

Charlie Liem, Interim Secretary

Charlie Crist, Governor

**MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
February 5, 2010**

Tampa Airport Marriott
Tampa International Airport
Tampa, Florida

Friday, February 5, 2010

The meeting was called to order at 9:00 a.m. by Mr. Tipton, Chair. The roll was called by Ms. Caldwell, and reflected the following persons present.

BOARD MEMBERS

Teresa Borcheck	Excused Absence
Cynthia Borders-Byrd	Excused Absence
Rick Carroll	Present
Maria Caldwell	Present
William Durkin	Present
Marshall Gunn	Present
Steve Riggs	Present
David Tipton	Present
John Quinlan	Excused Absence

STAFF

Vy Hayes	Present
June Carroll	Present

Mary Ellen Clark, Esquire, Assistant Attorney General and Board Counsel was present. Eric Hurst, Chief Attorney, Department of Business and Professional Regulation was present. The court reporter was Dale DeFranco.

1. Approve Board Minutes

A. December 11, 2009

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

2. OGC Action Request

A. BEHRENS, MICHAEL – Case #2007-060199

Mr. Tipton was recused.

Ms. Caldwell chaired.

Motion was made Mr. Riggs, seconded by Mr. Durkin, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Durkin, 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. Riggs, seconded by Mr. Durkin, to revoke license, fine of \$5,000 and cost of \$216.66 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

B. BERGMAN, ALAN – Case #2008-031747

Mr. Tipton was recused.

Ms. Caldwell chaired.

Motion was made Mr. Riggs, seconded by Mr. Carroll, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Carroll, 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. Gunn, seconded by Mr. Riggs, to suspend until he appears at which time the board may impose terms and conditions, and cost of \$113.12 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

C. BILLARD, GREGORY – Case #2007-048930

Mr. Billard was present along with his attorney Mr. Weick, Jr.

No board member was recused, due to the fact that a Final Order was issued previously in this case.

Motion was made by Mr. Riggs, seconded by Mr. Carroll, to lift suspension on March 31, 2010 with a reprimand, and Mr. Billard is to contact the board if he decides to go back into public practice, at that time the board may impose terms and conditions. Upon vote, the motion passed unanimously.

D. CABRERA, MIGUEL JR. – Case #2008-017530

Ms. Caldwell was recused.

Motion was made Mr. Riggs, seconded by Mr. Carroll, that a right to hearing was waived. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Mr. Carroll, 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. Riggs, seconded by Mr. Carroll, to revoke license, fine of \$5,000 and cost of 106.66 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

E. PAGE, WILLIAM – Case #2009-009202

Mr. Tipton was recused.

Ms. Caldwell chaired.

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

F. PEVZNER, MICHAEL – Case #2008-032875

Mr. Pevzner was present.

Mr. Tipton was recused.

Ms. Caldwell chaired.

Motion was made by Mr. Durkin, to approve stipulation, there was no second. Motion was made by Mr. Riggs, seconded by Mr. Gunn, to reject the stipulation. Motion was made by Mr. Riggs, seconded by

Mr. Gunn, to counter offer with the addition of one (1) year suspension, one (1) year probation, fine of \$1,000, cost of \$33.32 due within thirty days of date of Final Order, a practice review at his expense, and eight (8) hours of Continuing Education. Upon vote, the motion passed unanimously.

G. SCHMAUTZ, EMIL – Case #2009-014605

This was continued.

H. WIESENECK, ANDRES & CO PA & THOMAS ANDRES – Case # 2008-025326
& 2009-007227

Mr. Andres and his attorney Mr. Burnston were present.

Mr. Tipton was recused.

Ms. Caldwell chaired.

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

3. Petitions for Variance or Waiver

A. LIVINGSTON, ROBERT

Mr. Livingston was present.

Motion was made by Mr. Gunn, seconded by Mr. Carroll, to grant petition. Upon vote, the motion passed unanimously.

B. MCKELVEY, LAUREN

Motion was made by Mr. Riggs, seconded by Mr. Durkin, to approve until September 30, 2010. Upon vote, the motion passed unanimously.

C. MECKLEY, M. SCOTT

Mr. Meckley was present.

Motion was made by Mr. Gunn, seconded by Mr. Carroll, to grant petition, accept testimony and documents provided. Upon vote, the motion passed unanimously.

4. Non-Disputed Fact Hearings

A. VARMA, BOB

Mr. Varma was present.

Motion was made by Mr. Riggs, seconded by Mr. Gunn, to reconsider, vacate previous denial and grant with the condition that the remaining 24 hours of Continuing Education be completed by March 31, 2010. Upon vote, the motion passed unanimously.

5. Reconsiderations

A. ANDRADE, VIVIAN

Motion was made by Mr. Carroll, seconded by Mr. Gunn, to postpone, staff was instructed to ask her to attend the May 14, 2010 meeting. Upon vote, the motion passed unanimously.

B. BOGDANOFF, RICHARD

Motion was made by Mr. Carroll, seconded by Mr. Gunn, to postpone until the May 14, 2010 meeting. Upon vote, the motion passed unanimously.

C. DINGMAN, CHRISTOPHER

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

D. MCLAUGHLIN, LEA

Ms. McLaughlin was present.

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

E. MORALES, CHRISTINE

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to grant a two (2) months extension. Upon vote, the motion passed unanimously.

F. ROJAS, LUIDMILA

Motion was made by Mr. Gunn, seconded by Mr. Riggs, to grant the six (6) months extension. Upon vote, the motion passed unanimously.

G. SEEM, DIANE

Motion was made by Mr. Gunn, seconded by Mr. Riggs, to grant a six (6) months extension. Upon vote, the motion passed unanimously.

H. SOMMERFELDT, ADRIENNE

Motion was made by Ms. Caldwell, seconded by Mr. Carroll, to postpone until the May 14, 2010 meeting, staff was instructed to contact her and let her know her deficiencies. Upon vote, the motion passed unanimously.

I. TOWNSEND, SVETLANA

Motion was made by Mr. Gunn, seconded by Mr. Riggs, to grant a two (2) months extension. Upon vote, the motion passed unanimously.

J. ZABALA, JULIO

Motion was made by Ms. Caldwell, seconded by Mr. Carroll, to grant a two (2) months extension. Upon vote, the motion passed unanimously.

6. **Now Meets Requirements**

A. ALCORN, LISA

Ms. Alcorn was present.

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

B. CERESOLI, HEATHER

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

C. FAUBLAS, SERGE

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

D. HEDMAN, CALVIN

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

E. HOLLOWAY, KAN

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

F. MCNAMARA, WILLIAM

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

G. PRAYTHER, JEANNE

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

ADDITIONS

1. Now Meets Requirements

A. BIEBERBERG, ARIELLE

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

B. BROWN, THEODORE

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

C. DAVIS, ANDRE

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

D. GILBRIDE, LEIGHJEAN

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

E. JOHNSON, BRIAN

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

F. JOHNSON, CHERYL

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

G. KORNER, LUKE

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

H. MCCUE, WILLIAM

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

I. RIERA, JOSE

Mr. Riera was present.

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

J. SAINT JEAN, PATRICK

Mr. Saint Jean was present.

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

K. TAYLOR, KATHERINE

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

L. WEATHERLY, LISA GAY

Ms. Gay was present.

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

M. WEISER, KEVIN

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

7. Disciplinary Matters

A. MCMANUS, DONALD – Case #2007-008084

Mr. McManus was present.

Motion was made by Mr. Riggs, seconded by Mr. Durkin, to accept the practice review. Upon vote, the motion passed unanimously.

8. Exams – Recommended Approvals

Christopher Adornetti Applicant charged with driving under the influence on May 1, 2001; pled guilty suspended license, paid fines. Applicant charged with reckless driving on June 1, 2004; pled guilty performed community service, paid fines.

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

Joseph Chaplow Applicant charged with attempting to drive while impaired and disorderly conduct on May 10, 2002; pled guilty received 18 months probation.

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

Ivan Garcia Applicant charged with assault in the 3rd degree on August 15, 2009; pled guilty, per-arraignment disposition given, case continued (adjourned) released on recognizance for October 15, 2009.

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

Mathew Gravina Applicant charged with battery and resisting or obstruct officer without violence on April 19, 2002; pled guilty adjudication withheld. Applicant charged with driving under the influence on January 6, 2004; pled guilty adjudication withheld. Applicant charged with driving while drivers license suspended or revoked on April 2, 2004; nolle defendant pled to other charges.

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

Alicia Dunbar LaRocca Applicant charged with trafficking cocaine 28 to 200 grams on February 6, 2003; pled guilty, 48 months probation (youthful offender) adjudication withheld. Applicant charged with trafficking cocaine 28 to 200 grams on February 12, 2003; pled guilty, 48 months probation (youthful offender) adjudication withheld.

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

Matthew Lents Applicant charged with driving the wrong way on a one way street on September 10, 2003; pled guilty, paid fine. Applicant charged

with careless driving on February 19, 2009; pled guilty, adjudication withheld, completed traffic school. Applicant charged with careless driving on June 27, 2007; pled guilty, adjudication withheld, completed traffic school. Applicant charged with failure to yield right of way on February 11, 2005; pled guilty, adjudication withheld. Applicant charged with seatbelt violation on July 19, 2002; pled guilty, paid fine. Applicant charged with seatbelt violation on July 17, 2005; pled guilty, paid fine. Applicant charged with driving under the influence/possession of steroids and paraphernalia and driving while license suspended on April 12, 2004; pled guilty to driving under the influence, adjudication withheld for other charges. Applicant charged with violation of probation on September 26, 2004; pled guilty, completed probation early upon completion of all requirements.

Motion was made by Mr. Gunn, seconded by Ms. Caldwell, to request Mr. Lentz appear before them, he will need to sign a waiver, if waiver is not signed deny. Upon vote, the motion passed unanimously.

Scott Stephenson Applicant charged with possession of alcohol (MIP) on May 12, 1997; pled guilty, loss of driving license for 90 days and probation.

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

ADDITIONS

Aiesha Allen Applicant charged with suspended license; 09/2001; court date. Trespassing; 11/2000; court/ nolo contendere.

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

Virginia Huber Applicant charged with underage possession and drinking; 2005 & 11/11/2006; 10 work day under Misdemeanor Division Program and six (6) months probation.

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

Alexander Jackard Applicant charged with unauthorized possession of stolen driver's license and resisting an office; 9/16/06. Liquor possession by a minor; 11/17/05; written arrest.

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

Heather Laferty Applicant charged with aggravated disorderly conduct- two (2) counts 1991 and 1993; paid fines.

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

Todd Lindquist Applicant charged with driving under the influence on November 6, 2004; pled guilty, license suspended, paid fine, placed on probation. Applicant charged with assault in the fifth degree on December 31, 1999; pled guilty, placed on probation, required to attend anger

management classes paid fines. Applicant charged with refusing to submit to test on July 17, 1999; paid fines, placed on probation.

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

Joseph Loayza Applicant charged with open house party on October 3, 2005; pled no contest, paid fine. Applicant charged with possession of alcoholic beverage by person on October 3, 2005; pled no contest, paid fine.

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

Helen McCann Applicant charged with contempt of court; inappropriate conduct before a judge; 5/1988.

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

Jason McGaffigan Applicant charged with underage possession of alcohol; 1/1/02; fine paid.

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

Patricia Robinson Applicant charged with petit theft; 2/13/94; adjudication withheld and battery; 11/17/92; no charges were filed.

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

Scott Shulak Applicant charged with possession of alcohol by a minor; 5/8/07; 20 hours of community service.

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

Terry Smith Applicant charged with littering; 8/25/69; fined \$100.

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

Ronell L. Pugh Applicant charged with driving under the influence under age 21 on March 5, 2000; pled guilty paid fines and court cost. Applicant charged with driving under the influence on August 20, 2003; pled guilty, paid fines and court cost, license suspended for 1 year. Applicant charged with OVI/under the influence on January 1, 2004; pled guilty, paid fines and court cost, served 20 days in jail, license suspended for 2 years. Applicant charged with driving while license suspended on July 15, 2005; pled guilty. Paid fines and court cost. Applicant charged with driving under the influence on December 8, 2007; pled guilty, paid fines and court cost, 50 hours of community service, AA meeting, out patient alcohol counseling and 363 days probation. Applicant charged with driving while license suspended on March 17, 2008; pled guilty, paid fines and court cost. Applicant charged with disorderly conduct on January 9, 2004; pled guilty, paid fines and court cost.

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

Claudia Hernandez Deficient three (3) semester hours of business law.

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

Elizabeth Leon Deficient coverage of upper division cost/managerial accounting.

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

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

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

Shawn McIntosh Deficient three (3) semester hours of business law.

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

Samaria O'Kelley Deficient three (3) semester hours of upper division accounting to include coverage of cost/managerial accounting.

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

Gulzat Powers Deficient coverage of upper accounting to include coverage of auditing and evaluation of foreign transcripts from Bishkek Academy by a board approved service provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002.

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

Jason Smith Deficient 12 semester hours of upper division accounting to include coverage of auditing and cost/managerial accounting.

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

Scott Stephenson Deficient three (3) semester hours of business law.

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

David Stoll Deficient coverage of upper division accounting to include coverage of auditing.

ADDITIONS

Hector Abraham Deficient three (3) semester hours of upper division business law and a complete application, missing potential exam parts.

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

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

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

Winda Auguste Deficient nine (9) semester hours of upper division accounting to include coverage cost/managerial accounting and three (3) semester hours of upper division business law.

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

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

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

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

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

Stephen Baker Deficient three (3) semester hours of upper division business law and a complete application.

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

Sharon Barnett Deficient three (3) semester hours of business law.

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

David Bateman Deficient 4.92 semester hours of upper division accounting.

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

Sharon Brassard Deficient 11 semester hours of upper division accounting with coverage of cost/managerial accounting and 12 semester hours of

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

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

Hosana Burchette Deficient an Authorization for Interstate Exchange of Information Form from North Carolina, six (6) semester hours of upper division accounting, 21 semester hours of upper division general business, three (3) semester hours of upper division business law and a complete application, missing potential exam parts.

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

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

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

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

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

Cristian Constantinescu Deficient 15 semester hours of graduate level courses from an accredited institution to include six(6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 17.5 semester hours of upper division accounting to include coverage of taxation and auditing 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. Gunn, seconded by Mr. Carroll, to deny. Upon vote, the motion passed unanimously.

Vladimir De La Paz Deficient an evaluation by a board approved service provider.

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

Elveera Dias Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 15.5 semester hours of upper division accounting to include coverage of taxation and auditing, deficient three (3) semester hours of upper division business law, and also deficient a complete application which is missing potential exam parts.

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

unanimously.

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

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

Mark Elbadramany Deficient official undergrad transcripts for evaluation; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Krista Garlinger Deficient 39.42 semester hours from an accredited institution to include coverage of cost/managerial accounting.

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

Mauchair Gerome Deficient official undergraduate transcripts; applicant failed to meet requirements of rule 61H1-27.002.

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

Jacqueline Gonzalez Deficient three (3) semester hours of upper division business law and a complete application.

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

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

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

Patrice Grunbaum Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after the admission to graduate school. Also deficient three (3) semester hours of upper division business law, an Interstate Exchange of Information form, and a complete application.

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

Christopher Homick Deficient 21 semester hours of upper division accounting to include coverage of taxation, auditing and financial accounting. Also deficient nine (9) semester hours of upper division general business to include six (6) semester hours of business law.

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

unanimously.

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

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

Trisha Irons Deficient 15 semester hours of upper division accounting to include coverage of auditing and three (3) semester hours of business law.

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

Ruben Jaen Deficient six (6) semester hours of upper division business law.

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

Eddie Jaisaree Deficient official transcripts from Ryerson University; applicant failed to meet requirements of Rule 61H1-27.002. Deficient 18 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

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

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

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

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

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

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

Alexis Lauveano Deficient upper division accounting hours to include coverage of cost/managerial accounting and three (3) semester hours of business law.

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

Windsor Lawrence Deficient official transcripts from Florida Atlantic University. Applicant failed to meet requirements of rule 61H1-27.002.

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

Todd Linquist Deficient 12 semester hours of upper division accounting to include coverage of cost/managerial accounting and six (6) semester hours of business law.

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

Keri Litton Deficient a complete application.

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

Mariah Logan Deficient official transcripts evaluated by a board approved service provider.

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

Xi Luo Deficient a complete application.

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

Pamela Major Deficient a complete application.

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

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

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

Helen McCann Deficient six (6) semester hours of upper division general business.

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

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

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

Shemika Miller Deficient official transcripts from Northwood University and DeVos Graduate school; applicant failed to meet requirements of rule 61H1-27.002.

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

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

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

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

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

Angela Moyer Deficient 21 semester hours to sit for the CPA exam.

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

Michelle Neal Deficient 21 semester hours of upper division accounting to include coverage of auditing, financial and cost/managerial accounting.

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

Peicheng Nung Deficient a complete application.

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

Kirill Ozertsov Deficient an official evaluation by a board approved service provider.

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

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

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

Lisa Paladino Deficient two (2) semester hours of upper division accounting and two (2) semester hours of business law.

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

La Quienta Porte Deficient hours of upper division to include coverage of auditing, financial and cost & managerial accounting and nine (9) semester

hours of general business to include six (6) semester hours of business law and a complete application.

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

Justin Puente Deficient official transcripts from Florida International University. Applicant failed to meet requirements of rule 61H1-27.002.

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

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

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

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

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

Corey Roberts Deficient 1.75 quarter hours of business law.

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

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

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

Gabriel Ramos Deficient an Authorization for Interstate Exchange of Information Form from North Carolina. Also deficient six (6) semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Betsy Rossen Deficient two (2) semester hours of upper division business law.

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

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

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

Lara Saquicoray Deficient 21 semester hours of upper division general business to include three (3) semester hours of upper division business law.

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

Deborah Weiss Deficient 12 semester hours of upper division to include hours of cost/managerial accounting and three (3) semester hours of upper division general business to include three (3) semester hours of business law.

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

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

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

Ella Zebe Deficient 12 semester hours of upper division accounting to include coverage of auditing and financial accounting.

10. Endorsement – Recommended Approvals

William Mercer Applicant was charged with DUI in January of 1991; driver license suspended and fine. Charged with DUI in February of 1995; driver license revoked and fine.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to approve for conviction only. Upon ovate, the motion passed unanimously.

11. Endorsement – Recommended Denials

Collin Alpert 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 the Illinois Board of Examiners and Illinois Division of Professional Regulation evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects, a Certification of Work Experience form evidencing one (1) year of public, governmental, or industry accounting experience under the supervision of a licensed CPA, and a complete application.

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

Jorge Blakely Deficient 14 quarter hours of upper division accounting, four (4) quarter hours of upper division business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a complete application.

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

unanimously.

John Crosslin

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, five (5) hours of CPE, signature on CPE reporting form, and a complete application.

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

Marc Deutsch

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing three (3) years and three (3) months of public, governmental, or industry accounting experience under the supervision of a licensed CPA, following licensure, and a complete application.

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

Gregory Flicek

Deficient six (6) semester hours of upper division accounting, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a complete application.

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

Rebecca Forsythe

Deficient 17 semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting and three (3) semester hours of upper division general business, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a complete application.

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

Baron Frankel

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state and a complete application.

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

Timothy Froman

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

Rhonda Lovelace Deficient seven (7) semester hours of upper division general business, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Thomas Lydon 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 complete application.

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

Nicole Miller Deficient a complete application.

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

Nakhle Moubarak Deficient three (3) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, and a complete application.

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

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

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

Melissa Potts Deficient eight (8) semester hours of upper division accounting, 12 semester hours of upper division general business to include three (3) semester hours of business law, and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Muriel Raupach Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient 14 hours of CPE and a complete application.

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

James Ricahrds Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects and a complete application.

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

Jerome Rodgers Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state.

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

Cindy Rosenberg Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Maine and New Jersey, 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 complete application.

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

Peter Ryan Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Maryland and Virginia.

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

Leonard Sacks Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and 10 hours of CPE in accounting and auditing subjects.

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

Katibe Simone Deficient 18 semester hours of upper division accounting to include coverage of cost/managerial and three (3) semester hours of business law.

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

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

contracts, torts, and Uniform Commercial Code, 27 semester hours of upper division accounting to include coverage of auditing and financial accounting, 18.75 semester hours of upper division general business, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting & auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Baby Varkey

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, to include three (3) semester hours of business law, which must include the coverage of contracts, torts, and uniform commercial code and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Sharey Wang

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

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

12. Endorsement – Considerations

Megan Baxter

Ms. Baxter is requesting an extension of her application until December 31, 2010 from the waiver expiration date of April 19, 2010 in order to meet the requirements for CPA licensure in the State of Florida.

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

Kathleen Hewes

Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida. A complaint was filed against Ms. Hewes for unlicensed activity on October 9, 2008, DBPR Case No: 2008-055705. Case was closed by legal on January 20, 2009.

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

Jeffrey McNeal

Mr. McNeal is requesting an extension of his application until June 30, 2010 from the waiver expiration date of January 16, 2010 in order to meet the requirements for CPA licensure in the State of Florida.

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

Melissa Potts

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. Gunn, seconded by Ms. Caldwell, to approve. Upon vote, the motion passed unanimously.

13. Maintenance and Reactivation – Staff Approvals

Motion was made by Mr. Riggs, seconded by Mr. Gunn, to ratify list. Upon vote, the motion passed unanimously.

14. Maintenance and Reactivation – Requests to Reactivate

Robert Barwick

Mr. Barwick is requesting reinstatement of his license. His license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

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

Jeffrey Bloch

Mr. Bloch is requesting reinstatement of his license due to economic hardship. His license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

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

Jon Manning

Mr. Manning is requesting reinstatement of his license. His license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Mr. Manning was present.

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

Cristina Martell

Ms. Martell is requesting reinstatement of her license. Her license reverted to “delinquent” and “null and void” on January 1, 2010.

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

Joseph Beale, Jr. Mr. Beale is requesting reinstatement of his license due to illness. His license reverted to "delinquent" status on January 1, 2004 and "null and void" on January 1, 2006.

Mr. Beale, Jr. was present.

Motion was made by Mr. Riggs, seconded by Mr. Gunn, to extend the delinquent status for one (1) year in order to reactive under the unusual hardship provision. Upon vote, the motion passed unanimously.

Charles Fistel Mr. Fistel is requesting reinstatement of his license to "inactive" status due to financial and personal hardship. His license reverted to "delinquent" status on January 1, 2000 and "null and void" on January 1, 2002.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to deny request to place license on inactive status, approved to extend the delinquent status for six (6) months in order to reactive under the unusual hardship provision. Upon vote, the motion passed unanimously.

Michael Massimini Mr. Massimini is requesting reinstatement of his license to "inactive" status for 12 months. His license reverted to "delinquent" status on January 1, 2001 and "null and void" status on January 1, 2003.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to deny request to place license on inactive status, approved to extend the delinquent status for six (6) months in order to reactive under the unusual hardship provision. Upon vote, the motion passed unanimously.

Louis Berry Board staff inadvertently sent Mr. Berry the reactivation letter regarding reactivating under the amnesty provision instead of the letter informing him that his license is "null and void" and listing his options for regaining a current license. Mr. Berry's license reverted to "delinquent" status on January 1, 2004 and "null and void" status on January 1, 2006. He has met all requirements imposed on an inactive licensee seeking active status.

Motion was made by Ms. Caldwell, seconded by Mr. Carroll, to extend the delinquent status and allow leniency in the number of continuing professional education hours required to complete to reactivate the license due to staff error. Upon vote, the motion passed unanimously.

15. Maintenance and Reactivation – Recommended Denials

Lee Ann Ball Ms. Ball 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. She is deficient sufficient proof of attendance for courses completed on 06/10 -12/08, 12/1-2/08, 01/28/09, 02/04 -05/09, 03/17/09, 03/31/09 and 06/10-11/09 – no proofs submitted.

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

Elaine Gillis Ms. Gillis is required to complete 360 continuing professional education (CPE) hours with 90 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 four (4) CPE hours in board approved ethics.

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

Jon Marone Mr. Marone 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 four (4) CPE hours in board approved ethics.

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

Deborah Mayo Ms. Mayo 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. She is deficient a \$155 fee, 24 total CPE hours for the period ending June 30, 2009, sufficient proof of attendance for all courses – no proof submitted and reporting form listing all courses to be considered for reactivation.

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

Connie Moore Ms. Moore is required to complete 240 continuing professional education (CPE) hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient 45 CPE hours with 13 in accounting and auditing.

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

Joe Rutansky Mr. Rutansky is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) for the period ending June 30, 2009. He is deficient sufficient proof of attendance for all SmartPro courses– missing sponsor's signature; 01/10/06, 02/07/07, 02/22/06, 06/30/06, 09/16/06, 11/17/06, and 01/15/08 – no proofs submitted.

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

Cynthia Simonson Ms. Simonson 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. She is deficient a complete application and sufficient proof of attendance for all courses listed on reporting form – no proofs submitted.

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

John Spencer Jr. Mr. Spencer is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) for the period ending June 30, 2009. He is deficient 48 total CPE hours.

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

Kenneth Williams Mr. Williams is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) for the period ending June 30, 2009. He is deficient a reporting form evidencing compliance with 2005-2007 CPE requirements and sufficient proof of attendance for course completed on 05/27-28/09 – missing sponsor's signature.

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

Richard Wollner Mr. Wollner is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) for the period ending June 30, 2009. He is deficient sufficient proof of attendance for courses completed on 09/20/07, and 07/03/08 – missing sponsor's signature.

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

16. Maintenance and Reactivation – Considerations

Kent Bodoh Mr. Bodoh's application was reviewed by the Board of Accountancy at their meeting on September 18, 2009. His application was denied for the following reason: deficient 39 total continuing professional education (CPE) hours with four (4) in board approved ethics for the period ending June 30, 2009. Mr. Bodoh is requesting that the Board reconsider the denial of his application and that his application be reviewed under the requirements for the amnesty provision.

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

Sandra Gavins Ms. Gavins is requesting an extension of time to complete the continuing professional education (CPE) required to reactivate her license. The Board of Accountancy, at their meeting on October 16, 2009, approved to extend the "delinquent" status of her "null and void" license for six month in order for her to reactivate under the unusual hardship provision. Ms. Gavins has completed 42 total CPE hours with two (2) in accounting and auditing as of December 21, 2009.

Ms. Gavins was present.

Motion was made by Mr. Riggs, seconded by Mr. Durkin, to grant an extension until December 31, 2010, to complete 280 Continuing Professional Education hours. Upon vote, the motion passed unanimously.

17. Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Burrow, Brenda	9044
Frisard, Jonathan	37653
Glenz, Diane	14926
Godfrey, Robert	11643
Gonzalez, Robert	35089
Mullen, Bill	4821
Kahn, Minna	12200
Schwarz, Robert	31952
Wells, Randy	37729

Motion was made by Mr. Riggs, seconded by Mr. Durkin to approve voluntary relinquishment of license. Upon vote, the motion passed unanimously.

18. Deceased Practitioners

Campos, Orlando	41171	September 22, 2009
Carter, Lynn	31457	June 29, 2008
Goldberg, Harvey	2621	March 6, 2009
Hogle, Richard	1449	September 2, 2009
Kobrin, Arthur	25487	April 27, 2008
Luten, June	15617	October 5, 2009

There was a moment of silence.

19. Temporary Permits

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to ratify the Temporary Permits list. Upon vote, the motion passed unanimously.

20. Reports

A. ONE TIME USER COMMENT ON RULE 61H1-20.001

Ms. Clark explained to the board, that there had been a comment regarding Rule 61H1-20.001, therefore the board would need to respond. The board's response was based on the information provided they determined he would not be holding himself out as in the practice of public accounting. Motion was made by Mr. Gunn, seconded by Mr. Carroll, to not make any change to the previously approved language to 61H1-20.001. Upon vote, the motion passed unanimously.

B. CERTIFICATION OF WORK EXPERIENCE – APPROVAL

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

C. 20.008 GENERALLY ACCEPTED AUDITING STANDARDS

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to notice change to 61H1-20.008. Upon vote, the motion passed unanimously.

61H1-20.008 Generally Accepted Auditing Standards.

Non-issuer ((non-issuers are (1) all entities who are not issuers as that term is defined by the Sarbanes-Oxley Act of 2002, and (2) entities whose audits are not required by Securities & Exchange Commission (SEC) rules to be conducted in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB)) “gGenerally aAccepted aAuditing sStandards” shall be deemed and construed to mean auditing standards generally accepted in the United States of America in effect as of June 30, 2009~~2~~, including, but not limited to, general, field work and reporting standards and the Authoritative AICPA Audit and Attest Standards in effect as of June 1, 2009, approved and adopted by the membership of the American Institute of Certified Public Accountants (AICPA), ~~as amended by the AICPA Auditing Standard Board (ASB) and standards promulgated by the ASB in the form of Statements of Auditing Standards (entitled Codification of Statements on Auditing Standards, (including Statements on Standards for Attestation Engagements) Numbers 1 to 93, dated 2001, hereby incorporated by reference and available from the AICPA’s Resource Online at www.cap2biz.com or by telephonic request at call 1 (888)777-7077). A certified public accountant shall not permit his/her name to be associated with financial statements in such a manner as to imply that he/she is acting as an independent certified public accountant unless he/she has complied with the applicable generally accepted auditing standards and departures from such standards must be justified by those who do not follow them.~~

Issuer (issuer means an issuer (as defined in section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78 c)), the securities of which are registered under section 12 of that Act (15 U.S.C. 781), or that is required to file reports under section 15(d) (15 U.S.C. 780(d)), or that files or has filed a registration statement that has not yet become effective under the Securities Act of 1933 (15 U.S.C. 77a et seq.), and that it has not yet become effective under the Securities Act of 1933 (15 U.S.C. 77a et seq.), and that it has not withdrawn), generally accepted auditing standards shall be deemed and construed to mean auditing and attest standards generally accepted auditing standards generally accepted in the United States of American in effect as of July 1, 2009, as published by the PCAOB, hereby incorporated by reference and available at its website at www.pcaob.org.

Rulemaking Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History-New 12-4-79, Amended 3-16-81, 7-6-82, 12-9-82, 7-27-83, 3-22-84, 7-2-85, Formerly 21A-20.08, Amended 9-23-86, 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.008, Amended 10-19-94, 9-30-97, 9-29-02,

D. RULES REPORT

Ms. Clark went over the rules report with the board, as this was an informational item.

E. CPE COMMITTEE - MINUTES - 10-16-2009

Motion was made by Mr. Durkin, seconded by Ms. Caldwell, to ratify the CPE Committee minutes. Upon vote, the motion passed unanimously.

F. PROCESCUING ATTORNEY’S REPORT

Mr. Hurst reported.

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

ADDITIONS

A. SSVS AND FLORIDA BOA RULES

This will be discussed at a later meeting.

21. Administrative

A. 2010 BOARD COMMITTEE APPOINTMENTS

Mr. Tipton made the following appointments:

Probable Cause Panel
Maria Caldwell, Chair
Teresa Borcheck
Byron Shinn

CPE Committee
William Durkin, Chair
Cynthia Borders-Byrd, Vice Chair

Education Committee
John Quinlan, Chair
Rick Carroll, Vice Chair

Rules Committee
Cynthia Borders-Byrd, Chair
William Durkin, Vice Chair
John Quinlan
Steve Riggs

Minority Scholarship
Teresa Borcheck, Chair

Long Range Planning
David Tipton, Chair
All Board Members

Budget Task Force
Rick Carroll, Chair
Steve Riggs, Vice Chair
Teresa Borcheck
William Durkin

B. 2010 NASBA EASTERN REGIONAL MEETING

This was an informational item.

C. 28TH NASBA ANNUAL CONFERENCE

Motion was made by Ms. Caldwell, seconded by Mr. Durkin, to approve Ms. Kelly and Mr. Hurst to attend. Upon vote, the motion passed unanimously.

D. CONSIDER MADELINE DOMINO, CPA, PHD FOR CPE COMMITTEE

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

ADDITIONS

A. MOBILITY FAQ'S

This item was not discussed.

B. PROPOSED RULE MAKING FROM THE OKLAHOMA ACCOUNTANCY

This was an informational item.

C. BOARD STAFF REQUEST GUIDANCE - 61H1-33.006

Staff asked the board if it was their intent to eliminate reporting by re-establishment period for those licensees defined in 61H1-33.006(2)(a)(b) in which they answered yes. They were also asked if 61H1-33.006(2)(a) needed to be complete within twenty four months which they answered yes. Staff requested guidance on 61H1-33.006(2)(b) in which they wanted to know if these also includes inactive licensees which they answered yes. This item will be discussed again, at a future date.

22. NASBA

- A. NASBA QAS SPONSOR ISSUES
- B. REPORT ON NASBA'S QUALITY ASSURANCE SERVICE PROGRAM

Mr. Cote and Mr. Long of NASBA were present for this item, as was Ms. Willis of Gleim Publication and Mr. Campbell of NASBA.

Mr. Cote expressed his appreciation for the opportunity to appear and speak of the enhancements being made to the Quality Assurance Service Program. He informed the board that the QAS operation has been going well. He stated that there were 22 QAS applications submitted in 2009 and 19 of them are complete, and that all of these are being processed in a timely manner. Mr. Cote relayed to the board that the enhancements being made have improved the program and will continue to be effective. Mr. Long spoke to the board and informed them that they are only designed to interpret, and there is a meeting coming up that will take a look at the standards. Mr. Campbell asked Mr. Cote, what as providers could they do to help with the process. Mr. Cote stated that one of Mr. Long's upcoming meetings would be a forum to invite sponsors to discuss their concerns. Mr. Tipton asked that Mr. Cote provide a status report for the May 14, 2010 board meeting.

ADDITIONS

- A. VICE CHAIR RECOMMENDATION 2010-2011 – MARK HARRIS

Motion was made by Mr. Gunn, seconded by Ms. Caldwell, to support Mr. Harris for the position of vice chair. Upon vote, the motion passed unanimously.

23. FICPA

- A. Discussion – Report from FICPA – DBPR's Proposed Reductions FY 2010-11 (item #26 and 55)

Mr. Johnson volunteered to have the FICPA send a letter to Secretary Liem regarding the importance of staff being approved to attend the NASBA conference in March 2010.

Mr. Johnson told the board that the Secretary has asked about a proposed 10% reduction, and they are looking at a proposal to cut minority scholarships and unlicensed activity.

Mr. Johnson brought up the issue of the CPA's whom have been before the board, and approved for reactivation, but have not received notice from staff as to how many CE hours are due. Mr. Johnson asked how they will handle these licensees.

Motion was made by Ms. Caldwell, seconded by Mr. Durkin, to accept CE hours through June 30, 2010, from licensees that have been approved for reactivation, and have been waiting for board staff to advise how many hours they must complete without having to come back before the board. Upon vote, the motion passed unanimously.

24. Other Business

There was none taken.

25. Future Meetings

This was an informational item.

ADDITIONS

Original Licensure – Considerations

Stephanie Gibson

Ms. Gibson passed the CPA and received her licensure package in July of 2007. Ms. Gibson did not apply for licensure within the 12 month period and pursuant to board rules, her grades expired. Ms. Gibson submitted an application for licensure by endorsement in May of 2009, at which time board staff advised her that since she passed the exam as a Florida candidate and did not have a license from another state, she was ineligible to apply via endorsement and would be considered an original licensure applicant. Staff also advised that her grades had expired and she would need to petition the board to extend her grades. Ms. Gibson then asked that her application be considered under the amended rule, which allows an applicant 36 months to apply for licensure after passing the CPA examination. Ms. Gibson has met the education requirements for licensure and has submitted over 24 months of acceptable work experience.

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

The meeting was adjourned at 2:16 p.m.

David Tipton, Chair