

**MINUTES**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**BOARD OF ACCOUNTANCY MEETING**  
**June 10, 2009**

Tampa Airport Marriott  
Tampa International Airport  
Tampa, Florida

**Wednesday, June 10, 2009**

The meeting was called to order at 9:05 a.m. by Mr. Gunn, Chair. The roll was called by Mr. Tipton, 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
Steve Riggs	Present
David Tipton	Present
John Quinlan	Present

**STAFF**

Veloria Kelly	Present
June Carroll	Present

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

1. Approve Board Minutes

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to approve the minutes from the April 22, 2009, meeting. Upon vote, the motion passed unanimously.

2. OGC Action Request

A. Jimmie Lee Branch

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to suspend license until Mr. Branch appears before the board, at which time the board may impose terms and conditions they deem appropriate. Upon vote, the motion passed unanimously.

B. Enrique Escudero

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to approve the voluntary relinquishment of license with no leave to reapply for license. Upon vote, the motion passed with Mr. Quinlan, voting no.

3. Petitions for Variance or Waiver

A. Joseph Davis

Mr. Davis was present.

Motion was made by Mr. Durkin, seconded by Mr. Riggs, to grant the Petition for Variance or Waiver. Upon vote, the motion passed unanimously.

B. Yamira Gonzalez

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

C. Anna Kroll

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

D. Rachelle Raymond

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

E. Evan Paul Serchay

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to reconsider and to extend until December 31, 2009. Upon vote, the motion passed unanimously.

F. Charles VanMiddlesworth

Mr. VanMiddlesworth was present.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to grant petition for Variance or Waiver upon receipt of \$250.00 fee. Upon vote, the motion passed unanimously.

4. Reconsiderations

A. Leighton Gordon

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to continue until the December 11, 2009, board meeting. Upon vote, the motion passed unanimously.

B. Nick Hodges

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to continue until the August 5, 2009, board meeting. Upon vote, the motion passed unanimously.

5. Now Meets Requirements

A. Emma Bladgett

Ms. Bladgett was present.

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

B. Simone Botti

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

C. Cathalene Bowler

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

D. Cecilia Leoni Core

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

E. Abby Farrell

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

F. Penninah Kinyanjui

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

G. John Maggiore, Jr.

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

H. Robert Marchello

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

I. Lorraine Medina

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

J. Victor Ruiz

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

K. Gabriel-Maroun Shibly

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

L. Roberto K. Terrell

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

M. Zachary Woodrich

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

6. Exams- Recommended Approvals

Jessica Allman

Applicant charged with DUI on January 8, 2005; probation. Applicant charged with reckless driving and possession of paraphernalia on November 19, 2006; probation.

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

Laura Ball

Applicant charged with marijuana possession on May 7, 1980; pled nolo contendere and paid \$109.00 fine.

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

Laura Ballenger Applicant charged with underage drinking on July 4, 1990; two (2) days of community service.

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

Jaren Braun Applicant charged with driving while license suspended on August 15, 2000; fines and community service. Applicant charged with DUI on October 5, 1996; probation and license suspension.

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

Deborah Brock Applicant charged with DUI on August 9, 1988 and September 23, 1988; probation, work release, and community service.

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

Andrea Correia Applicant charged with possession of alcohol by a minor; adjudication withheld.

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

Gloria Costantino Applicant charged with reckless driving on October 1, 1985; applicant states all sanctions satisfied.

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

Michael Floyd Applicant charged with possession of cannabis less than 20 grams on July 16, 1994; charges dismissed/nolle prosequi.

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

Lisa Fournier Applicant charged with DUI in July 1982; 48 hours jail and monetary fine. Charged with reckless driving in July 1993; monetary fine.

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

Kristina Granger Applicant charged with underage drinking in 2005; deferred prosecution.

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

Patrick Jannotti Applicant charged with DUI on July 22, 1984; pled no contest; six (6) months probation, and community service.

Charged with DUI on February 23, 2005; pled no contest; six (6) months probation and community service.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to approve for convictions only. Upon vote, the motion passed with Mr. Riggs voting no.

Melissa Kaprocki                                      Applicant charged with possession of drug paraphernalia on March 9, 2009; pled nolo contendere; adjudication withheld.

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

Jessica McCart                                        Applicant charged with general battery on June 8, 1997; pled no contest, adjudicated guilty, and paid fine.

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

Casey McGinn                                        Applicant charged with DUI on December 17, 2004; probation and suspension of driver's license. Also charged with DUI on May 19, 2005; probation and suspension of driver's license.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to approve for convictions only. Upon vote, the motion passed with Mr. Riggs voting no.

Johnnie McGinnis                                   Applicant charged with purchase and installation of custom tint tag cover on August 8, 1984; adjudication withheld.

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

Travis Nemes                                        Applicant charged with violation of city ordinance; paid fine.

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

Eamonn Parsels                                     Applicant charged with DUI in 1998; nolo contendere. Applicant charged with disorderly conduct on November 8, 2001; adjudication withheld and paid \$140.00 fine.

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

Rajesh Ramjit                                       Applicant charged with disorderly conduct in 1998; stated fine paid and all sanctions satisfied.

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

James Rich Applicant charged with underage consumption; pre-trial diversion.

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

Christopher Robertson Applicant charged with possession of marijuana in October 1995; adjudication withheld, case was dismissed and after six months. Applicant charged with distribution of marijuana on February 13, 1997; two years probation and substance abuse class. Applicant charged with distribution of psilocin on March 26, 1977; two years probation and substance abuse class.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to approve for convictions only. Upon vote, the motion passed with Mr. Riggs voting no.

Ulric Scotland Applicant charged with trespassing in November 2003; paid fine and court costs.

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

William Thomas III Applicant charged with robbery on November 8, 1994; all sanctions satisfied.

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

Kenya White Applicant charged with retail theft on August 1, 1996; six (6) months probation.

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

Diane Winn Applicant charged with felony drug charges on August 18, 1993; sentenced to five (5) years in the Department of Corrections.

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

#### TAB B – ADDITIONS

Brian Buskirk Applicant charged with possession of marijuana and drug paraphernalia in 1999 or 2000; paid \$675.00 fine.

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

Jesse Outlaw Applicant charged with battery, touch or strike on February 2, 2009; one (1) year probation.

Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to approve for convictions only.

Upon vote, the motion passed unanimously.

Richard Mochowski Applicant charged with DWI on October 30, 1987; driver license suspended 180 days, 180 days probation, and attend driver alcohol education. Charged with alcohol by a minor in March 1988; \$50.00 fine.

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

Nataly Suarez Applicant charged with liquor possession by person under 21 years of age on October 7, 2007; misdemeanor diversion program. Applicant charged with possession of liquor and resistance of officer arrest without violence on December 4, 2005; probation and completion of five (5) sheriff work program days.

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

#### 7. Exams- Recommended Denials

Jacqueline Anderson Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial, and accounting information systems.

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

Kari Anderson Deficient three (3) semester hours of business law.

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

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

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

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

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

Ramzy Baroody Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial, and accounting information systems.

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



Pramananda Basnet

Deficient evaluation of transcripts from Campion College to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. Deficient 29 quarter hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, and accounting information systems; also deficient eight (8) quarter hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code.

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

Ari Benarroch

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient 5.59 semester hours of upper division accounting to include coverage of auditing, and 3.75 semester hours of upper division business law to include coverage of contracts, torts and the uniform commercial code.

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

Mark Bernard

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

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

Biagi, Christina

Deficient three (3) semester hours of upper division accounting to include coverage of auditing; deficient three (3) semester hours of business law.

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

Elzbieta Bijlani

Deficient a complete application.

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

Romuald Blanchard

Deficient one (1) semester hour of upper division accounting and a complete application.

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

Jean Bowes-Taylor

Deficient evaluation of transcripts from University of West

Indies to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. Deficient coverage of upper division auditing and 21 semester hours of upper division general business to include three (3) semester hours of business law.

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

Marguerite Brathwaite-Tucker                      Deficient three (3) semester hours of upper division business law.

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

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

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

Jonathan Browning                                      Deficient a complete application.

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

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

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

James Burdett    Deficient three (3) semester hours of business law.

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

Nicole Burrell    Deficient coverage of upper division audit and six (6) semester hours of upper division general business.

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

Constanza Caillaux                                      Deficient official transcripts from Barry University and University of Baltimore; applicant failed to meet requirements of rule 61H1-27.001. Also deficient a complete application.

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

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

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

Tiffany Carfi Deficient a complete application.

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

Janice Carlin Deficient official transcripts from all schools attended and Authorization of Interstate Exchange of Information forms from Rhode Island and Virginia; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002.

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

Carlos Carrasc Deficient four (4) quarter hours of business law.

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

Jo Anne Castellano Deficient a complete application.

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

Daniela Cohen Deficient a complete application.

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

Gustavo Colella Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. 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. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

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

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

motion passed unanimously.

Virginia Cortez Deficient a complete application.

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

Thomas Costanza Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Miryan Cotrina Deficient evaluation of transcripts from Callao National University to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient 24 semester hours of upper division accounting to include coverage taxation, auditing, cost/managerial, financial, and accounting information systems. Also deficient 24 semester hours of upper division general business to include six (6) semester hours of business law to include coverage of contracts, torts and the uniform commercial code.

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

Brian Cox Deficient a complete application.

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

Jill Crowe Deficient three (3) semester hours of business law.

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

Jelka Dasent Deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient coverage of upper division financial and cost/managerial accounting and three (3) semester hours of upper division business law to include coverage of contracts, torts and the uniform commercial code.

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

Noelia De Jesus                                      Deficient 21 semester hours of upper division accounting to include coverage of auditing, financial accounting, cost/managerial accounting, and accounting information systems; and three (3) semester hours of business law.

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

Jorge De Mena                                      Deficient 21 semester hours of upper division accounting to include coverage of taxation, auditing, cost/managerial accounting, and accounting information systems. Also deficient a complete application.

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

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

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

Maylen Delgado                                      Deficient three (3) semester hours of upper division business law, coverage of upper division auditing, financial, cost/managerial, and accounting information systems. Also deficient a complete application.

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

Daniel Diago                                      Deficient 5.5 semester hours of upper division accounting.

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

Megan Diaz                                      Deficient official transcripts from University of North Florida and the University of South Florida; applicant failed to meet requirements of rule 61H1-27.002.

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

Natalia Eckroth                                      Deficient a complete application.

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

Mitri El Homsy Jr.                                      Deficient one (1) semester hour of business law.

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

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

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

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

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

Denis Gomez    Deficient a complete application.

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

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

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

Gary Goodworth    Deficient 11.94 semester hours of upper division accounting.

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

Kristina Granger    Deficient official transcripts from University of Florida and University of Virginia; applicant failed to meet requirements of rule 61H1-27.002.

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

Shannon Gray    Deficient nine (9) semester hours of upper division accounting with coverage of cost. Also deficient three (3) semester hours of upper division business law.

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

Samuel Greene    Deficient three (3) semester hours of upper division accounting and three (3) semester hours of upper division business law. Also deficient a complete application.

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

Sarah Greyer Deficient a complete application.

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

Robert Hansen Deficient a complete application.

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

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

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

Bill Hayes Deficient a complete application.

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

Meghan Haynes Deficient four (4) quarter hours of upper division business law.

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

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

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

Joshua Hutchcraft Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, financial accounting, and accounting information systems. Also deficient six (6) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code, of which three (3) semester hours must be upper division, and a complete application.

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

Margaret Jackson Deficient official transcripts from Keller Graduate School; applicant failed to meet requirements of rule 61H1-27.002.

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

motion passed unanimously.

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

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

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

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

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

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

James King Deficient a complete application.

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

Tammy Koehler Deficient 90 semester hours of education from an accredited institution to include three (3) semester hours of upper division accounting and 15 semester hours of upper division business law to include three (3) semester hours of business law.

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

Dennis Koltunchik Deficient 32 quarter hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, and accounting information systems. Also deficient a complete application.

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

Frank LaVerde Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient 10.25 semester hours of upper division accounting to include coverage of cost/managerial and 3.25 semester hours of upper division business law to include coverage of contracts, torts and the uniform commercial code and a complete application.



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

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

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

Katherine Lembovski Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, financial accounting, and accounting information systems. Also deficient 24 semester hours of upper division general business courses to include six (6) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code.

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

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

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

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

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

Olema Manso Deficient three (3) quarter hours of upper division accounting and four (4) quarter hours of business law.

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

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

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

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

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

Kerry Miller Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours

must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient 21 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and accounting information systems, and three (3) semester hours of upper division business law to include coverage of contracts, torts and the uniform commercial code.

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

Golbarg Mohammadi                      Deficient three (3) semester hours of business law and a complete application.

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

Levent Mor                                      Deficient three semester hours of upper division business law and a complete application.

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

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

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

Charles Mukuka                              Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting.

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

Roberto Nadela                                Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient three (3) semester hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code.

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

Travis Nemes                                    Deficient an Authorization of Interstate Exchange of Information Form from South Carolina; applicant failed to meet requirements of rule 61H1-27.001.

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

Vijay Neppalli                                  Deficient two (2) semester hours of business law.

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

Monica Nguy                                  Deficient two (2) semester hours of business law.

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

Utkarsh Patel                                  Deficient three (3) semester hours of business law.

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

Eamonn Parseis                                  Deficient three (3) semester hours of business law.

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

Celene Pedersen                                  Deficient a complete application.

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

Scott Pennacchio                                  Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial, and accounting information systems; and three (3) semester hours of upper division business law.

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

Sarah Peter                                  Deficient a complete application.

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

Dene Poole                                  Deficient three (3) semester hours of business law.

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

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

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

motion passed unanimously.

Anne Provost   Deficient 1.5 semester hours of business law.

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

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

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

Sridevi Pullareddygari   Deficient 15 semester hours of graduate level courses from  
an accredited institution, of which six (6) semester hours  
must be in accounting and three (3) semester hours in  
taxation; these courses must be taken after admission to  
graduate school. Also deficient three (3) semester hours of  
business law to include coverage of contracts, torts, and  
the uniform commercial code. Also deficient a complete  
application.

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

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

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

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

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

Desiree Redler   Deficient a complete application.

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

Cesar Reyes Balaguer   Deficient two (2) semester hours of business law and a  
complete application.

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

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

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

motion passed unanimously.

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

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

James Rich Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Bryan Risley Deficient three (3) semester hours of business law.

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

Annelisa Rodriguez-Kapish Deficient 18 semester hours of upper division accounting to include coverage of auditing, financial accounting, cost/managerial, and accounting information systems; and a complete application.

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

Rene Rodriguez Deficient a complete application.

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

Matthew Roell Deficient four (4) quarter hours of upper division business law. Also deficient 21 quarter hours of upper division accounting to include coverage of auditing and cost/managerial accounting.

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

Laura Sauls Deficient a complete application.

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

Marc Scavuzzo Deficient 18 quarter hours of upper division accounting to include coverage of taxation, auditing, and cost/managerial accounting. Also deficient four (4) quarter hours of upper

division business law.

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

Stephen Schickel Deficient official transcripts from University of West Florida and Troy University; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Julia Simchuk Deficient two (2) semester hours of business law and a complete application.

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

Ismaris Soberon Deficient 12 semester hours from an accredited institution to include three (3) semester hours of upper division accounting with coverage of auditing.

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

Christina Stansbury Deficient a complete application.

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

Derek Steiger Deficient coverage of upper division cost/managerial accounting.

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

Carol Sternberg Deficient official transcripts from Pace University; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Laura Summers Deficient a complete application.

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

Larry Sawnsen II Deficient 3.32 semester hours of upper division accounting and three (3) semester hours of upper division business

law.

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

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

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

Teresa Taunton Deficient 20 quarter hours of upper division accounting to include coverage of audit and cost/managerial accounting. Also deficient four (4) quarter hours of business law and a complete application.

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

Matthew Thomas Deficient two (2) semester hours of upper division accounting, two (2) semester hours of business law, and a complete application.

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

Cindy Thompson Deficient evaluation of transcripts from all colleges and universities attended in Belize to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. Also deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, financial, and accounting information systems; 24 semester hours of upper division general business to include six (6) semester hours of business law to include coverage of contracts, torts and the uniform commercial code.

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

Judith Thompson Deficient six (6) semester 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. Quinlan, seconded by Ms. Borders-Byrd, to deny. Upon vote, the motion passed unanimously.

Cynthia Totty Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, financial, and accounting information system, and six (6) semester hours of business law, of which three (3) semester hours must be upper division to include coverage of contracts, torts, and the uniform commercial code.

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

Annelisa Triana Deficient a complete application.

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

Natalie Tucker Deficient three (3) semester hours of business law.

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

Michael Ugliarolo Deficient official transcripts from the University of South Florida; applicant failed to meet requirements of rule 61H1-27.002.

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

Lauren Weinstein Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Katie Wall Deficient coverage of upper division taxation.

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

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

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

Clifton Williams Deficient three (3) semester hours of business law.

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



Roman Yushuva Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial accounting, cost/managerial, and accounting information systems. Also deficient a complete application.

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

Mirta Zajur Deficient 75 semester hours of education from an accredited institution to include three (3) semester hours of upper division financial accounting. Also deficient a complete application.

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

TAB B

Michael Abbott Deficient a complete application.

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

Roger Abou Harb Deficient nine (9) semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient coverage of upper division auditing and six (6) semester hours of business of law which must include coverage of contracts, torts, and the uniform commercial code, and at least three (3) semester hours must be taken at the upper division level.

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

Marta Abrahamson Deficient official transcripts and an Authorization of Interstate Exchange of Information form from Puerto Rico; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002.

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

Migdalia Arocho Deficient three (3) semester hours of business law and a complete application.

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

Anastasiya Brazhnykova Deficient three (3) semester hours of business law and a complete application.

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

Margaret Briscoe Deficient an Authorization of Interstate Exchange of Information form from Michigan; applicant failed to meet requirements of rule 61H1-27.001.

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

Erin Burrell Deficient two (2) semester hours of business law. Also deficient an Authorization of Interstate Exchange of Information form from Virginia; applicant failed to meet requirements of rule 61H1-27.001.

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

Jennifer Campbell Deficient a complete application.

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

Weiyi Chen Deficient a complete application.

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

Maria Cigliutti Deficient three (3) semester hours of graduate level taxation from an accredited institution; these hours must be taken after admission to graduate school.

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

Angel Cruz Deficient eight (8) semester hours of upper division accounting and six (6) semester hours of business law, of which three (3) semester hours must be upper division and include coverage of contracts, torts, and the uniform commercial code.

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

Carmen Cuenca Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in

taxation; these courses must be taken after admission to graduate school.

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

Ayman Damyan    Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient three (3) semester hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code.

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

Denton Dewrell    Deficient a complete application.

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

Patricia Dillon    Deficient coverage of upper division cost/managerial accounting.

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

Stephanie Duskie    Deficient a complete application.

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

Paula Escobar    Deficient official transcripts from Devry University and Keller Graduate School; applicant failed to meet requirements of rule 61H1-27.002.

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

Jan Falmer    Deficient official transcripts from Missouri State University and Florida Gulf Coast University; applicant failed to meet requirements of rule 61H1-27.002.

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

Joel Francois    Deficient nine (9) quarter hours of upper division accounting to include coverage of taxation and auditing. Also deficient four (4) quarter hours of business law to

include coverage of contracts, torts, and the uniform commercial code.

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

Andrew Goetzman                                Deficient a complete application.

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

Heather Haddix                                Deficient official transcripts from University of Central Florida; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Aimee Jacques                                Deficient official transcripts from University of South Florida; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Carlos Kanamori                                Deficient five (5) semester hours of graduate level courses from an accredited institution, of which two (2) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, cost/managerial, financial accounting, and accounting information systems. Also deficient three (3) semester hours of upper division business law to include coverage of contracts, torts and the uniform commercial code.

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

Stanislav Kolev                                Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient three (3) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code.

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

Nils Lenz Deficient a complete application.

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

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

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

Christine Matheson-Laird Deficient evaluation of transcripts from University of the West Indies to be evaluated by a board approved provider; applicant failed to meet requirements of rules 61H1-27.001 and 61H1-27.002. Deficient 24 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial, and accounting information systems. Also deficient 24 semester hours of upper division general business to include six (6) semester hours of business law to include coverage of contracts, torts, and the uniform commercial code.

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

Weidner Maxime Deficient a complete application.

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

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

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

Brooke Miller Deficient official transcripts from University of North Florida and the University of Georgia; applicant failed to meet requirements of rule 61H1-27.002.

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

Vashti Moore Deficient three (3) semester hours of business law.

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

Reid Mountjoy Deficient three (3) semester hours of business law.

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

motion passed unanimously.

Jekaterina Narbutas

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

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

Manuel Novoa

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

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

Michelle O'Neal

Deficient one (1) semester hour of business law and a complete application.

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

Jessica O'Steen

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

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

Jesse Outlaw

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

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

Christopher Pence

Deficient official transcripts from College of Charleston; applicant failed to meet requirements of rule 61H1-27.002. Also deficient a complete application.

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

Lorena Pineda

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to

graduate school. Also deficient three (3) semester hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code.

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

Thomas Pruitt Deficient Authorization of Interstate Exchange of Information form from Texas; applicant failed to meet requirements of rule 61H1-27.001.

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

Clara Rodriguez Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours in taxation; these courses must be taken after admission to graduate school. Also deficient three (3) semester hours of upper division business law to include coverage of contracts, torts, and the uniform commercial code.

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

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

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

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

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

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

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

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

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

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

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

Matthew White Deficient a complete application.

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

#### 8. Endorsement – Recommended Approvals

MD Hyder Alam Applicant was charged with violation of local ordinance Boro of Englishtown on November 24, 2006. Fine of \$500.00 paid.

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

Monique Anderson Applicant was charged with reckless driving on September 5, 2003; paid fine.

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

John Freeman Applicant was charged with pointing a firearm on October 24, 1997; probation.

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

Jeffrey Hess Applicant was charged with underage possession of alcohol on August 31, 2004; misdemeanor diversion program. Charged with underage possession of alcohol on September 18, 2004; misdemeanor diversion program.

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

Michael Lessne Applicant was charged with disorderly conduct March 12, 2004; six (6) months probation and \$100 fine.

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

Patrick Osborn Applicant was charged with possession of alcoholic beverage by a person under the age of 21 on September 13, 2002; 75 hours of community service and four (4)



months probation.

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

Michael Perullo	Applicant was charged with DUI on December 10, 2000; fine, community service, and weekend in jail. Charged with DUI November 30, 1991; fine and community service.
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Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to approve for conviction only. Upon vote, the motion passed unanimously.

Curtis Raven	Applicant was charged with intoxication as a minor in January 1988; paid fine. Charged with driving while intoxicated August 1989; paid fine, community service, and counseling. Charged with driving with no insurance May 1995; paid fine.
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Motion was made by Mr. Quinlan, seconded by Mr. Riggs, to approve for conviction only. Upon vote, the motion passed unanimously.

#### 9. Endorsement – Recommended Denials

Monique Anderson	Deficient 12 semester hours of upper division accounting, a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, a passing score on the Laws and Rules exam, and a complete application.
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Motion was made by Mr. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

David Burns	Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry 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.
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Motion was made by Mr. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Susan Dacorte	Deficient 18 semester hours of upper division accounting, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules
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exam.

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

Brian Donahue

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 and 60 hours of CPE with 20 hours in accounting and auditing subjects which must not include behavioral subjects.

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

Jenny Freeman

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

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

Steven Gradl

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, governmental, or industry 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Dawn Hannon

Deficient 5.32 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Edmond Hardy

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 New York and New Jersey evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting

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

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

Catherine Harris                      Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial and a passing score on the Laws and Rules exam.

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

Agnes Havital                              Deficient three (3) semester hours of business law, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Julia Hubbard                              Deficient a Certification of Work Experience form evidencing one (1) month of public, governmental, or industry 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Kevin Litke                                  Deficient seven (7) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

James Narell                                Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, 19 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Francisco Olivencia

Deficient a Certification of Work Experience form evidencing five (5) years of public, governmental, or industry accounting experience under the supervision of a licensed CPA, following licensure and a 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Lata Patel

Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Jennifer Patti

Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Noemi Perez

Deficient a passing score on the Laws and Rules exam.

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

Curtis Raven

Deficient 20 hours of CPE in accounting and auditing subjects.

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

Alexander Rhodes

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

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

Jeffrey Rieder

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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Luis Rivera

Deficient a Certification of Work Experience form evidencing four (4) years and one (1) month of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Bradley Rowen

Deficient 19 quarter hours of upper division accounting, four (4) quarter 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 passing score on the Laws and Rules exam.

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

Paul Rubino

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from New Jersey 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, governmental, or industry 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Alex Schifano

Deficient coverage of upper division cost/managerial accounting, three (3) semester hours of upper division business law, a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, and a passing score on the Laws and Rules exam.

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

Eric Storz

Deficient seven (7) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form from New York evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry 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. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the motion passed unanimously.

Gretchen Whalen

Deficient 26 semester hours in excess of baccalaureate degree from an accredited institution to include 11 semester hours of upper division accounting with coverage of cost/managerial and three (3) semester hours of business law and a passing score on the Laws and Rules exam.

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

Barbara Woltjer

Deficient 28 hours of CPE and no more than 10 hours in behavioral subjects.

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

J. Ronald Worster

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.

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

#### 10. Endorsement – Considerations

Brian Donahue

The New Jersey Board of Accountancy entered a consent order against Mr. Donahue on January 24, 2002 for failure to audit financial statements. Penalty; sixteen hours of CPE in SEC (Security Exchange Commission)



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

Stephen L. Perrone                      Mr. Perrone is requesting reinstatement of his license to “inactive” status. Mr. Perrone’s license reverted to “delinquent” status on January 1, 2007, and “null and void” on January 1, 2009.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to deny request to place license in “inactive” status, but to extend the “delinquent” status for six (6) months in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

### 13. Maintenance and Reactivation – Recommended Denials

Randall Acosta                      Mr. Acosta is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient 18 total CPE hours with four (4) in board approved ethics for the period ending June 30, 2009.

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

Charles Braddock                      Mr. Braddock is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and, eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient 33 total CPE hours with eight (8) in board approved ethics for the period ending June 30, 2009, and a passing score on the current laws and rules exam.

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

Mike D. Brynjulfson                      Mr. Brynjulfson is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and, four (4) in board approved ethics for the period ending June 30, 2009. He is deficient a complete application, 40 total CPE hours with 10 in accounting and auditing for the period 07/01/08 – 06/30/09, and sufficient proof of attendance for all course completed for the period ending June 30, 2008 – no proofs submitted.

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



Donald T. Cohen

Mr. Cohen is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing, and eight (8) in board approved ethics for the course completed on 08/22/06 – missing sponsor’s signature; 11/08/06, and 05/01/07 – does not verify attendance; 10/06/06, and 12/11/06 – missing sponsor’s signature, and hours received.

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

Tammy L. Dominique

Ms. Dominique is required to complete 320 continuing professional education (CPE) hours with 80 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient a \$95 fee, 32 total CPE hours with 15 in accounting and auditing and four (4) in board approved ethics for the period ending January 7, 2009, and sufficient proof of attendance for courses completed on 08/25/07 – missing sponsor’s signature and date of completion, and 11/11/08 – missing sponsor’s signature.

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

Jose Elebash

Mr. Elebash is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing, and four (4) in board approved ethics for the period ending June 30, 2009. He is deficient a \$300 fee, 120 total CPE hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2009. Also a passing score on the current laws and rules exam.

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

M. Elizabeth Endrulat

Ms. Endrulat is required to complete 440 continuing professional education (CPE) hours with 110 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 for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 06/12/08, and 12/09/08 – missing sponsor’s signature.

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

Victor A. Fuentes                      Mr. Fuentes is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing, and four (4) in board approved ethics for the period ending June 30, 2009. He is deficient five (5) CPE hours in accounting and auditing for the period 07/01/08 – 06/30/09.

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

Joseph Giaimo                      Mr. Giaimo is required to complete 320 continuing professional education (CPE) hours with 80 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a \$145 fee, four (4) CPE hours in board approved ethics for the period ending June 30, 2007, and four (4) CPE hours in board approved ethics for the period ending January 7, 2009, by reestablishment period or 156 total CPE hours with eight (8) in board approved ethics for the period ending January 7, 2009, and sufficient proof of attendance for all courses listed on reporting form – no proofs submitted.

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

Roy W. Henderson Jr.              Mr. Henderson is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing, and four (4) in board approved ethics for the period ending June 30, 2009. He is deficient a \$105 fee, a complete application, four (4) CPE hours in board approved ethics for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 04/01-02/08 – can not verify own attendance, and 01/27/09 – does not verify attendance.

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

Daniel W. Holloway                Mr. Holloway is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing, and four (4) in board approved ethics for the period ending June 30, 2009. He is deficient a \$155 fee, and sufficient proof of attendance for courses completed on

12/04/07, 12/05/07, 12/01/08, and 12/02/08 – missing sponsor’s signature.

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

Michael F. Kennedy Mr. Kennedy is required to complete 400 continuing professional education (CPE) hours with 100 in accounting and auditing, and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a complete application, 164 total CPE hours for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 12/19/00, 02/08/07, 08/24/07, 10/24/07, 05/16/08, 10/29/08, and 10/30/08 – missing sponsor’s signature.

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

Raimundo Levi Mr. Levi is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing, and four (4) in board approved ethics for the period ending June 30, 2009. He is deficient 23 total CPE hours for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 11/28/07, 11/30/07, 12/07/07 – no proof submitted; 06/06/07, 06/07/07, 06/08/07, and 06/09/07 – does not indicate sessions attended, and 01/16/09 – missing sponsor’s signature.

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

William C. McNamara Mr. McNamara is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a complete application, four (4) CPE hours in board approved ethics for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 01/06/06, 01/26/06, 06/14/06, 08/31/06, 09/27/06, 11/27/06, 12/19/06, 01/08/08, 01/15/08, 01/17/08, 06/24/08, 06/25/08, 06/26/08, 06/27/08, 01/09/09, and 01/15/09 – missing sponsor’s signature.

Motion was made by Mr. Tipton, seconded by Ms. Borcheck, to deny. Upon vote, the

motion passed unanimously.

Jon C. Moore

Mr. Moore is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and, eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a complete application, 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, and sufficient proof of attendance for courses completed on 11/30/06, 05/21/07, and 06/18/07 – missing sponsor’s signature.

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

Ronald Sompels

Mr. Sompels is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing, and four (4) in board approved ethics for the period ending June 30, 2009. He is deficient 13 total CPE hours for the period ending June 30, 2009, and sufficient proof of attendance for courses completed on 05/31 - 6/01/07, 12/05/07, 12/14/07, 06/13-14/07, 04/23/07, 06/21/08, 09/18-19/8, 11/17-18/08, 12/15/08, 08/26-27/08 – missing course titles, date of completion and number of hours received, and 01/18/09 – no proof submitted.

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

Kermit W. Waters

Mr. Waters is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing, and four (4) in board approved ethics for the period ending June 30, 2009. He is deficient sufficient proof of attendance for courses completed on 01/12/07, 09/21/07, and 09/26/08 – missing sponsor’s signature; 01/14/07 – no proof submitted, and 06/13/08 – missing licensee’s name.

#### 14. Maintenance and Reactivation – Voluntary Relinquishment

**Licensee’s Name**

**License Number**

Donna S. Bragg

21757

Jerry Cooper	2194
Donald Deburn	38131
Elliott D. Dulaney	5771
William O. Johnson Jr.	39645
Robert C. Rich	34742
Elizabeth H. Rybicki	18738
Brian G. Simmons	36957
James D. Townsend	13175
David G. Yarborough	35956

Motion was made by Mr. Carroll, seconded by Ms. Borders-Byrd, to approve all on exhibit listed above. Upon vote, the motion passed unanimously.

#### 15. Firms

Cantor, Warnecke & Associates, Inc. Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

CFO Services Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Conally Consulting Incomplete application; failed to meet requirements of 473.3101(1) and failed to submit CPA to qualify firm; 473.309(3) (c).

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

Guardian CFO, Inc. Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Henderson CPA Firm LLC Failed to submit CPA to qualify firm; 473.309(3) (c).

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

Jan Associates Inc. Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Joseph A. Dutz, CPA Incomplete application; failed to meet requirements of 473.3101(1) and failed

to submit CPA to qualify firm;  
473.309(1) (c).

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

Mark S Luth

Incomplete application; failed to meet requirements of 473.3101(1) and failed to submit CPA to qualify firm;  
473.309(1) (c).

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

N/A

Incomplete application; failed to meet requirements of 473.3101(1) and failed to submit CPA to qualify firm;  
473.309(1) (c).

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

Nearman Maynard Vallez CPA's & Consultant

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Patrick D. Shields

Failed to submit CPA to qualify firm;  
473.309(1) (c).

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

Piedad C Amador

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

PricewaterhouseCoopers

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Reddick, Riggs, Hunter & Kennedy, PC

Failed to submit CPA to qualify firm;  
473.309(3) (c).

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

Richard L Grenolds, CPA

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Robert F Bunte CPA

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

S&B Enterprise

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Simon, Kelvington & Shealy, LLC

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Sunshine Tax Services

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

Vivian L Acevedo Saavedra, CPA

Incomplete application; failed to meet requirements of 473.3101(1).

This application will automatically expire.

## 16. Temporary Permits

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to ratify the list of approved Temporary Permits on the exhibit. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Carroll, to send Beason & Nalley, Inc. & JH Cohn, LLP to investigations. Upon vote, the motion passed unanimously.

## 17. Reports

### Tab A – Rules Report

Ms. Clark reported that 61H1-22.0011, Standards of Business Valuations, 61H1- 27.0041, One Year of Work Experience, 61H1.28.0052, Number of Sitzings, and Granting of Credit, Release of Grades, and Completion of Examination, Transition Rules, 61H1-31.001, Fees, have been noticed for Rule Development and she has not heard anything from the Joint Administration Procedures Committee regarding these rules. Ms. Clark informed the board that 61H1-27.0041, One Year of Work Experience, had not had draft language approved by the board yet, that this is something that is being worked on.

Ms. Clark informed the board that the Rules Committee met on June 9, 2009 and determined that 61H-28.007, Law and Rules Examination would be noticed for Repeal. That 61H1-19.008,

Committees, 61H1-20.001, Licensee, 61H1-27.0041, One Year of Work Experience, 61H1-33.001, Certified Public Accountants Required to Comply with this Chapter, 61H1- 33.003, Continuing Professional Education, 61H1-33.0032, Board Approval of CPA Ethics Continuing Education by Providers, 61H1-33.006, Inactive or Delinquent Florida Certified Public Accountants Who Desire to become Active Licensees, and 61H1-38.005 Scholarships to be noticed for rules development without text.

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to notice these rules for development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Durkin, seconded by Mr. Tipton, to notice for rule development without text 61H1.28.0052, Number of Sittings and 61H1-33.001, Certified Public Accountants Required to Comply with this Chapter, once the current proposed changes take effect. Upon vote, the motion passed unanimously.

Tab B - Prosecuting Attorney's Report.

Mr. Hurst Reported.

Tab C - Unlicensed Activity

This was an informational item.

18. FICPA – Administrative

Mr. Johnson reported the on behalf of the FICPA that SB 1640 (HB 1099) had unanimously passed the House and Senate, and was signed into law by Governor Crist on May 27<sup>th</sup>. SB 1640 contained the following 6 provisions:

1. Removes the requirement to complete the Laws and Rules Exam as a condition of licensure renewal.
2. Revises the statutory reference to the amount of CPE hours to reactivate an inactive license.
  - Limits the amount of CPE to the most recent biennium (80 hours) plus one-half of the next biennium (40 hours) plus those prescribed by rule of the Board.
  - Provides for a 6 month amnesty by limiting the required CPE to 120 hours (This provision was last in place in 1998).
3. Clarifies that the CPA members of the Board of Accountancy must hold a current/active Florida license. Also, allows for past Board of Accountancy members to serve on the probable cause panel for more than a term of 2 years.
4. Revises the statutory reference requiring an applicant for licensure after December 31, 2008, to have 1 year work experience.
  - Allows for those applicant's for licensure who completed the required education prior to December 31, 2008, and who passes the uniform CPA examination by June 30, 2010, be exempt from the 1 year work experience requirement. (1-year work experience was added in 2008).



5. Revises the statutory reference to the education requirements for licensure.
  - Adopts the Uniform Accountancy Act (UAA) 150 hour requirement.

Mr. Johnson offered to draft rules for the above 5 provisions, and forward his draft rules to the BOA prior to the July 10<sup>th</sup> meeting in Orlando.

#### 19. NASBA

This was an informational item.

#### 20. Special Agenda

Tab A - E-Mails from Education Committee Meeting

This was an informational item.

Tab B - Financial Statements

This was an informational item.

#### 21. Other Business

Deputy Secretary Maureen Olson was present and spoke to board members about financial issues; she handed out financial worksheets prepared by Jean Whitten, Budget & Financial Director for the department. Ms. Olson informed board members that the department is cutting back on travel, and that the department is under a directive from the Governor to cut out all out of state travel. Ms. Caldwell expressed her concern on board members not being able to attend NASBA conventions, and that this may cause Florida to miss out on major events. Ms. Olson gave an update on things that are going on at the department such as Secretary Drago's new program "Quality on the Line", where he takes e-mails from constituents. Ms. Olson urged board members to take a look at this. She also informed the board that the department has been working on website enhancements to make it easier to complete the application process. Ms. Olson discussed the OnBase implementation and told board members if there was a feature they would like to see to let Ms. Kelly know.

#### 22. Future Meetings

This was an informational item.

#### 23. Adjourn

The meeting was adjourned at 1:35 p.m.

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Marshall D. Gunn, Jr., Chair

