cost letter it could not be adopted. Mr. Quinlan volunteered to help staff work on the letter to present to the Board at their conference call on November 17, 2008.

XI. Administrative

26. NASBA
Issue regarding fingerprinting
Accountancy Licensee Database Task Force
Revised Draft 120/150

This was an informational item.

27. AICPA – Informational item

This was an informational item.

28. Partnering with the IRS.

This was an informational item.

29. Guidance on acceptance of work experience from Mr. James Robinett.

The Board determined that the employer Fort Mojave Indian Tribe qualifies for federal, state or local government accounting.

30. Consider choosing Vice Chairs for Committee's.

This was tabled until the new Chair and Vice Chair of the Board are appointed.

31. Chairman's Report.

Ms. Caldwell reported that at the Rules Committee meeting on October 20, 2008, the Committee discussed exploring the possibility of doing away with the Law and Rules exam. Ms. Caldwell stated that perhaps the required ethics course could be used as a way to impose that licensees take the Law and Rules exam. Ms. Caldwell stated that the Committee is also looking at ways to cut the cost of the Petitions for Variance/Waivers it seems there are many request for those who did not take their Law and Rules examination by the December 31st deadline and one possible solution to this would be to impose a fine instead of requiring licensees to reactivate, this would also cut down on the number of reactivation applications for staff to process.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to refer to the Rules Committee the task of changing the rule to impose monetary fees for those who do not submit their Law and Rules exam by the December 31st deadline. Upon vote, the motion passed unanimously.

32. Report from FICPA.

Mr. Johnson reported that during the previous days Rules Meeting that Ms. Caldwell asked if he could get information on two topics the first being how other states transitioned exam candidates who were eligible at the time their new work experience went into effect, and how other states recognize accounting standards within their rules. Mr. Johnson stated that he would work with the AICPA and NASBA to get this information.

Mr. Johnson reiterated the importance of getting the financial information needed from the Department so that the Long Range Planning Committee can begin working on the February 12, 2009 report that is do to the Legislature, and stated that he would contact the Department if the information was not received within a week. Mr. Johnson noted that he is hearing the

budget deficit continues to grow at a rate greater than anticipated and that this report to the Legislature will most likely be examined and relied upon as the Legislature will have to make deeper cuts than the previous year's budget.

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

Ms. Clark had nothing to report at this time.

34. Other Business.

The Board received a letter from Carla Blake of NASBA's QAS program requesting until May 31, 2009 to submit additional information the Board requested at their meeting on August 13, 2008. The Board asked staff to inform Ms. Blake that they had given NASBA six months to provide the information requested and they would not extend the six months.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to approve Ms. Kelly to attend the Southeast Regional CPA Examination Forum to be held on Monday, December 2, 2008 at the Westin Atlanta Airport Hotel in Atlanta Georgia. Upon vote, the motion passed unanimously.

35. Consider deceased Florida practitioners.

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

36. Future meeting dates:

This was an informational item.

37. Adjourn

There being no further business the meeting was adjourned at 1:35 p.m.

Maria Caldwell, Chair