

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
April 22, 2009

Tampa Airport Marriott
Tampa International Airport
Tampa, Florida

Wednesday, April 22, 2009

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

BOARD MEMBERS		STAFF	
Teresa Borcheck	Excused Absence	Veloria Kelly	Present
Cynthia Borders-Byrd	Present	June Carroll	Present
Rick Carroll	Present		
Maria Caldwell	Excused Absence		
William Durkin	Present		
Marshall Gunn	Present		
Steve Riggs	Present		
David Tipton	Present		
John Quinlan	Excused Absence		

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

Motion was made by Mr. Tipton, seconded by Mr. Riggs, to approve the minutes from the January 28, 2009, meeting. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve the minutes from the February 27, 2009, meeting. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve the minutes from the March 10, 2009 meeting. Upon vote, the motion passed unanimously.

I. **Appearances and/or scheduled times for consideration of agenda items**

1. Hearing Not Involving Disputed Issues of Material Fact, Brown, Kirkland & Campbell, P.A., Case # 2007-049077.

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

2. Hearing Not Involving Disputed Issues of Material Fact, Michael Paul Campbell, Case # 2008-027699.

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

3. Hearing Not Involving Disputed Issues of Material Fact, Michael Paul Campbell, Case # 2008-027681.

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

4. Hearing Not Involving Disputed Issues of Material Fact, Michael Paul Campbell, Case # 2008-027901.

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

5. Hearing Not Involving Disputed Issues of Material Fact, Michael Paul Campbell, Case # 2008-030233.

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

6. Hearing Not Involving Disputed Issues of Material Fact, Michael Paul Campbell, Case # 2008-027856.

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

7. Hearing Not Involving Disputed Issues of Material Fact, Michael Paul Campbell, Case # 2008-027659.

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

8. Hearing Not Involving Disputed Issues of Material Fact, Michael Paul Campbell, Case # 2008-037574.

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

9. Non Disputed Fact Hearing by Waiver, Frank A. Ficarra, Case #2008-009449.

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Ficarra was present.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, that the administrative complaint was properly served. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Carroll, to move that the board adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Carroll, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Carroll, to issue a Letter of Reprimand and cost in the amount of \$16.16 due within thirty days of date of the Final Order. Upon vote, the motion passed unanimously.

10. Non Disputed Fact Hearing by Waiver, Andra L. Salveggi, Case #2007-055619.

Ms. Borcheck and Ms. Caldwell were recused.

Ms. Salveggi was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, that the administrative complaint was properly served. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to move that the board adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Borders-Byrd, seconded by Mr. Tipton, to find nolle prosecution. Upon vote, the motion passed unanimously.

11. Non Disputed Fact Hearing by Waiver, Andra L. Salveggi, Case #2008-000311.

Ms. Borcheck and Ms. Caldwell were recused.

Ms. Salveggi was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, that the administrative complaint was properly served. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to move that the board adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Ms. Borders-Byrd, seconded by Mr. Tipton, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Borders-Byrd, seconded by Mr. Tipton, to find nolle prosecution. Upon vote, the motion passed unanimously.

12. Non Disputed Fact Hearing by Waiver, William J. Wellbery, Case #2005-063479.

Ms. Borcheck and Ms. Caldwell were recused.

Motion was made by Mr. Tipton, seconded by Mr. Riggs, that the administrative complaint was properly served. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to move that the board adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Carroll, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Tipton, seconded by Mr. Carroll, to have Mr. Wellbery appear before the board before he can reactivate his license. At that time, the board may impose terms and conditions of discipline, he also is required to submit \$102.79 in cost within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

13. Stipulation, Dean R. Harloff, CPA, PA Case #2006-020065.

Ms. Borcheck and Ms. Caldwell were recused.

Motion was made by Ms. Border-Byrd, seconded by Mr. Carroll, to accept stipulation. Upon vote, the motion passed unanimously.

14. Stipulation, Dean R. Harloff, Case #2006-020050.

Ms. Borcheck and Ms. Caldwell were recused.

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

15. Stipulation, Donald M. McManus, Case #2007-008084.

Ms. Borcheck and Ms. Caldwell were recused.

Mr. McManus was present.

Motion was made by Mr. Tipton, seconded by Mr. Riggs, to accept stipulation to include one (1) year of probation, with a practice review at respondent's expense, to be completed before probation is terminated. Upon vote, the motion passed unanimously.

16. Petition for Variance or Waiver of Rule 61H1-33.003(5) (b) 1, Nancy Schroeder.

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

17. Petition for Variance or Waiver of Rule 61H1-33.003(1) (b), Jack Snay.

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

18. Non Disputed Fact Hearing, John Edgecombe.

Mr. Edgecombe was present.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve Mr. Edgecombe's request to defer any action until the August 5, 2009 Board meeting. Upon vote, the motion passed unanimously.

19. Non Disputed Fact Hearing, Bruce Wertheim.

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

20. Reconsideration – Leha V. Gillen.

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

21. Reconsideration – Ann King.

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

22. Reconsideration – Glenn Taylor.

Mr. Taylor was present.

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

II. **Applications Reconsiderations – Now Meets Requirements**

23. Endorsements

Nancy Fallow

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to reconsider, vacate previous Notice of Intent to Deny, and approve. Upon vote, the motion passed unanimously.

Richard LaCour

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to reconsider, vacate previous Notice of Intent to Deny, and approve. Upon vote, the motion passed unanimously.

III. **Disciplinary Matters**

24. Prosecuting Attorney's Report.

Mr. Hurst reported.

IV. **Examinations**

25. Applications for CPA Exam

Robert Boos

Applicant charged with DUI on November 17, 1987; plead guilty and applicant states all sanctions have been satisfied. Applicant charged with seat belt violation on May 21, 2000; plead guilty and states all sanctions have been satisfied. Applicant charged with DUI on November 9, 2001; plead guilty and states all sanctions have been satisfied. Applicant charged with driving while license canc/rev/sus/disq c on April 3, 2003; plead guilty and states all sanctions have been satisfied. Applicant charged with driving while license canc/rev/sus/disq c/ failed to identify himself upon crash on April 28, 2003; plead guilty but applicant states he was not driving the vehicle and has contacted legal counsel. Applicant charged with DUI and driving while license cancelled on November 3, 2002; plead guilty and states all sanctions have been satisfied.

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

Rafael Burgos

Applicant charged with burglary on November 18, 1994; plead juvenile sanctions and applicant states all sanctions have been satisfied. Applicant charged with possession of cocaine on November 18, 1997; plead guilty and applicant states all sanctions have been satisfied.

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

Danilo Castillo

Applicant charged with DUI on June 11, 1999; adjudicated guilty, paid cost and completed community service hours. Applicant charged with resisting arrest without violence and an unspecified felony charge on

December 18, 2003; unspecified felony charge was dismissed by the court and one year unsupervised probation.

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

Daniela Cohen Applicant charged with DUI on January 13, 2006; plead guilty and states all sanctions have been satisfied. Applicant charged with possession of alcohol by a person under the age of 21 on January 13, 2006; applicant states charge was dismissed.

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

Keith Ewing Applicant charged with possession of alcohol by a person under the age of 21 on September 12, 2003; plead no contest, pre-trial intervention, 10 hours of community service and paid fine. Applicant charged with disorderly conduct on August 7, 2004; plead no contest, adjudication withheld, one day in jail, two months probation, paid \$192 fine and 30 hours of community service.

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

Marcos Garrido Applicant charged with petty theft on December 23, 2009; applicant states all sanctions have been satisfied.

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

Robert Gilbride Applicant charged with reckless driving and driving with a suspended license on May 19, 2006; applicant states all sanctions have been satisfied.

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

Raymond Mosquera Applicant charged with vehicular homicide on June 15, 1995; two years state prison, two years community control and two years probation.

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

Christa Papageorge Applicant charged with possession of alcohol by a minor on May 12, 2005; plead guilty and applicant states all sanctions have been satisfied.

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

Victor Ruiz Applicant charged with possession of alcohol by person under the age of 21 on August 26, 2005; Nolle Prosequi, all charges were dismissed.

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

Bonnie Sherman OVL possession of liquor in MV and speeding on September 6, 2004; Mandatory completion of QUEST program, served zero days in jail due to good behavior for two years. Attended 4 AA meetings as part of QUEST, drug test and paid \$1,500 fine. Possession and speeding charges were both dropped and six points on license for two years.

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

Sara Simmons Applicant charged with minor in possession of alcohol under the age of 21 on September 8, 2004; paid fine.

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

John Smith Applicant charged with assault with weapon on November 25, 1995; found guilty of assault and sentenced to three years probation.

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

Cameron Yancey Applicant charged with DUI in October 1982; plead guilty; applicant states all sanctions have been satisfied. Applicant charged with DUI in November 1982; plead guilty; applicant states all sanctions have been satisfied. Applicant charged with DUI and possession of cocaine on February 28, 1998; plead guilty to DUI and drug charges were dismissed, applicant states all sanctions have been satisfied. Applicant charged with giving police office a false name in June 1999; plead guilty, applicant states all sanctions have been satisfied. Applicant charge with DUI on March 2001; DUI charges were dismissed, plead guilty to reckless driving and driving without insurance.

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

Jose Belisario Deficient 18 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts and the Uniform Commercial Code.

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

Mark Bernard Deficient official undergraduate transcripts from DeVry University; applicant failed to meet requirements of rule 61H1-27.002.

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

contracts, torts and the Uniform Commercial Code and a complete application.

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

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

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

Cassie Holmes Deficient three (3) semester hours of business law.

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

Justin Lewis Deficient three (3) semester hours of business law.

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

Lynn Mailhot Deficient Authorization of Exchange of Information form from Connecticut; applicant failed to meet requirements of 61H1-001. Also deficient nine (9) semester hours of upper division accounting.

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

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

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

Andre McAden Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial accounting.

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

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

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

Sherry Morcos Deficient evaluation of foreign transcripts to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours

must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial and accounting information systems; also deficient three (3) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

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

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

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

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

David Schwartz Deficient 12 semester hours of upper division accounting to include coverage of auditing and 15 semester hours of upper division general business to include three (3) semester hours of business law.

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

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

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

John Smith Deficient a complete application.

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

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

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

Ovidio Calvet Trelles Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial,

cost/managerial and accounting information systems. Deficient six (6) 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. Tipton, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Rajkumar Valiyapurayil Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial and accounting information systems. Deficient three (3) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Joseph Warren Deficient three (3) semester hours of business law.

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

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

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

ADDITIONS

Zachery Campbell Applicant was charged with possession of alcohol under the age of 21 on April 24, 2003; plead nolo contendere, paid fees and eight hours of community service.

Mr. Campbell was present.

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

Barry Erskine Applicant charged with resisting an officer without violence on August 15, 2000; paid \$150 fine.

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

Michael Miller Applicant charged with driving under the influence on March 8, 1997; plead nolo contendere, probation, paid \$250 fine, driver's license suspended for six months. Applicant charged with driving while under the influence on September 5, 1997; plead guilty, paid \$600 fine and \$90 court costs, restricted driving for work purposes only for six months to a

year.

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

Kathy Nguyen Applicant charged with leaving the scene of an accident on October 24, 2003; adjudicated guilty, applicant states all sanctions have been satisfied.

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

Michael Uglioloro Applicant charged with reckless driving on January 4, 2007; performed community service hours, probation and paid fines.

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

Adebisis Adebajo 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 three (3) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

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

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

Jeff Chapkin Deficient 28 semester hours of education from accredited institution.

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

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

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

Albert Cooper Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002. Also deficient an Authorization of Interstate Exchange of Information Form from Minnesota; applicant failed to meet requirements of 61H1-27.001.

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

Kathy Forester 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 eight (8) semester hours of upper division general business to include three (3) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Camille Kerr Deficient coverage of upper division cost/managerial accounting.

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

Olga Martycheva Deficient three (3) semester hours of business law.

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

Hilda Mason Deficient coverage of cost/managerial accounting and a complete application.

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

Brendan McKitrick Deficient two (2) semester hours of business law.

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

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

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

Kathy Nguyen Deficient three (3) semester hours of business law.

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

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

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

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

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

Genie Reeves Applicant was charged with disorderly conduct on May 12, 2006; waiver – guilty. Applicant was charged with driving under the influence on August 9, 2001; no contest.

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

Lawrence Schiff Mr. Schiff was charged with computer fraud on April 24, 2002; CPA license suspended for five (5) years, 100 hours of community service, one (1) year federal camp, and \$10,000.00 fine. All sanctions have been satisfied. Mr. Schiff has a current active license in New York which expires September 30, 2011.

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

Steven Krpata Mr. Krpata's evaluation was reviewed by the Committee on Accounting Education at their February 26, 2009, meeting. The Committee denied accepting ACCT 260 Federal Income Taxes, ACCT 321 Financial Accounting & Reporting, ACCT 322 Financial Accounting, and ACCT 323 Cost Analysis & Control as meeting the requirements of upper division as the Committee determined courses duplicated.

Mr. Krpata disagrees with the Committee evaluation and would like to receive credit for ACCT 322 Financial Accounting and ACCT 323 Cost Analysis and Control.

Mr. Krpata was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to approve. Mr. Krpata must re-submit application indicating he is using work experience and submit evidence of his work experience. Upon vote, the motion passed unanimously.

Donald Zinner Mr. Zinner is requesting an extension of his application until June 30, 2009, from the waiver expiration date of May 1, 2009 in order to meet the requirements for CPA licensure in the State of Florida.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to grant extension until June 30, 2009. Upon vote, the motion passed unanimously.

Joann Ackerman Deficient a Continuing Professional Education reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

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

Adrian Aguilar Benitez Applicant failed to satisfy requirements of 61H1-27.002;

unanimously.

William Gabelmann

Deficient four (4) hours of CPE in accounting and auditing subjects and a passing score on the Laws and Rules exam.

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

William Ginsberg

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Robert Hunt

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA following licensure, 12 hours of CPE with four (4) hours in accounting and auditing subjects not to include behavioral subjects, and a passing score on the Laws and Rules exam.

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

Darwish Kaiyal

Deficient six (6) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Timothy Lebrun

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

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

Kirstin McMullen

Deficient 30 semester hours in excess of baccalaureate degree

from an accredited institution, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Dean McSpadden Deficient nine (9) semester hours of upper division accounting, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Edward O'Connor Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA following licensure.

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

Alexander Perez Deficient three (3) semester hours of business law.

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

Samir Ramakrishna Deficient two (2) semester hours of upper division accounting.

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

Genie Reeves Deficient 14 quarter hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Jaeseung Rnoh Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or

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

VI. Licensure and Maintenance

27. Applications and requests for reactivation

Susan G. Baker Ms. Baker is requesting reinstatement of her license under unusual hardship due to family sickness. Ms. Baker's license reverted to "delinquent" status on January 1, 2006, and "null and void" on January 1, 2008.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to extend the "delinquent" status for one (1) year in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Peter L. Lopez Mr. Lopez is requesting reinstatement of his license under extreme hardship due to illness. Mr. Lopez's license reverted to "delinquent" status on January 1, 2007, and "null and void" on January 1, 2009.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to extend the "delinquent" status for one (1) year in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Karen Callahan Ms. Callahan is requesting reinstatement of her license due to economic hardship. Ms. Callahan's license reverted to "delinquent" status on January 1, 2004, and "null and void" on January 1, 2006.

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

Simon Gregorich Mr. Gregorich is requesting reinstatement of his license. Mr. Gregorich's license reverted to "delinquent" status on January 1, 2007, and "null and void" on January 1, 2009.

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

Steve Jamroz Mr. Jamroz is requesting reinstatement of his license. Mr. Jamroz's license reverted to "delinquent" status on January 1, 2007, and "null and void" on January 1, 2009.

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

Leonard Kaplan Mr. Kaplan is requesting reinstatement of his license due to

hardship. Mr. Kaplan's license reverted to "delinquent" status on January 1, 2007, and "null and void" on January 1, 2009.

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

Daniel LaPadula Mr. LaPadula is requesting reinstatement of his license. Mr. LaPadula's license reverted to "delinquent" status on January 1, 2007, and "null and void" on January 1, 2009.

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

Albert J. Nelson Mr. Nelson is requesting reinstatement of his license due to economic hardship. Mr. Nelson's license reverted to "delinquent" status on January 1, 2004, and "null and void" on January 1, 2006.

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

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

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

William E. Truett Mr. Truett is requesting reinstatement of his license due to financial hardship. Mr. Truett license reverted to "delinquent" status on January 1, 2003, and "null and void" on January 1, 2005.

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

Meredith Benedict Ms. Benedict 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, 2008. She is deficient sufficient proof of attendance for courses completed on 9/10-12/08 – missing number of CPE hours received, and three (3) total CPE hours for the period ending December 31, 2008. Ms. Benedict is requesting acceptance of the additional six (6) hours completed after the December

31, 2008 deadline towards the reactivation of her license for the period ending December 31, 2008.

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

Debra Harris-Garmenida Ms. Harris-Garmenida 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, 2008. She is deficient sufficient proof of attendance for all courses submitted on her reporting form – no proofs submitted and four (4) CPE hours in board approved ethics for the period ending December 31, 2008. Ms. Harris-Garmenida is requesting that the board accept the approved ethics course she completed on March 13, 2009, towards the reactivation of her license for the period ending December 31, 2008.

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

Daniel W. Helman Mr. Helman 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, 2008. He is deficient 63 total CPE hours for the period ending December 31, 2008. Mr. Helman is requesting additional time until June 30, 2009, to meet the CPE deficiency for the period ending December 31, 2008.

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

Gary E. Malone Mr. Malone 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, 2008. He is deficient four (4) CPE hours in board approved ethics for the period ending December 31, 2008. Mr. Malone is requesting that the board approved ethics course he completed on March 12, 2009 be accepted as timely submitted for the period ending December 31, 2008.

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

Steven G. Bissinger Mr. Bissinger 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, 2008. He is deficient a \$290 fee and 156 total CPE hours with 38 in accounting and auditing, and eight (8) in board approved ethics for the period ending December 31, 2008.

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

Barton R. Budman Mr. Budman 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, 2008. He is deficient sufficient proof of attendance for the course completed on 05/24/06 – proof must come from provider.

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

Graciela Cespedes Ms. Cespedes 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, 2008. She is deficient sufficient proof of attendance for courses completed on 9/21/07, 8/26/08, 10/29/08 and 11/19/08 – missing sponsor's signature, 10/23/08 – does not verify attendance, 11/07/08 – missing licensee's name and 11/20/08 – missing sponsor's name and signature.

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

Philip A. Clark Mr. Clark 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, 2008. He is deficient 58 total CPE hours with eight (8) in board approved ethics for the period ending December 31, 2008 and sufficient proof of attendance for courses completed on 12/8/04, 12/01/05, 10/30/06, 11/16/06, 11/17/06, 12/12/06, 6/21/07, 6/2/08, 12/22/08 missing the sponsor's signature, 11/15/06 and 6/23/08 – does not verify attendance.

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

Corydon C. Cook Mr. Cook 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, 2008. He is deficient sufficient proof of attendance for courses completed on 5/24/05, 12/13/05, 5/22/06, 1/10/07, 7/25/07, 9/05/07 and 12/11/07 – missing sponsor's signature.

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

Jay Edinger Mr. Edinger 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, 2008. He is deficient a \$305 fee, a complete application, sufficient proof of attendance for all courses for the period ending June 30, 2006, 7/22/08, 8/26/08, 11/18/08, 12/18/08 and 12/14/08 – no proof submitted, and a reporting form listing courses for the period ending June 30, 2008, and proof of attendance of the same.

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

Mordechai M. Edry Mr. Edry 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, 2008. He is deficient a complete application and 70 total CPE hours with 35 in accounting and auditing and four (4) in board approved ethics for the period ending December 31, 2008.

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

Loy M. Howard Mr. Howard 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, 2008. He is deficient a \$145 fee, four (4) CPE hours in board approved ethics for the period ending December 31, 2008, and sufficient proof of attendance for courses completed on 12/31/06 and 12/31/07 – missing CPE hours.

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

Carole Lenhart Ms. Lenhart 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, 2008. She is deficient sufficient proof of attendance for courses completed on 12/3/08 and 12/4/08 – missing sponsor's signature and a signature on the Laws and Rules exam.

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

John E. Moore III Mr. Moore is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient 18 accounting and auditing hours with four (4) in board approved ethics for the period ending June 30, 2009 and a passing score on the Laws and Rules exam.

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

Robert J. Nolan Mr. Nolan 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 December 31, 2008. He is deficient a \$155 fee, 260 total CPE hours with 50 in accounting and auditing, and 4 in board approved ethics for the period ending June 30, 2009, sufficient proof of attendance for courses completed on 9/18/07, 9/25/07, 10/06/08, 10/17/08, 10/23/08, 12/02/08, 12/05/08, 12/09/08, 12/11/08, 12/15/08 – missing sponsor's signature, and a passing score on the Laws and Rules exam.

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

unanimously.

Parker L. Owens

Mr. Owens 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, 2008. He is deficient four (4) CPE hours in board approved ethics for period ending December 31, 2008.

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

James D. Parrish

Mr. Parrish 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, 2008. He is deficient sufficient proof of attendance for course completed on 6/29/06 – missing sponsor's signature.

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

Brian C. Perlin

Mr. Perlin 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, 2008. He is deficient a \$145 fee, sufficient proof of attendance for courses completed on 7/15/06 – no proof submitted, 9/27/07 and 5/16/08 – missing sponsor's name.

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

Jorge L. Rodriguez

Mr. Rodriguez is required to complete 280 continuing professional education (CPE) hours with 70 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a complete application and sufficient proof of attendance for courses completed on 6/01/03, 6/10/03, 6/19/03, 6/26/03, 7/22/03, 10/03/03 – no proof submitted, 10/01/04 and 4/01/05 – does not verify attendance and 12/07/07 – missing licensee's name.

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

Robert D. Slater Jr.

Mr. Slater 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, 2008. He is deficient sufficient proof of attendance for courses completed on 12/10/07, 5/10/8 and 8/20/08 – missing sponsor's name and signature, completion date and hour received.

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

Bob A. Varma Mr. Varma 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, 2008. He is deficient a \$145 fee and 23 total CPE hours for the period ending December 31, 2008.

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

Tracy D. Weintraub Mr. Weintraub 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, 2008. He is deficient sufficient proof of attendance for courses completed on 11/13–15/04, 10/19/05, 12/07/05, 12/13/06, 12/12/07, and 01/11/07 – missing sponsor’s signature.

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

28. Request for voluntary relinquishment of licensure

Eugenia Garcia AC 15778

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

Additions

James W. Eaton, III

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to reconsider, vacate previous Notice of Intent to Deny, and approve. Upon vote, the motion passed unanimously.

Revell S. Preacher

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to reconsider, vacate previous Notice of Intent to Deny, and approve. Upon vote, the motion passed unanimously.

Kishan G. Patel Mr. Patel is requesting reinstatement of his license due to family sickness. His license reverted to “delinquent” status on January 1, 2007, and “null and void” on January 1, 2009.

Motion was made by Mr. Tipton, seconded by Mr. Riggs, to extend the “delinquent” status for one (1) year in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Steven P. Leone Mr. Leone is requesting reinstatement of his license due to financial hardship. His license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1,

2007.

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

William A. Kenter

Mr. Kenter is requesting additional time until December 31, 2009 to complete the hours required for him to reactivate his license. He is required to complete 640 total CPE hours with 160 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. The Board of Accountancy, at their meeting on August 13, 2008, approved an extension of Mr. Kenter’s “delinquent” status, until August 27, 2009, which would allow him to reactivate his “null and void” license by regular reactivation under unusual hardship. Mr. Kenter’s license reverted to “delinquent” status on January 1, 1996, and “null and void” on January 1, 1998.

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

Tami L. Morris

Ms. Morris 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, 2008. She is deficient eight (8) CPE hours in board approved ethics for the period ending December 31, 2008.

Motion was made by Mr. Riggs, seconded by Mr. Durkin, to allow time to take approved Florida ethics. Upon vote, the motion passed unanimously.

Steven Barkwick

Mr. Barkwick is required to complete 280 continuing professional education (CPE) hours with 70 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a \$155 fee, 280 total CPE hours with 70 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009, proof of attendance for all hours, and a passing score on the Laws and Rules exam.

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

Lucille Buckles

Ms. Buckles 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, sufficient proof of attendance for all courses listed on reporting form – no proofs submitted, a passing score on the Laws and Rules exam and course outlines for courses taken on 9/13/06, 10/1/06, 12/8/06, 1/5/07, 4/12/07, 5/23/07, 6/7/07, 6/14/07, 9/11/07, 9/17/07, 9/26/07, 10/25/07, 11/16/07, 1/8/07, 6/4/08 and 6/20/08.

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

Edward Christy Jr.

Mr. Christy 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, 2008. He is deficient sufficient proof of attendance for courses completed on 12/13/05 and 5/2/06, 9/4/08 and 12/16/08 – missing sponsor's signature; 3/20/07, 8/24/07 and 11/9/07 – does not verify attendance.

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

Arthur Dana

Mr. Dana is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a complete application, 17 total CPE hours with 10 in accounting and auditing for the period ending June 30, 2009 and sufficient proof of attendance for courses completed on 1/31/07 – missing sponsor's signature; 12/11/07 – no proof submitted; 9/14/06 and 12/8-10/08 – does not verify attendance.

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

Robert Flohr

Mr. Flohr is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient sufficient proof of attendance for courses complete on 10/2/06 and 12/13/06 – missing sponsor's signature; 12/6/06 and 12/18/06 – missing sponsor's name and signature; 11/30/06, 3/29/07 and 8/3/07 – can not verify own attendance and missing sponsor's signature, and 12/3/08 – missing licensee's complete name and deficient a complete application.

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

Charles Heath

Mr. Heath is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a complete application, 11 total CPE hours with four (4) in board approved ethics for the e period ending June 30, 2009, sufficient proof of attendance for courses completed on 5/11/07 and 5/9/08 – missing sponsor’s signature and a passing score on the laws and rules exam.

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

Gerald Jones

Mr. Jones 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, 2008. He is deficient four (4) in board approved ethics for the period ending December 31, 2008.

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

Alicia McCauley

Ms. McCauley is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient a \$155 fee, eight (8) CPE hours in board approved ethics for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 4/27/06 and 4/28/06 – missing sponsor’s signature.

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

Roy McGinnis

Mr. McGinnis is required to complete 200 continuing professional education (CPE) hours with 50 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient 30 total CPE hours for the period ending June 30, 2009, and sufficient proof of attendance for course completed on 11/28/07 – does not verify attendance.

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

Wanda Pinchock

Ms. Pinchock is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient a complete application.

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

Kelly Saba

Ms. Saba 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, 2008. She is deficient a \$155 fee and sufficient proof of attendance for courses completed on 8/30/07 – missing sponsor's name and signature; 9/17-18/07 – no proof submitted; 5/14/08 – missing licensee's name; 7/30/08 and 11/19/08 – missing sponsor's signature.

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

Patrice Swiger

Ms. Swiger is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient sufficient proof of attendance for all courses listed on reporting form – no proofs submitted and must list the number of CPE hours received for each course in the proper column on the reporting form.

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

Daniel Tadeusiak

Mr. Tadeusiak 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 January 7, 2009. He is deficient a \$145 fee, a complete application, four (4) CPE hours in board approved ethics for the period ending January 7, 2009, and sufficient proof of attendance for all courses listed on reporting form – no proofs submitted.

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

unanimously.

29. Deceased practitioners

There was a moment of silence for those listed on Exhibit VII.

VII. **Temporary Permits**

30. Applications for Temporary Permits

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to ratify those listed. Upon vote, the motion passed unanimously.

VIII. **Firms**

31. Report on Firm Applications

There was not a firm report on this agenda.

IX. **Rules Report**

32. A. Report from Assistant Attorney General 61H1-27.0041
B. Consider changes to 61H1-22.011
C. Consider changes to 61H1-28.0052
D. Consider changes to 61H1-31.001 (1) (9) (12)

Ms. Clark reported. She informed board members that 61H1-27.0041 One Year of Work Experience became effective March 2, 2009.

Motion was made by Mr. Riggs, seconded by Mr. Durkin, to notice for rule development 61H1-22.0011 Standards for Business Valuations.

Licenses performing business valuations for clients shall comply with "~~Consulting Services Practice Aid 93-3, Conducting a Valuation of A Closely Held Business,~~" published by the American Institute of CPAs "Statement on Standards for Valuation Services No. 1," as published by the American Institute of Certified Public Accountants, in effect as of January 1, 2008. (Available from the AICPA's + Resource Online

[http://bvfls.aicpa.org/Resources/Laws+Rules+Standards+and+Other+Related+Guidance/AICPA+valuation+Standard+and+ implementation+Toolkit.htm](http://bvfls.aicpa.org/Resources/Laws+Rules+Standards+and+Other+Related+Guidance/AICPA+valuation+Standard+and+implementation+Toolkit.htm) or call 1(888)777-7077). The rule does not encompass consulting engagements wherein a licensee provides written or oral advisory services in which the client is informed in writing that the services provided were not performed in accordance with ~~Consulting Services Practice Aid 93-3~~ "Statement on Standards for Valuation Services No. 1," established by the AICPA.

Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History--New 11-2-95, Amended 2-18-96, 9-30-97,_____.

Upon vote, the motion passed unanimously.

Motion was made by Mr. Durkin, seconded by Mr. Carroll, that there would not be a fiscal impact due to the passing of this rule. Upon vote, the motion passed unanimously.

Motion was made by Mr. Riggs, seconded by Mr. Tipton, to notice for rule development 61H1-

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

(1) With respect to the CPA Examination:

(a) A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

(b) Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

(2) A candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification by the Board to the Department that the applicant has met all licensure requirements as imposed by Chapters 455 and 473, F.S., and the rules promulgated pursuant thereto, the Department shall issue a license to practice public accounting to such individual. However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 12 months of the date of certification by the board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(3)(a), F.S.

Specific Authority 455.217(1), 473.304, 473.306 FS. Law Implemented 455.217(1), 473.306 FS. History—New 1-1-04, Amended 2-24-08,_____.

Upon vote, the motion passed unanimously.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, that there would not be a fiscal impact due to the passing of this rule. Upon vote, the motion passed unanimously.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to notice for rule development 61H1-31.001 Fees.

(1) Applicants to sit for the Uniform CPA Examination, as a first time candidate or for candidates transferring partial credits from another state, a fifty dollar (\$50.00) application fee will be owed prior to processing the application. Once the applicant has been approved to sit for the exam as a Florida candidate, ~~the following initial examination fee will be charged to take each section of the exam: Auditing \$159.25, Accounting \$148.00, Regulation \$125.50, and Business E & C \$114.25~~ it is the applicant's responsibility to complete the examination process with the national vendor and pay any examination fee required by the vendor.

(2) In addition to the examination fee charged to take each section of the exam set forth in subsection (1), re-examination candidates will be charged a re-examination administration fee covering the costs of administration of the re-examination, which will vary depending on the number of examination sections the candidate applies to take per application:

- (a) Four sections of the examination – \$105.00,
- (b) Three sections of the examination – \$90.00,
- (c) Two sections of the examination – \$75.00, or
- (d) One section of the examination – \$60.00.

(3) For individual active and inactive status licenses, biennial renewal fee provided in Section 473.305, F.S., one hundred and five dollars (\$105.00).

(4) For change of status other than during the renewal period, fifty dollars (\$50.00); for reactivation of an inactive status license to active status; two hundred and fifty dollars (\$250.00); for reactivation of a delinquent status license to active, two hundred and fifty dollars (\$250.00); changing a delinquent status

license to inactive status, fifty dollars (\$50.00). In all cases completion of the requirements of Rule 61H1-33.006, F.A.C., and passage of the examination on Chapters 455 and 473, F.S., and related rules shall be required for reactivation.

(5) The biennial renewal fee provided in Section 473.305, F.S., for partnerships, corporations, and limited liability companies licensed in Section 473.3101, F.S., one hundred fifty dollars (\$150.00). The biennial renewal fee provided in Section 473.305, F.S., for sole proprietor firms and other legal entities owned by a sole proprietor licensed in Section 473.3101, F.S., fifty dollars (\$50.00).

(6) Persons, partnerships and corporations licensed in the first year of the biennial period, as established by the Department, shall pay the fees established above. Those persons, partnerships and corporations licensed in the second year of the biennial period, as established by the Department, shall pay one half of the fees established above.

(7) For application for license by endorsement provided in Section 473.308, F.S., two hundred fifty dollars (\$250.00) per person. If such application is withdrawn or denied, no portion of the fee will be refunded by the Department.

(8) For fees relating to the Foreign Language Examination refer to Section 455.11, F.S.

(9) The CPE reporting form must be postmarked by or on July 15. If it is postmarked or completed on-line after July 15 but by December 31, a \$50.00 delinquency fee will be imposed by the Board. No CPE reporting form will be accepted if it is postmarked or completed on-line after December 31.

(10) Duplicate licensee fee – If a licensee requests a duplicate license or wall certificate, the Board will issue the duplicate if the request is made in writing and is accompanied by a payment of \$25.00.

(11) For verification of licensure to other states; fifty dollars (\$50.00).

(12) For initial licensure, fifty dollars (\$50.00). ~~However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 12 months of the date of certification by the board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(3)(a), F.S.~~

(13) For approval of continuing education provider status, one hundred dollars (\$100.00), valid for two years.

(14) For approval of a continuing education course in ethics, meeting the requirements of Section 473.312(1)(c), F.S., two hundred fifty dollars (\$250.00).

Specific Authority 455.213(2), 455.219(4), 455.271, 473.305, 473.312 FS. Law Implemented 119.07, 455.219(4), 455.271, 473.305, 473.312, 473.313 FS. History–New 12-4-79, Amended 2-3-81, 3-4-82, 11-6-83, 3-29-84, Formerly 21A-31.01, Amended 6-4-86, 9-16-87, 2-1-88, 8-30-88, 2-6-89, 12-18-89, 12-28-89, 8-16-90, 4-8-92, 12-2-92, Formerly 21A-31.001, Amended 11-4-93, 2-14-95, 11-3-97, 6-22-98, 10-28-98, 7-15-99, 4-3-02, 1-27-04, 1-31-05, 7-14-05, 4-9-06, 12-3-06, 4-29-07, 9-24-07, 2-24-08, _____.

Upon vote, the motion passed unanimously.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, that there would not be a fiscal impact due to the passing of this rule. Upon vote, the motion passed unanimously.

X. **Administrative**

33. NASBA –

Renewal of CPAES Agreement
Letter from Ken Bishop regarding fee changes
Request for Nominating Committee
Vice Chair Nomination – Michael Daggett, CPA
Use of Last four digits of Social Security Numbers
to Identify Licensees in Accountancy Licensee
Database
ALD News

This was an informational item. However the board did determine they do not want to participate in the National Accountancy Licensing Database. The board did state they would like to have a representative from the National Accountancy Licensing Database come before them to discuss.

34 AICPA - FYI

This was an informational item.

35. Consider Financial Statements – Quarter ending 12/31/08

This was an informational item.

36. Discussion of QAS Program

Present for this item were, Mr. Cote of NASBA, Mr. Long of NASBA, Ms. Willis of Gleim Publication, Ms. Wendt of Bisk, and Ms. Anderson of the FICPA.

Mr. Long discussed the letter Mr. Cote sent to Chairman Gunn regarding NASBA's QAS Program and the Quality Assurance Service Enhancements that they are implementing. Mr. Long stated they are working on the quality focus on the sponsor and less on enforcement. Mr. Long went over the enhancement's for initial applicants to the QAS program. Within thirty days of receipt of application, the sponsor will be notified of completeness; once the application is complete, a decision will be sent within 120 days. If the standards were not meet, the sponsor will be given the opportunity to discuss and state why they believe it complies and make appropriate corrections. It will then be reviewed for a second time to insure corrections have been made. Sponsors are able to appeal any decisions made by the CPE Advisory Committee within sixty days of receipt of the notice of denial. The committee will review the appeal and issue an appeal decision within sixty days of receipt of appeal. Mr. Long informed board members that NASBA's Advisory Committee would like one of the board members to serve on their committee.

Mr. Cote said that at this time it is difficult to report on the new process that has been implemented due to the fact that this is a new project, and so far in 2009 they have not had any initial applicants. Mr. Cote asked the board to allow them the entire year to evaluate the enhanced QAS program. Mr. Cote stated that they believe that once the review is complete it will show that the enhancements made have substantially improved the QAS program. He stated that pilot testing is a big issue, and they have tried to expedite those applications that are all ready in process. Mr. Cote said they are asking the sponsors for feedback to see if the enhanced program is working. Mr. Cote said they want to hear from the sponsors to find out their concerns, so they can work on them. He said some sponsors are having problems with the standards themselves, and NASBA is willing to change the standards in the QAS program.

There was discussion regarding soliciting feedback from the sponsors, and the fact that some sponsors may be concerned about retaliation of NASBA if they provide negative comments. Mr. Long said this would not be the case, they want to hear the comments, so they can better monitor the process. Board members felt that if you are a sponsor that has been doing this work for years and the work has been good, NASBA should recognize this when reviewing the coursework. The board discussed the issue of sponsors being required to round down pilot test results to the nearest one-half hour.

Ms. Willis of Gleim Publication spoke; she told board members that one of the biggest problems they deal with is the interpretations changing. A course that was previously acceptable may not be acceptable the next time it is submitted. Ms. Anderson, of the FICPA, and Ms. Wendt, of Bisk, agreed with Ms. Willis, they too have dealt with this problem.

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to continue this until the October board meeting. Upon vote, the motion passed unanimously.

- 37 Consider Statute change to 473.323(1) (j) – seeking statutory changed to include quasi government agency.

This was an informational item.

38. Report from FICPA

Ms. Anderson reported on behalf of the FICPA. First, she introduced Mike Duffey with The Accountants Coalition (TAC). She advised that Mr. Duffey (with Ernst & Young) was the assigned TAC representative for Florida and would be attending future Board of Accountancy meetings. Anderson advised that Terry Shoffstall, longtime Executive Director of the Joint Legislative Auditing Committee, had retired. Kathy Dubose had been named as the new Director.

Ms. Anderson advised that HB 1099 had passed through all Committees of reference and was currently on the calendar of the House. SB 1640 had recently been amended to include the language incorporating mobility. The amended bill was on the special order calendar. She noted that the elimination of the Law and Rules exam had been added to several appropriations bills since it included a savings of approximately \$150,000. With regard to the fiscal impact of mobility, Ms. Anderson had contacted several states that had passed mobility legislation and gone through a license renewal. The following information was provided to the Board:

- Texas – Passed mobility legislation 2 years so; no fiscal impact, no difference in workload and no appreciable reduction in the number of reciprocal licenses
- Indiana – Passed in July 2007; no fiscal impact
- Illinois – Passed in July 2008; no fiscal impact
- Ohio – Passed mobility in the 1990’s; “absolutely no negative fiscal impact”
- Tennessee – Passed 2 years ago; may be a small (less than 5%) fiscal impact, but no evidence that it is related to mobility as opposed to the current economy.

39. Consider language to 473 regarding mobility.

Ms. Anderson reported on this in the FICPA report.

40. Committee Reports

Education Committee - February 26, 2009

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

Continuing Professional Education – October 28, 2009

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

unanimously.

Continuing Professional Education – March 24, 2009

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

Long Range Planning – January 27, 2009

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

Rules Committee – October 20, 2008

These were taken noted of.

41. Executive Directors Report

Ms. Kelly thanked board members for allowing her to attend the NASBA conference; she stated it was an excellent opportunity to learn and share with other states; to see how they are acing the budget deficits. Ms. Kelly stated she wanted to let board know that staff has been brainstorming ways to evaluate applications more efficiently. Ms. Kelly asked the board for permission to work with the university and colleges to get their programs pre approved to expedite the evaluation process. The FICPA volunteered to help with this.

42. Chairman's Report

Mr. Gunn had nothing to report at this time.

43. Report from Assistant Attorney General, Mary Ellen Clark

Ms. Clark informed board members that she has been given a new assignment; she will be acting as counsel to the Real Estate Appraisal Board. She thanked board members for allowing her to attend the NASBA Legal Conference; she stated she was a featured speaker along with her supervisor. She informed board members that the subject of in house counsel was not unique to Florida that other states have been discussing this and there was concern with Independence if this was to take place.

44. Laptop assignments.

Representatives from the Department of Business and Professional Regulation were present to hand out laptops and to go over the use them.

45. Other Business

Mr. Gunn was instructed by board members to write a letter to Mr. Costello of NASBA with concerns of independence. Mr. Long asked that he also be sent a copy of this letter.

Mr. Gunn asked board members if anyone was interested in serving on the NASBA's Advisory Committee they would like one of the board members to serve on their committee. No one volunteered.

46. Future meeting dates.

This was an informational item.

ADDITIONS

1. Request from Goldstein Lewin & Co., Lisa Scarabion; Director of Operations, Rule 61H1-26.001(a).

The board determined they could not answer the question regarding peer review, due to the fact that Florida doesn't require peer review, therefore they have no jurisdiction.

There being no further business the meeting adjourned at 3:20 p.m.

Marshall Gunn, Chair