

Charlie Liem, Interim Secretary

Charlie Crist, Governor

**MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
May 14, 2010**

Draft

Tampa Airport Marriott
Tampa International Airport
Tampa, Florida

Friday, May 14, 2010

The meeting was called to order at 9:01 a.m. by Mr. Tipton, Chair. The roll was called by Ms. Caldwell, and reflected the following persons present.

BOARD MEMBERS

Teresa Borcheck	Present
Cynthia Borders-Byrd	Present
Rick Carroll	Present
Maria Caldwell	Present
William Durkin	Excused Absence
Steve Riggs	Present
Eric Robinson	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, Chief Attorney, Department of Business and Professional Regulation was present. The court reporter was Kristina Heack.

1. Approve Board Minutes

A. March 26, 2010

Motion was made by Mr. Carroll, seconded by Ms. Borcheck, to approve with a correction to page 20, with the reference to "exhibit" to be deleted. Upon vote, the motion passed unanimously.

2. OGC Action Request

A. BERNDGEN, MICHAEL – 2009008687

Ms. Caldwell chaired.

Mr. Tipton and Ms. Borcheck were recused.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint. 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 Mr. Riggs, to issue a reprimand, \$1,000.00 fine and cost of \$16.66 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

B. GARBACIK-KOPMAN & COMPANY PA – 2008002043

Ms. Caldwell and Ms. Borcheck were recused.

Mr. William Furlow attorney for Garbacik-Kopman & Company PA was present for this item.

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

C. GARBACIK-KOPMAN, JUDITH – 2007008535

Ms. Caldwell and Ms. Borcheck were recused.

Mr. William Furlow attorney for Ms. Garbacik-Kopman was present for this item.

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

D. GARBACIK-KOPMAN, JUDITH – 2007068485

Ms. Caldwell and Ms. Borcheck were recused.

Mr. William Furlow attorney for Ms. Garbacik-Kopman was present for this item.

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

E. GARBACIK-KOPMAN, JUDITH

Ms. Caldwell and Ms. Borcheck were recused.

Mr. William Furlow attorney for Ms. Garbacik-Kopman was present for this item.

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

F. HARRIS, ALEX – 2009021614

Ms. Caldwell chaired.

Mr. Tipton and Ms. Borcheck were recused.

Mr. Harris was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, 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. Carroll, seconded by Ms. Borders-Byrd, to reprimand license, place on probation for one (1) year with, terms that he must appear before the board before the one (1) year probation is up to show there have been no other infractions, will submit a report from a physician on his progress, and will pay cost of \$304.47 due within thirty days of date of Final Order. Upon vote, the motion will pass unanimously.

G. SCHMAUTZ, EMIL – 2009014605 – Waiver of PC

This was pulled.

3. Petitions for Variance or Waiver

A. DISEGNA, APRIL

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to grant an extension until December 31, 2010. Upon vote, the motion passed unanimously.

B. EASTMAN, TAMMY

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to grant an extension until December 31, 2010. Upon vote, the motion passed unanimously.

C. RUIZ, PEDRO

Mr. Ruiz was present.

Motion was made by Ms. Caldwell, seconded by Mr. Quinlan, to waive 15 hours of post-baccalaureate education at an accredited institution. Upon vote, the motion passed with Mr. Robinson and Mr. Riggs voting no.

4. Non-Disputed Fact Hearing

A. BAUMGARDNER, RICHARD

Mr. Baumgardner was present and asked for a continuance.

Motion was made by Mr. Riggs, seconded by Mr. Quinlan, to grant a continuance until the August 24, 2010 board meeting. Upon vote, the motion passed unanimously.

5. Reconsiderations

A. FLYNN, JOSEPH

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

B. FOURNIER, LISA

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

C. VARKEY, BABY

Mr. Varkey was present.

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

Mr. Varkey agreed to waive the 90 day rule and will be denied for current deficiencies.

6. Now Meets Requirements

A. ALDEBOL, ARLENE

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

B. CHRISTY, EDWARD

Mr. Christy was present.

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

C. GUILD, JASON

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

D. HOPKINS, JANET

Ms. Hopkins was present.

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

E. PICO ZABALA, JULIO

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

F. RICALTON, LORI

Ms. Ricalton was present.

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

G. TOWNSEND, SVETLANA

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

H. WHITNEY, CYNTHIA

Ms. Whitney was present.

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

7. Declaratory Statements

A. NEWMAN, JAMES - DEC STMT #2010-009

Ms. Pelley was present for this item.

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

B. BRUNTON, RICHARD - DEC STMT #2010-010

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

8. Disciplinary Matters

A. MCQUAY, DAVID JR. – 2004050571

Mr. McQuay was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny his request for early termination of his probation. Upon vote, the motion passed unanimously.

9. Exams – Recommended Approvals

Giovanni Acosta Applicant charged with possession of alcohol by a minor on September 14, 2006; dismissed. Applicant charged with failure to observe flashing red light on July 7, 2009; adjudication withheld. Applicant charged with seat belt violation on August 17, 2005; paid fine. Applicant charged with careless driving on May 17, 2005; adjudication withheld. All sanctions have been satisfied.

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

Jose Barboza Applicant charged with trespassing on July 7, 1996; placed on 6 months probation; paid \$50 fine. Applicant charged with possession of drugs on July 7, 1996; placed on 2 years probation, paid \$250 fine. Applicant charged with grand larceny on February 17, 1997; charges dropped. Applicant charged with reckless driving on February 17, 2001; not processed by the courts. Applicant charged with disorderly condition on October 7, 2004; placed on 6 months probation. All sanctions have been satisfied.

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

Amanda Corces Applicant charged with underage drinking and paraphernalia on September 24, 2002; pled no contest, performed community service and placed in the misdemeanor intervention program. All sanctions have been satisfied.

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

Ernesto Garcia Applicant charged with driving under the influence, leaving the scene of accident, property damage, possession of cocaine, and aggravated battery with deadly weapon on June 9, 2001; DUI school, 100 community service hours, anger management, and paid fines. All sanctions have been satisfied.

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

Paul Grunewald Applicant charged with possession of open container in motor vehicle on May 22, 1998; paid fine and was dismissed. Applicant charged with driving under the influence and larceny grand theft of

fire extinguisher on October 25, 1998; paid \$670 fine, six (6) months probation, DUI school, 50 community service hours, six (6) months license suspension, attended victim awareness program, and vehicle impounded. Applicant charged with possession of open container in motor vehicle on January 28, 2000; paid fine and defensive driving school. Applicant charged with proof of insurance violation on October 10, 2005; took proof of insurance to clerk and paid fine. All sanctions have been satisfied.

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

Ty Hurner Applicant charged with driving while license suspended on November 19, 2005, and on January 18, 2006; adjudication withheld; according to applicant all sanctions have been satisfied. Applicant charged with operating a motor vehicle without driver's license on July 14, 2009; found guilty; All sanctions have been satisfied. Applicant charged with reckless driving on April 25, 2009; convicted on December 7, 2009 and currently completing sanctions.

Mr. Hurner was present.

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

Brian Lynch Applicant charged with possession of alcohol under the age of 21 on January 7, 1999; paid \$230.00 fine. Applicant charged with breach of peace or disorderly conduct on February 18, 2000; paid fine and six (6) months probation. All sanctions have been satisfied.

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

Joseph Moreno Applicant charged with reckless driving on May 23, 2009; drivers license reduced to business purposes only. All sanctions have not been satisfied.

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

Joshua Nusbaum Applicant charged with attempted poaching on July 1, 1991; adjudication withheld. All sanctions have been satisfied.

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

Ellen O'Hara Applicant charged with careless driving on March 30, 2007; adjudication withheld. Applicant charged with resisting arrest without violence on September 4, 2007; pled nolle prossed. All sanctions have been satisfied.

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

Tyler Rust Applicant charged with possession of alcohol under 21 on September 16, 2005; placed in the State Attorney PTI program. Applicant charged with possession of alcohol on May 27, 2006; adjudication withheld, paid fine. All sanctions have been satisfied.

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

Keith Sjolholm-Gardere Applicant charged with trespass in occupied structure or conveyance and disorderly conduct on December 10, 2004; pled nolo contendere, adjudication withheld. Applicant charged with possession of alcoholic beverage by underage person on May 15, 2002; pled nolle prosequere, participated in the pre-trial intervention program (PTI). Applicant charged with driving with unlawful B.A.L .02 under 21 on July 13, 2002. All sanctions have been satisfied.

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

Andrew Smith Applicant charged with leaving the scene of accident with injury on October 18, 2005; adjudication withheld and two (2) year probation. All sanctions have been satisfied.

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

April Wetherbee Applicant charged with underage drinking on September 1, 2007; placed in the misdemeanor intervention program. All sanctions have been satisfied.

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

Dain Wilkerson Applicant charged with the transfer of explosives without a permit in May 2005; probation, electronic monitoring, and community service. All sanctions have not been satisfied.

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

Lori Wilson Applicant charged with possession of drugs; on February 4, 1989; pled guilty; paid \$350 fine and community service. All sanctions have been satisfied.

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

10. Exams – Recommended Denials

Karine Bauer Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting and six (6) semester hours of upper division business law.

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

Jessica Carlson Deficient a complete application.

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

Timothy Collar Deficient two (2) semester hours of upper division accounting.

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

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

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

Mariah Logan Deficient nine (9) semester hours of graduate level courses from an accredited institution to include three (3) semester hours of accounting, three (3) semester hours of general business and three (3) semester hours of taxations; these courses must be taken after admission to graduate school and three (3) semester hours of business law.

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

Judith Marte Deficient three (3) semester hours of business law.

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

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

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

Canan Varol Deficient official undergraduate transcripts from schools attended; failed to meet requirements of Rule 61H1-27.002.

11. Original Licensure – Recommended Approvals

Jarrett A Perry On April 24, 2009, applicant accepted a plea agreement for one count of possession of a controlled substance with intent to sell; adjudication with held and is currently on probation.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve. Upon vote, the motion passed with Mr. Quinlan voting no.

12. Endorsement – Recommended Approvals

Jeffrey Goldstein Applicant was charged with unlawful possession of a weapon August 6, 2003; probation. All sanctions have been satisfied.

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

Fred McGill Applicant was charged with simple battery November 14, 1986; nolle prossed. All sanctions have been satisfied.

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

Nathaniel McKenzie Applicant charged with solicitation of a prostitute April 15, 2005; adjudication withheld. All sanctions have been satisfied.

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

Robert Short Applicant was charged with driving under the influence; paid fine and all sanctions have been satisfied. Charged with possession of marijuana June 7, 2005; prosecution withheld entered pre-trial intervention. All sanctions have been satisfied.

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

13. Endorsement – Considerations

Dawn Brooke Dawn Brooke's endorsement application was received by the Department of Business and Professional Regulation on March 17, 2010 and noticed on March 24, 2010 for a deficiency of 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 an active license in some state. Ms. Brooke's New Jersey license was issued January 29, 1998 and expired on 12/31/02.

Ms. Brooke would like the Board to consider her resume, and statements of experience from New Jersey in lieu of the 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.

Ms. Brooke was informed that experience prior to licensure does not qualify, experience must be under the supervision of a licensed CPA, following licensure, and she would need to contact past employers to submit the Certification of Work experience form. Ms. Brooke indicated that she was not able to locate past employers or supervisors and wanted the board to consider her resume and experience prior to reinstating her New Jersey license.

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

14. Maintenance and Reactivation – Staff Approvals

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

15. Maintenance and Reactivation – Requests to Reactivate

Susan Allen Ms. Allen is requesting to reactivate her license. Her license reverted to “delinquent” status on January 1, 2008 and “null and void” on January 1, 2010.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve extending the “delinquent” status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Brenda Arnold Ms. Arnold is requesting to be allowed to bring her status current by paying any past due fees and submitting her continuing education requirements. Her license reverted to “delinquent” status on January 1, 2008 and “null and void” on January 1, 2010.

Ms. Arnold was present.

Motion was made by Ms. Caldwell, seconded by Mr. Quinlan, to approve extending the “delinquent” status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Sam Baker Mr. Baker is requesting to be allowed to reactivate his license due unusual hardship. His license reverted to “delinquent” status on January 1, 2008 and “null and void” on January 1, 2010.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve extending the “delinquent” status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Arturo Blanco Mr. Blanco is requesting to reactivate his license. His license reverted to “delinquent” status on January 1, 1996 and “null and void” on January 1, 1998.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve extending the “delinquent” status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

James Corn Mr. Corn is requesting reactivation of his license. His license reverted to “delinquent” status on January 1, 1996 and “null and void” on January 1, 1998.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve extending the “delinquent” status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Byron Heslop

Mr. Helop is requesting reinstatement due to hardships experienced in years past. His license reverted to "delinquent inactive" status on January 1, 2002 and "null and void" on January 1, 2004.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve extending the "delinquent" status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Kelly Jemison

Ms. Jemison is requesting reactivation of his license. Her license reverted to "delinquent" status on January 1, 2008 and "null and void" on January 1, 2010.

Ms. Jemison was present.

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

Debra Ross

Ms. Ross is requesting to reinstate her license. Her license reverted to "delinquent" status on 1992 and "null and void" on "January 1, 1994.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve extending the "delinquent" status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Irwin Williams

Mr. Williams is requesting reinstatement of his license. His license reverted to "delinquent" status on January 1, 2008 and "null and void" on January 1, 2010.

Motion was made by Ms. Caldwell, seconded by Ms. Borcheck, to approve extending the "delinquent" status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Patricia Norton

Ms. Norton is requesting reinstatement of her license to "inactive" status. Her license reverted to "delinquent" status on January 1, 2003 and "null and void" on January 1, 2005.

Motion was made by Mr. Quinlan, seconded Mr. Carroll, to deny placing license on "inactive" status. And approve extending the "delinquent" status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Rhonda Randall

Ms. Randall is requesting a status change to "inactive" status. Her license reverted to "delinquent" status on January 1, 2007 and "null and void" on January 1, 2009.

Motion was made by Mr. Quinlan, seconded Mr. Carroll, to deny placing license on "inactive" status. And approve extending the "delinquent" status for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

16. Maintenance and Reactivation – Recommended Denials

Rodger Adams

Mr. Adams is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2009. He is deficient

sufficient proof of attendance for the courses completed on 01/26/05 – no proof submitted; 09/22/05, 12/02/05, 12/06/05, 12/19/05, 12/27/06, 12/28/06, 11/12/07, 11/13/07, 11/14/07, 08/27/08, 09/09/08, 12/15/08 – missing sponsor's signature.

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

Rock Bledsoe Mr. Bledsoe 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 12 accounting and auditing hours for the period ending June 30, 2009.

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

Dana Brunetti Ms. Brunetti 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, 2010. She is deficient a complete application and four (4) CPE hours in board approved ethics for the period ending June 30, 2010.

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

Mark Gallagher Mr. Gallagher is required to complete 200 continuing professional education (CPE) hours with 40 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2010. She is deficient 79 total CPE hours with four (4) in board approved ethics for the period ending June 30, 2010 and sufficient proof of attendance for courses completed on 01/24/08, 10/10/08, 02/18/09, 03/24/2009 – missing sponsor's signature; 05/07/08, 06/05/08, 05/13/09, 05/19/09, 10/19/09 – does not verify attendance.

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

Linda Gangelhoff Ms. Gangelhoff 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 08/02/06, 08/03/06, 08/07/06, 08/08/06, 08/09/06, 08/10/06, 08/16/06, 08/17/06, 08/22/06, 08/29/06, 09/13/06, 09/19/06, 09/25/06, 09/26/06, 07/31/07 – missing sponsor's name and signature; 09/10/07 – missing sponsor's name and number of CPE hours; 04/21/08 – does not verify attendance.

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

Gary Goerg Mr. Goerg is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010. He is deficient a

reporting form showing completion of 120 CPE hours with 30 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010 and proof of attendance.

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

Kathryn Rismiller Ms. Rismiller is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2009. She is deficient a \$105 fee, three (3) CPE hours for the period ending December 31, 2009, sufficient proof of attendance for courses completed on 12/05/08, 12/03/09 – no proof submitted and a course outline for course completed on 06/18-23/06.

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

Robert Weld Mr. Weld is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010. He is deficient a reporting form showing completion of 120 CPE hours with 30 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2010.

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

Herbert Young Mr. Young is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2009. He is deficient a \$260 fee and sufficient proof of attendance for course completed on 10/23/09 – missing sponsor's name and signature, and licensee's name.

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

Howard Zolin Mr. Zolin 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, 2010. He is deficient sufficient proof of attendance for all courses completed for the period ending June 30, 2008, and 01/19/10– missing sponsor's signature

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

17. Maintenance and Reactivation – Considerations

William Sansalone Mr. Sansalone is requesting an additional six (6) months to fulfill the required hours to reactivate his license. Mr. Sansalone was approved by the Board of Accountancy, at their meeting on September 18, 2009, to extend the delinquent status of his license for six months. Mr. Sansalone was noticed on October 6, 2009 that he must complete 440 continuing

professional education (CPE) hours with 110 in accounting and auditing and eight in board approved ethics by April 6, 2010. Board staff contacted Mr. Sansalone and left a message advising him that he do qualify to reactivate by submitting 280 hours of CPE as established under the new reactivation requirements.

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

18. Maintenance and Reactivation – Voluntary Relinquishment

<u>Licensee's Name</u>	<u>License Number</u>
Buss, Howard	11350
Markham, Danna	39562
Plame, Greg	37624
Shade, Carol	24872

Motion was made by Mr. Rigs, seconded by Ms. Borders-Byrd, to approve those voluntary relinquishing their licenses. Upon vote, the motion passed unanimously.

19. Deceased Practitioners

There was a moment of silence for those on this list.

20. Temporary Permits

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to ratify those on approval list. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to ratify those on the denial list. Upon vote, the motion passed unanimously.

21. Reports

- A. ATTORNEY GENERAL - RULES REPORT FROM ASSISTANT ATTORNEY GENERAL

Ms. Clark reported.

Ms. Clark informed the board that Rules 61H1-20.003 thru 61H1-20.016 have been held up due to the Joint Administrative Procedures Committee requesting further information. Ms. Clark stated that there is no action to be taken and she has answered all the questions at this time from the Joint Administrative Procedures Committee. She informed the board that the rules regarding discipline were voted on at the meeting held May 13, 2010.

Ms. Clark asked Ms. Borders-Byrd, to report on the May 13, 2010 meeting.

Ms. Borders-Byrd informed the board that Mr. Hevia consultant to the board was present for the meeting and was given direction on what the board is looking for in the AICPA's Statements on Standards for Rules 61H1-20.003 thru 61H1-20.016. Ms. Borders-Byrd informed the board that Rule 61H1-23.002 Records Disposition Responsibility was voted on and will be noticed for rule development, Mr. Quinlan stated at the meeting on May 13th Rule 61H1-23.002 Records Disposition Responsibility was brought before them, and they were not given an opportunity to look at any proposed language prior to the meeting. Mr. Quinlan stated he thought the board should have a policy that they have at least one (1) week prior to a meeting to review any proposed language.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to withdraw from rule making 61H1-23.002 Records Disposition Responsibility. Upon vote, the motion passed unanimously.

Mr. Johnson volunteered to bring draft language to the next meeting for the board's consideration.

B. COMMITTEE – MINUTES

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

Additions

Supplement to 21 B on Agenda A

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

C. PROSECUTING ATTORNEY - PROCESCUTING ATTORNEY REPORT

Mr. Hurst reported.

22. Administrative

A. BACKGROUND DISCIPLINARY GUIDELINES

Mr. Quinlan instructed staff to put in a different format, for board policy.

B. TITLE 16 CALIFORNIA BOARD OF ACCOUNTANCY

This was an informational item.

Additions

A. FINANCIALS 12-31-09

This was an informational item.

B. FINANCIALS 3-31-10

This was an informational item, however the Budget Task Force has agreed to meet to go over the financials and report back to the board.

Ms. Kelly spoke to the board and wanted to make them aware of some issues. One of the issues is that she has spoken with the Bureau of Education and Testing as well as Technology regarding CPE reporting. There is a concern as to whether or not CPA's will be allowed to continue to be able to report on line and the problems that may arise if this is continued, along with the associated cost. Also the fact that hard copies of reporting forms will no longer be accepted. The time frame for implementation of no longer submitting a reporting form or having to enter on-line is 2012.

23. NASBA

A. CONSIDER ENDORSING KENNETH R. ODOM, CPA AS NASBA SE REGIONAL DIRECTOR

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

B. MARK HARRIS; VICE CHAIR NASBA

This was an informational item.

Additions

A. NOMINATING COMMITTEE RECOMMENDATION – Dr. Charles Calhoun

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

Staff was instructed to check with Interim Secretary Liem to find out if Mr. Tipton as Chair could sign the nomination letter using the Department's Letterhead.

24. FICPA

A. Discussion

Mr. Johnson reported.

Mr. Johnson told the board that he had met with the Bureau of Education and Testing and discussed the Continuing Professional Education extension. To simplify the renewal process it was discussed that the rule should be changed so that instead of having two (2) extensions one (1) by September 15th with eight (8) additional hours of accounting and auditing and one (1) by December 31st with an additional sixteen hours of accounting and auditing, just have one (1) extension at the end of December with sixteen hours due. Mr. Johnson also spoke with BET about potentially increasing the size of the audit, because of the new self reporting provision. At this time 83% of CPA's are in compliance with the audit.

Mr. Johnson informed the board that a request passed through both the House and the Senate to give the board office an additional \$66,000 to spend on OPS staff. This will allow staff the ability to hire additional help and improve application time.

25. Other Business

Ms. Kelly informed the board that the Interim Secretary has approved two (2) board members to attend the NASBA conference in Charleston.

26. Future Meetings

This was an informational item.

27. Adjourn

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

David Tipton, Chair