

**MINUTES**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**BOARD OF ACCOUNTANCY MEETING**  
**December 4, 2008**

DBPR Board Room  
1940 North Monroe Street  
Tallahassee, Florida

**Thursday, December 4, 2008**

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

**BOARD MEMBERS**

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

**STAFF**

Veloria Kelly	Present
June Carroll	Present

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

Secretary Drago was present and introduced himself to Board members, and gave a brief introduction on himself. He informed the Board that he was open to any suggestion or ideas that they may have. Secretary Drago thanked Board members for their time and efforts.

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

1. Recommended Order in DOAH Case #08-2648, David McQuay [TB/MC/BES].

Mr. Gunn chaired.

Motion was made by Mr. Durkin, 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. Durkin, seconded by Mr. Tipton, to accept the Recommended Order of the DOAH Hearing Officer, however, it was noted that they would like to have seen the cost of the case recovered included. Upon vote, the motion passed unanimously.

2. Petition for Variance or Waiver of Rule 61H1-33.003 and/or Rule 61H1-33.003, Edward Alexander.

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

3. Petition for Variance or Waiver of Rule 61H1-28.0052, Gregory A. Folli.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to approve Petition for Variance or Waiver; until August 30, 2008 due to medical hardship. Upon vote, the motion passed unanimously.

4. Reconsideration – Michael Belk.

This item was continued until the January 28, 2009 Board meeting.

5. Reconsideration – Ann King.

This item was continued until the January 28, 2009 Board meeting.

6. Reconsideration - Shanreka Mitchell.

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

7. Reconsideration – Camille Stoll-Davey.

This item was continued until the January 28, 2009 Board meeting.

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

8. A. Exam  
Manhoor Din  
Sara Oquendo  
Tiffany Tatar

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

- B. Endorsement  
Marleen Bennett  
Deborah Simmons

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

- C. CPE  
Dana Brunstrom  
Regis A. John  
Ann M. Joy

Jill H. Loftus

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

III. **Disciplinary Matters**

9. Prosecuting Attorney's Report.

Mr. Hurst reported.

IV. **Examinations**

10. Applications for CPA exam

Tamara Honea

Applicant charged with driving with a suspended license and DUI in 1992; 10 days in jail work program and drivers license revoked.

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

Timothy Lewis

Applicant charged with sale and possession of cocaine; two years community control and probation costs.

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

Jason Loeffler

Applicant charged with disorderly conduct on March 3, 1996; paid fine. Applicant charged with domestic violence on January 16, 1996; paid fine and spent two days in jail.

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

Linda Mailisand

Applicant charged with worthless check on October 3, 2003; pled guilty, adjudication withheld, repaid check and court costs.

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

Robert Marchello

Applicant charged with misdemeanor domestic violence on August 4, 2001; pled guilty to amended charge.

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

Amit Patel Applicant charged with leaving the scene of an accident on March 23, 2000; 15 hours of community service.

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

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

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

Alberdo Arredondo Deficient official transcripts from Florida Atlantic University; applicant failed to meet requirements of rule 61H1-27.002.

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

Robert Arzillo Deficient official transcripts from St. Leo University; failed to meet requirements of rule 61H1-27.002(2). Also deficient a complete application and Authorization of Exchange of Information form from Georgia.

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

Pilar Brooks Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient evaluation of foreign credentials by Board approved evaluation service provider; failed to meet requirements of rule 61H1-27.001 and 61H1-27.002. Deficient Authorization of Exchange of Information form from California.

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

Jamie Brown Deficient official transcripts from Tennessee Tech University and the University of South Florida; applicant failed to meet requirements of rule 61H1-27.002.

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

Shane Burda Deficient a complete application.

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

unanimously.

Jacqueline Burns

Deficient 60 quarter hours from an accredited institution to include 16 quarter hours of upper division accounting with coverage of cost/managerial accounting and eight (8) quarter hours of business law which must include at least four (4) quarter hours at the upper level with coverage of contracts, torts and the Uniform Commercial Code.

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

Nicole Burrell

Deficient three (3) semester hours of upper division auditing and nine (9) semester hours of upper division general business.

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

Taylor Campbell

Deficient official transcripts from Georgia State University; failed to meet requirements of rule 61H1-27.002

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

Allison Cornell

Deficient official transcripts from the University of South Florida; applicant failed to meet requirements of rule 61H1-27.002. Deficient Authorization of Exchange of Information form from Colorado.

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

Fortrella Cummings

Deficient three (3) semester hours of business law.

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

Joey Crowe

Deficient three (3) semester hours of business law.

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

Maya Daniels

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

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

Carlos Duchesne

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

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

Juan Carlos Gonzalez

Deficient nine (9) semester hours of upper division accounting to include coverage of taxation and auditing and six (6) semester hours of upper division business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Joseph Gruters

Deficient official transcripts from all schools attended; failed to meet requirements of rule 61H1-27.002(2).

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

Carlos Hernandez

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

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

Syed Hussain

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

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

Yasmin Iskandarani

Deficient six (6) semester hours of upper division accounting to include coverage of auditing and three (3) semester hours of business law.

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

Susan Kenyon

Deficient 18 semester hours of upper division accounting and two (2) semester hours of business law.

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

Toccara Lee

Deficient official transcript from Florida A&M University and an Authorization of Exchange of Information form from Virginia.

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

unanimously.

Timothy Lewis

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

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

Robert Marchello

Deficient 22.5 quarter hours of upper division accounting to include coverage of auditing, taxation and cost/managerial accounting

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

Rafael Martorell

Deficient three (3) semester hours of upper division accounting to include coverage of financial accounting , three (3) semester hours of upper division business law and a complete application.

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

Brenna Marzucco

Deficient undergraduate transcripts from Florida Gulf Coast University; failed to meet requirements of rule 61H1-27.002.

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

Nyya Myrick

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

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

Habibah Nader

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

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

Ricardo Ortega

Deficient official transcripts from all schools attended; failed to meet requirements of rule 61H1-27.002(2); also deficient a complete application.

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

Allen Pagan Deficient three (3) semester hours of business law and a complete application.

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

Bhumika Patel Deficient official transcripts from Central Florida University and DeVry University; applicant failed to meet requirements of rule 61H1-27.002.

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

Alvaro Patino Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient coverage of upper division taxation and three (3) semesters of business law with coverage of the Uniform Commercial Code.

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

Quinnton Pierce Deficient official transcripts from Morehouse College and the University of Notre Dame; applicant failed to meet requirements of rule 61H1-27.002.

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

Marta Rinco Deficient evaluation of foreign credentials by Board approved evaluation service provider; failed to meet requirements of rule 61H1-27.001 and 61H1-27.002.

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

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

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

Maria Rubio Deficient two (2) semester hours of business law and a complete application.

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



Jeanine Scharpf Deficient 18 semester hours of upper division accounting to include coverage of auditing and financial accounting and three (3) semester hours of business law.

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

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

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

Shirish Shah Deficient evaluation of foreign credentials by Board approved evaluation service provider; failed to meet requirements of rule 61H1-27.001 and 61H1-27.002 and a complete application.

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

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

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

Richard Smith Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial accounting and cost/managerial accounting; also deficient six (6) semester hours of upper division business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Christine Sowa Deficient 7.33 semester hours of upper division accounting and 2.67 semester hours of business law.

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

Roberto Terrell Deficient coverage of taxation and a complete application.

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

Susana Toepfert

Deficient four (4) semester hours of upper division accounting and three (3) semester hours of upper division business law. Also deficient Authorization of Exchange of Information form from Georgia.

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

Ngoc Tran

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

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

Seth Woods

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

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

Lawrence Wynja

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

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

VI. **Admission to the Profession**

11. Applications for Licensure by Endorsement

David Curtiss

Applicant was charged with possession of marijuana – less than 20 grams on July 1, 2003; 30 days incarceration, community service, and two (2) years driver license suspension. Charged with resisting arrest without violence July 1, 2003; adjudication withheld. Charged with refusal to sign citation July 1, 2003; adjudication withheld.

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

David Ervin

Applicant was charged with hunting ducks with unplugged shotgun on October 3, 1997; paid \$25.00 fine. Charged with hunting ducks with bad shot in possession on January 6, 1991; paid \$40.00 fine.

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

Justin Kenney

Applicant was charged with possession of open container in 2004; deferred, nolle. Charged with possession of open container in 2004; paid \$46.00 fine.

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

Stan Martin

Applicant was charged with underage possession of alcohol on September 25, 1985; case dismissed.

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

James Minessale

Applicant was charged with failure to yield on August 1, 1994; paid fine. Charged with underage drinking on July 1, 1995; paid fine.

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

Stephen Robinson

Applicant was charged with reckless driving February 2006; fine, community service, and driving school.

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

Meagan Bocsi

Ms. Bocsi is requesting the Board to accept letter from the University of West Florida in lieu of the official transcript to evidence one (1) semester hour of upper division accounting.

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

Manjunath Arsinekunte Gangadharan

Deficient six (6) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code of which three (3) semester hours must be upper division and a passing score on the Laws and Rules exam.

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

Dawn Bennett Johnson

Deficient 54 semester hours from an accredited institution to include 11 semester hours of upper division accounting with coverage of auditing and financial and six (6) semester hours of business law to include coverage of contracts, torts, and Uniform Commercial Code of which three (3) semester hours of business law must be upper division, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, and a passing score on the Laws and Rules exam.

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

Kevin Brown

Deficient seven (7) hours of CPE with two (2) hours in accounting and auditing subjects and a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA.

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

Peter Diehl

Deficient 56 hours of CPE with 20 hours in accounting and auditing subjects which must not consist of behavioral.

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

Christopher Dillon

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, 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. Gunn, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

David Enick

Deficient one (1) semester hour of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing 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. Gunn, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

David Ervin

Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects

and no more than 20 hours in behavioral subjects and a passing score on the Laws and Rules exam.

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

Nancy Fallow

Deficient 12 semester hours of upper division accounting to include coverage of cost/managerial, 23 semester hours of upper division general business to include three (3) semester hours of upper division business law, and a passing score on the Laws and Rules exam.

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

Antonia Gentry

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Georgia evidencing current licensure and 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. Gunn, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Teresa Hennel

Deficient a Certification of Work Experience form evidencing two (2) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Maria Hernandez

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects and a passing score on the Laws and Rules exam.

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

Rohitkumar Kapadia

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of a baccalaureate degree from an accredited institution to include coverage of upper division cost/managerial accounting and 10.50 semester hours of upper division general business to include three

(3) semester hours of upper division business law coverage of contracts, torts, and Uniform Commercial Code, and a passing score on the Laws and Rules exam.

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

Yi Liu

Applicant failed to satisfy requirements of 61H1-27.002 and 61H1-27.001(5); deficient official transcripts for evaluation and an official foreign evaluation by a Board approved evaluator. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation, 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. Gunn, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Angela Marvin

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

Sidney McNiel

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and nine (9) hours of CPE which must not consist of behavioral.

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

A. Scott Michael Jr.

Deficient 18.58 semester hours of upper division accounting, 3.32 semester hours of upper division business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20







January 1, 1997.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to extend the “delinquent” status of Mr. Haynes’ license for six months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Mary F. Hinz, AC 9371 – Ms. Hinz is requesting reinstatement of her license. She states she is currently employed where she has not needed her license. However, with the change in the economy, she is not certain of the likelihood of her employer’s sustainability. Ms. Hinz’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to extend the “delinquent” status of Ms. Hinz’s license for six months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Gerald Norris, AC 30400 - Mr. Norris is requesting to reactivate his “null and void” status. He states in May 2004 he relocated to Atlanta, Georgia to undertake a property tax project for a large developer and homebuilder in Atlanta area. He states his employer converted his temporary status to a permanent basis in November of that year. Mr. Norris states he failed to place his Florida license on “inactive” status because he had not planned on returning to Florida. He states due to the current market conditions in the development and homebuilding sectors of our economy, his employers have been forced to shut down. Mr. Norris states he found a job with an employer in the area; however, one of the requirements of the position is that he acquires a CPA license in the State of Georgia. Georgia has informed him that he must reactivate his Florida license to become license.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to extend the “delinquent” status of Mr. Norris’ license for six months in order for him to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Michelle M. Reichert, AC 33911 - Ms. Reichert is requesting that her license be set to “inactive” status so that she can reactivate it by completing the Continuing Professional Education credits, pass the laws and rules exam and paying all necessary fees. Ms. Reichert states in May 2004, she left her job in Naples and moved to Orlando so that her two daughters could train with one of the top gymnastic programs in the country. Ms. Reichert chose not to work at the time but to devote her time to her children. Ms. Reichert’s license reverted to “delinquent” status on January 1, 2006 and “null and void” on January 1, 2008.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to extend the “delinquent” status of Ms. Reichert’s license for six months in order for her to reactivate by completing the regular reactivation requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Dilshad Ahmed, AC 31652 - Mr. Ahmed is required to complete 200 CPE hours with 50 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient a \$155 fee and sufficient proof of attendance for all courses listed on the reporting form – no proof submitted.

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

Patricia A. Arechabaleta, AC 30021 - Ms. Arechabaleta is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2009. She is deficient sufficient proof of attendance for all courses completed for the period ending June 30, 2007 – no proof submitted and 80 total CPE hours with 20 in accounting and auditing and four (4) in Board approved ethics for the period 07/01/07 – 06/30/09.

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

Tasnia Avinoa, AC 29643 - Ms. Avino is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. She is deficient a complete application, a \$155 fee and sufficient proof of attendance for course completed on 06/19/08 – no proof submitted.

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

Peter Bell, AC 6785 - Mr. Bell is required to complete 160 CPE hours with 40 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 08/22/03, 09/12/03, 12/11/03, 12/29/03, 12/30/03, 06/10/04, 06/18/04, 09/01/04, 10/05/04, 11/19/04, 02/10/05, 10/31/05, 11/17/05, 11/29/05, 12/20/05, 06/12-14/06, 08/14/06, 08/21/08, 09/19/06, 10/31/06, 11/28/06, 12/11/06, 06/20/07, 08/28/07, 09/11/07, 11/27/07, and 06/10/08 – missing sponsor's signature.

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

Daniel Bengio, AC 34099 - Mr. Bengio is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient \$395, a complete application, sufficient proof of attendance for courses completed on 06/06/05, 08/11/05, 09/21/05, 09/22/05, 09/23/05, 06/15/06, 07/19/06, 08/11/06, 09/27/06, 09/28/06, 09/29/06, 07/18/07, 09/19/07 and 09/20/07 - missing sponsor's signature, a passing score on the current Laws and Rules exam and course outlines for courses completed on 12/08/04, 06/06/05 and 05/02/06.

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

Donald L. Berry, AC 2441 - Mr. Berry is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient four (4) CPE hours in Board approved ethics for the period ending June 30, 2008.

Mr. Berry was present.

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

Gregory Brown, AC 19019 – Mr. Brown is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for all courses listed on the reporting form – no proof submitted.

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

Martin E. Coates, AC R001485 - Mr. Coates is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for courses completed on 10/17/05, 10/18/05, 10/19/05, 10/20/05, 10/21/05, 09/21/07, 09/28/07, 09/28/07, 09/29/07, 10/22/07, 10/23/07, 10/24/07, 10/25/07 and 10/26/07 –missing sponsor's signature; 06/14/07 and 06/20/07 – does not verify attendance.

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

Susan C. Creech, AC 34476 - Ms. Creech is required to complete 200 CPE hours with 50 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. She is deficient a \$60 fee, 20 total CPE hours for the period 07/01/06 – 06/30/08 and sufficient proof of attendance for course completed on 06/23/08 – no proof submitted.

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

David Duncan, AC 25097 - Mr. Duncan is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient one (1) CPE hour for the period ending June 30, 2008 and sufficient proof of attendance for all courses listed on the reporting form – no proof submitted.

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

John Edgecombe, AC 16075 - Mr. Edgecombe is required to complete 240 CPE hours with 60 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2009. He is deficient a 33 total CPE hours with four (4) in Board approved ethics for the period ending June 30, 2009, sufficient proof of attendance for courses completed on 05/06/08, 05/15/07, 06/26/08 – missing sponsor’s signature and a passing score on the laws and rules exam

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

Zaida Edmundson, AC 27827 - Ms. Edmundson is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approve ethics for the period ending June 30, 2009. She is deficient one 20 in accounting and auditing and four (4) in Board approved ethics for hours with four (4) in Board approved ethics under the 24-month rule and sufficient proof of attendance for all courses listed on the reporting form – no proof submitted.

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

Lester R. Eljaiek, AC 33366 - Mr. Eljaiek is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for courses completed on 08/17/06, 01/16/07 and 01/17/06 – no proof submitted.

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

Louis Figueras, AC 13580 - Mr. Figueras is required to complete 200 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, sufficient proof of attendance for courses completed on 09/28/06, 09/29/06, 01/13/07, 09/20/07, 09/21/07, 11/15/07, 02/27/08, 04/25/08, 05/08/08 – missing sponsor’s signature and 02/27/08 – does not verify attendance.

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

Joseph C. Finley, AC 15570 - Mr. Finley is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient 40 total CPE hours with 10 in accounting and auditing for the period 07/01/07 – 06/30/08 and sufficient proof of attendance for courses completed on 08/15/05, 09/21/06 and 09/25/06 – missing sponsor’s signature.

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

Raymond G. Flores, AC 31058 - Mr. Flores is required to complete 400 CPE hours with 100 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient four (4) CPE hours in Board approved ethics for the period ending June 30, 2008.

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

Lori L. Griffith, AC 30408 - Ms. Griffith is required to complete 200 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 \$50 fee, sufficient proof of attendance for all courses completed for the periods ending June 30, 2006 and June 30, 2008 – no proof submitted.

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

June L. Gutknecht, AC 6510 - Ms. Gutknecht is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. She is deficient a \$50 fee, sufficient proof of attendance for courses completed on 05/09/07, 05/29/07, 02/29/08, 03/27/08, 04/10/08, 05/05/08 – missing sponsor's signature, 10/23/07 – missing sponsor's name and signature and course outlines for courses completed on 06/13-15/07, 10/10-12/07 and 06/11-13/08.

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

Tami J. Hammer, AC 35240 - Ms. Hammer is required to complete 200 CPE hours with 50 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. She is deficient a \$145 fee, 91 total CPE hours with 49 in accounting and auditing for the period ending June 30, 2008 and sufficient proof of attendance for courses completed 12/11/04, 05/02/05, 03/19-21/08 – missing the sponsor's signature and 03/17-19/08 – missing sponsor's name.

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

Ying Huang, AC 35808 - Ms. Huang is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. She is deficient a \$155 fee, four (4) CPE hours in Board approved ethics for the period ending June 30, 2008, sufficient proof of attendance for all courses listed on the reporting form – no proof submitted and a passing score on laws and rules exam.

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

Brett J. Isaac, AC 33452 - Mr. Isaac is required to complete 200 CPE hours with 50 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient 33 total CPE 11 hours for the period ending June 30, 2008.

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

Anita M. Kailing, AC 15374 - Ms. Kailing is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. She is deficient three (3) total CPE hours for the period ending June 30, 2008.

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

Herbert J. Kaplan, AC 21205 - Mr. Kaplan is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient a \$195 fee, 73 total CPE hours with 20 in accounting and auditing and four (4) in Board approved ethics, a signature on the reporting form and sufficient proof of attendance for all courses listed on reporting form – no proofs submitted.

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

Sharon L. Keefe, AC 18834 - Ms. Keefe is required to complete 320 CPE hours with 80 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. She is deficient four (4) CPE hours in ethics for the period ending June 30, 2008.

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

Howard Lucas, AC 3365 - Mr. Lucas is required to complete 200 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, 80 total CPE hours with 20 in accounting and auditing and four (4) in Board approved ethics for 07/01/06 – 06/30/08, 40 total CPE hours with 10 in accounting and auditing for 07/01/08 – 12/31/08 and sufficient proof of attendance for courses completed on 07/30/04, 04/19/05 and 11/02/05 – no proof submitted, 10/21/04, 11/03/04, 11/09/04, 12/09/04, 12/14/04, 12/16/04, 12/21/04, 12/22/04, 05/24/05, 06/05/05, 09/08/05, 10/10/05, 10/11/05, 11/09/05, 11/16/05 and 01/16/06 – missing sponsor's signature.

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

James T. McDonough, AC 22009 - Mr. McDonough is required to complete 240 CPE hours with 60 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient 85 total CPE hours for the period ending June 30, 2008.

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

Joyce C. Millender, AC 9427 - Ms. Millender is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. She is deficient a complete application, reporting form listing courses and proof of attendance for the period ending June 30, 2007 and sufficient proof of attendance for all courses listed on reporting form – no proofs submitted.

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

John M. Murphy, AC 28981 - Mr. Murphy is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient sufficient proof of attendance for courses completed on 11/17/05, 12/01/05, 01/04/06, 11/19/06, 06/13/07, 11/07/07 and 06/11/08 – Mr. Murphy provided course materials that do not verify attendance.

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

Michael E. Niedermeier, AC 37695 - Mr. Niedermeier is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient four (4) CPE hours in Board approved ethics for the period 07/01/05 – 06/30/07 and a signature on the laws and rules exam.

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

Vignia Sue Orr, AC 10896 - Ms. Orr is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. She is deficient four (4) CPE hours in Board approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for courses completed on 07/13/06, 08/09/06 – no proof submitted and 06/10/08 – proof submitted does not verify attendance.

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

Alexander Pis-Dudot, AC 20216 - Mr. Pis-Dudot is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient four (4) CPE hours in Board approved ethics.

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

Kevin Polli, AC 35805 - Mr. Polli is required to complete 200 CPE hours with 50 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient a \$250 fee, 59 total CPE hours for the period ending June 30, 2008 and sufficient proof of attendance for all courses listed on the reporting form – no proof submitted.

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

Fonda M. Potts, AC 22434 - Ms. Potts is required to complete 280 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 sufficient proof of attendance for courses completed on 08/29/08 – does not verify completion of course.

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

Kevin Rick, AC 14053 - Mr. Rick is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient a complete application, sufficient proof of attendance for courses completed on 03/28/08, 05/16/08 and 06/13/08 – missing sponsor's signature.

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

Juan C. Rodriguez, AC 21922 - Mr. Rodriguez is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient a complete application.

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

Manuel Sanchez, AC 15659 – Mr. Sanchez is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient a \$250 fee, sufficient proof of attendance for courses completed on 05/01/07 – missing sponsor's signature, 10/09/07, 06/05/08, 06/17/08, 06/19/08 – missing sponsor's signature and the number of CPE hours received.



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

Sarah J. Shoman, AC 35842 - Mr. Shoman is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. She is deficient a \$10 fee, 80 CPE hours with 20 in accounting and auditing and four (4) in Board approved ethics and a reporting form listing courses completed for the period ending June 30, 2007.

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

Kenneth J. Sokolsky, AC 12594 - Mr. Sokolsky is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) Board approved ethics for the period ending June 30, 2008. He is deficient course outlines for courses completed on 07/22/04, 11/11/04, 01/11/05, 01/12/05, 06/16/05, 07/21/05, 09/21/05, 05/10/06 and 10/31/06.

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

Erika R. Stanford, AC 36892 - Ms. Stanford is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. She is deficient a \$195 fee and sufficient proof of attendance for course completed on 06/24/05 – missing sponsor's signature.

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

M. Lanier Suber, AC 25095 - Mr. Lanier is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient four (4) CPE hours in Board approved ethics for the period ending June 30, 2008.

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

Felicia A. Washington, AC 33720 - Ms. Washington is required to complete 280 CPE hours with 70 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. She is deficient 05/26/06 – missing licensee's name and sponsor's signature, 10/21/05, 05/31/06, 09/18/06, 10/20/06, 08/23/07 and 10/19/07 missing sponsor's signature.

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

Henrietta E. Watson, AC 36370 - Ms. Watson is required to complete 160 CPE hours with 40 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. She is deficient a complete application, sufficient proof of attendance for course complete 12/06/07, 12/07/07, 12/12/07, 12/14/07, 12/20/07, 01/17/08, 01/18/08, 02/20/08, 03/20/08, 04/25/08, 05/19/08, 06/05/08, 06/26/08 – missing sponsor's signature and 06/19/08 – missing sponsor's name and signature.

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

Alex White, AC 7830 - Mr. White is required to complete 200 CPE hours with 50 in accounting and auditing and eight (8) in Board approved ethics for the period ending June 30, 2008. He is deficient a \$50 fee and four (4) CPE hours in Board approved ethics for June 30, 2008.

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

Duncan B. Will, AC 37097 - Mr. Will is required to complete 120 CPE hours with 30 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. He is deficient a \$200 fee and a complete application.

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

Jessica L. Wilton, AC 27652 - Ms. Wilton is required to complete 200 CPE hours with 50 in accounting and auditing and four (4) in Board approved ethics for the period ending June 30, 2008. She is deficient a complete application, four (4) CPE hours in Board approved ethics for the period 07/01/05 - 06/30/07 by reestablishment period or 111 CPE total hours with four (4) in ethics under the 24-month rule.

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

Dawna R. Worley, AC 24520 - Ms. Worley is required to complete 160 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 four (4) CPE hours in Board approved ethics and one (1) CPE hour for the period ending June 30, 2009

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

Adriana Yepes, AC 28622 – Ms. Yepes is required to complete 160 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 62 total CPE hours with one (1) in accounting and auditing and four (4) in Board approve ethics for the period ending June 30, 2009, sufficient proof of

attendance for course completed on 11/27-28/07 – missing sponsor’s signature, course outline for course completed on 01/08-10/07 and a passing score on the Laws and Rules exam.

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

James J. Martin, AC 23073 - Applicant charged with petty theft on June 30, 2001; adjudication withheld and performed Shoplifter Alternative course. Applicant charged with petty theft on February 1, 2002; adjudication withheld, charges dropped by store manager.

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

James T. McDonough, AC 22009 – Applicant charged with driving while under the influences on November 22, 1996; adjudicated guilty, one year probation, paid fine, DUI school, community service and driver license revoked for six months. Applicant charged with driving while under the influence on December 1, 1996; adjudicated guilty, one year probation, paid fine, residential treatment, attended Multiple Offender School and drivers license revoked for five (5) years.

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

Mark W. Senseman, AC – Applicant charged with nuisance at large on June 4, 2007; adjudicated guilty and paid fines. Applicant charged with Act in Aggressive Manor on June 4, 2007; adjudicated guilty, paid fines; Applicant charged with Act in Aggressive Manor resulting in bite on June 4, 2007; adjudicated guilty, paid fines.

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

Erika R. Stanford, AC 36892 – Applicant charged with trespassing on August 10, 2005; State Attorney filed no prosecution and pre-trial diversion.

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

<b><u>VI. NAME OF LICENSEE</u></b>	<b><u>LICENSE</u></b>	<b><u>DISCIPLINARY ACTIONS</u></b>
Anton, Leonard M.	1320	yes
Bonard, Linda B.	16730	no
Breslow, George	13644	no
Carpenter, Donald H.	26163	no
Cherry, Redford A.	3867	no
Elliott, Terri L.	22120	no
Escudero, Enrique A.	26816	yes
Falconetti, Frank A., Jr.	R705	no

Hibbs, Larry	5440	no
Howell, Paul A.	853	no
Lea, Kenneth R.	R484	no
Mayo, John R.	5617	no
Melloy, Melvin T.	13710	no
Meltzer, Dafna	22626	no
Mendez, Sharon M.	10658	no
Nelson, Eileen	26406	no
O'Brien, James	7648	no
Schwartz, Alvin D.	R836	no
Taylor, George C.	5061	no
Wilson, Kathy J.	28268	no

Motion was made by Mr. Gunn, seconded by Ms. Borcheck, to approve all listed on VI, to voluntary relinquish their licenses. Upon vote, the motion passed unanimously.

**VIII. Temporary Permits**

13. Applications for Temporary Permits

This was an informational item.

**IX. Rules Report**

14. 61H1-27.002 Concentration in Accounting and Business  
61H1-27.0041 Work Experience

Ms. Clark reported that 61H1-27.002 Concentration in Accounting and Business became effective November 30, 2008.

Ms. Clark reported that 61H1-27.0041 – Work Experience language was published on November 14, 2008, however, without the Statement of Estimated Regulatory Cost letter it can not be adopted.

**X. Administrative**

15. Committee Report.  
Minority Scholarship minutes

Motion was made by Mr. Tipton, seconded by Mr. Durkin, to approve the minutes from the August 18, 2008 Minority Scholarship meeting. Upon vote, the motion passed unanimously.

16. Nominate Board Chair and Vice Chair for 2009.

Motion was made by Mr. Durkin, seconded by Ms. Borcheck, to nominate Mr. Gunn as Chair. Upon vote the motion passed unanimously.

Motion was made by Mr. Gunn, seconded by Mr. Carroll, to nominate Mr. Tipton as Vice Chair. Upon vote, the motion passed unanimously.

The following Committee appointments were made:

Probable Cause Panel -	Mr. Tipton, Chair Ms. Borcheck Mr. Shinn
CPE Committee -	Mr. Durkin, Chair Ms. Borders-Byrd, Vice Chair
Education Committee –	Mr. Quinlan, Chair Mr. Carroll, Vice Chair
Rules Committee -	Ms. Caldwell, Chair Ms. Borders-Byrd, Vice Chair Mr. Durkin Mr. Quinlan
Minority Scholarship -	Ms. Borcheck, Chair
Long Range Planning -	Mr. Gunn, Chair All Board Members
Budget Task Force -	Mr. Carroll, Chair Ms. Borcheck, Vice Chair Mr. Durkin

17. Consider support of Legislative Proposals.

The Board discussed eliminating the need to submit the Continuing Professional Education reporting form when renewing licenses. Instead licensees would affirm that they had met their Continuing Education requirements. The Board agreed to propose a Rule for this change. Board members requested that the renewal form include a question asking if they have had a conviction since their last renewal.

The Board discussed eliminating the examination of the Law and Rules for licensees to complete their renewal requirements, since they are all ready required to complete mandatory Continuing Professional Education on ethics which includes a review of the current law and rules. The Board discussed having the provider be the one to administer the Law and Rules exam. New licensees would be required to take an ethics course instead of taking a Law and Rules Exam.

Motion was made by Mr. Tipton, seconded by Mr. Gunn, to approve and begin the process of rule and statute changes. Upon vote, the motion passed unanimously.

18. Chairman’s Report.

Ms. Caldwell thanked Board members and staff for their support and service during her term as Chair.

19. Report from FICPA.

20. Report from Assistant Attorney General, Mary Ellen Clark.

Ms. Clark asked the Board to authorize herself, Mr. Hurst and Ms. Kelly to attend the annual NASBA conference in Jacksonville, Florida in March of 2009.

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

21. Other Business.

Mr. Gunn informed Board members that he and Ms. Kelly had received a letter from Ms. Blake Compliance Manager of NASBA's QAS program stating that she would be sending a written report to the Board after their March 2009 CPE Conference, regarding the streamlining of the sponsorship application process.

Mr. Gunn informed Board members that the NASBA Annual Meeting, held October 2008 was the best conference he has attended. Mr. Gunn stated that the main topic of conversation at the conference was the International Financial Reporting Standards.

22. Consider deceased Florida practitioners.

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

23. Future meeting dates

This was an informational item.

Additions

1. Financial Report – Board of Accountancy Operating Account, Statement of Revenue and Expenditures for the three months ending September 30, 2008.

This was an informational item.

24. Adjourn

There being no further business the meeting was adjourned at 12:20 p.m.

---

Maria Caldwell, Chair