

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
July 20, 2007
SHERATON SUITES
4400 WEST CYPRESS STREET
TAMPA FLORIDA

Friday, July 20, 2007

The meeting was called to order at 9:03 A.M. by Ms. Caldwell, Vice Chair. The roll was called and reflected the following persons present.

BOARD MEMBERS

Teresa Borcheck	Present
Rick Carroll	Present
Maria Caldwell	Present
Tanya Davis	Present
William Durkin	Excused Absence
Marshall Gunn	Present
Frank Puissegur	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.

Introduce New Board Member – Rick Carroll.

Ms. Clark introduced new Board member, Rick Carroll.

Mr. Carroll spoke briefly and stated that he looked forward to serving on the Board.

Elect Board Chair.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to nominate Ms. Caldwell. Ms. Caldwell declined the nomination at this time. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to nominate Mr. Tipton, upon vote the motion passed unanimously.

Appoint a Probable Cause Panel Member.

Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to nominate Ms. Borcheck, to the Probable Cause Panel. Upon vote, the motion passed unanimously.

Motion was made by Mr. Puissegur seconded by Ms. Davis, to approve May 18, 2007 minutes with a correction to who called the roll at the May 18, 2007 Board meeting. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to approve additions. Upon vote, the motion passed unanimously.

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

1. Hearing Not Involving Disputed Issues of Material Fact in Case #2004-040735, Harold M. Ziontz.

Ms. Caldwell chaired.

Motion was made by Mr. Quinlan, seconded by Ms. Davis, to move that the Board adopt the findings of fact as set forth in the administrative complaint and 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. Davis, to reprimand, assess fine of \$2,000.00, cost of \$1,187.06 due within thirty days of date of Final Order and appear before the Board at which time they may impose terms and conditions as they deem appropriate. Upon vote, the motion passed unanimously.

2. Hearing Not Involving Disputed Issues of Material Fact in Case #2006-062760, Rives & Company, PA.

Mr. Rives was present.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to move the Board adopt the findings of fact as set forth in the administrative complaint and adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to assess fine of \$250.00 and cost of \$ 86.76 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule 61H1-33.003(1)(b) & 61H1-33.003(6), Sharon Chaney Benafield.

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

4. Petition for Variance or Waiver of Rule 61H1-33.003(1)(a)(b), Christina L. Cammarata.

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

5. Petition for Variance or Waiver of Rule 61H1-33.006 & 61H1-31.001(4), Patrick Casey.

Mr. Casey was present.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve Petition for Variance or Waiver, with the exception that he must pay the \$50.00 late fee. Upon vote, the motion passed unanimously.

6. Petition for Variance or Waiver of Rule 61H1-28.0052, Jason Darrough.

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

7. Petition for Variance or Waiver of Rule 61H1-31.001(9), Pedro Delgado.

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

8. Petition for Variance or Waiver of Rule 61H1-28.0052, Natalia Esteban.

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

9. Petition for Variance or Waiver of Rule 61H1-33.006(2), Lynn Finkelstein.

Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny Petition for Variance or Waiver. Upon vote, the motion passed unanimously. Board advised staff to send letter to Ms. Finkelstein informing her she could not use the CPA designation.

10. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Diane Gilberti.

Ms. Gilberti was present.

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

11. Petition for Variance or Waiver of Rule 61H1-33.003 (7), Gleim Publications, Inc.

Ms. Willis was present as representative for Gleim Publications.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to approve Petition for Variance or Waiver until December 31, 2008. Upon vote, the motion passed unanimously.

12. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Mark Kebkich.

Ms. Caldwell recused herself.

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

13. Petition for Variance or Waiver of Rule 61H1-29.003(2), John Lawson.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny Petition for Variance or Waiver. Upon vote, the motion passed unanimously. Board advised staff to provide him with guidance on acceptable online courses.

14. Petition for Variance or Waiver of Rule 61H1-27.002(2)(a), Paula Loop.

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

15. Petition for Variance or Waiver of Rule 61H1-33.003, Alan Mibab.

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

16. Petition for a Non-disputed Hearing, Myrtella Bailey.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to continue for six months. Upon vote, the motion passed unanimously. Board advised staff to let her know she could not use the same courses to meet the educational requirements and the continuing education requirements.

17. Petition for a Non-disputed Hearing, Charles Davisson.

Mr. Davisson was present.

Motion was made by Mr. Puissegur, seconded by Ms. Davis, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Ms. Davis, to approve pending receipt of official transcripts, with sixty days to submit. Upon vote, the motion passed unanimously.

18. Petition for a Non-disputed Hearing, Joseph Ede.

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

19. Petition for a Non-disputed Hearing, Lance Gurel.

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

20. Petition for a Non-disputed Hearing, John Matthews.

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Caldwell to allow him to withdraw his application. Upon vote, the motion passed unanimously.

21. Petition for a Non-disputed Hearing, Robert Sonnelitter.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to amend Notice of Intent to Deny. Upon vote, the motion passed unanimously.

22. Petition for a Non-disputed Hearing, Richard Wortmann.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to vacate previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to allow Mr. Wortmann to withdraw his application. Upon vote, the motion passed unanimously.

23. Reconsideration for Thomas Carnes.

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

24. Reconsideration for Deborah Clifton.

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

25. Reconsideration for Karen Diaz.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table until the October 19, 2007 Board meeting. Upon vote, the motion passed unanimously.

26. Reconsideration for Stacy Gambel.

Ms. Gambel was present.

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Ms. Caldwell to approve. Upon vote, the motion passed unanimously.

27. Reconsideration for Richard Helme.

No action was taken.

28. Reconsideration for Dwight Hulse.
This was tabled until the October 19, 2007 Board meeting.

29. Reconsideration for Salvatore Inserra.

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

30. Reconsideration for William Johnson.

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

31. Reconsideration for Melissa Leslie.

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

32. Reconsideration for John McConnell.

Mr. McConnell was present.

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

33. Reconsideration for James O'Connell & Disputed Fact Hearing.

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

34. Reconsideration for Jennifer Powell.

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

35. Reconsideration for Keith Seeloff.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table until the September 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

36. Reconsideration for Mark Stolworthy.

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Ms. Caldwell to approve. Upon vote, the motion passed unanimously.

37. Reconsideration for Peter Towle.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur to table until the December 7, 2007 Board meeting. Upon vote, the motion passed unanimously.

38. Reconsideration for Lisa Weiden.

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

39. Reconsideration for Sam Wild.

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

40. Appearance requested by the Board, Richard Polep.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to request Mr. Polep submit an affidavit of facts and circumstances in his own words regarding the discipline that was imposed by the California Board. Upon vote, the motion passed unanimously.

Additions

Reconsideration for Amada Lopes-Cantera.

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

Reconsideration for Emmanuel Ramos.

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

Reconsideration for Ethelbert Nwanegbo.

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

Reconsideration for denial of ethics course application for the University of Central Florida.

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to vacate the previous Motion of Denial. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to approve. Upon vote, the motion passed unanimously.

II. **Other Disciplinary Matters**

41. Prosecuting Attorney's Report.

Mr. Hurst reported.

III. **Admission to the Profession**

42. Applications for Licensure By Endorsement

Mark Campbell

Applicant was charged with disorderly conduct on October 31, 2003; \$170.00 fine and eight (8) hours of community service.

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

David Delgado

Applicant was charged with failure to apply brakes causing a traffic accident on April 1, 2005; all sanctions satisfied.

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

Jeff Dick

Applicant was charged with minor in possession of

evidencing current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and a passing score on the Laws and Rules exam.

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

Orie Atas

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

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

Brian Baker

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

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

Jay Baldero

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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Namrata Barve

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess

of baccalaureate degree from an accredited institution to include coverage of business law contracts, torts, and Uniform Commercial Code and a passing score on the Laws and Rules exam.

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

Suzanne Culkin

Deficient 6.65 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Robert Doane

Deficient 12 hours of CPE in accounting and auditing subjects, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Brooke Evans

Deficient a passing score on the Laws and Rules exam.

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

Carl Fedde

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.

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

Sonya Forbes

Deficient two (2) semester hours of business law.

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

Mayur Gandhi

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

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

Betsie Giro

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

Karyn Hartke

Deficient one (1) semester hour of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation evidencing current licensure, and a passing score on the Laws and Rules exam.

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

Indhira Henriquez

Deficient 22 hours of CPE with 20 hours in accounting and auditing subjects and a passing score on the Laws and Rules exam.

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

Mary Hinkle Deficient eight (8) semester hours of upper division accounting and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Mary Kluth Deficient a Certification of Work Experience form evidencing two (2) months and one (1) week of experience in public or governmental accounting under the supervision of a licensed CPA, following licensure and 24 hours of CPE to include no more than 16 hours in behavioral.

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

Nelida Lao Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Gilles Lauzon Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient 36 hours of CPE with 11 hours in accounting and auditing subjects and no more than 18 hours in behavioral, a passing score on the Laws and Rules exam, and a complete application; 125.00 application fee.

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

Francisco Lombo

Deficient 26 semester hours in excess of baccalaureate degree to include 15 semester hours of upper division accounting and six (6) semester hours of upper division general business, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Christopher McCann

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam.

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

Sidney McNeil

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

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

Eridania Mercedes

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

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

Thomas Mulhare

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 Pennsylvania, a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application; \$125.00 application fee.

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

Michelle Murphy

Deficient 15 semester hours in excess of baccalaureate degree to include 11 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Venkat Narayan

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include two (2) semester hour of upper division accounting, 19 semester hours of upper division general business, to include three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code, and a passing score on the Laws and Rules exam.

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

Lauren Page

Deficient two (2) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a passing score on the Laws and Rules exam, and a complete application; 125.00 application fee.

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

Dorothy Pendergrass

Deficient a Certification of Work Experience form evidencing one (1) year and 10 months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Amy Pope

Deficient a Certification of Work Experience form evidencing one (1) year and two (2) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, four (4) hours of CPE, and a passing score on the Laws and Rules exam.

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

Angela Reeves-Perez

Deficient 17 semester hours of upper division accounting to include coverage of cost/managerial, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, 20 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Michael Repasky

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 Virginia evidencing successful passage of the AICPA Uniform CPA exam, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Melissa Reynaud

Deficient 11 semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, a complete application, and \$125.00 application fee.

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

Johnny Richardson

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Minnesota, 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Yadira Rivera

Deficient 23 hours of CPE to include 8 hours in accounting and auditing subjects, with zero hours in behavioral subjects, a Certificate of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and a passing score on the Laws and Rules exam.

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

James Ross

Deficient 18 semester hours of upper division accounting, three (3) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Angela Ryan

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, 15 hours of CPE not to include behavioral subjects, and a passing score on the Laws and Rules exam.

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

Eoghan Ryan

Deficient three (3) semester hours of graduate level accounting from an accredited institution; taken after admission to graduate school, 3.34 semester hours of upper division accounting, coverage of business law contracts, torts, and Uniform Commercial Code, 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 60 hours of CPE with 20 hours in accounting and auditing subjects which must not consist of behavioral subjects.

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

Eric Schmid

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Ohio and Virginia, 36 hours of CPE, and a passing score on the Laws and Rules exam.

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

Thaddeus Shalek

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA 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. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Adrienne Sponsler

Deficient 29 semester hours in excess of baccalaureate degree to include 18 semester hours of upper division accounting and six (6) semester hours of upper division general business, two (2) hours of CPE, and a passing score on the Laws and Rules exam.

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

Todd Sprang

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure,

IV. Examinations

43. Applications for CPA exam

Charles Benbassat

On May 21, 2000 charged with petit theft tools/POSN; Nolle Pros. On September 28, 2001 charged with making, possessing and throwing an explosive device; sups term/MOD/REVO.

Mr. Benbassat was present.

Ms. Caldwell recused herself.

Motion was made by Mr. Puissegur, seconded by Ms. Davis, to approve for conviction Only. Upon vote, the motion passed unanimously.

Bradley Crawford

In April of 2002 charged with open container; paid fine.

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

Joseph Dewald

On July 28, 1986 charged with DUI; paid \$400.00 fine. On May 12, 1992 charged with DUI; took DUI classes and paid \$325.00 fine, and on October 23, 1993 charged DUI; paid \$500.00 fine.

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

Sheldon Kirk

In July of 2006, charged with DWI; pled guilty to careless and negligent operation of a vehicle; 30 days suspension of license.

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

Brandon Klein

On November 27, 2004 charged with disorderly conduct; Nolle Pros. On June 25, 2006 charged with trespassing; adjudication withheld.

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

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

John Amrhein Deficient nine (9) semester hours of upper division accounting , to include cost/managerial accounting and six (6) semester hours of upper division general business.

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

Norma Berrios Deficient three (3) semester hours of business law.

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

Christena Bilby Deficient 24 semester hours of upper division accounting to include auditing. Also deficient three (3) semester hours of business law.

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

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

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

Bradley Carmichael Deficient 18 semester hours of upper division accounting, three (3) semester hours of business law, and a complete application.

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

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

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

Wayne Daniel

Deficient a complete application.

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

Joseph Dewald

Deficient 12 semester hours of upper division accounting to include coverage of auditing, financial accounting, and cost/managerial accounting.

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

Elena Dobrev

Deficient baccalaureate degree posted to official transcript.

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

Trevor Dulichand

Deficient a complete application.

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

Loretta Duran

Deficient official transcripts from Broward Community College and Florida Atlantic University for evaluation; failed to meet requirements of 61H1-27.002(2). Also deficient a complete application.

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

Marline Duroseau

Deficient 18 semester hours of upper division accounting to include cost/managerial accounting. Also deficient three (3) semester hours of business law.

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

Miriela Escobar

Deficient official transcripts; failed to satisfy requirements of Rule 61H1-27.002(2).

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

Laura Franklin

Deficient one (1) semester hour of upper division accounting and one (1) semester hour of upper division business law.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny unless she signs the ninety day waiver. Upon vote, the motion passed unanimously.

Linval Frazer

Deficient 31.50 quarter hours of upper division accounting to include coverage of cost/managerial and a complete application.

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

Diane Galford

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

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

Jhanet Garcia

Deficient coverage of upper division financial accounting and a completed application.

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

Errol Gordon

Deficient a complete application.

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

Marzell Graham

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

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

Kevin Grams

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

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to deny. Upon vote, the

motion passed unanimously.

Gregorio Herrera

Deficient baccalaureate degree posted to official transcripts and six (6) semester hours in excess of baccalaureate degree.

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

Cynthia Hobbs-Demoya

Deficient 12 semester hours of upper division accounting.

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

Sheldon Kirk

Deficient 17 semester hours in excess of baccalaureate degree to include 12 semester hours of upper division accounting and six (6) semester hours of upper division general business. Also deficient a complete application.

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

Brandon Klein

Deficient transcripts from Florida State University; failed to satisfy requirements of 61H1-27.002(2).

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

Nannan Lin

Deficient nine (9) semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 10 semester hours of upper division accounting and a complete application.

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

Edward Lynum

Deficient 14 semester hours of upper

division accounting.

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

Alicia Madrigal

Deficient a complete application.

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

Lai-Wan McGinnis

Deficient official transcripts from Florida State University and Miami Dade, failed to satisfy requirements of 61H1-27.002(2).

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

Mikhael Najm

Deficient 45 quarter hour in excess of baccalaureate degree to include 34 quarter hours of upper division accounting and 30 quarter hours of upper division general business.

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

Shannon Ogden

Deficient 12 semester hours of upper division accounting.

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

Balvant Parmer

Deficient nine (9) semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient nine (9) semester hours in excess of baccalaureate degree from an accredited institution, 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial, and three (3) semester hours of upper division general business.

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

Maryann Pereira

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form; failed to meet requirements of 61H1-27.002(1).

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

Wendy Perez

Deficient three (3) semester hours of business law.

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

Laddavanh Phommaleuth

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

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

Maximiliano Proano

Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial accounting, and cost/managerial accounting. Also, deficient six (6) semester hours of business law of which three (3) semester hours must be upper division, must also include coverage of contracts, torts, and the Uniform Commercial Code.

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

Deenesh Ramanlal

Deficient four (4) quarter hours of graduate level taxation from an accredited institution; this course must be taken after admission to graduate school. Deficient six (6) quarter hours of upper division accounting to include coverage of taxation and cost/managerial accounting. Also deficient 16 quarter hours of upper division general business to include four (4) quarter hours of business law with coverage of contracts,

torts, and the Uniform Commercial Code.

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

Danny Ramos

Deficient 12 semester hours of upper division accounting.

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

Samantha Ray

Deficient 3.50 semester hours in excess of baccalaureate degree to include 1.5 semester hours of upper division general business.

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

Miguel Rivera

Deficient three (3) semester hours of business law. Also deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

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

Alex Rubio

Deficient three (3) semester hours of upper division accounting, 24 semester hours of upper division general business, and a completed application.

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

Melissa Ruiz

Deficient a complete application.

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

Hedieh Sepehri

Deficient three (3) semester hours of business law.

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

Steven Smith

Deficient 12 semester hours of upper division accounting.

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

Dominick Taquinto

Deficient nine (9) semester hours of upper division accounting to include coverage of auditing.

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

Michael Tomlin

Deficient evaluation of Rochville University transcripts, which must be evaluated by one of the board's approved evaluators; failed to satisfy Rule 61H1-27.001 and 61H1-27.002(2). Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after the admission to graduate school. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution.

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

Rebecca Turpish

Deficient 21 semester hours of upper division accounting and three (3) semester hours of upper division business law.

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

Sandra Valencia

Deficient 12 semester hours of upper division accounting.

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

Yaritza Velez

Deficient 17 semester hours in excess of baccalaureate degree to include eight (8) semester hours of upper division accounting.

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

Robert Whitehurst, Jr.

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

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

Thomas Whitfield

Deficient nine (9) semester hours of upper division accounting to include coverage of cost/managerial accounting. Also deficient a complete application.

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

Jonnie Williams

Deficient 12 semester hours of upper division accounting.

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

Tina Wright

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

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

Craig Wuchner

Deficient 22.60 semester hours of upper division accounting to include coverage of auditing. Also deficient six (6) semester hours of upper division business law with coverage of contracts, torts, and Uniform Commercial Code.

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

III. 2007 CPA Candidates – Staff requesting the Board to reconsider and approve as applicants now meet requirements.

David Grafe

Now meets requirements.

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

Jennifer Kho

Now meets requirements.

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

Jacek Rutkowski-Nazarian

Now meets requirements.

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

John Trammell

Now meets requirements.

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

IV. 2007 CPA Candidates- staff requesting the Board to reconsider and vacate Notice of Intent to Deny to allow candidates six months to meet deficiencies:

Evelyn Vargas-Colak

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Marsha Eldridge

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Kesha Freeny

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Larimar Miquel

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Alexandra Mitzova

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the

motion passed unanimously.

Patricia Ordiz

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Megan Richardson

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Denton Serrano

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Jonathan Slemmer

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Elizabeth Tejada

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Gerald Varnes

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider and vacate Notice of Intent to Deny, to allow six months to meet deficiencies. Upon vote, the motion passed unanimously.

Additions

James C. Vincent

On December 26, 2002 charged with possession of cannabis, less than 20 grams; paid fine of \$150.00 and completed community service. On December 5, 2004 charged with battery; 12 months probation and related conditions which included 75 hours of community service, restitution paid in full,

completed anger management, paid court costs, and no contact with victim.

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to deny if he doesn't sign the ninety day waiver, and ask him to appear before the Board at their September 7, 2007 Board meeting. Upon vote, the motion passed with Mr. Quinlan voting no.

II. 2007 CPA candidates to be denied for failure to meet the requirements:

Sherise Anderson Deficient a complete application, baccalaureate degree posted to official transcripts, and 14 semester hours in excess of baccalaureate degree to include two (2) semester hours of upper division accounting.

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

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

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

Ryan Barth Deficient six (6) semester hours of upper division accounting and six (6) semester hours of upper division general business.

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

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

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

Tabitha Branch Deficient official transcripts from Florida International University; failed to meet requirements of 61H1-27.002(2).

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

Jeannie Caicedo Deficient nine (9) semester hours of upper division accounting to include coverage of cost/managerial.

passed unanimously.

Kai-Hsin Hsieh

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

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

Joseph Jacobs

Deficient four (4) semester hours of upper division accounting and two (2) semester hours of business law.

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

Philip Johenning

Deficient 23.7 semester hours of upper division accounting to include coverage of auditing.

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

David Kolodny

Deficient 12 semester hours of upper division accounting and 24 semester hours of upper division general business to include three (3) semester hours of business law.

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

Bradley Lanigan

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

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

Alexey Lyubimov

Deficient three (3) semester hours in excess of baccalaureate degree from an accredited institution.

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

Natasha Nagy

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

Guillermo Campos, AC 13819 - Mr. Campos is requesting to reactivate his “null and void” license. Mr. Campos’ license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

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

Donna Ippolito, AC 30258 – Ms. Ippolito is requesting that her license be placed on “inactive” or “delinquent” status to allow her the opportunity to reactivate her “null and void” license. Ms. Ippolito’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006

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

William Jeffrey Sawyers, AC 8135 – Mr. Sawyers is requesting an extension of his continuing professional education (CPE) reporting period due to a personal hardship. He states he was unable to complete the required 200 hours of CPE by December 31, 2006 due in part to the untimely death of his father on October 1, 2006. Mr. Sawyers is requesting an extension until December 31, 2007. Mr. Sawyers’ license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

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

Christopher N. Thomas, AC 32807 – Mr. Thomas is requesting an extension of the delinquency period for his CPA license status to allow him the opportunity to submit a reinstatement application. Mr. Thomas’ license reverted to “delinquent” status on January 1, 2005 and “null and void” on January 1, 2007.

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

Ruth K. Young, AC 9074 – Ms. Young is requesting to reinstate her “null and void” license. Ms. Young’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

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

III. Consider the following reactivation applications for denial.

Kenneth B. Pybus, AC 33296 – Mr. Pybus is required to complete 160 CPE hours with 40 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2007. He is deficient sufficient proof of attendance for the course completed on 12/07/05 – missing sponsor’s signature, a passing score on the laws and rules exam and four (4) CPE hours in approved ethics for June 30, 2007

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

Maria Stefopoulos, AC 34820 – Ms. Stefopoulos is required to complete 120 CPE hours with 30 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2007. She is deficient sufficient proofs of attendance for courses completed on 05/14/05, 05/25/05, 05/05/06, 10/13/06 – no proof submitted and 06/01/07 and 5/31/07 – missing sponsor’s signature.

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

David V. Ward, AC 36803 – Mr. Ward is required to complete 120 CPE hours with 30 in accounting and auditing and 4 in approved ethics for the period ending June 30, 2007. He is deficient sufficient proofs of attendance for courses completed on 12/01/05, 06/22/06 and 10/01/06 – no proofs submitted and 05/30/07, 05/31/07 and 06/01/07 – missing sponsor’s signature.

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

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

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
Kerchner, Ralph	33046	no

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

VI. Temporary Permits

45. Applications for Temporary Permits

This was an informational item.

VII. Rules Report

- 46. 61H1-20.007 Generally Accepted Accounting Principles
- 61H1-20.008 Generally Accepted Auditing Standards
- 61H1-20.009 Standards for Accounting and Review Services
- 61H1-20.0092 Government Auditing Standards
- 61H1-20.0093 Rules of the Auditor General
- 61H1-20.0095 Standards for Consulting Services
- 61H1-20.0096 Services for Tax Practice
- 61H1-20.0097 Standards for Personal Financial Planning
- 61H1-20.0098 Standards for Business Valuations
- 61H1-20.0099 Standards for Attestation Engagements
- 61H1-22.006 Government Accounting Standards
- 61H1-22.007 Government Auditing Standards
- 61H1-22.008 Standards for Local Governmental Audits
- 61H1-23.002 Records Disposition Responsibility
- 61H1-24.001 Advertising
- 61H1-31.001 Fees
- 61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers
- 61H1-33.006 Inactive or Delinquent Florida Certified Accountants who Desire to Become Active Licensee

Ms. Clark reported.

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to approve Rule 61H1-29.003 (1) - Experience for Licensure by Endorsement to be noticed for rule development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Puissegur, seconded by Ms Caldwell, to approve Rule 61H1-33.001 -Fees, to be noticed for rule development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to remove the language from Rule 61H1-31.001(9) - Fees and place the language in Rule 61H1-33.002 - Certified Public Accountants Required to Comply with this Chapter. Upon vote, the motion passed unanimously.

VIII. **Administrative**

47. NASBA.

- a. "Paste Issue"
- b. 2007 NASBA Regional Meeting, Williamsburg VA (TD).

Ms. Davis reported. She informed the Board that NASBA would like to see all states have mandatory peer reviews. She stated that NASBA has offered to send one of their representatives to meet with the Board at one of their meetings to discuss this issue.

Ms. Davis informed the Board that the Education issue was also discussed and whether or not the 150 hour requirement is effective. She stated that she found out other states are also re-thinking this issue.

Ms. Davis stated she thought the same person or persons should be attending these meetings so that they will be informed of the issues and can bring them back to the Board.

48. Consider draft of Auditor General's revised rules of Chapters 10.800 and 10.850.

Ms. Purschel of the Auditor General's office was present.

This was an informational item.

49. Committee Report – The Board will entertain a motion to ratify the Committee's recommendations as reflected in the minutes.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to ratify the Committee on Continuing Professional Education minutes. Upon vote, the motion passed unanimously.

Mr. Gunn updated the Board on the Long Range Planning Meeting that was held on July 19, 2007. He informed the Board that the Committee had discussed candidates being allowed to sit for the CPA exam with 120 hours of education, and they were all unanimous on that. However there was no determination at this time to abandon the 150 hour rule.

50. Report from FICPA.

No report was given.

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

No report was given.

52. Consider deceased Florida practitioners.

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

53. Future meeting dates.

This was an informational item.

Additions

Other Business:

Consider letter from Craig P. Ehrlich of Babson College.

Ms. Clark stated that the Rules of the Board do not address the issues in the letter and there are no plans to have this rule on an agenda.

54. Adjourn

There being no further business the meeting was adjourned at 2:20 p.m.

David Tipton, Chair