

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
August 5, 2009

Tampa Airport Marriott
Tampa International Airport
Tampa, Florida

Wednesday, August 5, 2009

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

BOARD MEMBERS

Teresa Borcheck	Present
Cynthia Borders-Byrd	Present
Rick Carroll	Present
Maria Caldwell	Present
William Durkin	Excused Absence
Marshall Gunn	Present
Steve Riggs	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.

1. Approve Board Minutes

Motion was made by Ms. Borcheck, seconded by Ms. Borders-Byrd, to approve the minutes from the June 10, 2009, meeting. Upon vote, the motion passed unanimously.

2. OGC Action Request

A. BILLARD, GREGORY – Case # 2007-048930

Mr. Tipton was recused.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to suspend until he appears before the board at which time the board may impose terms and conditions, and cost in the amount of \$21.66 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

B. BROWN, KIRKLAND, CAMPBELL, PA - Case # 2007-049077

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Michael Campbell and Mr. Paul Campbell were present.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to issue a reprimand and cost in the amount of \$29.99 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

C. CAMPBELL, MICHAEL PAUL – Case # 2007-037574

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Michael Campbell was present.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to include probation for five (5) years, within the first year of probation, respondent shall undergo a practice review at his expense. Respondent shall submit three (3) tax returns (one (1) individual and two (2) business) and a description of his volume of work and number of clients for review. Respondent shall submit quarterly probation reports documenting attendance in an Alcoholics Anonymous program, a report from his psychiatrist, and the results of drug testing. Respondent shall appear before the Board annually, and the Board specifically reserves jurisdiction to impose such other discipline as it may find is warranted at Respondent's annual appearance. The probationary period is subject to early termination if so ordered by the Board at Respondent's annual appearance. All submissions required during the probationary period shall be made to the Division Director of the Florida Board of Accountancy. Respondent shall pay administrative costs in the amount of \$401.88 due within thirty (30) days of the entry of Final Order. Upon vote, the motion passed unanimously.

D. CAMPBELL, MICHAEL PAUL – Case # 2008-027659

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Michael Campbell was present.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to include probation for five (5) years, within the first year of probation, respondent shall undergo a practice review at his expense. Respondent shall submit three (3) tax returns (one (1) individual and two (2) business) and a description of his volume of work and number of clients for review. Respondent shall submit quarterly probation reports documenting attendance in an Alcoholics Anonymous program, a report from his psychiatrist, and the results of drug testing. Respondent shall appear before the Board annually, and the Board specifically reserves jurisdiction to impose such other discipline as it may find is warranted at Respondent's annual appearance. The probationary period is subject to early termination if so ordered by the Board at Respondent's annual appearance. All submissions required during the probationary period shall be made to the Division Director of the Florida Board of Accountancy. Respondent shall pay administrative costs in the amount of \$401.88 due within thirty (30) days of the entry of Final Order. Upon vote, the motion passed unanimously.

E. CAMPBELL, MICHAEL PAUL - Case # 2008-027681

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Michael Campbell was present.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to include probation for five (5) years, within the first year of probation, respondent shall undergo a practice review at his expense. Respondent shall submit three (3) tax returns (one (1) individual and two (2) business) and a description of his volume of work and number of clients for review. Respondent shall submit quarterly probation reports documenting attendance in an Alcoholics Anonymous program, a report from his psychiatrist, and the results of drug testing. Respondent shall appear before the Board annually, and the Board specifically reserves jurisdiction to impose such other discipline as it may find is warranted at Respondent's annual appearance. The probationary period is subject to early termination if so ordered by the Board at Respondent's annual appearance. All submissions required during the probationary period shall be made to the Division Director of the Florida Board of Accountancy. Respondent shall pay administrative costs in the amount of \$401.88 due within thirty (30) days of the entry of Final Order. Upon vote, the motion passed unanimously.

F. CAMPBELL, MICHAEL PAUL – Case # 2008-027699

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Michael Campbell was present.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to include probation for five (5) years, within the first year of probation, respondent shall undergo a practice review at his expense. Respondent shall submit three (3) tax returns (one (1) individual and two (2) business) and a description of his volume of work and number of clients for review. Respondent shall submit quarterly probation reports documenting attendance in an Alcoholics Anonymous program, a report from his psychiatrist, and the results of drug testing. Respondent shall appear before the Board annually, and the Board specifically reserves jurisdiction to impose such other discipline as it may find is warranted at Respondent's annual appearance. The probationary period is subject to early termination if so ordered by the Board at Respondent's annual appearance. All submissions required during the probationary period shall be made to the Division Director of the Florida Board of Accountancy. Respondent shall pay administrative costs in the amount of \$401.88 due within thirty (30) days of the entry of Final Order. Upon vote, the motion passed unanimously.

G. CAMPBELL, MICHAEL PAUL – Case #2008-027856

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Michael Campbell was present.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to adopt the findings of fact as

set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to include probation for five (5) years, within the first year of probation, respondent shall undergo a practice review at his expense. Respondent shall submit three (3) tax returns (one (1) individual and two (2) business) and a description of his volume of work and number of clients for review. Respondent shall submit quarterly probation reports documenting attendance in an Alcoholics Anonymous program, a report from his psychiatrist, and the results of drug testing. Respondent shall appear before the Board annually, and the Board specifically reserves jurisdiction to impose such other discipline as it may find is warranted at Respondent's annual appearance. The probationary period is subject to early termination if so ordered by the Board at Respondent's annual appearance. All submissions required during the probationary period shall be made to the Division Director of the Florida Board of Accountancy. Respondent shall pay administrative costs in the amount of \$401.88 due within thirty (30) days of the entry of Final Order. Upon vote, the motion passed unanimously.

H. CAMPBELL, MICHAEL PAUL – Case #2008-027901

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Michael Campbell was present.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to include probation for five (5) years, within the first year of probation, respondent shall undergo a practice review at his expense. Respondent shall submit three (3) tax returns (one (1) individual and two (2) business) and a description of his volume of work and number of clients for review. Respondent shall submit quarterly probation reports documenting attendance in an Alcoholics Anonymous program, a report from his psychiatrist, and the results of drug testing. Respondent shall appear before the Board annually, and the Board specifically reserves jurisdiction to impose such other discipline as it may find is warranted at Respondent's annual appearance. The probationary period is subject to early termination if so ordered by the Board at Respondent's annual appearance. All submissions required during the probationary period shall be made to the Division Director of the Florida Board of Accountancy. Respondent shall pay administrative costs in the amount of \$401.88 due within thirty (30) days of the entry of Final Order. Upon vote, the motion passed unanimously.

I. CAMPBELL, MICHAEL PAUL - Case #2008-030233

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Michael Campbell was present.

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to include probation for five (5) years, within the first year of probation, respondent shall undergo a practice review at his expense. Respondent shall submit three (3) tax returns (one (1) individual and two (2) business) and a description of his volume of work and number of clients for review. Respondent shall submit quarterly probation reports documenting attendance in an Alcoholics Anonymous program, a report from his psychiatrist, and the results of drug testing. Respondent shall appear before the Board annually,

and the Board specifically reserves jurisdiction to impose such other discipline as it may find is warranted at Respondent's annual appearance. The probationary period is subject to early termination if so ordered by the Board at Respondent's annual appearance. All submissions required during the probationary period shall be made to the Division Director of the Florida Board of Accountancy. Respondent shall pay administrative costs in the amount of \$401.88 due within thirty (30) days of the entry of Final Order. Upon vote, the motion passed unanimously.

J. HILLYARD, BURITA - Case # 2008-002050

Mr. Tipton was recused.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to accept the stipulation. Upon vote, the motion passed unanimously.

K. LIPPMAN, KAREN - Case #2007-0032638

Ms. Borcheck and Mr. Tipton were recused.

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to accept the stipulation. Upon vote, the motion passed unanimously.

L. STRADER, STEPHEN -Case #2008-016275

Mr. Tipton was recused.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to suspend until he appears before the board at which time they may impose terms and conditions with cost of \$33.32, and fine of \$5,000.00 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

M. WELLBERY, WILLIAM J. - Case #2005-063479

Ms. Borcheck and Ms. Caldwell were recused.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to adopt the findings of fact as set forth in the administrative complaint and adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to issue a reprimand, fine of \$2,800.00 and cost of 112.79 to be paid within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

3. Petitions for Variance or Waiver

A. BRIGLIO, BARBARA

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

B. CARRASCO, JACQUELINE

Ms. Carrasco was present.

Motion was made by Ms. Caldwell, seconded by Mr. Quinlan, to approve an extension until May 2011. Upon vote, the motion passed unanimously.

4. Non-Disputed Fact Hearing
 - A. FRAZIER, DAVID

Mr. Frazier was present.

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

5. Continuance
 - A. BRIAN DONAHUE

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

6. Reconsiderations
 - A. ALI, SYED

Mr. Syed was present.

Motion was made Mr. Quinlan, seconded by Mr. Riggs, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

- B. BRUDNOCK, KELLY

Ms. Brudnock was present.

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to reconsider, vacate previous denial and approve pending payment of \$95.00 due within thirty days. Upon vote, the motion passed unanimously.

- C. CREECH, SUSAN

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

- D. JACOBSON, RICHARD

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to reconsider, vacate previous denial and grant an additional six (6) months under delinquent status to complete forty hours of CPE, which none can be in behavioral. Upon vote, the motion passed unanimously.

- E. LANIER, SUBER

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

7. Now Meets Requirements
 - A. BROWN, GREGORY

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

B. EDGECOMBE, JOHN

Mr. Edgecombe was present.

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

C. GUTKNECHT, JUNE

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

D. HIRSCH, JERROLD

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

E. HODGES, NICK

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

F. MOLINA, JENNIFER

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to reconsider, vacate previous denial and approve. Upon vote, the motion passed unanimously.

8. Disciplinary Matters

A. BOTTS, RICHARD – Case #2004-040248

Mr. Botts was present.

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to lift suspension, not to impose probation. Upon vote, the motion passed unanimously.

9. Exams – Recommended Approvals

David Bookout	Applicant charged with reckless driving in May, 2001; pled guilty, entry of judgment continued indefinitely.
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Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Charles Cox	Applicant charged with leaving the scene of an
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accident on June 5, 2003; adjudication withheld. Applicant charged with open container on April 20, 2005; guilty adjudication. Also charged with DUI on August 23, 2005; guilty adjudication.

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

Michael Craven Applicant charged with expired tag in August 1992; performed community service hours.

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

Nicolas De La Vega Applicant charged with cocaine possession on December 10, 2002; pled nolle-pros (no-contest).

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

Jayson Garrett Applicant charged with possession of alcohol by a minor and open container on June 9, 2007; assigned and completed pre-trial diversion program.

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

LaChrista Heape Applicant charged with domestic violence on May 19, 2003; probation/no contest.

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

Tyler Jordan II Applicant charged with disorderly conduct on August 20, 2003; misdemeanor diversion program and paid fine.

Kark Kokonas Applicant charged with disorderly conduct in 2005; paid fine. Applicant charged with DUI in September 2007; paid fine and six (6) months probation.

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

William Marquardt Applicant charged with trespassing on January 2,

2005; charge dismissed. Applicant charged with liquor possession on September 24, 2002; pre-trial diversion.

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

Daniel Morgan Applicant charged with misdemeanor possession of marijuana on March 5, 1999; pled on contest, paid fine of \$150.00, adjudication withheld.

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

Constance O'Neil Applicant charged with issuance of worthless check \$150.00 (+) on April 10, 1990; pled nolle pros (no contest) and made restitution. Applicant charged with possession of cannabis less than 20 grams on March 31, 2000; adjudication withheld. Applicant charged with possession of drug paraphernalia on March 31, 2000; nolle pros (no-contest) and made restitution.

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

Wendy Perry Applicant charged with driving with a suspended driver's license on July 24, 2000; applicant state all sanctions satisfied. Applicant charged with assault and battery on July 11, 1994; continued without a finding. Applicant charged with mal destruction on property on July 11, 1994; continued without a finding. Applicant charged with shop lifting on October 6, 1989; paid \$62.50 fine. Applicant charged minor transporting alcohol on March 27, 1989; paid \$100 fine. Applicant charged with driving with wrong license plate on March 27, 1989; paid \$100 fine. Applicant charged with assault and battery on February 19, 1987; continued without a finding.

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

Reinaldo Ramos Applicant charged with petit larceny on October 1, 1994; pled on contest and satisfied all requirements

imposed by the court.

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

David Reali Applicant charged with petit theft in 1984; pled no contest and served 90 days probation.

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

Mark Ruch Applicant charged with attempted sexual misconduct I may 1991; fine. Applicant charged with DWI in October 1992; fine. Applicant charged with trespassing in November 1992; fine/no contest. Applicant charged with DWI in December 1996; fine, probation and 30 days in jail.

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

10. Exams – Recommended Denials

Danielle Andion Deficient official transcripts from Nova Southeastern University; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Jamie Bailey Deficient three (3) hours upper division accounting and a complete application.

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

Ingrid Balocco Deficient official transcripts for the University of Miami; applicant failed to meet requirements of rule 61H1-27.002.

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

Ingrid Berkeczi Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing,

financial, cost/managerial, and accounting information systems.

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

David Bookhout Deficient a complete application.

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

Robert Brecht Deficient a complete application.

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

Theodore Brown Deficient eight (8) semester hours of upper division accounting to include coverage of cost/managerial accounting.

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

Aaron Browning Deficient three (3) semester hours of business law and a complete application.

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

Erik Bua Deficient three (3) semester hours of business law.

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

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

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

Anthony Cola Deficient three (3) hours business law.

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

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

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

Andrea Goldsmith Deficient coverage of upper division cost/ managerial accounting.

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

Giovanni Gonzalez Deficient transcripts from all schools attended.

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

Jessika Gonzalez Deficient a complete application.

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

LaChrista Heape Deficient official transcripts from DeVry University and Florida Metropolitan University; applicant failed to meet requirements of rule 61H1-27.002.

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

Jerome Heidemann 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 in taxation; these courses must taken after admission to graduate school; deficient 4.75 hours of upper division accounting to include coverage of auditing 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. Carroll, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Michael Hendee Deficient two (2) semester hours of business law.

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

Rodolfo Hernandez Deficient two (2) semester hours of business law and a complete application.

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

Paula Hill Deficient three (3) semester hours of business law.

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

Melissa Hinks Deficient transcripts from all schools attended.

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

Yan Hong Deficient official transcripts from University of North Florida and a complete application.

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

Leilani Jacobs Deficient three (3) semester hours of business law.

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

Michelle Jensen Deficient six (6) hours upper division accounting.

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

Tyler Jordan II Deficient a complete application.

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

Christina Kassar Deficient four (4) semester hours of upper division accounting.

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

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

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

Weixuan Luo Deficient nine (9) semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting and three (3) semester hours of taxation these courses must be taken after admission to graduate school; also deficient complete application.

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

Chitra Mahesh Deficient 15.5 quarter hours upper division general business.

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

Jose Morales Deficient six (6) semester hours of upper division general business to include three (3) semester hours of business law.

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

Keith Organ Deficient coverage of upper division auditing and three (3) semester hours of business law.

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

Linda Papson-Abramova 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. Carroll, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

James Parker Jr. Deficient four (4) quarter hours of upper division accounting and three (3) quarter hours of business

law.

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

Deborah Parry Deficient transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002.

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

Leignis Perez Deficient evaluation of transcripts from University of Havana to be evaluated by a board approved provider. Also deficient coverage of upper division cost/managerial accounting and three (3) semester hours business law.

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

Randall Ramos-Ortiz Deficient two (2) semester hours of business law, a complete application, and an Authorization of Interstate Exchange of Information form from Puerto Rico to evidence compliance with rule 61H1-27.001.

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

Andrew Sarbone Deficient transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002.

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

Stephen Schickel Deficient official transcripts from University of West Florida; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Adrienne Sommerfeldt Deficient 18 semester hours of upper division accounting to include coverage of taxation, auditing, and accounting information systems. Also deficient three (3) semester hours of business law.

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

Vatsal 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 in taxation; these courses must be taken after admission to graduate school. Also deficient three (3) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code and a complete application.

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

Nauka Soni

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

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

Renee Swanston

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

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

David Thomas

Deficient three (3) semester hours of business law.

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

Regina Thomas

Deficient three (3) semester hours of business law.

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

Caridad Vasallo

Deficient official transcripts from Barry University; applicant failed to meet requirements of rule 61H1-27.002.

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

Maria Villacampa Deficient official transcripts from University of Florida and an Authorization of Interstate Exchange of Information form Texas; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002.

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

Webert Wancique Deficient 12 semester hours of upper division accounting to include coverage of financial accounting and three (3) semester hours of upper division general business.

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

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

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

Deborah Wimer-Zills Deficient a complete application.

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

11. Endorsement – Recommended Approvals

Kevin Berez Applicant was charged with in park after hours on March 16, 2006; nolle prossed.

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

Anthony Carita Applicant was charged with open container in public place by a minor on June 15, 1999; community service.

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

Adam Gates Applicant was charged with possession of alcohol by a minor on July 12, 2001; adjudication withheld.

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

Ashley Smith

Applicant was charged with person under the age of 21 with a blood alcohol content level of .02 on May 31, 2000; suspension of driver license for six (6) months.

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

Michael Stavroff

Applicant was charged with possession of crack cocaine on January 18, 1997; adjudicated per diversion. Charged with careless driving, reckless driving, and no valid driver license on June 25, 1995; driver education and fine.

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

Nathan Wadlinger

Applicant was charged with second degree petit theft on December 18, 1999; community service and education program.

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

12. Endorsement – Recommended Denials

Shahid Ahmad

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

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

Lisa Alcorn

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Colorado, District of Columbia, Wyoming, Virginia, and Maryland, 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 Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Winsome Anderson

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 auditing and three (3) semester hours of business law covering contracts, torts, and Uniform Commercial Code, 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. Carroll, to approve. Upon vote, the motion passed unanimously.

Anthony Carita

Deficient 15 semester hours of upper division accounting, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application.

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

Jacquelyn Cebada

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 business law covering contracts, torts, and Uniform Commercial Code and a passing score on the Laws and Rules exam.

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

Jonathan Crick
Deficient a Certification of Work Experience form evidencing seven (7) 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 Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Serge Favblas
Deficient 24 semester hours in excess of baccalaureate degree to include 21 semester hours of upper division accounting, 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. Carroll, to approve. Upon vote, the motion passed unanimously.

Gail Fisher
Deficient a passing score on the Laws and Rules exam.

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

Adam Gates
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, 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. Carroll, to approve. Upon vote, the motion passed unanimously.

Michael Gellert

Deficient a Certification of Work Experience form evidencing one (1) year and 10 months of public, governmental, or industry accounting experience under the supervision of a licensed CPA, following licensure.

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

Brad Goldberg

Deficient two (2) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects 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. Carroll, to approve. Upon vote, the motion passed unanimously.

Kerry Gubics

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

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

Chad Hensley

Deficient nine (9) semester hours of upper division accounting, 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. Carroll, to approve. Upon vote, the motion passed unanimously.

Jim Jacobs

Deficient 24 quarter hours of upper division accounting, 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. Carroll, to approve. Upon vote, the motion passed unanimously.

Jonah Kaplan

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 Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Gregory Miller

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 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. Carroll, to approve. Upon vote, the

motion passed unanimously.

Tre Mischka

Deficient 24 semester hour in excess of baccalaureate degree to include 15 semester hours of upper division accounting and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

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

Illynn Negron

Deficient two (2) 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 Mr. Carroll, to approve. Upon vote, the motion passed unanimously.

Marina Ortiz-Laboy

Deficient 14 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. Carroll, to approve. Upon vote, the motion passed unanimously.

Eric Romanoff

Deficient three (3) semester hours of upper division business law and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state.

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

Kislay Shah

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

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

Aleksandr Uskach

Deficient 24 semester hours of upper division accounting to include coverage of taxation and a passing score on the Laws and Rules exam.

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

Kathy Voldseth

Deficient four (4) 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. Carroll, to approve. Upon vote, the motion passed unanimously.

13. Endorsement – Considerations

Bradley Rowen

Bradley Rowen's endorsement application was reviewed by the Board of Accountancy at their June 10, 2009 meeting. The board denied the application for the following reasons: failed to demonstrate that you meet the educational requirements established by Section 473.306(2)(b), Florida Statutes and Rule 61H1-27.002, Florida Administrative Code, in that applicant had not completed 19 quarter hours of upper division accounting and four (4) quarter hours of business law, failed to submit a complete application as required by Section 455.213(1), Florida Statutes by failing to return a completed Authorization for Interstate Exchange of Information form, number DBPR-CPA-5012-1, for the following states in which you have previously been licensed to practice public accounting, that you have passed an examination which is substantially equivalent to the examination required by Section 473.306, Florida Statutes, and Rule 61H1-28.0061, Florida Administrative Code, and passed the examination required by Section 455.217(1), Florida Statutes, and Rule 61H1-28.007, Florida Administrative Code, on Chapters 455 and 473, Florida Statutes.

Mr. Rowen is requesting an extension of two (2) months from waiver expiration date of July 14, 2009, in order to meet the requirements for CPA licensure in the State of Florida.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to approve a two (2) month extension. Upon vote, the motion passed unanimously.

Charles B. Jones

Mr. Jones is requesting reinstatement of his license due to illness. Mr. Jones'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. Borcheck, to extend the delinquent status for one (1) year to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Caralyn Paul

Ms. Paul is requesting reinstatement of her license due to medical hardship. Ms. Paul's license reverted to "delinquent" status on January 1, 2003 and "null and void" on January 1, 2005.

Ms. Paul was present.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to move to delinquent status, require 244 CPE hours to reactivate with 120 hours of A/A, 120 hours of technical business and four (4) hours of Florida approved ethics to be completed within one (1) year. Upon vote, the motion passed unanimously.

Becky Quinlan

Ms. Quinlan is requesting reinstatement of her license due to medical and financial hardship. Ms. Quinlan's license reverted to "delinquent" status on January 1, 2007 and "null and void" on January 1, 2009.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to extend the delinquent status for one (1) year to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Elizabeth C. Stange

Ms. Stange is requesting reinstatement of her license due to family illness. Ms. Stange'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. Borcheck, to extend the delinquent status for one (1) year to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Barbara A. Williams

Ms. Williams is requesting reinstatement of her license due to illness. Ms. Williams's license reverted to "delinquent" status on January 1, 2006 and "null and void" on January 1, 2008.

Ms. Williams was present.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to extend the delinquent status for one (1) year to reactivate under the unusual hardship provision, require 184 hours with 45 hours of A/A, the balance in technical business and four (4) hours of Florida approved ethics to be completed within one (1) year. Upon vote, the motion passed unanimously.

Matthew Adam

Mr. Adam is requesting reinstatement of his license family hardship. Mr. Adam'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. Borcheck, to extend the delinquent status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

James D. Butler Mr. Butler is requesting reinstatement of his license. Mr. Butler’s license reverted to “delinquent” status on January 1, 2007 and “null and void” on January 1, 2009.

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

Christopher C. Diaz Mr. Diaz is requesting reinstatement of his license due to financial hardship. Mr. Diaz’s license reverted to “delinquent” status on January 1, 2007 and “null and void” on January 1, 2009.

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

Stephen Eller Mr. Eller is requesting reinstatement of his license. Mr. Eller’s license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

Mr. Eller was present.

Motion was made by Mr. Tipton, seconded by Ms. Caldwell, to accept his statement under oath that he has completed all CPE hours. Mr. Eller is to provide proof to Ms. Kelly, and if completed Ms. Kelly will reinstate license. Upon vote, the motion passed unanimously.

Christopher R. Jones Mr. Jones is requesting reinstatement of his license to “active” or “inactive” due to financial hardship. Mr. Jones’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Mr. Jones was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to extend the delinquent status for six (6) months under the unusual hardship provision, require 244 hours of CPE to include Florida approve ethics; college course he has taken will qualify. Upon vote, the motion passed unanimously.

Frederick W. Smith Mr. Smith is requiting to reactivate his license. Mr. Smith’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. Borcheck, to extend the delinquent status for

six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Michael B. Davis

Mr. Davis is requesting reinstatement of his license to “inactive” status due to health and financial hardship. Mr. Davis’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

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

Jeffrey B. Rabin

Mr. Rabin is requesting reinstatement of his license to “inactive” status. Mr. Rabin’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

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

17. Maintenance and Reactivation – Recommended Denials

Christopher Glenn

Mr. Glenn is required to complete 240 continuing professional education (CPE) hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending April 28, 2009. He is deficient a \$290 fee, sufficient proof of attendance for the course completed on 06/09/04 and 09/19/06 – missing licensee’s name and 77 total CPE hours for the period ending April 28, 2009.

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

Deborah Lollar

Ms. Lollar is required to complete 400 continuing professional education (CPE) hours with 100 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient four (4) CPE hours in board approved ethics for the period ending June 30, 2009.

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

Clyde Triumph

Mr. Triumph is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2008. He is four (4) CPE hours in board approved ethics for the period ending June 30, 2008.

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

Board voted to allow staff authority to approve any one that has taken Florida approved ethics with in thirty days of date of deficiency notice, if licensee is unable to cure deficiency because staff notified after the reporting period.

18. Maintenance and Reactivation – Considerations

Deborah Lollar

Ms. Lollar is requesting waiver of the four (4) continuing professional education (CPE) hours, which she is deficient for the reestablishment period ending June 30, 2009 as the course she submitted was not board approved. She is requesting that the Board accepts the four (4) hours board approved ethics course she completed on July 16, 2009 to meet this deficiency.

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

Deborah Mayo

Ms. Mayo is requesting that the Board of Accountancy accept her reactivation application as being timely submitted on June 30, 2009, the date on which she mailed (and postmarked) her continuing professional education (CPE) reporting form. She states she was under the mistaken belief that the timely mailing of her CPE reporting form was the key to her reactivation.

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

Clyde Triumph

Mr. Triumph is requesting that the board accepts the four (4) hour board approved ethics courses completed on Jun3 29, 2009 to meet the deficiency for the period ending June 30, 2008.

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

Floyd Wilder

Mr. Floyd's Florida Certified General Contractor's license was revoked on August 6, 2008 as a result of various Florida Construction Industry Board cases pending against him and the construction business he qualified, Stormshield Protection Corporation.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to deny based on good moral character. Upon vote, the motion passed unanimously.

19. Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Parker, Sandra S.	4906
Sperling, Stephen M.	4930

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to approve those on the Voluntary Relinquishment list. Upon vote, the motion passed unanimously.

20. Deceased Practitioners

The board had a moment of silence for those listed.

21. Firms

Motion was made by Ms. Borcheck, seconded by Mr. Carroll, to deny those listed on firm exhibit. Upon vote, the motion passed unanimously.

22. Temporary Permits

Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to ratify list of temporary permits that have been issued. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Carroll, to send to complaints Plante & Moran PLLC and Summit CPA Group, LLC. The motion passed unanimously.

23. Reports

A. Attorney General; Rules Report

Ms. Clark informed the board of the work that had been done at the rules meeting held on August 4, 2009. The Board voted on the following:

Notice for Rule Development with Text

61H1-21.003 Commissions or Referral Fees

61 H 1-22.001 Competences (General Standards)

61H1-26.001 Form of Practice and Name-Shared Office Space

61H1-26.002 Minimum Capitalization or Adequate Public Liability Insurance for Public Accounting Corporations, Limited Liability Companies (LLCs) and Partnerships (LLPs) Florida Firms with the Exception of a Sole Proprietorship.

61H1-26.003 Licensure of Florida Certified Public Accountant Firms Names

61H1-26.004 Licensure of Changes by Firms

61H1-27.002 Concentrations in Accounting and Business

61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

61H1-29.002 Temporary License.

61H1-29.0025 Temporary License - Electronic Practice

61H1-29.003 Experience for Licensure by Endorsement.

61H1-31.001 Fees

61H1-33.0035 Continuing Professional Education/Governmental Auditing
61H1-34.002 Notice to Public by Non-Licensed Persons
61H1-35.001 Application for Foreign Licensure Examination
61H1-35.002 Examination to Foreign Speaking Florida Residents
61H1-36.006 Mediation

For each of the above rules, the Board determined the proposed changes would not impact small business.

61H1-21.003 Commissions or Referral Fees.

(1) A ~~CPA~~ certified public accountant shall not pay or accept a commission or referral fee in connection with the sale of a product or referral of any services as defined in Section 473.302(7)(a), F.S., or prohibited to non- ~~CPAs~~ certified public accountants as listed in Section 473.322, F.S. These services include:

(a) Audit, review or compilation services.

(b) Services for any prospective financial data including forecasts or projections.

(c) Any special procedures engagement resulting in an expression of an opinion when the services fall within the definitions as set forth in Section 473.302(7)(a) and Section 473.322, F.S.

(2) The ~~CPA~~ certified public accountant must have an engagement letter signed by the client prior to beginning any engagement for which the ~~CPA~~ certified public accountant will receive a commission. The letter must include complete details of the financial arrangements involving compensation for the services rendered.

(3) The ~~CPA~~ certified public accountant must hold appropriate licenses as required.

(4) If the ~~CPA~~ certified public accountant is not independent as described in Rule 61H1-21.001, F.A.C., it must be disclosed in the engagement letter. However, if the only reason for not being independent is the fact that the ~~C~~ertified ~~P~~ublic ~~A~~ccountant is being compensated by a commission or contingent fee then the lack of independence does not have to be disclosed.

Specific Rulemaking Authority 473.304, 473.3205 FS. Law Implemented 473.3205 FS. History—New 12-4-79, Formerly 21A-21.03, Amended 3-28-89, Formerly 21A-21.003, Amended 2-23-98, 8-16-99, _____.

Motion was made by Ms. Borcheck, and Mr. Carroll, to notice for rule development with text. Upon vote, the motion passed unanimously.

Notice for Repeal

61H1-29.004 Licensure by Endorsement; Domiciled

Notice Change

61H1-33.001 and 61H1-33.003

61H1-33.001 Certified Public Accountants Required to Comply with this Chapter.

(1) Each Florida certified public accountant ~~who is licensed to practice public accounting in Florida~~ shall be required to reestablish his/her professional knowledge and competency in conformity with this rule by the completion of continuing professional education programs ~~and passing the examination on Chapters 455, 473, F.S., and related administrative rules approved by the Board. A grade of at least 80 is a passing grade. Each certified public accountant shall, on or before December 31, prior to biennial license renewal, complete on line or mail his completed answers to the examination on Chapters 455, 473, F.S., and related administrative rules to the Department of Business and Professional Regulation, or its designee.~~

(2) Each Florida certified public accountant ~~who received an original Florida certification after December 31, 1978,~~ shall commence his/her reestablishment period on the date indicated on

his/her Florida certificate. The initial designated reestablishment period for such ~~licensee~~ Florida certified public accountant shall end on the third June 30th following the date indicated on his/her Florida certificate. Each succeeding reestablishment period shall begin on July 1, and end on June 30, two years thereafter.

~~(3) The scan sheet for the Laws and Rules Examination must be postmarked or completed on-line by or on December 31. No Laws and Rules Examination scan sheet will be accepted if it is postmarked or completed on-line after December 31.~~

~~(4) See Rule 61H1-37.001, F.A.C., for reinstatement of suspended Florida certified public accountants and Rule 61H1-33.006, F.A.C., for inactive ~~licensees~~ Florida certified public accountants who desire to become active ~~licensees~~ Florida certified public accountants, which rules relate to continuing professional education requirements.~~

~~*Specific Authority 473.304, 473.312, 473.313 FS. Law Implemented 473.311, 473.312, 473.313 S. History—New 12-4-79, Amended 2-3-81, 12-19-82, Formerly 21A-33.01, Amended 4-8-86, Formerly 21A-33.001, Amended 5-24-07, 11-18-07,_____.*~~

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

61H1-33.003 Continuing Professional Education.

(1) (a) In any given reestablishment period, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 20 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board-approved ethics ~~beginning with the reestablishment period ending June 30, 2006.~~

(b) ~~Licensees~~ Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the ~~licensee~~ Florida certified public accountant submits an additional 8 hours in Accounting and Auditing subjects. An automatic extension will be granted until December 31st provided the ~~licensee~~ Florida certified public accountant submits an additional 16 hours in Accounting and Auditing subjects. ~~Licensees~~ Florida certified public accountants utilizing the automatic extension must submit the required information postmarked or recorded on-line by September 15th or December 31st.

(2) Educational instruction or training in public accounting subjects or courses of study is hereby defined as formal programs of learning, as defined below, which contribute directly to professional competency following licensure to practice public accountancy. Unless otherwise approved by the Board pursuant to Section 120.542, F.S., subjects or courses of study qualifying an individual for the purpose of this rule shall be limited to:

(a) Accounting and auditing subjects to consist of:

1. Accounting-related subjects or courses, including, but not limited to, financial accounting (including current authoritative literature in generally accepted accounting principles in the United States ~~and the Pronouncements of the Accounting Principles Board and the Financial Accounting Standards Board~~), and accounting for specialized industries.

2. Auditing-related subjects or courses, including, but not limited to, general auditing theory and practice (including current authoritative literature in generally accepted auditing standards in the United States ~~and the Statements on Auditing Standards promulgated by the American Institute of Certified Public Accountants~~), auditing for specialized industries (including governmental auditing requirements) and audit applications to computers and information systems; and other category courses to consist of:

(b) Technical business subjects to consist of:

1. Taxation.

2. Management services and management advisory services.
3. General business including, but not limited to, economics, business law, production or operational systems, marketing, finance, quantitative applications in business and business policy, and computers and information systems without audit applications; and

(c) Behavioral subjects to consist of:

1. Oral and written communications.
2. The social environment of business.

3. Administration of a public accounting practice including, but not limited to, behavioral sciences, managerial effectiveness and management by objectives.

(3) Effective July 1, 1999, educational instruction or training in public accounting subjects or courses of study is hereby defined as formal programs of learning as defined below, which contribute directly to professional competency following licensure to practice public accountancy. Subjects or courses of study qualifying an individual for the purposes of this shall be limited to:

(a) Accounting and auditing subjects to consist of: Accounting and financial reporting subjects, the body of knowledge dealing with recent pronouncements of authoritative accounting principles issued by the standard-setting bodies, and any other related subject generally classified within the accounting discipline. Subjects include auditing subjects related to the examination of financial statements, operations systems, and programs; the review of internal and management controls; and the reporting on the results of audit findings, compilation and review. It also includes assurance services that relate to Standards for Attest Engagements.

(b) Technical business subjects to consist of:

1. Taxation including tax compliance and tax planning.
2. Consulting services including management advisory services; personal financial planning services; planning and control systems dealing with planning, organizing and controlling any phase of individual financial activity or business activity; designing, implementing, and evaluating operating systems as well as business advisory services and personal financial planning.
3. Management including practice management for the public practitioner; financial management of an organization including information systems, budgeting and asset management, planning, buying and selling businesses, contracting for goods and services and foreign operation; budgeting; cost analysis; human resource management; and financial management.
4. Specialized knowledge and applications including subjects related to specialized industries such as not for profit organizations, health care, oil and gas.

(c) The ethics courses shall be obtained from a provider approved pursuant to Rule 61H1-33.0032, F.A.C., and consist of:

1. A review of Chapters 455 and 473, F.S., and the related administrative rules.
2. The ethics course may include other subjects including but not limited to: ethical conduct, core values and competencies, professional responsibility, responsibility to clients and the public, case studies that require the application of ethics principles, national professional standards and interpretations, and appropriate national issues related to the practice of accounting.

(d) Behavioral subjects including oral and written communications and the social environment of business. All courses not covered above are considered behavior except for business meetings, social functions, committee service and courses in elementary accounting or basic mathematics which do not qualify for credit.

(4) Credit may be prorated by the sponsor for courses that cover more than one area of study by (1) prorating the amount of time spent in each area or (2) awarding credit based on the lowest topic covered with accounting and auditing being the highest and behavioral the lowest. Therefore an eight-(8-) hour course that was 75% accounting and auditing and 25% management would receive six (6) hours of accounting and auditing credit and two (2) hours of technical business or eight (8) hours of all technical business. Hours cannot be prorated in less than one

hour increments.

(5) In order for a ~~licensee~~ Florida certified public accountant to receive credit for programs of learning, as defined above, the following formalities and further requirements must be met:

(a) Courses taken at institutions of higher education:

1. Higher education credit courses taken from an accredited institution as defined in subsection 61H1-27.001(1), F.A.C., shall be credited for continuing professional education purposes at the rate of 15 hours for each semester hour of higher education credit and 10 hours for each quarter hour of higher education credit, provided the number of contact hours (hours in the classroom) totals at least 90% of the continuing professional education credit so determined. Otherwise, continuing professional education credit shall be limited to the actual number of contact hours.

2. Higher education non-credit courses shall be credited for continuing professional education purposes equivalent to the actual number of contact hours.

3. Continuing professional education credit for instructing a higher education course shall be twice the credit which would have been granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted by subparagraph 61H1-33.003(4)(b)4., F.A.C.

4. No continuing professional education credit shall be permitted for attending or instructing accounting courses considered to be elementary.

(b) Other professional education or training:

1. Professional development courses shall be credited for continuing professional education purposes in full hours only, equivalent to the actual number of contact hours (hours in the classroom which must include at least fifty minutes of continuous participation) provided an outline (defined as a schedule of activity listing major topics of discussion) is prepared in advance and retained; a course is at least one contact hour in length; the course conducted by a qualified instructor, lecturer or discussion leader; and a record of registration and attendance is maintained. For this purpose, a one-day program will be granted eight hours credit if the total lapsed time is at least eight hours and the contact time is approximately 400 minutes. An instructor, lecturer or discussion leader will be considered qualified if, through formal training or experience, he has obtained sufficient knowledge of the subject matter to competently instruct the course. A course participant will be granted credit for only that portion of a course actually attended. If a record of registration and attendance is not maintained by the sponsoring organization, the course participant must be able to prove registration and attendance.

2. Formal organization in-firm educational programs shall be credited for continuing professional education purposes to the same extent and by the same requirements as other professional development courses.

3. Instructors, lecturers, panelists and discussion leaders for professional development courses and formal organized in-firm educational programs shall be credited for continuing professional education purposes at twice the credit granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted in subparagraph 61H1-33.003(4)(b)4., F.A.C. Co-panelists and co-discussion leaders shall be credited for the portion of specific course or program they must prepare to discuss and lead as a co-panelist or co-discussion leader.

4. To the extent course content has been substantially revised, the revised portion shall be considered a first presentation for the purposes of subparagraph 61H1-33.003(4)(b)3., F.A.C.

(6) Each Florida certified public accountant shall, as a part of the biennial licensure renewal, on or before ~~July 15~~ December 31 prior to his/her biennial license renewal, report on forms prescribed by the Board, ~~programs of compliance with~~ continuing professional education requirements completed during the applicable reestablishment period. Each Florida certified public accountant's documentation supporting such ~~programs compliance~~ shall be retained through the two years following a two-year reestablishment period. Documentation is to be

retained to support evidence of completion of the required hours to enable a random audit by the Department of Business and Professional Regulation to determine compliance with the requirements. If staff review or review by the Committee on Continuing Professional Education determines that courses are either improperly classified or do not otherwise meet the requirements of the chapter, then the ~~licensee~~ Florida certified public accountant will be given 60 days from the date of notification, ~~but no later than December 31~~ to comply with the continuing professional education requirements. ~~Licenses~~ Florida certified public accountants who complete the continuing professional education requirements timely but who are found to be deficient after December 31 of their renewal year must correct the error and pay a \$50 fine within 60 days.

(7) Effective July 1, 1999, sponsors of formal correspondence or other individual study technical business and accounting and auditing programs must be approved by the National Association of State Board of Accountancy Quality Assurance Service. Credit for courses taken from National Association of State Board of Accountancy Quality Assurance Service sponsors will be awarded in an amount equal to the average completion time. Credit from non-approved sponsors is not acceptable for accounting and auditing and technical business courses.

Specific Authority 120.55(1)(a)4., 455.213(6), 455.2177, 455.2178, 455.2179, 473.304, 473.305, 473.312 FS. Law Implemented 455.213(6), 455.2177, 455.2178, 455.2179, 473.305, 473.312(1)(a), (c) FS. History—New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01, 3-21-05, 5-18-05, 7-10-05, 7-23-06, _____.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd to notice for rule development. Upon vote, the motion passed unanimously.

B. Education Committee Report, dated 5-18-09

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

C. Committee on Continuing Education Report, dated 6-16-09

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

D. Committee on Continuing Education Report, dated 7-14-09

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

E. Prosecuting Attorney's Report

Mr. Hurst reported.

24. Administrative

A. Auditor General Drafts

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

B. Discuss letter from Mr. DeLeo

Mr. DeLeo was present.

The board declined to respond.

C. Letter to Chair from Secretary Drago

This was an informational item.

D. Paver Project

This was an informational item.

25. NASBA

A. NASBA Presentation

Mr. Costello of NASBA was present for this item and spoke to the board.

Mr. Campbell of the FICPA, and Ms. Willis of Gleim Publication were also present for this item.

Mr. Gunn informed the board that the reason for this item being on the agenda started with the letter from Rhode Island with regards to independence with sponsorships. Mr. Costello came to the meeting to discuss this with board members. Mr. Costello stated he was at the meeting to discuss the perception of a conflict of interest. Mr. Costello said they have addressed those issues and NASBA is not in the content business, they don't give out certificates, they were looking for a way to bring sponsors under one roof to give everyone a chance to get to know each other. NASBA is not a CPE competitor, and this was not to make money, but to showcase quality CPE. The board let Mr. Costello know that they felt the timing of this was problematic due to the QAS problems that they are seeing. Mr. Costello was asked by the board how the providers were selected he stated that everyone was invited and only one person was asked not to participate due to the fact they did not meet the criteria. Mr. Costello said the providers did not pay a fee, the individuals paid a fee, and the providers were not paid.

Mr. Campbell informed the board that it took the FICPA eighteen months to get a four (4) hour course approved. It took Gleim Publication eighteen months to get their course approved. The board let Mr. Costello know that the length of time it is taking is disappointing knowing the quality of the providers. This is an issue that the board asked NASBA to come, and address. However, it seems that NASBA continued putting the board off, and they have yet to see a final report on this.

Mr. Costello stated that they have been processing applications in less than ninety days, and they value the business. Mr. Costello also said that he understand the board wanted to take a look at taking this back, but feels we will see tremendous improvement and will be satisfied in the future.

The board then discussed the letter Chairman Gunn wrote regarding the independence issue. Motion was made by Ms. Borders-Byrd, seconded by Mr. Quinlan, to recall letter. Upon vote, the motion passed unanimously.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to issue a letter voicing concerns the board has with regard to CPE independence only. Upon vote, the motion passed unanimously.

B. Exposure Draft

This was an informational item.

C. ALD and Mobility State Participation

This was an informational item.

26. FICPA

A. Discussion

Ms. Anderson reported, on the issues of mobility and mandatory peer review. The board would like more information on peer review.

Motion was made by Mr. Tipton seconded by Mr. Quinlan, to explore mandatory peer review. Upon vote, the motion passed unanimously.

27. Other Business

Ms. Jolicoeur, Manager, State Regulatory Outreach for the AICPA was present. Ms. Jolicoeur informed the board she was visiting State boards and societies to gather information as to how the board feels regarding the proposed federal legislation that would impact CPA's.

28. Future Meetings

This was an informational item.

Additions

1. Exams – Recommended Approvals

Crystal Dukes

Applicant charged with public intoxication, misdemeanor on July 14, 2002; pled guilty and paid fine.

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

Christopher McCurdy

Applicant charged with open container on August 10, 2008; alcohol treatment course. Applicant charged with open container, littering; 24 hours of community service and an apology letter to the arresting officer.

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

2. Exams – Recommended Denials

Aaron Brewster

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.

Luis Campo

Deficient 15 semester hours of graduate level courses from

Rebecca Gordon Deficient official transcripts from the University of Central Florida and the University of Tampa; applicant failed to meet requirements of rule 61H1-27.002.

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

Joseph Gruters Deficient coverage of upper division auditing.

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

Paula Haga Deficient three (3) semester hours of upper division accounting to include coverage of auditing.

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

Sarah Hillard Deficient a complete application.

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

Leigh Jackson 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.

Prasad Jacob Deficient evaluation of transcripts from Kerala University to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. Deficient 15 semester hours of upper division accounting to include coverage of taxation and cost/managerial accounting; accounting information systems; also deficient three (3) semester hours of business law to include 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.

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

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

Bethany Kessel 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.

Bety Maitre 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.

Christopher McCurdy Deficient 4.5 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.

Morris Milarsky Deficient four (4) semester hours of upper division accounting, three (3) semester hours of business law, and a complete application.

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

Shiney Nayakanda Deficient evaluation of transcripts from India to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. 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 in taxation; these courses must taken after admission to graduate school; deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting; also deficient 24 semester hours of upper division general business to include six (6) semester hours of business law to include 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.

Anasha Neilly Deficient a complete application.

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

Leandro Perez De Gracia Deficient a complete application.

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

Cheryl Phen 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.

Steven Portillo Deficient official transcripts from Florida State University; applicant failed to meet requirements of rule 61H1-27.002.

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

Katheryn Santana Deficient three (3) semester hours of business law and a complete application.

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

Traci Sapir Deficient official transcripts from University of Florida and Florida Atlantic University; applicant failed to meet requirements of rule 61H1-27.002.

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

Jennifer Shechtman Deficient 60 semester hours from an accredited institution to include 15 semester hours of upper division general business.

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

Arita Sheremeti Deficient nine (9) 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.

April Stack Deficient official transcripts from Florida Atlantic University; applicant failed to meet requirements of rule 61H1-27.002.

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

Tanese Thompson Deficient official transcripts from Barry University; applicant failed to meet requirements of rule 61H1-27.002.

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

Carrie Todd Deficient official transcripts from Florida Gulf Coast University; applicant failed to meet requirements of rule

61H1-27.002.

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

3. Endorsement – Recommended Denials

Phiroze Desai

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 five (5) years of public, governmental, or industry accounting experience under the supervision of a licensed CPA, following licensure, 27 hours of CPE, and a passing score on the Laws and Rules exam.

Mr. Desai was present along with Mr. Strous.

This item was tabled for one (1) year to allow Mr. Desai time to complete a business law that covers the Uniform Commercial Code, contracts and torts. It was suggested that he submit a Petition for Variance/Waiver.

4. Maintenance and Reactivation - Considerations

Steven Barwick

Mr. Barwick is requesting that the board accepts the four (4) hour board approved ethics course completed on July 15, 2009 to meet the deficiency for the period ending June 30, 2009.

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

5. NASBA

A. Quarterly Communications

This was an informational item.

B. Meeting of the NASBA Board of Directors

This was an informational item.

C. Highlights of the Board of Directors Meeting

This was an informational item.

D. Focus Questions

This was an informational item.

29. Adjourn

The meeting was adjourned at 4:23 p.m.

Marshall D. Gunn, Jr.