

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
June 10, 2009

Draft

Tampa Airport Marriott
Tampa International Airport
Tampa, Florida

Wednesday, June 10, 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	Present
Cynthia Borders-Byrd	Present
Rick Carroll	Present
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, 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 Mr. Carroll, seconded by Ms. Borders-Byrd, to approve the minutes from the April 22, 2009, meeting. Upon vote, the motion passed unanimously.

2. OGC Action Request

A. Jimmie Lee Branch

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to adopt the findings of fact 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 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 license until Mr. Branch appears before the board, at which time the board may impose terms and conditions they deem appropriate. Upon vote, the motion passed unanimously.

B. Enrique Escudero

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to approve the voluntary relinquishment of license with no leave to reapply for license. Upon vote, the motion passed with Mr. Quinlan, voting no.

3. Petitions for Variance or Waiver

A. Joseph Davis

Mr. Davis was present.

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to grant the Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

B. Yamira Gonzalez

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

C. Anna Kroll

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

D. Rachelle Raymond

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

E. Evan Paul Serchay

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to reconsider and to extend until December 31, 2009. Upon vote, the motion passed unanimously.

F. Charles VanMiddlesworth

Mr. VanMiddlesworth was present.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to grant petition for Variance or Waiver upon receipt of \$250.00 fee. Upon vote, the motion passed unanimously.

4. Reconsiderations

A. Leighton Gordon

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to continue until the December 11, 2009, board meeting. Upon vote, the motion passed unanimously.

B. Nick Hodges

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to continue until the August 5, 2009, board meeting. Upon vote, the motion passed unanimously.

5. Now Meets Requirements

A. Emma Bladgett

Ms. Bladgett was present.

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

B. Simone Botti

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

C. Cathalene Bowler

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

D. Cecilia Leoni Core

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

E. Abby Farrell

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

F. Penninah Kinyanjui

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

G. John Maggiore, Jr.

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

H. Robert Marchello

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

I. Lorraine Medina

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

J. Victor Ruiz

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

K. Gabriel-Maroun Shibly

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

L. Roberto K. Terrell

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

M. Zachary Woodrich

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

6. Exams- Recommended Approvals

Jessica Allman

Applicant charged with DUI on January 8, 2005; probation. Applicant charged with reckless driving and possession of paraphernalia on November 19, 2006; probation.

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

Laura Ball

Applicant charged with marijuana possession on May 7, 1980; pled nolo contendere and paid \$109.00 fine.

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

Laura Ballenger Applicant charged with underage drinking on July 4, 1990; two (2) days of community service.

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

Jaren Braun Applicant charged with driving while license suspended on August 15, 2000; fines and community service. Applicant charged with DUI on October 5, 1996; probation and license suspension.

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

Deborah Brock Applicant charged with DUI on August 9, 1988 and September 23, 1988; probation, work release, and community service.

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

Andrea Correia Applicant charged with possession of alcohol by a minor; adjudication withheld.

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

Gloria Costantino Applicant charged with reckless driving on October 1, 1985; applicant states all sanctions satisfied.

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

Michael Floyd Applicant charged with possession of cannabis less than 20 grams on July 16, 1994; charges dismissed/nolle prosequi.

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

Lisa Fournier Applicant charged with DUI in July 1982; 48 hours jail and monetary fine. Charged with reckless driving in July 1993; monetary fine.

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

Kristina Granger Applicant charged with underage drinking in 2005; deferred prosecution.

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

Patrick Jannotti Applicant charged with DUI on July 22, 1984; pled no contest; six (6) months probation, and community service.

to include coverage of taxation, auditing, financial, cost/managerial, and accounting information systems.

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

Pramananda Basnet Deficient evaluation of transcripts from Campion College to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. Deficient 29 quarter hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, and accounting information systems; also deficient eight (8) quarter hours of upper division 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.

Ari Benarroch 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 5.59 semester hours of upper division accounting to include coverage of auditing, and 3.75 semester hours of upper division 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.

Mark Bernard Deficient official transcripts from DeVry 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.

Biagi, Christina Deficient three (3) semester hours of upper division accounting to include coverage of auditing; 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.

Elzbieta Bijlani Deficient a complete application.

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

Romuald Blanchard Deficient one (1) semester hour of upper division

Andrea Correia Deficient official transcripts from University Central Florida; 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.

Virginia Cortez Deficient a complete application.

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

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

Miryan Cotrina Deficient evaluation of transcripts from Callao National 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 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 24 semester hours of upper division accounting to include coverage taxation, auditing, cost/managerial, financial, and accounting information systems. 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.

Brian Cox Deficient a complete application.

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

Jill Crowe 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.

Jelka Dasent Deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) semester hours must be in accounting and three (3) semester hours

Natalia Eckroth Deficient a complete application.

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

Mitri El Homsy Jr. Deficient one (1) semester hour of business law.

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

Stefanie Epstein 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.

Mabel Goldsmith Deficient official transcripts from University of South Florida; 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.

Denis Gomez Deficient a complete application.

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

Denis Gonzalez 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.

Gary Goodworth Deficient 11.94 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.

Kristina Granger Deficient official transcripts from University of Florida and University of Virginia; 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.

Shannon Gray Deficient nine (9) semester hours of upper division accounting with coverage of cost. Also 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 was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Kerry Miller

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 21 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and accounting information systems, and 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. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Golbarg Mohammadi

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.

Levent Mor

Deficient three semester hours of upper division 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.

Matthew Morin

Deficient an Authorization of Interstate Exchange of Information Form from New York; applicant failed to meet requirements of rule 61H1-27.001.

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

Charles Mukuka

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

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

Roberto Nadela

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 upper division business law to include coverage of contracts, torts, and the uniform commercial code.

Judith Thompson Deficient six (6) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code. Also deficient a complete application.

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

Cynthia Totty Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, financial, and accounting information system, and six (6) semester hours of business law, of which three (3) semester hours must be upper division 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.

Annelisa Triana Deficient a complete application.

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

Natalie Tucker 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.

Michael Uglialoro Deficient official transcripts from the University of South Florida; 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.

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

Katie Wall Deficient coverage of upper division taxation.

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

Majorie Waye Deficient six (6) semester hours of upper division accounting and a complete application.

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

complete application.

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

Anastasiya Brazhnykova 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.

Margaret Briscoe Deficient an Authorization of Interstate Exchange of Information form from Michigan; applicant failed to meet requirements of rule 61H1-27.001.

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

Erin Burrell Deficient two (2) semester hours of business law. Also deficient an Authorization of Interstate Exchange of Information form from Virginia; applicant failed to meet requirements of rule 61H1-27.001.

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

Jennifer Campbell Deficient a complete application.

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

Weiyi Chen Deficient a complete application.

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

Maria Cigliutti Deficient three (3) semester hours of graduate level taxation from an accredited institution; these hours must be taken after admission to graduate school.

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

Angel Cruz Deficient eight (8) semester hours of upper division accounting and six (6) semester hours of business law, of which three (3) semester hours must be upper division and include coverage of contracts, torts, and the uniform commercial code.

motion passed unanimously.

Lorena Pineda 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 upper division 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.

Thomas Pruitt Deficient Authorization of Interstate Exchange of Information form from Texas; applicant failed to meet requirements of rule 61H1-27.001.

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

Clara Rodriguez 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 upper division 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.

Khira Ruthrauff 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.

Elmahdi Taouss 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.

Isabel Villar Deficient official transcripts from Florida International 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.

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

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

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

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

Matthew White Deficient a complete application.

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

8. Endorsement – Recommended Approvals

MD Hyder Alam Applicant was charged with violation of local ordinance Boro of Englishtown on November 24, 2006. Fine of \$500.00 paid.

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

Monique Anderson Applicant was charged with reckless driving on September 5, 2003; paid fine.

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

John Freeman Applicant was charged with pointing a firearm on October 24, 1997; probation.

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

Jeffrey Hess Applicant was charged with underage possession of alcohol on August 31, 2004; misdemeanor diversion program. Charged with underage possession of alcohol on September 18, 2004; misdemeanor diversion program.

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

Michael Lessne Applicant was charged with disorderly conduct March 12, 2004; six (6) months probation and \$100 fine.

Susan Dacorte

Deficient 18 semester 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Brian Donahue

Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA and 60 hours of CPE with 20 hours in accounting and auditing subjects which must not include behavioral subjects.

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

Jenny Freeman

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

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

Steven Gradl

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing five (5) years of public, governmental, or industry 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Dawn Hannon

Deficient 5.32 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Edmond Hardy

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from New York and New Jersey 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Catherine Harris

Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial and a passing score on the Laws and Rules exam.

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

Agnes Havital

Deficient three (3) semester hours of business law, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Julia Hubbard

Deficient a Certification of Work Experience form evidencing one (1) month of public, governmental, or industry 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Kevin Litke

Deficient seven (7) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

James Narell

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 one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, 19

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

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

Francisco Olivencia

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

Lata Patel

Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

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

Jennifer Patti

Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Noemi Perez

Deficient a passing score on the Laws and Rules exam.

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

Curtis Raven

Deficient 20 hours of CPE in accounting and auditing subjects.

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

Alexander Rhodes

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

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

Jeffrey Rieder

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

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

Luis Rivera

Deficient a Certification of Work Experience form evidencing four (4) years and one (1) month of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Bradley Rowen

Deficient 19 quarter hours of upper division accounting, four (4) quarter hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Paul Rubino

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from New Jersey 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, governmental, or industry 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Alex Schifano

Deficient coverage of upper division cost/managerial

accounting, three (3) semester hours of upper division business law, a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, and a passing score on the Laws and Rules exam.

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

Eric Storz

Deficient seven (7) semester hours of upper division accounting, 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, a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Gretchen Whalen

Deficient 26 semester hours in excess of baccalaureate degree from an accredited institution to include 11 semester hours of upper division accounting with coverage of cost/managerial and three (3) semester hours of business law and a passing score on the Laws and Rules exam.

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

Barbara Woltjer

Deficient 28 hours of CPE and no more than 10 hours in behavioral subjects.

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

J. Ronald Worster

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

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

10. Endorsement – Considerations

Brian Donahue

The New Jersey Board of Accountancy entered a consent order against Mr. Donahue on January 24, 2002 for failure to audit financial statements. Penalty; sixteen hours of CPE in SEC (Security Exchange Commission) practice, proper registration of firm license with the board, acceptance into the AICPA's Practice Section, and have an SEC practice peer review accepted by the AICPA SEC Practice Section. Mr. Donahue has a current active license in New Jersey which expires December 31, 2011.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to have staff advise him that more information on the disciplinary action, was needed and this would be deferred until the August 5, 2009, board meeting. Upon vote, the motion passed unanimously.

Michael Gellert

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

Steven Gradl

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

Barbara Woltjer

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

J. Ronald Worster

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

11. Maintenance and Reactivation – Approvals

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve those listed on the consent agenda. Upon vote, the motion passed unanimously.

12. Maintenance and Reactivation – Recommended Approvals

Timothy J. Kroll

Mr. Kroll is requesting reinstatement of his license due to financial hardship. Mr. Kroll's license reverted to "delinquent" status on January 1, 2002, and "null and void" on January 1, 2004.

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

Stephen L. Perrone

Mr. Perrone is requesting reinstatement of his license to "inactive" status. Mr. Perrone'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. Borders-Byrd, to deny request to place license in "inactive" status, but to extend the "delinquent" status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

13. Maintenance and Reactivation – Recommended Denials

Randall Acosta

Mr. Acosta 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 18 total CPE hours with four (4) in board approved ethics for the period ending June 30, 2009.

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

Charles Braddock

Mr. Braddock 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 33 total CPE hours with eight (8) in board approved ethics for the period ending June 30, 2009, and a passing score on the current laws and rules exam.

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

Mike D. Brynjulfson

Mr. Brynjulfson 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 a complete application, 40 total CPE hours with 10 in accounting and auditing for the period 07/01/08 – 06/30/09, and sufficient

proof of attendance for all course completed for the period ending June 30, 2008 – no proofs submitted.

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

Donald T. Cohen Mr. Cohen 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 course completed on 08/22/06 – missing sponsor’s signature; 11/08/06, and 05/01/07 – does not verify attendance; 10/06/06, and 12/11/06 – missing sponsor’s signature, and hours received.

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

Tammy L. Dominique Ms. Dominique is required to complete 320 continuing professional education (CPE) hours with 80 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient a \$95 fee, 32 total CPE hours with 15 in accounting and auditing and four (4) in board approved ethics for the period ending January 7, 2009, and sufficient proof of attendance for courses completed on 08/25/07 – missing sponsor’s signature and date of completion, and 11/11/08 – missing sponsor’s signature.

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

Jose Elebash Mr. Elebash 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 a \$300 fee, 120 total CPE hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2009. Also a passing score on the current laws and rules exam.

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

M. Elizabeth Endrulat Ms. Endrulat is required to complete 440 continuing professional education (CPE) hours with 110 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, and sufficient proof of attendance for courses completed on 06/12/08, and 12/09/08 – missing sponsor’s signature.

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

Victor A. Fuentes Mr. Fuentes 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 five (5) CPE hours in accounting and auditing for the period 07/01/08 – 06/30/09.

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

Joseph Giaimo Mr. Giaimo is required to complete 320 continuing professional education (CPE) hours with 80 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a \$145 fee, four (4) CPE hours in board approved ethics for the period ending June 30, 2007, and four (4) CPE hours in board approved ethics for the period ending January 7, 2009, by reestablishment period or 156 total CPE hours with eight (8) in board approved ethics for the period ending January 7, 2009, and sufficient proof of attendance for all courses listed on reporting form – no proofs submitted.

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

Roy W. Henderson Jr. Mr. Henderson 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 a \$105 fee, a complete application, four (4) CPE hours in board approved ethics for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 04/01-02/08 – can not verify own attendance, and 01/27/09 – does not verify attendance.

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

Daniel W. Holloway Mr. Holloway 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 a \$155 fee, and sufficient proof of attendance for courses completed on 12/04/07, 12/05/07, 12/01/08, and 12/02/08 – missing sponsor’s signature.

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

Michael F. Kennedy Mr. Kennedy 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. He is deficient a complete application, 164 total CPE hours for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 12/19/00, 02/08/07, 08/24/07, 10/24/07, 05/16/08, 10/29/08, and 10/30/08 – missing sponsor’s signature.

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

Raimundo Levi Mr. Levi 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 23 total CPE hours for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 11/28/07, 11/30/07, 12/07/07 – no proof submitted; 06/06/07, 06/07/07, 06/08/07, and 06/09/07 – does not indicate sessions attended, and 01/16/09 – missing sponsor’s signature.

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

William C. McNamara Mr. McNamara 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 complete application, four (4) CPE hours in board approved ethics for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 01/06/06, 01/26/06,

06/14/06, 08/31/06, 09/27/06, 11/27/06, 12/19/06,
01/08/08, 01/15/08, 01/17/08, 06/24/08, 06/25/08,
06/26/08, 06/27/08, 01/09/09, and 01/15/09 – missing
sponsor's signature.

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

Jon C. Moore

Mr. Moore 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 complete application, 80 total CPE hours with 20 in accounting and auditing and four (4) in board approved ethics for the period 07/01/07 – 06/30/09, and sufficient proof of attendance for courses completed on 11/30/06, 05/21/07, and 06/18/07 – missing sponsor's signature.

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

Ronald Sompels

Mr. Sompels 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 13 total CPE hours for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 05/31 - 6/01/07, 12/05/07, 12/14/07, 06/13-14/07, 04/23/07, 06/21/08, 09/18-19/8, 11/17-18/08, 12/15/08, 08/26-27/08 – missing course titles, date of completion and number of hours received, and 01/18/09 – no proof submitted.

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

Kermit W. Waters

Mr. Waters 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 01/12/07, 09/21/07, and 09/26/08 – missing sponsor's signature; 01/14/07 – no proof submitted, and 06/13/08 – missing licensee's name.

14. Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Donna S. Bragg	21757
Jerry Cooper	2194
Donald Deburn	38131
Elliott D. Dulaney	5771
William O. Johnson Jr.	39645
Robert C. Rich	34742
Elizabeth H. Rybicki	18738
Brian G. Simmons	36957
James D. Townsend	13175
David G. Yarborough	35956

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

15. Firms

Cantor, Warnecke & Associates, Inc. Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

CFO Services Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Conally Consulting Incomplete application; failed to meet requirements of 473.3101(1) and failed to submit CPA to qualify firm; 473.309(3) (c).

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

Guardian CFO, Inc. Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Henderson CPA Firm LLC Failed to submit CPA to qualify firm; 473.309(3) (c).

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

Jan Associates Inc. Incomplete application; failed to meet

requirements of 473.3101(1).

This application will automatically expire.

Joseph A. Dutz, CPA

Incomplete application; failed to meet requirements of 473.3101(1) and failed to submit CPA to qualify firm; 473.309(1) (c).

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

Mark S Luth

Incomplete application; failed to meet requirements of 473.3101(1) and failed to submit CPA to qualify firm; 473.309(1) (c).

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

N/A

Incomplete application; failed to meet requirements of 473.3101(1) and failed to submit CPA to qualify firm; 473.309(1) (c).

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

Nearman Maynard Vallez CPA's & Consultant

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

This application will automatically expire.

Patrick D. Shields

Failed to submit CPA to qualify firm; 473.309(1) (c).

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

Piedad C Amador

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

This application will automatically expire.

PricewaterhouseCoopers

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

This application will automatically expire.

Reddick, Riggs, Hunter & Kennedy, PC

Failed to submit CPA to qualify firm; 473.309(3) (c).

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

Richard L Grenolds, CPA

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

This application will automatically expire.

Robert F Bunte CPA

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

This application will automatically expire.

S&B Enterprise

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

This application will automatically expire.

Simon, Kelvington & Shealy, LLC

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

This application will automatically expire.

Sunshine Tax Services

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

This application will automatically expire.

Vivian L Acevedo Saavedra, CPA

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

This application will automatically expire.

16. Temporary Permits

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to ratify the list of approved Temporary Permits on the exhibit. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to send Beason & Nalley, Inc. & JH Cohn, LLP to investigations. Upon vote, the motion passed unanimously.

17. Reports

Tab A – Rules Report

Ms. Clark reported that 61H1-22.0011, Standards of Business Valuations, 61H1- 27.0041, One Year of Work Experience, 61H1.28.0052, Number of Sitzings, and Granting of Credit, Release of Grades, and Completion of Examination, Transition Rules, 61H1-31.001, Fees, have been noticed for Rule Development and she has not heard anything from the Joint Administration Procedures

Committee regarding these rules. Ms. Clark informed the board that 61H1-27.0041, One Year of Work Experience, had not had draft language approved by the board yet, that this is something that is being worked on.

Ms. Clark informed the board that the Rules Committee met on June 9, 2009 and determined that 61H-28.007, Law and Rules Examination would be noticed for Repeal. That 61H1-19.008, Committees, 61H1-20.001, Licensee, 61H1-27.0041, One Year of Work Experience, 61H1-33.001, Certified Public Accountants Required to Comply with this Chapter, 61H1-33.003, Continuing Professional Education, 61H1-33.0032, Board Approval of CPA Ethics Continuing Education by Providers, 61H1-33.006, Inactive or Delinquent Florida Certified Public Accountants Who Desire to become Active Licensees, and 61H1-38.005 Scholarships to be noticed for rules development without text.

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to notice these rules for development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to notice for rule development without text 61H1.28.0052, Number of Sittings and 61H1-33.001, Certified Public Accountants Required to Comply with this Chapter, once the current proposed changes take effect. Upon vote, the motion passed unanimously.

Tab B - Prosecuting Attorney's Report.

Mr. Hurst Reported.

Tab C - Unlicensed Activity

This was an informational item.

18. FICPA – Administrative

Mr. Johnson reported the on behalf of the FICPA that SB 1640 (HB 1099) had unanimously passed the House and Senate, and was signed into law by Governor Crist on May 27th. SB 1640 contained the following 6 provisions:

1. Removes the requirement to complete the Laws and Rules Exam as a condition of licensure renewal.
2. Revises the statutory reference to the amount of CPE hours to reactivate an inactive license.
 - Limits the amount of CPE to the most recent biennium (80 hours) plus one-half of the next biennium (40 hours) plus those prescribed by rule of the Board.
 - Provides for a 6 month amnesty by limiting the required CPE to 120 hours (This provision was last in place in 1998).
3. Clarifies that the CPA members of the Board of Accountancy must hold a current/active Florida license. Also, allows for past Board of Accountancy members to serve on the probable cause panel for more than a term of 2 years.

4. Revises the statutory reference requiring an applicant for licensure after December 31, 2008, to have 1 year work experience.

- Allows for those applicant's for licensure who completed the required education prior to December 31, 2008, and who passes the uniform CPA examination by June 30, 2010, be exempt from the 1 year work experience requirement. (1-year work experience was added in 2008).

5. Revises the statutory reference to the education requirements for licensure.

- Adopts the Uniform Accountancy Act (UAA) 150 hour requirement.

Mr. Johnson offered to draft rules for the above 5 provisions, and forward his draft rules to the BOA prior to the July 10th meeting in Orlando.

19. NASBA

This was an informational item.

20. Special Agenda

Tab A - E-Mails from Education Committee Meeting

This was an informational item.

Tab B - Financial Statements

This was an informational item.

21. Other Business

Deputy Secretary Maureen Olson was present and spoke to board members about financial issues; she handed out financial worksheets prepared by Jean Whitten, Budget & Financial Director for the department. Ms. Olson informed board members that the department is cutting back on travel, and that the department is under a directive from the Governor to cut out all out of state travel. Ms. Caldwell expressed her concern on board members not being able to attend NASBA conventions, and that this may cause Florida to miss out on major events. Ms. Olson gave an update on things that are going on at the department such as Secretary Drago's new program "Quality on the Line", where he takes e-mails from constituents. Ms. Olson urged board members to take a look at this. She also informed the board that the department has been working on website enhancements to make it easier to complete the application process. Ms. Olson discussed the OnBase implementation and told board members if there was a feature they would like to see to let Ms. Kelly know.

22. Future Meetings

This was an informational item.

23. Adjourn

The meeting was adjourned at 1:35 p.m.

Marshall D. Gunn, Jr., Chair