

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
February 1, 2008

Department of Agriculture
Doyle Conner Building
1911 SW 34th Street
Gainesville, Florida

Friday, February 1, 2008

The meeting was called to order at 9:05 A.M. by Ms. Caldwell, Chair. The roll was called by Mr. Gunn, Vice Chair and reflected the following persons present.

BOARD MEMBERS

Teresa Borcheck	Present
Rick Carroll	Present
Maria Caldwell	Present
Tanya Davis	Excused Absence
William Durkin	Present
Marshall Gunn	Present
Frank Puissegur	Present
David Tipton	Present
John Quinlan	Present

STAFF

Veloria Kelly	Present
June Carroll	Present
Vy Hayes	Present
Tinka Phillips	Present
Trencia Jenkins	Present
Karan Lee	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 Melissa Iadimarco.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve the December 7, 2007 minutes. Upon vote, the motion passed unanimously. Motion was made by Ms. Gunn, seconded by Mr. Puissegur, to approve additions. Upon vote, the motion passed unanimously.

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

1. Stipulation in Case #2005-039562, Simone & Company, PA.

Mr. Quinlan recused himself.

Mr. Gunn chaired.

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

2. Stipulation in Case #2007-033741, Enrique A. Escudero.

Mr. Gunn chaired.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to reject the stipulation and offer the following counter-stipulation to include the terms based upon

any subsequent criminal conviction entered against the Respondent to be added to number 16 of the stipulation. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule 61H1-33.006(2), Kent Bailey.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to reconsider prior denial of reactivation, treat request as reconsideration; approve that ethics requirement was met timely, place re-establishment period on the even year. Upon vote, the motion passed unanimously. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver of Rule 61H1-33.003(1)(b), Lawrence R. Freedman.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to reconsider prior denial, treat this request as a reconsideration and approve with hours being timely and met ethics requirement. Upon vote, the motion passed unanimously.

5. Petition for Variance or Waiver of Rule 61H1-33.006(2) & 61H1-31.001(4), Laura Jaslow.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to approve Petition for Variance or Waiver. Ms. Jaslow provided supplemental documentation to the original application and met in a prompt manner requirements. Upon vote, the motion passed unanimously.

6. Petition for Variance or Waiver of Rule 61H1-33.003(1)(a), Alan E. Klineberg.

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

7. Petition for Variance or Waiver of Rule 61H1-22.006(2), Domenick Lioce.

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

8. Petition for Variance or Waiver of Rule 61H1-33.003(7), Melanie Sparr.

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

9. Non-disputed Fact Hearing, John Amrhein.

Motion was made by Mr. Tipton, seconded by Mr. Gunn, to table until the April 30, 2008 Board meeting. Upon vote, the motion passed unanimously.

10. Non-disputed Fact Hearing, Myrtella Bailey.

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

11. Non-disputed Fact Hearing, Kathryn Brown.

Ms. Brown was present.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to table until the April 30, 2008 Board meeting. Upon vote, the motion passed unanimously.

12. Non-disputed Fact Hearing, Cilda Costa.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to table until the April 30, 2008 Board meeting. Upon vote, the motion passed unanimously.

13. Non-disputed Fact Hearing, Miriela Escobar.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to table until the April 30, 2008 Board meeting. Upon vote, the motion passed unanimously.

14. Non-disputed Fact Hearing, Cynthia Hobbs-DeMoya.

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

15. To be considered Michael Faber.

Mr. Faber was present.

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

16. Reconsideration for Joseph Bryan.

Motion was made by Mr. Gunn, seconded by Mr. Tipton, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to vacate previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to authorize staff to approve upon submission of authorization form from Georgia evidencing current licensure. Upon vote, the motion passed unanimously.

17. Reconsideration for Alberto Salva Javier.

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

18. Reconsideration for Anthony Scarpa.

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

19. Reconsideration for Monica Troy-Nathan.

Motion was made by Mr. Durkin, seconded by Mr. Puissegur, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate previous Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Durkin, seconded by Mr. Puissegur to approve, waived sitting rule and granted her license. Upon vote, the motion passed unanimously.

20. James Vincent, Board requested he appear.

Motion was made by Mr. Gunn, seconded by Ms. Borchek, to table until the April 30, 2008 Board meeting. Staff was instructed to direct Mr. Vincent to attend the Board meeting. Upon vote, the motion passed unanimously.

21. Consider Robert Jeffrey's request to withdraw application.

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

II. Applications Reconsiderations – Now Meets Requirements

22. A. Exams:

1. Nicholas Collman

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

2. Kai-Hsin Hsieh

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

III. Other Disciplinary Matters

23. Consider extension of probation in Case #2006-020560, Terry J. Forman, until probationary review is complete and presented to Board.

No motion was made.

24. Consider probationary review in Case #2004-007412, Ira M. Herschbein.

Motion was made by Mr. Tipton, seconded by Mr. Gunn, to accept probationary review and lift probation. Upon vote, the motion passed unanimously.

25. Prosecuting Attorney's Report.

Mr. Hurst reported.

IV. Examinations

26. Applications for CPA exam

I. 2008 CPA Candidates with Convictions:

Kathleen Hargrove

Applicant was charged with possession of alcohol by a minor on December 15, 2002; adjudication withheld; community service, fine paid, and six (6) months probation. Applicant was charged with possession of alcohol by a minor on October 7, 2001; nolle pros.

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

Ricardo Hernandez

Applicant was charged with careless driving on May 29, 1999; case dismissed. Applicant was charged with careless driving on April 10, 2003; case dismissed. Applicant was charged with careless driving on September 21, 2003; nolle pros; \$106 fine. Applicant was charged with not having a registration certificate on September 21, 2003; fined \$72. Applicant was charged with not having a registration certificate on May 29, 1999; case dismissed. Applicant was charged with no proof of insurance on May 29, 1999; case dismissed.

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

Jeremy Hill

Applicant was charged with possession of alcohol by a minor in April, 1996; 100 hours community service.

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

Jason Maya

Applicant was charged with possession of a fake ID on December 12, 2003; nolle pros. Applicant

was charged possession of alcohol by a minor on August 27, 2004; community service, fine paid.

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

Gary Wright

Applicant was charged with resisting an officer on February 18, 1979; six months probation and community service; adjudication withheld. Applicant was charged with resisting an officer on April 10, 1981; 3 days confinement and fine paid.

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

II. 2007 CPA Candidates to be denied for failure to meet requirements

Domingo Abinader

Deficient nine (9) semester hours of upper division accounting.

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

William Alday

Deficient 15 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Suzanne Bessler

Deficient four (4) semester hours of upper division accounting.

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

Christena Bilby

Deficient 24 semester hours of upper division accounting to include auditing and three (3) semester hours of business law.

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

Angela Blakemore

Deficient official transcripts for evaluation; failed to meet requirements of rule 61H1-27.002(2). Also deficient a complete application

and an Authorization for Interstate Exchange of Information form from Georgia.

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

Luz Caicedo

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 of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code and a complete application.

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

Karina Chigrin

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 of taxation; these courses must be taken after admission to graduate school. Also deficient 31.25 semester hours of upper division accounting to include coverage of taxation, financial, and cost/managerial accounting, three (3) semester hours of upper division business law with coverage of contracts, torts, and the uniform commercial code, and 30 semester hours in excess of baccalaureate degree from an accredited institution. Also deficient a complete application.

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

Kirsten Dennis

Deficient six (6) semester hours of upper division accounting and two (2) semester hours of upper division general business.

Ms. Dennis was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve AP course. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to table until staff receives updated transcript. Upon vote, the motion passed unanimously.

Sean Derwick

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

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

Christina Dieterman

Deficient three (3) semester hours of upper division accounting. Also deficient 13 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. Gunn, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.

Bradley Feeney

Deficient six (6) semester hours of upper division general business to include three (3) semester hours of business law.

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

Melissa Fleitas

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

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

Jhanet Garcia

Deficient coverage of upper division financial accounting.

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

Jorge Garcia

Deficient 12 semester hours of upper division accounting with coverage of auditing.

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

Marzell Graham

Deficient 21 semester hours of upper division accounting to include coverage of cost/managerial accounting and nine (9) semester hours of upper division general business.

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

Sumita Jeremy

Deficient 29 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting.

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

Dharma Khanal

Deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting and six (6) semester hours of upper division general business to include three (3) semester hours of business law.

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

Sheldon Kirk

Deficient 12 semester hours of upper division accounting and six (6) semester hours of upper division general business. Also deficient a complete application.

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

David Kolodny

Deficient 12 semester hours of upper division accounting to include coverage of cost/managerial accounting. Also deficient 24 semester hours of upper division general business to include three (3) semester hours of business law.

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

Beth Lightsey

Deficient seven (7) semester hours of upper division general business to include one (1) semester hour of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Jason Maya

Deficient a complete application.

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

Karen Mills

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

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

Mikhael Najm

Deficient evaluation of foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001(5).

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

Catherine Robbins

Deficient a complete application.

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

Patrick Robson

Deficient two (2) semester hours of business law.

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

Christina Sackett

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

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

Jonathan Sanchez

Deficient four (4) semester hours of upper division accounting.

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

Annmarie Sassone

Deficient 18 semester hours of upper division accounting to include cost/managerial accounting. Also deficient 14 semester hours of upper division general business to include three (3) semester hours of business law and a complete application.

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

Crystal Shirley

Deficient 36 semester hours of upper division accounting to include taxation, auditing, and financial accounting and six (6) semester hours of upper division business law.

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

Theresa Smith

Deficient nine (9) semester hours of upper division accounting.

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

Ronald Teope

Deficient evaluation of foreign transcript by a board approved service; failed to satisfy requirements of 61H1-27.001(5). Deficient 13 quarter hours of graduate level courses from an accredited institution, of which nine (9) quarter hours of accounting and four (4) quarter hours of taxation; these courses must be taken after admission to graduate school. Also deficient 54 quarter hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial. Deficient 14 quarter hours of upper division general business to include four (4) quarter hours of upper division business law with coverage of contracts, torts, and the uniform commercial code. Also deficient a complete application.

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

Evelyn Vargas-Colak

Deficient 15 semester hours of graduate level courses from an accredited institution of which six (6) semester hours of accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include six (6) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Rebecca Woskobochnik

Deficient official transcripts from the University of Miami; failed to meet requirements of rule 61H1-27.002(2).

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

Phaedra Xanthos

Deficient six (6) semester hours of upper division accounting to include taxation and cost/managerial accounting. Also deficient 24 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. Gunn, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.

V. Admission to the Profession

27. Applications for Licensure by Endorsement

Russell Clement

Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to Colorado file retention schedule, exact exam scores are no longer available, only that the applicant passed all four parts of the Uniform CPA exam with a score of 75% or above.

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

Joseph Sipkin

Applicant answered affirmatively question regarding holding self out or practiced as a CPA in the geographical boundaries of the State of Florida.

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

Drew Bernstein

Deficient a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

James Browning

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form

evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Lawrence Calabro

Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, eight (8) hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Melinda Caron

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

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

Shuyun Chiang

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

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

Allan Cohen

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 and a complete application; \$125.00 application fee.

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

Tracy Curley

Deficient three (3) semester hours of business law and a passing score on the Laws and Rules exam.

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

Ramon De Legorburu

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 60 hours of CPE with 20 hours in accounting and auditing subjects which must not consist of behavioral subjects, and a passing score on the Laws and Rules exam.

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

Juan Feliciano-Alfonzo

Deficient 14 semester hours in excess of baccalaureate degree to include seven (7) semester hours of upper division accounting.

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

Kimberly Griffith

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

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

Glenn Heckman

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Georgia, 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Sean Henaghan

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Illinois Board of Examiners and Illinois Division of Professional Regulation evidencing successful passage of the AICPA Uniform CPA exam and current licensure,

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, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Thad Jurczak

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from New York.

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

Taruna Kanani

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, a CPE reporting form evidencing 19 hours of CPE with 11 hours in accounting and auditing subjects which must not consist of behavioral subjects, and a passing score on the Laws and Rules exam.

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

Steven Kelly

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 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Eric Kibiger

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, 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Waifon Ana Lam

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

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

Carolyn Lang

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 CPE reporting form evidencing 67 hours of CPE with seven (7) 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Jay Lerner

Deficient a passing score on the Laws and Rules exam.

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

Sanon Lezeau

Deficient 18 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Justin Long

Deficient three (3) semester hours of upper division cost/managerial accounting, 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, 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. Gunn, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Henry Lummis Deficient three (3) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, and a passing score on the Laws and Rules exam.

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

Lisa Miller Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Indiana.

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

David Moja Deficient a Certification of Work Experience form evidencing 11 months and two (2) weeks of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Meredith Morley Deficient 3.84 semester hours of upper division accounting, 1.98 semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

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

Peter Nawojski 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Abby Noyes

Deficient 21 semester hours of upper division accounting to include coverage of taxation, three (3) semester hours of upper division business law.

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

Perla Pena

Deficient 21 semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

Sherron Permashwar

Deficient two (2) semester hours in excess of baccalaureate degree and a complete application; \$125.00 application fee.

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

Charles Phillips

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Georgia, Alabama, and Tennessee 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, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Jacques Piedra

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state and a passing score on the Laws and Rules exam.

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

Maria Porto Duarte

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division business law with coverage of contracts, torts, and Uniform Commercial Code. 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 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Alexia Pozar

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Tennessee and Pennsylvania and a Certification of Work Experience form evidencing three (3) years and four (4) 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Shauna Shotton-Wortinger

Deficient 20 hours of CPE in accounting and auditing subjects, a Certification of Work Experience form evidencing three (3) years and six (6) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and a passing score on the Laws and Rules exam.

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

Joseph Sipkin

Deficient a passing score on the Laws and Rules exam.

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

John Stoller

Applicant failed to satisfy requirements of 61HI-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form

evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, 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. Tipton, to deny. Upon vote, the motion passed unanimously.

Nichole Walsh

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and a complete application; \$125.00 application fee.

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

Yue Zhu

Deficient 12 semester hours in excess of baccalaureate degree from an accredited institution to include 9.75 semester hours of upper division general business and a passing score on the Laws and Rules exam.

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

VI. Continuing Professional Education

27. Report on Continuing Professional Education

II. Consider a request from the following licenses to reactivate their "null and void" license.

Kelly M. Brudnock, AC 31612 – Ms. Brudnock is requesting reinstatement of her license from "null and void" to "inactive" status. Ms. Brudnock's license reverted to "delinquent" status on January 1, 2004. The Department of Business and Professional Regulation processed \$145 on March 10, 2004 and \$50 on January 6, 2006 for Ms. Brudnock. According to notes entered in computer system Ms. Brudnock was notified on January 24, 2006 that she owed additional money to place her license on "inactive" status.

Ms. Brudnock was present.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to extend the "delinquent" status of Ms. Brudnock'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.

Mark Draughon, AC 32305 – Mr. Draughon is requesting reinstatement of his license. Mr. Draughon's license reverted to "delinquent" status on

January 1, 2001 and “null and void” on January 1, 2003.

Mr. Draughon was present.

Motion was made by Mr. Durkin, seconded by Mr. Puissegur, to recommend extending the “delinquent” status of Mr. Draughon’s 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.

Iva Girtman, AC 5787 – Ms. Girtman is requesting to be allowed to pay a fine or whatever is necessary to get herself up and running again as a CPA. Ms. Girtman’s license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

Ms. Girtman was present.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin to extend the “delinquent” status of Ms. Girtman’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.

III. Consider the following reactivation applications for denial.

Benjy E. Allen, AC 36483 - Mr. Allen is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient 4 CPE hours in approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for course(s) completed on 07/30/04 – can not verify own attendance and 08/17/04, 08/30/05, 05/15/06, 05/16/06, 05/17/06, 09/27/05, 05/01/07, 04/30/07, 01/09/07, 02/14/07 – missing sponsor’s signature.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, 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 8 ethics for the period ending June 30, 2008. He is deficient a \$115 fee, an official reporting form listing all courses in chronological order, 4 CPE hours in approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for courses completed on 06/06/05, 09/21/05, 09/22/05, 09/23/05, 06/15/06, 07/19/06, 09/27/06, 09/28/06, 09/29/06 – missing sponsor’s signature, 10/21/04 – missing licensee’s name, 12/08/04, 05/02/06 – missing course title and 06/06/05, 06/18/07, 06/22/07 – does not verify attendance.

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

Tamarah B. Blanco, AC 29747 - Ms. Blanco is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$45 fee, a complete application, sufficient proof of attendance for all courses listed on her reporting form

and 12 total CPE hours with 4 in approved ethics for the period ending June 30, 2007.

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

Debra S. Brunstrom, AC 34387 - Ms. Brunstrom is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2008. She is deficient a \$60 fee, 40 total CPE hours with 10 in accounting and auditing for the period ending June 30, 2008 and sufficient proof of attendance for courses completed on 05/25/06, 05/30/06, 05/31/06, 06/29/06 and all courses from the FICPA – no proof submitted.

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

Roger J. Caron, AC 16103 - Mr. Caron is required to complete 240 CPE hours with 60 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient 4 CPE hours in approved ethics for the period ending June 30, 2008.

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

Julian J. Cecio, AC 11415 - Mr. Cecio is required to complete 200 CPE hours with 50 in accounting and auditing and 4 ethics for the period ending December 31, 2007. He is deficient 36 total CPE hours for the period ending December 31, 2007.

Mr. Cecio was present.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur to extend the “delinquent” status of Mr. Cecio’s 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.

Saralane Conde, AC 25980 - Ms. Conde is required to complete 240 CPE hours with 60 in accounting and auditing and 8 ethics for the period ending June 30, 2008. She is deficient a \$145 fee, 4 CPE hours in approved ethics for the period ending June 30, 2008 and sufficient proof of attendance for course(s) completed on 08/09/07 – no proof submitted.

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

Gregory B. Lechwar, AC 29028 – Mr. Lechwar is required to complete 400 CPE hours with 100 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient 4 CPE hours in approved ethics for the period ending June 30, 2008 and sufficient proof of

attendance for course completed on 06/06/07 – no proof submitted.

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

Carl C. Mallio, AC 25301 - Mr. Mallio is required to complete 160 CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient sufficient proof of attendance for all courses completed for the period ending June 30, 2005 – no proof submitted and 4 CPE hours in approved ethics for the period ending June 30, 2007.

Mr. Mallio was present.

Ms. Caldwell recused herself.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve, Mr. Mallio took immediate steps to amend deficiencies. Upon vote, the motion passed unanimously.

Michael K. Schwabe, AC 10732 - Mr. Schwabe is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$385 fee and sufficient proof of attendance for courses completed on 12/11/04, 01/19/05, 12/10/05, 01/26/06, 01/27/06, 01/25/07 and 01/26/07 – missing sponsor's signature.

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

Edward A. Wacks, AC 5268 - Mr. Wacks is required to complete 560 CPE hours with 140 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$200 fee and sufficient proof of attendance for courses completed 06/10/07, 06/16/07, and 06/22/07 – missing sponsor's signature.

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

Alison N. Walker, AC 33115 - Ms. Walker is required to complete 120 CPE hours with 30 in accounting and auditing and 4 ethics for the period ending June 30, 2007. She is deficient a \$105 fee and sufficient proof of attendance for courses completed 06/28/06, 06/28/06, 05/08/06, 06/28/06, 05/08/06, 06/19/06, 02/13/06 and 04/29/06 – no proofs submitted and 09/23/05 and 09/22/05 – missing sponsor's signature.

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

Irwin H. Williams, AC 29235 - Mr. Williams is required to complete 160

CPE hours with 40 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient a \$150 fee and sufficient proof of attendance for courses completed 10/26/06 – missing sponsor’s signature and 07/18/03 and all FICPA courses – no proof submitted and a passing score on the current laws and rules exam.

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

Joseph M. Williams, AC 13361 - Mr. Williams is required to complete 160 CPE hours with 40 in accounting and auditing and 8 ethics for the period ending June 30, 2008. He is deficient 4 CPE hours in approved ethics for the period ending June 30, 2008.

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

Howard R. Womeldorph Jr., AC 12640 - Mr. Womeldorph is required to complete 240 CPE hours with 60 in accounting and auditing and 4 ethics for the period ending June 30, 2007. He is deficient 18 total CPE hours for the period ending June 30, 2007, sufficient proof of attendance for course completed on 12/22/05 – missing number of CPE hours received and date course was completed and a signature on the laws and rules exam.

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

IV. Consider requests from the following licensees to voluntarily relinquish their license.

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
Brockman, Marvin	15456	no
Byrum, Roberta K.	24976	no
Clair, Raymond C., Jr.	15541	no
Cohrs, Robert J.	2140	no
Curtis, Billye J.	9312	no
Greene, Jean F.	29438	no
Fox, Murry	20367	no
Handel, Steven J.	29253	no
Kirk, Cynthia J.	8001	no
Knapp, Robert W.	37103	no
Lefkowitz, Stephen R.	R2088	no
Levin, Stuart	11920	no
Plum, Mary	6561	no
Prestamo, Catalina G.	15918	no
Sencen, James J.	20234	no
Shore, Carolyn S.	13426	no
Smyth, Sanya A.	23023	no
Todd, Mary R.	22337	no
Young, William G.	3122	no

Motion was made by Mr. Durkin, seconded by Mr. Puissegur, to approve those listed on item IV. Upon vote, the motion passed unanimously.

VII. **Rules Report**

- 29. 61H1-20.007 Generally Accepted Accounting Principles
- 61H1-20.008 Generally Accepted Auditing Standards
- 61H1-20.009 Standards for Accounting and Review Services
- 61H1-20.0092 Government Auditing Standards
- 61H1-20.0093 Rules of the Auditor General
- 61H1-20.0095 Standards for Consulting Services
- 61H1-20.0096 Services for Tax Practice
- 61H1-20.0097 Standards for Personal Financial Planning
- 61H1-20.0098 Standards for Business Valuations
- 61H1-20.0099 Standards for Attestation Engagements
- 61H1-22.006 Government Accounting Standards
- 61H1-22.007 Government Auditing Standards
- 61H1-22.008 Standards for Local Governmental Audits
- 61H1-22.0081 Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations
- 61H1-22.0082 Standards for Audits of Certain Nonprofit Organizations
- 61H1-22.0083 Standards for Audits of District School Boards
- 61H1-22.0084 Standards for Audits of Charter Schools and Similar Entities
- 61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules
- 61H1-31.001 Fees
- 61H1-33.003 Continuing Professional Education
- 61H1-33.0035 Continuing Professional Education/Governmental Auditing

Ms. Clark reported.

Ms. Clark informed the Board that Rules 61H1-20.007 Generally Accepted Accounting Principles; 61H1-20.008 Generally Accepted Auditing Standards; 61H1-20.009 Standards for Accounting and Review Services; 61H1-20.0092 Government Auditing Standards; 61H1-20.0093 Rules of the Auditor General; 61H1-20.0095 Standards for Consulting Services; 61H1-20.0096 Services for Tax Practice, and 61H1-20.0097 Standards for Personal Financial Planning have been published for Rule Development, Ms. Clark is awaiting guidance on draft language for these rules.

Rule 61H1-20.0098 Standards for Business Valuations; will become effective February 4, 2008.

Rule 61H1-20.0099 Standards for Attestation Engagements; Ms. Clark is awaiting guidance on draft language for this rule.

The Joint Administrative Procedures Committee conducted a preliminary review of the proposed Rule 61H1-22.006 Government Accounting Standards; 61H1-22.007 Government Auditing Standards, and 61H1-22.008 Standards for Local Governmental Audits they are requesting a copy of the Governmental Accounting Standards Board.

Motion was made by Mr. Gunn, seconded by Mr. Tipton, to request additional time of Ms. Holladay; of the Joint Administrative Committee to allow the Board time to review her concerns

at their April meeting time and to obtain a copy of the Governmental Accounting Standards Board book for her review. Upon vote, the motion passed unanimously.

Ms. Clark informed the Board that Rule 61H1-31.001 Fees is being adopted and then will be in effect.

VIII. Administrative

30. NASBA – Re-reporting of Audit scores
Standards for CPE Programs Interpretations
Changes in Candidates Fees for the Uniform CPA Exam

Ms. Willis of Gleim Publications, Inc. addressed the Board on the issue of the retesting for programs offered under the Registry and QAS memberships and the fact that NASBA states they should be limited to no more than two retest. Ms. Willis stated this raises questions; such as what if a participant fails three times, can they take the course again, and what would be the waiting period. Ms. Willis also questioned what NASBA considered frequent changes and who decides what is a frequent change. They state that Courses that undergo frequent changes should update the examination every year. Mr. Puissegur volunteered as the Chair of the Continuing Education Committee to write a letter with concerns to NASBA and will bring to the Board for their approval.

31. Update on QAS Membership by Dr. Gleim.

Ms. Willis of Gleim Publications, Inc. updated the Board on the renewal of their application as a QAS sponsor with NASBA. She stated after some considerable time and resources Gleim Publications has attempted to resolve the issues with QAS. Ms. Willis gave the Board a time line for the wait on approval of Gleim's Publications QAS application. Ms. Willis said that she and Dr. Gleim had come before the Board on June 11, 2007 to ask for an exemption that required their courses be QAS approved. QAS provided them with a modified action plan to allow them to continue selling courses while attempting to solve the issues. On June 21, 2007 Gleim Publications signed a corrective action plan and in August 2007 QAS advised them that there were still some issues they had concerns with; on October 29, 2007 they submitted their response. On November 11, 2007 they met with QAS in Gainesville. On November 30, 2007 QAS then notified Gleim Publications that there were still three items that needed to be changed; they requested information on the course developer, the reviewer and the pilot test results. Ms. Willis said these items had never been requested before. She stated at this point they are still waiting to hear back from them.

Board members wanted to know if other QAS providers were having the same issues. Ms. Willis told the Board that at NASBA's suggestion there had been a committee formed that is made up of sponsors and providers to discuss these issues. It seems everyone is frustrated; QAS has been slow in providing information and reviewing the courses. Dr. Gleim said it seems QAS is more interested in form rather than in the substance of the courses.

Board members would like to have representative of NASBA's QAS representatives appear at the April 2008 Board meeting, to discuss the QAS program. The Board wants to know why there is a problem with sponsors getting QAS approval; they want to know what their methodology. Ms. Willis will be contacting other CPE Sponsors' and asking them for their comments to be presented to the Board at the April meeting.

Dr. Gleim let Board members know about the University of Florida Accounting Conference and invited Board members to attend. Ms. Caldwell encouraged everyone on the Board to attend on of these conferences.

32. Consider Ignacio J. Abella to serve on Minority Scholarship Council.

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

33. 2008 Committee Appointments.

Probable Cause Panel (3) Chair	Maria Caldwell; Byron Shinn & Teresa Borcheck
CPE (1) Chair -	Frank Puissegur; Bill Durkin & Marshall Gunn
Education (1) Chair -	John Quinlan; Teresa Borcheck & Rick Carroll
Rules (3) Chair -	Maria Caldwell; John Quinlan; Bill Durkin Teresa Borcheck & Rick Carroll
Minority Scholarship (1)	Teresa Borcheck
Long Range Planning Chair -	Marshall Gunn; Maria Caldwell; Tanya Davis David Tipton; Frank Puissegur & Rick Carroll

34. Chairman's Report.

No Report at this time.

35. Report from FICPA.

Adam Potts for the FICPA reported.

Mr. Potts gave a brief update; he informed the Board that there are two bills out in the House and the Senate. They are House Bill 797 and Senate Bill 1206 the FICPA are monitoring these.

Mr. Potts reported the changes to the Public Service Announcements had been made and should be signed by February 1st.

Mr. Potts reported that the FICPA is going to work during the session to make sure that the Minority Scholarship and the Unlicensed Activity is protected from the Trust Fund Sweeps.

Mr. Potts asked the Board their feelings concerning the letter received from Mr. Batts. Mr. Batts in his letter asked the FICPA to take a legislative position to make the educational requirements of 150 hours instead of what the baccalaureate degree required plus an additional thirty hours. The Board stated they did not want to make a change.

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

Ms. Clark reported that she would be attending the NASBA Legal Conference in March and thanked the Board for approving the trip.

37. Committee Reports

Mr. Carroll reported that the CE Task Force met on January 28, 2008. He stated Mr. Ashoo of Education and Testing informed the Task Force of what can and can't be done with the online system when entering continuing education hours, at this time you can't add more than eighty hours and this is something in the future that will be looked into.

Mr. Carroll reported that the problem right now is 20% of licensees file late and are willing to pay the \$50.00 late fee. They discussed one reporting date, to decrease the 20% of those filing late; increase the late filing fee, however, to increase the late filing fee it would have to be a statutory change. They also discussed requiring additional CE and making it live. They also talked about loss of revenue.

Mr. Carroll reported that there are twenty states that have gone to checking the box for reporting their CE hours. There will be a Quick Poll to see how other states handle the issues associated with checking the box.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to approve the minutes from the education committee meeting.

38. Other Business

There was nothing to report at this time.

39. Consider deceased Florida practitioners

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

40. Future meeting dates

This was an informational item.

41. Adjourn

There being no further business the meeting was adjourned at 1:20 p.m.

Maria Caldwell, Chair