

**MINUTES**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**BOARD OF ACCOUNTANCY MEETING**  
**December 11, 2009**

DBPR Board Room  
1940 North Monroe Street  
Tallahassee, Florida

**Friday, December 11, 2009**

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

**BOARD MEMBERS**

Teresa Borcheck	Excused Absence
Cynthia Borders-Byrd	Present
Rick Carroll	Excused Absence
Maria Caldwell	Present
William Durkin	Present
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, Chief Attorney, Department of Business and Professional Regulation was present. The court reporter was Lisa Babcock.

Interim Secretary Liem was present and introduced himself to the board. Mr. Liem informed board members that former Secretary Drago had gone to work in the Governors office, and Governor Crist had asked Mr. Liem to fill in as acting Interim Secretary. Mr. Liem gave the board a brief description of his previous employment over the years, and informed them he looked forward to working with them.

**1. Approve Board Minutes**

A. September 18, 2009

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to approve the September 18, 2009, minutes. Upon vote, the motion passed unanimously.

B. October 16, 2009

Motion was made by Ms. Caldwell, seconded by Mr. Durkin, to approve the October 16, 2009, minutes. Upon vote, the motion passed unanimously.

**2. OGC Action Request**

A. BENNETT, KEITH MICHAEL – 2008068767

Ms. Borcheck and Mr. Tipton were recused.

Mr. Bennett was present.

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

B. BERGMAN, ALAN L. – 2008027426

Mr. Tipton was recused.

Motion was made Mr. Durkin, seconded by Ms. Borders-Byrd, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to adopt the findings of fact and adopt the law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Durkin, seconded by Ms. Caldwell, to suspend until he appears before the board, at which time they may impose further terms and conditions, cost of \$36.55 and a fine of 5,000.00 due within thirty days of the date of Final Order. Upon vote, the motion passed unanimously.

C. BROWN, ARTHUR – 2009008726

Ms. Borcheck and Mr. Tipton were recused.

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

D. CALLAWAY, MARY M. – 2008023895

Mr. Tipton was recused.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to deny evidentiary hearing. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Caldwell, seconded by Mr. Durkin, to revoke license and impose cost of \$16.66 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

E. GONZALEZ, HUMBERTO – 2008066213

This item was pulled from the agenda.

F. IKEJI, CHUCK C. – 2009007232

Ms. Borcheck and Mr. Tipton were recused.

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

G. LEGEL, LARRY – 2008047988

Mr. Tipton was recused.

Mr. Legal was present.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and 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. Riggs, to continue until the March 26<sup>th</sup> board meeting. Upon vote, the motion passed unanimously.

H. WATKINS, CARL T. – 2008057146

Mr. Tipton was recused.

Mr. Watkins and his attorney Mr. Faehner were present.

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 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 reprimand, probation for one (1) year, four (4) additional hours of ethics, and cost of \$26.66 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

**3. Petitions for Variance or Waiver**

A. ALEX, GIJI

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to approve one (1) month extension. Upon vote, the motion passed with Mr. Gunn and Mr. Quinlan voting no.

B. DESAI, PHIROZE N

Mr. Desai was present.

Motion was made by Ms. Caldwell, seconded by Mr. Tipton, to approve petition and application. Upon vote, the motion passed unanimously.

C. LOPEZ, CARMEN

Motion was made by Mr. Tipton, seconded by Mr. Quinlan, to approve until March 31, 2010. Upon vote, the motion passed unanimously.

D. WUNKER, BRANDY

Ms. Wunker was present.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve until June 30, 2010. Upon vote, the motion passed unanimously.

**4. Reconsiderations**

A. KAPLAN, HERBERT J

Mr. Kaplan was present.

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

B. KROLL, ANNA

Ms. Kroll was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to reconsider, vacate previous denial and grant an extension until June 30, 2010. Upon vote, the motion passed unanimously.

**5. Now Meets Requirements**

A. KAIYAL, DARWISH

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

B. RIEDER, JEFFREY

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

C. SINGER, JESSE TODD

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

**6. Exams – Recommended Approvals**

Breana Blount

Applicant charged with driving while license suspended on February 13, 2004; pled guilty, placed on six months probation. Applicant charged with driving while license suspended on March 3, 2004; pled guilty placed on six months probation.

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

Tywana Bowman

Applicant charged with worthless check on June 5, 1995; no case or court fee, no prosecution. Applicant charged with worthless check on June 21, 1993; fine paid.

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

Danielle Cohen Applicant charged with petit larceny on July 7, 2003; paid fine/cost.

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

Luis Constance Applicant charged with reckless driving on January 21, 2008; pled nolo contendere, paid fine.

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

Dominic Antonio Cromartie Applicant charged with disorderly conduct, affray on January 1, 2003; pled guilty, placed on probation.

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

Christopher Dutery Applicant charged with littering on September 21, 2004; pled guilty paid fines and court cost and performed 10 hours of community service.

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

David Hernandez Applicant charged with robbery on September 8, 1997; pled guilty, adjudication withheld, 3 years probation.

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

Kyle David Klein Applicant charged with trafficking rohypno 1 on November 24, 1998; pled guilty, placed on probation, community service and home confinement.

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

Jennifer Christine Mevers Applicant charged with possession of alcohol by person under 21 on October 19, 2002; pled guilty, paid fine.

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

Crystal Gail Morris Applicant charged with trespassing on October 31, 2003; pled guilty, paid fine.

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



Anthony Louis Vetter

Applicant was charged with petty theft on October 20, 2002; pled guilty, adjudication withheld.

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

Nancy Ann Zimmer

Applicant charged with theft by unlawful taking over \$100.00 on June 6, 1986; restitution paid. Applicant charged with trespass, battery and disorderly conduct on May 28, 1990; no information. Applicant charged with domestic violence on November 1, 1995; no information filed. Applicant charged with driving under the influence on September 30, 2001; pled guilty, paid fine, 1 year probation and 3 days in jail. Applicant charged with driving under the influence on July 5, 2004; pled guilty, paid fine, 1 year probation and 12 weekends in jail. Applicant charged with driving under the influence on September 15, 2006; pled guilty, paid fine, probation. Applicant charged with driving while license suspended on February 14, 2007; adjudicated, charges dropped.

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

## **7. Exams – Recommended Denials**

Michael Jordan Adkins

Deficient three (3) semester hours of business law.

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

Michael Anticoli

Deficient three (3) semester hours of upper division accounting and two (2) semester hours of business law.

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

Rowee Atary

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

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

Srinivasan Bakthavachalu

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





Marangely Falero Deficient 20 quarter hours of upper division accounting to include coverage of financial accounting, cost/managerial accounting and eight (8) quarter hours of business law, of which four (4) quarter hours must be upper division.

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

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

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

Ronald George Gillis Deficient nine (9) semester hours of upper division accounting to include coverage of taxation.

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

William Echizen Griffis Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial accounting and cost/managerial accounting.

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

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

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

Lisa Herndon Deficient coverage of upper division cost/managerial accounting and complete application.

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

Philip Holcman Deficient coverage of upper division cost/managerial accounting.

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

Margaret L. Jackson                      Deficient six (6) semester hours of upper division accounting to include coverage of cost/ managerial accounting and 5.32 semester hours upper division general business.

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

Jigar Jadav                                      Deficient evaluation of transcripts from Gujarat University to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002 and a complete application.

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

Roseann Jankowski                      Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial accounting and six (6) semester hours of business law, of which three (3) semester hours must be upper division.

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

Octovio Jimenez                              Deficient three (3) semester hours of business law.

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

Margaret Jowers                              Deficient official transcripts from Atlanta Christian College, University Massachusetts and University of Georgia; applicant failed to meet requirements of rule 61H1-27.002(2).

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

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

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

Marilyn Long                                      Deficient official transcripts from all institutions attended; applicant failed to meet requirements of rule 61H1-27.001. Also deficient a complete application.



passed unanimously.

Grensy Ofeila Quintero

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

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

Celia Ramirez

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

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

Jenny Redish

Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting, also deficient three (3) semester hours of business law.

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

Marta Niria Rincon

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting, six (6) general business and three (3) semester hours in taxation; these courses must taken after admission to graduate school. Also deficient 4.75 semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Hector Rodriquez

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting, six (6) general business and three (3) semester hours in taxation; these courses must taken after admission to graduate school, also deficient coverage of upper division taxation and financial accounting, six (6) 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. Tipton, seconded by Mr. Riggs, to deny. Upon vote, the motion passed unanimously.

Matthew Gene Roell

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



Charles Tay Deficient four (4) semester hours of upper division accounting and two (2) semester hours of business law.

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

Jennifer Tilghman Deficient coverage of upper division cost/managerial accounting and one (1) semester hour of business law.

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

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

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

Pamela Jean Tucker Deficient one (1) semester hour of upper division accounting to include coverage of auditing.

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

Francis Vorrosso Deficient three (3) semester hours of business law.

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

Cynthia Marie Whitney Deficient three (3) semester hours of upper division accounting to include coverage of cost/managerial accounting.

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

## **8. Endorsement – Considerations**

Marie Morales-Loeb Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida.

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

Donald Porter

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

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

### **9. Endorsement – Recommended Approvals**

Timothy Boehmer

Applicant was charged with using an ID not issued to the person in 1995; fine was paid. Also charged with open container in a public place in 1994; fine was also paid.

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

### **10. Endorsement – Recommended Denials**

David Bell

Applicant deficient nine (9) semester hours of upper division general business.

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

Timothy Boehmer

Applicant deficient an Authorization for Interstate Exchange of Examination and Licensure Information Form from Pennsylvania evidencing successful passage of the AICPA Uniform exam and current licensure in some state and a complete application.

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

Emily Buser

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts from University of Florida.

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

Philip Catalano

Applicant is deficient CPE hours listed on proper form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, employer's signature on work experience form, and a complete application.

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





Katrina Keller Applicant deficient an Authorization for Interstate Exchange of Examination and Licensure Information Form from Colorado evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state and a complete application.

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

Paul Kelly Applicant deficient 18 semester hours of upper division general business to include three (3) semester hours of business law and a complete application.

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

Richard LaCondre Applicant deficient an Authorization for Interstate Exchange of Examination and Licensure Information Form from New York evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state. Applicant failed to satisfy requirements of rule 61H1-27.002; deficient official transcripts from City College of NY, a CPE reporting form evidencing 22 CPE hours, a Certification of Work Experience form evidencing one (1) year work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, and a complete application.

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

Dennis Lish Applicant failed to satisfy requirements of rule 61H1-27.002; deficient official transcripts from George Washington University and a Certification of Work Experience from evidencing five (5) years of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA.

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

Karen Logue Applicant deficient a complete application, 12 semester hours of upper division general business, and an Authorization for Interstate Exchange of Examination and Licensure Information Form evidencing successful passage of the AICPA

Uniform exam and a current licensure in some state.

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

Serina Marshaleck                      Applicant deficient six (6) semester hours of upper division accounting and a complete application.

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

Scott Mattson                              Applicant deficient an Authorization for Interstate Exchange of Examination and Licensure Information Form from South Carolina evidencing passage of the AICPA Uniform CPA exam and current licensure in some state, 15 semester hours of upper division accounting, three (3) semester hours of upper division business law, and a complete application.

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

John Sproull                              Applicant deficient three (3) years of work experience.

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

Hector Rivera Torres                      Applicant deficient an Authorization for Interstate Exchange of Examination and Licensure Information Form from Puerto Rico evidencing successful passage of the AICPA Uniform exam and current licensure in some state.

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

Laura Tatem                                      Applicant deficient Baccalaureate degree posting, 15 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information Form from Virginia evidencing successful passage of the AICPA Uniform exam and a current licensure in some state, and a complete application.

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





Upon vote, the motion passed unanimously.

### **13. Maintenance and Reactivation – Recommended Denials**

Arlene Aldebol Ms. Aldebol is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient a complete application and sufficient proof of attendance for courses completed on 05/29/07, 06/22/09, 06/26/09, and 06/27/09 – no proof submitted.

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

Susan Allen Ms. Allen is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient three (3) CPE hours for the period ending June 30, 2009 and sufficient proof of attendance for courses completed on 12/21/05, 02/07/06, 06/22/06, 01/11/07, 02/08/07 – missing sponsor's signature; 02/26/08, 03/27/08, 07/15/08, 07/30/08 and 08/18/08 – no proof submitted.

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

Stephen Brownstein Mr. Brownstein 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, 2009. He is deficient 22 total CPE hours for the period ending June 30, 2009 and sufficient proof of attendance for course completed on 10/06/06 – no proof submitted.

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

Alicia Castillo Ms. Castillo is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient sufficient proof of attendance for courses completed on 11/16/05, 11/18/05, 01/09/06, 06/13/06, 06/28/06, 06/06/07, 06/22/07 and 06/02/09– missing sponsor's signature; 07/11/06 – missing sponsor's name; 07/08-07/20/07 – missing date; and 03/26/09, 03/31/09 – does not verify attendance.

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

Jason Catlin

Mr. Catlin 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, 2009. He is deficient two (2) CPE hours in accounting and auditing for the period ending June 30, 2009.

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

John Cote

Mr. Cote is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient three (3) CPE hours with one (1) in accounting and auditing for the period ending June 30, 2007 by reestablishment period or 21 total CPE hours under the 24-month rule.

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

Andrew Giovanni

Mr. Giovanni is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient sufficient proof of attendance for course completed on 04/08/08 – missing CPE hours received.

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

Stuart Haft

Mr. Haft is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a \$155 fee and four (4) CPE hours in board approved ethics for the period ending June 30, 2009.

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

Janet Hopkins

Ms. Hopkins is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient sufficient proof of attendance for courses completed on 07/20/05, 08/17/05, 09/08/05, 10/19/05, 11/17/06, 12/18/06, 06/19/07, and 06/19/07 – missing sponsor's signature.

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

the motion passed unanimously.

Stuart Morris Mr. Morris is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient sufficient proof of attendance for all courses listed on his reporting form – no proofs submitted.

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

Donald Purcell Mr. Purcell 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, 2009. He is deficient sufficient proof of attendance for courses completed on 07/05/06, 08/08/06, 08/23/06, 10/05/06, 10/30/06, 10/31/06, 11/20/06, 12/03/2006, 12/04/06, 02/02/07, 08/12/07, 08/14/07, 08/15/07, 07/08/08, 07/09/08, 07/10/08, 08/13/08, 10/17/08, 10/20/08, 03/23/09, 05/19/09, 05/29/09, 06/05/09, and 06/08/09 – missing CPE hours received and sponsor's signature; 01/18/07, 08/16/07, and 01/17/08 – missing license's name and sponsor's signature; and 04/11/08, and 11/18/08 – missing CPE hours received.

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

Mark Rathbun Mr. Rathbun is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient four (4) CPE hours in board approved ethics for the period ending June 30, 2009.

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

#### **14. Maintenance and Reactivation – Considerations**

Stephen Brownstein Mr. Brownstein is requesting a 30 day extension or until the end of 2009 to submit the additional 21 continuing professional education (CPE) hours he is deficient.

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

Jason Catlin

Mr. Catlin is requesting that the board accepts the additional two (2) continuing professional education (CPE) hours he completed after June 30, 2009 towards the reactivation of his license for the period ending June 30, 2009.

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

John Cote

Mr. Cote is requesting an extension to complete the number of hours under the 24-month rule prior to the date of his reactivation application or reconsider the fractional hours that were disallowed resulting in a three (3) hour deficiency for the period ending June 30, 2007.

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

### **15. Maintenance and Reactivation – Voluntary Relinquishment**

<u>Licensee's Name</u>	<u>License Number</u>
Lisa Carroll	35243
Renate Gray	29799
Steven Wittmer	1616

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

### **16. Firms**

Accell, PA

Incomplete Application; failed to meet requirements of 473.3101(1).

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

CMA Accounting Solutions PA

Failed to submit CPA to qualify firm as required by 473.309(1)(c).

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



Myslajek LTD

Failed to submit CPA to qualify firm as required by 473.309(1)(c).

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

### **17. Temporary Permits**

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to ratify those on the list issued from September 23, 2009 to November 9, 2009 with the exception of JH Cohn LLP which is to be referred for investigation. Upon vote, the motion passed unanimously.

### **18. Reports**

#### **A. ATTORNEY GENERAL - RULES REPORT - 11-18-2009**

Ms. Clark reported. Ms. Clark provided an updated report with the new rules that have become effective. Ms. Clark informed board members that there is still more work to be done with the discipline and citation rules, along with some clean up language to 61H1-20.008, 61H1-20.009, 61H1-20.0092, 61H1-20.0093, 61H1-20.0094, 61H1-20.0095, 61H1-20.0096, 61H1-20.0097 and 61H1-20.0099. Motion was made by Mr. Quinlan, seconded by Ms. Caldwell to authorize changes to the above rules. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to notice for Repeal 61H1-19.009, and 61H1-36.002. Upon vote, the motion passed unanimously.

Ms. Clark informed the board that the Joint Administrative Procedures Committee was requesting an application to go along with Rule 61H1-35.001, and the Bureau of Education and Testing stated there was no such application. Motion was made by Ms. Caldwell, seconded by Mr. Durkin to Repeal. Upon vote, the motion passed unanimously.

Motion was made by Ms. Caldwell, seconded by Mr. Quinlan to notice for rule development without text 61H1-36.003, 61H1-36.004, 61H1-36.005, and 61H1-36.0055. Upon vote, the motion passed unanimously.

#### **B. PROSECUTING ATTORNEY - REPORT FROM THE PROSECUTING ATTORNEY - 11-12-2009**

Mr. Hurst reported.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to authorize continuance on cases that are more than one (1) year old. Upon vote, the motion passed unanimously.

### **19. Administrative**

- A. 1. CORRESPONDENCE FROM MR. BUCKHOLZ, REGARDING CASE #2008002050
- B. 2. CORRESPONDENCE FROM MR. BUCKHOLZ, REGARDING CASE #2008002050

- C. 3. CORRESPONDENCE FROM MR. BUCKHOLZ, REGARDING CASE #2008002050
- D. 4. CORRESPONDENCE FROM MR. BUCKHOLZ, REGARDING CASE #2008002050
- E. 5. CORRESPONDENCE FROM MR. BUCKHOLZ, REGARDING CASE #2008002050
- F. 6. CORRESPONDENCE FROM MR. BUCKHOLZ, REGARDING CASE #2008002050
- G. 7. CORRESPONDENCE FROM MR. BUCKHOLZ, REGARDING CASE #2008002050

Chairman Gunn asked if there was anyone that would like to appear before the board with respect to items A-G, Case #2008002050. No one was present for this item.

Chairman Gunn asked the board if they had an opportunity to read and study the items including the handouts in the additions. All board members had read and studied the materials.

Chairman Gunn asked if there was anyone that would like to address issues; including handouts received in additions. No one had any comments regarding this.

- H. FINANCIALS 9-30-09

This was postponed.

- I. FINANCIALS 6-30-09

This was postponed.

- J. METHODOLOGY

This was postponed.

- K. CONSIDER LETTER FROM PATRICIA BERRY OF CPE TUTOR

Motion was made by Mr. Quinlan, seconded by Mr. Tipton to table.

- L. ELECT BOARD CHAIR AND VICE CHAIR FOR 2010

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to nominate Mr. Tipton as Chair and Ms. Caldwell as Vice Chair. Upon vote, the motion passed unanimously.

- M. FYI - CRIMINAL SELF REPORTING FORM

This item was pulled from the agenda.

- N. INFORMATION FROM THE CALIFORNIA BOARD OF ACCOUNTANCY

This was an informational item.

**20. NASBA**

- A. ALD NEWSLETTER 10-09

This was an informational item.

- B. CANDIDATE CONCERNS JULY 01 - AUGUST 31, 2009

This was an informational item.

- C. INTRODUCTION OF KEN ODOM, NASBA REGIONAL DIRECTOR

Mr. Odom informed the board that NASBA wanted to keep open communication with the board. He asked if there was anything that the board would like for him to take back to NASBA, concerns etc. He stated that there is a lot going on at the NASBA Regional and Annual meetings and how important it is for Florida to be able to participate and attend. He stated there are many boards that are having a problem with travel constraints, and if it would help; Mr. Costello would write a letter or speak to someone of the importance of Florida being represented. Mr. Odom commended the board on passing mobility legislation and stated it has been a long battle for some states. He thanked the board for their participation.

- D. NASBA'S NATIONAL CPE EXPO

This was an informational item.

- E. THIRD QUARTER SUMMARY REPORT CPT STEERING GROUP

This was an informational item.

**21. FICPA**

- A. Discussion

Mr. Johnson was present for this item and informed board members that the Board of Governors was meeting in Tallahassee this week. He informed them that Mr. Stathis is the President elect of 2011. Mr. Johnson stated the introduction to Mandatory Reviews will not be going to the Legislature this year. The board members informed Mr. Johnson that they wanted to have new rules in place before it becomes effective.

**22. AICPA**

- A. CBT-E Transition Issue

This was an informational item.

**23. Other Business**

Mr. Tipton thanked Mr. Gunn for his years of service.

**24. Future Meetings**

This was an informational item.

**25. Adjourn**

The meeting was adjourned at 12:52 p.m.

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Marshall D. Gunn, Jr.