

**MINUTES**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**BOARD OF ACCOUNTANCY MEETING**  
**May 18, 2007**  
**SHERATON SUITES**  
**4400 WEST CYPRESS STREET**  
**TAMPA FLORIDA**

**Friday, May 18, 2007**

The meeting was called to order at 9:03 A.M. by Mr. Thielen, Chair. The roll was called by Mr. Tipton and reflected the following persons present.

**BOARD MEMBERS**

Teresa Borcheck	Present
Maria Caldwell	Excused Absence
Tanya Davis	Present
William Durkin	Present
Marshall Gunn	Present
Frank Puissegur	Present
James Thielen	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 Mary Ellen O'Brien.

Motion was made by Mr. Puissegur seconded by Ms. Davis, to approve March 30, 2007 minutes. 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. Stipulation in Case #2006-009152, David C. Hastings, [JT/BES/MC].

Ms. Davis chaired.

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

2. Stipulation in Case #2006-033570, Nevanna Sacks, [JT/BES/MC].

Ms. Davis chaired.

Mr. Hart was present as attorney for Ms. Sacks.

Motion was made by Mr. Puissegur, seconded by Mr. Durkin, to approve stipulation. Upon vote, the motion passed with Mr. Quinlan voting no.

3. Non-disputed Fact Hearing by Waiver in Case #2006-047547, Michael B. Johnson, [JT/BES/MC].

Ms. Davis chaired.

Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Tipton, to adopt the findings of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to revoke license and impose fine of \$5,000.00 with cost of \$100.31 due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver of Rule 61H1-33.006(2), Edward F. Coamey.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to approve upon receipt of hard copy of reporting form evidencing completion of continuing education. Upon vote, the motion passed unanimously.

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

This was postponed until the July 20, 2007 Board meeting.

6. Petition for Variance or Waiver of Rule 61H1-33.006(2), Alan L. Freeman.

Mr. Hart was present as attorney for Mr. Freeman.

Motion was made by Mr. Tipton, seconded by Mr. Puissegur, to approve upon receipt of hard copy of reporting form evidencing completion of eighty hours to complete 2006 re-establishment. Upon vote, the motion passed unanimously.

7. Petition for Variance or Waiver of Rule 61H1-33.006(2), Cecilia Lavina.

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

8. Petition for Variance or Waiver of Rule 61H1-28.0052(b), Jay Markell.

Mr. Markell was present.

Motion was made by Mr. Gunn, 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 61H1-33.003(2)(a), Donald M. McManus.

Mr. McManus was present.

Motion was made by Mr. Quinlan, seconded by Ms. Davis, to approve due to medical hardship provision. Upon vote, the motion passed unanimously.

10. Petition for Variance or Waiver of Rule 61H1-28.0052(b), Abby Stafford.

Ms. Stafford was present.

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

11. Reconsideration for Steven Morrison.

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

12. Reconsideration for Lance Windley.

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

13. Appearance requested by Board, Lindsey Funston.

Ms. Funston was present.

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

**II. Other Disciplinary Matters**

14. Consider request from Joseph E. Policastro regarding removal of discipline from license record.

Mr. Policastro and his attorney Mr. Hoines were present for this item.

Motion was made by Mr. Tipton, seconded by Mr. Puissegur, to recommend to the Department that the discipline be classified as a minor violation. Upon vote, the motion passed unanimously.

15. Prosecuting Attorney's Report.

Mr. Hurst reported.

**III. Admission to the Profession**

16. Applications for Licensure By Endorsement

Robert Kane

Applicant was charged with driving while intoxicated March 15, 1988; license suspended for six (6) months, probation, paid \$360 fine, and attended 12 week alcohol education program. Charged with driving while impaired April 3, 1986; license suspended 90 days, paid \$260 fine, and attended MV driver rehabilitation program.

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

Gregory Zern

Applicant was charged with failure to obey police officer; fine paid.

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

Nathan Briesemeister

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

Motion was made by Mr. Gunn, seconded by Mr. Tipton, to approve for holding self out only. Upon vote, the motion passed unanimously.

Ana Mallo

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

Motion was made by Mr. Gunn, seconded by Mr. Tipton, to approve for holding self out only. Upon vote, the motion passed unanimously.

Richard Polep

Applicant was disciplined by the California Board of Accountancy on January 13, 1998 for unprofessional conduct; applicant CPA license was revoked February 27, 1998 for a period of three (3) years with stipulations.

The Board determined they wanted Mr. Polep to appear before them.

R. James Alerding

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Indiana, 14 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Megan Ashley

Deficient three (3) 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. Gunn, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Hina Behal

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 21 semester hours in excess of baccalaureate degree from

an accredited institution to include nine (9) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

Robert Benedict

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, a Certification of Work Experience form evidencing one (1) year of public or governmental accounting experience under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Susan Bersch

Deficient three (3) semester hours of above elementary accounting.

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

Jason Borden

Deficient six (6) semester hours of upper division accounting, three (3) semester hours of upper division general business, an Authorization for Interstate Exchange of Examination and Licensure Information form from Texas, and a passing score on the Laws and Rules exam.

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

Timothy Bramwell

Deficient three (3) semester hours of upper division accounting to include coverage of cost/managerial, two (2) semester hours of business law, and a passing score on the Laws and Rules exam.

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

Joseph Bryan

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

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

Steven Brydges

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

Gregory Capin

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Indiana, Oregon, and Tennessee and a passing score on the Laws and Rules exam.

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

Zaida Carrion

Deficient 12 semester hours of upper division accounting and two (2) semester hours of business law.

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

Xiaoqing Chen

Deficient 3.93 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. Gunn, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Janet Davis

Deficient a Certification of Work Experience form evidencing seven (7) months 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 signature on the Laws and Rules exam.

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

Salvatore Defalco

Deficient 21 semester hours of upper division accounting, three (3) semester hours of upper division business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a passing score on the Laws and Rules exam.

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

Taly Dery

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

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

Amy Edwards

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

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

Lawrence Fisher

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Jonathan Frey

Deficient a passing score on the Laws and Rules exam.

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

Christy Green

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

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

John Herrington

Deficient 22.50 quarter hours of upper division accounting to include coverage of auditing and a passing score on the Laws and Rules exam.

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

Clifton Hinds

Deficient six (6) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code of which three (3) semester hours must be upper division, an Authorization for Interstate Exchange of Examination and Licensure Information form from California evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Jerry Hufton

Deficient a Certification of Work Experience form evidencing one (1) year and seven (7) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Arlene Jackson

Applicant failed to satisfy requirements of 61H1-27.001(5); deficient an official foreign evaluation by a Board approved evaluator. Deficient six (6) semester hours of graduate level accounting from an accredited institution; taken after admission to graduate school. Deficient 15 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, six (6) semester hours of upper division accounting with coverage of auditing, financial, and cost/managerial, 39 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, Uniform Commercial Code, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Alejandra Juffe

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Deficient 64 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, signature on CPE reporting form, and a passing



score on the Laws and Rules exam.

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

Robert Kane

Deficient 15 semester hours of upper division accounting, 60 hours of CPE with 19 hours in accounting and auditing subjects and no more than 10 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Paula Loop

Deficient seven (7) quarter hours of above elementary accounting.

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

Ana Mallo

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

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

Richard Marotto

Deficient 16 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, and a passing score on the Laws and Rules exam.

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

Jennifer Martin

Deficient five (5) semester hours in excess of baccalaureate degree to include one (1) semester hour 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. Gunn, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Karina Mercado

Deficient 20 semester hours in excess of baccalaureate degree to include two (2) 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. Gunn, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Christy Moore

Deficient a Certification of Work Experience form evidencing three (3) years and 10 months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

Charles Nilsen

Deficient 12 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, and a passing score on the Laws and Rules exam.

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

Anthony Obrzut

Deficient 18.32 semester hours of upper division accounting to include coverage of cost/managerial, 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. Gunn, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

David Page

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

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

Indrani Parsaud Deficient eight (8) semester hours of upper division accounting.

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

Alpa Patel Deficient 15 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a passing score on the Laws and Rules exam.

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

Diane Pinkerman 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. Gunn, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Jhayne Santucci Deficient a Certification of Work Experience form evidencing two (2) years and 10 months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure.

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

James Schmidt Deficient 18.50 quarter hours of upper division accounting, one (1) hour of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Elizabeth Scivally Deficient six (6) semester hours of upper division accounting, seven (7) semester hours of upper division general business, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Marla Selva Deficient 8.50 semester hours of upper division accounting and three (3) semester hours of business law.

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

Robert Silvers Deficient 6.99 semester hours of above elementary accounting.

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

Catherine Smith Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts from Howard University for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, original signature on CPE reporting form, and a passing score on the Laws and Rules exam.

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

Jess Stern 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 20 hours of CPE in accounting and auditing subjects.

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

Nancy Taylor 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, 40 hours of CPE with 11 hours in accounting and auditing subjects and no more than two (2) hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Monica Troy-Nathan Deficient 29 semester hours in excess of baccalaureate degree to include eight (8) semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA

Uniform CPA exam, and a passing score on the Laws and Rules exam.

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

Judith Twinamaani  
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, a complete application, and a passing score on the Laws and Rules exam.

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

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

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

Gary Walker  
Deficient one (1) semester hour of business law and an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state.

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

Patricia Wangen  
Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Jeffrey Weber  
Deficient three (3) quarter hours of above elementary accounting.

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

Alan Westheimer

Deficient three (3) hours of CPE in accounting and auditing subjects and signature on the Laws and Rules exam.

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

Tasha White

Deficient 12 semester hours of upper division accounting, three (3) semester hours of upper division business law, an Authorization for Interstate Exchange of Examination and Licensure Information form current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Jonathan Wilke

Deficient six (6) semester hours in excess of baccalaureate degree, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, 10 hours of CPE, and a passing score on the Laws and Rules exam.

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

#### IV. Examinations

##### 17. Applications for CPA exam

Bryan Archer

On December 1, 1997 charged with Liquor Possession by Person Under 21 years of age; fine and community service/pre-trial diversion. On August 25, 1998 charged with Burglary of a Conveyance and Resist or Obstruct Officer without violence; both charges paid court costs, made restitution, and 18 months supervised probation. All conditions satisfied. On March 9, 2002 charged with DUI Alcohol or Drugs; paid fine, court costs, and six (6) months supervised probation.

Mr. Archer was present.

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

Joseph Diruzzo In March 1996 charged with under age possession of alcohol; completed AA classes. In May 1997 charge with selling alcohol; completed 50 hours community service and paid \$100 fine.

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

Anatoly Dozorets On August 26, 1996 plead nolo contendere to charge of reckless driving on March 3, 1996; \$250.00 fine and six (6) months probation by mail terminated after three (3) months.

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

Amanda Edilboim In 1996 charged with petty theft; adjudicated by juvenile counselor served community service.

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

Reynaldo Gripon Plead nolo contendere to driving with a suspended driving license on June 2, 2000; drivers license was suspended due to lapse in insurance coverage. Paid court fees and license was reinstated.

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

Jose Jauregui On April 13, 2004 charged with DWI; charges dropped. On November 16, 2005 charged with domestic battery; completed the Domestic Violence and Intervention Program.

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

Anita Kressel On December 27, 1992 charged with administrative blood alcohol content; two years probation with suspended imposition of sentence.

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

Peter Marsocci On October 31, 2006 charged with trespassing; adjudication withheld.

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

Ericka Williams In July of 2001, charged with resisting an officer without violence and petty theft. Charges were withheld.

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

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

Maria Aguilar Deficient coverage of upper division cost/managerial accounting and 10 hours upper division general business.

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

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

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

Sara Alford Deficient a complete application.

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

Danielle Anderson Deficient six (6) semester hours of upper division general business.

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

Liliana Angel Deficient 12 semester hours of upper division accounting and a complete application.

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

Erick Arguello Deficient three (3) semester hours of upper division business law with coverage of contracts, torts and the Uniform Commercial Code.

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

Giath Attar 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 of taxation; these courses must be taken after admission to graduate school. Deficient 3 semester hours in excess of baccalaureate degree from an accredited institution, which must include one (1) semester hour of upper division accounting and a complete application.

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

Brett Baker Deficient four (4) semester hours in excess of baccalaureate degree.



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

Yues Belot                                  Deficient 29 semester hours in excess of baccalaureate degree to include 12 semester hours of upper division accounting.

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

David Bohnsack                              Deficient 30 semester hours in excess of baccalaureate degree to include 12 semester hours of upper division accounting and three (3) semester hours of upper division general business. Failed to satisfy requirements of 61H1-27.002; deficient graduate official transcript from the University of Tampa for evaluation.

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

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

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

Diana Buchanan                              Deficient official transcripts from National Autonomous University of Mexico; failed to satisfy requirements of rule 61H1-27.002(2).

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

Andrea Bucknor                                Deficient official transcripts from Iona College; failed to satisfy requirements of 61H1-27.002 (2). Also deficient a complete application.

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

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

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

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

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

Duane Clark                                    Deficient official transcripts for evaluation. Failed to satisfy requirements of 61H1-27.002(2).

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

John Dawson Deficient 30 hours in excess of baccalaureate degree which must include 12 semester hours of upper division accounting with coverage of financial accounting, six (6) semester hours of upper division general business to include three (3) semester hours of business law with coverage of contracts, torts and the Uniform Commercial Code.

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

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

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

Shawn Duerr Deficient three (3) semester hours of upper division financial accounting and eight (8) semester hours of upper division general business.

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

Andrew Dunn Deficient three (3) semester hours of business law.

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

Amanda Edilboim Deficient official transcripts for evaluation; failed to satisfy requirements of 61H1-27.002.

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

Alecia Fennell Deficient official transcripts from Valdosta State College and North Florida Junior College for evaluation; failed to satisfy requirements of 61H1-27.002.

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

William Giraldo Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include four (4) semester hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Irina Gokun Deficient 54 quarter hours of upper division accounting to include taxation, auditing, cost/managerial and financial accounting. Also deficient eight (8) quarter hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Reynaldo Gripon Deficient a complete application.

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

Lyne R. Guillaume Deficient 12 semester hours of upper division accounting.

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

Yelena Hatton Deficient three (3) semester hours of business law.

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

Emily Heyenbruch Deficient 35 quarter hours in excess of baccalaureate degree. Also deficient 42 quarter hours of upper division accounting to include coverage of auditing and cost/managerial accounting and 18 quarter hours of upper division general business courses.

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

Jose Jauregui Applicant is deficient evaluation of the Universidad Inca Garcilaso de La Vega transcript, which must be evaluated by one of the board's approved evaluators; failure to satisfy requirements of rule 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 of taxation; these courses must be taken after admission to graduate school. Deficient 36 semester hours of upper division accounting to include coverage of financial accounting, cost/managerial accounting, auditing, and taxation, 39 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and the U.S. Uniform Commercial Code. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution and

a complete application.

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

Jing Jiang                      Deficient 12 semester hours of upper division accounting, 33 semester hours of upper division general business and a complete application.

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

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

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

Anita Kressel                      Deficient Authorization form Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1) and nine (9) semester hours of upper division accounting.

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

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

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

Peter Lai                      Deficient 12 semester hours of upper division accounting and a complete application.

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

Benjamin Lash                      Deficient three (3) semester hours of upper division business law and 21 semester hours of upper division accounting to include coverage of auditing.

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

Kimberly Lato                      Deficient official transcripts from Florida Atlantic University

and the University of Wisconsin Milwaukee; failed to satisfy rule 61H1-27.002.

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

Jimmy Le                                    Deficient 12 semester hours of upper division accounting.

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

Katherine McCray                        Deficient three (3) semester hours of upper division business law and an Authorization for Interstate Exchange of Examination and Licensure Information form from California.

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

Christopher McGhie                      Applicant is deficient evaluation of the University of West Indies transcript, which must be evaluated by one of the board's approved evaluators; failure to satisfy requirements of rule 61H1-27.001 and 61H1-27.002. Also 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 of taxation; these courses must be taken after admission to graduate school. Deficient 36 semester hours of upper division accounting to include coverage of financial accounting, cost/managerial accounting, auditing, and taxation, 12 semester hours of upper division general business to include six (6) semester hours of business law to include coverage of contracts, torts, and the U.S. Uniform Commercial Code. Also deficient 12 semester hours in excess of baccalaureate degree from an accredited institution.

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

John McGlynn                              Deficient one (1) semester hour of upper division accounting.

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

Alan J. Milewski                          Deficient 9.5 semester hours of upper division accounting.

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

Matthew T. Miller                         Deficient 5.34 semester hours of upper division accounting.

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

David Monter                                          Deficient official transcripts from Florida International University; failed to satisfy requirements of 61H1-27.002.

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

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

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

Tomoko Ogiwara                                          Deficient 16 semester hours of upper division general business.

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

Marvin Paniagua                                          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 six (6) semester hours in excess of baccalaureate degree from an accredited institution. Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts from Miami Dade Community College for evaluation.

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

Eric Petty                                                          Deficient 4.28 semester hours of upper division accounting to include coverage of auditing.

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

Vladimy Pierre-Louis                                  Deficient 2.91 semester hours of upper division accounting.

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

Kristendaye Rambhajan                                  Deficient 12 semester hours of upper division accounting.

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

Jacqueline Ramirez                                          Deficient official transcript for evaluation; failed to satisfy requirements of 61H1-27.002.

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

Steven M. Ramos                      Deficient 21 semester hours of upper division accounting to include coverage of cost accounting and three (3) semester hours of business law.

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

Timothy Schaal                      Deficient an Authorization for Interstate Exchange of Information form to evidence compliance with Rule 61H1-27.002(1).

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

Sunil Sijapati                      Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution which must include three (3) semester hours of upper division business law with coverage of contracts, torts and the Uniform Commercial Code.

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

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

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

Michael Stephenson                      Deficient 45 quarter hours in excess of baccalaureate degree to include 13.5 quarter hours of upper division accounting and 31 quarter hours of upper division general business with 3.5 quarter hours of upper division business law covering contracts, torts, and Uniform Commercial Code.

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

Carl Tillman                      Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting and 15 semester hours of upper division general business to include business law with coverage of the Uniform Commercial Code.

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

Rona Traub                                      Deficient 15 semester hours of upper division accounting.

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

Laurie Walker                                      Deficient a complete application.

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

Lucia E. Waller                                      Deficient eight (8) semester hours of upper division accounting.

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

Marjorie D. Wayne                                      Deficient 30 semester hours of upper division accounting to include coverage of taxation and auditing and three (3) semester hours of upper division business law.

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

Mark Werle                                      Deficient three (3) semester hours of business law to include coverage of contracts and the Uniform Commercial Code, and three (3) semester hours of upper division accounting.

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

Danta White                                      Deficient a complete application.

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

Nora Whitlock                                      Deficient official transcripts from Universidad Interamericana del Norte.

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

Ericka Williams                                      Deficient baccalaureate degree posted to transcript.

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

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

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

Jing Zhan                                      Deficient coverage of upper division cost/managerial accounting.



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

## Additions

### I. Appearance for Board Consideration:

Angela Rowe Request the Board re-grade her exam, waiving the re-grading fee. She was not able to complete the exam due to a computer glitch. She lost 5 minutes and 14 seconds of testing time due to a computer problem and therefore she feels the failing score she received on the Regulation portion of the exam was a result to the computer problem.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to ask NASBA to re-grade and re-test Ms. Rowe's exam at their expense. Upon vote, the motion passed unanimously.

### II. 2007 candidates with convictions:

Khalip Malik On December 9, 1994 charged with sexual battery, adjudication of guilt withheld (No Conviction), three (3) years supervised probation, fined \$350 and court costs; October 24, 1995 charged with domestic violence; October 24, 1995 charged with battery, charges dropped and January 5, 1996 charged with violation of probation, court did not find violation of probation.

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

Mario Mendez On April 10, 1987, charged with burglary of a structure. Adjudication withheld, completed probation on December 28, 1998.

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

Eloise Pinto On July 15, 2002 charged with petty theft; deferred prosecution.

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

Helen Vanderpool On August 6, 1995 charged with domestic violence; charges dropped and abandoned plea.

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

### III. 2007 CPA candidates to be denied for failure to meet the requirements.

Domingo Abinader	Deficient nine (9) semester hours of upper division accounting.
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.	
Ludwick Alexis	Deficient official transcripts from the University of Florida; failed to satisfy requirements of 61H1-27.002(2) and a complete application.
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.	
Sheel Amin	Deficient official transcripts from the University of Florida, failed to satisfy requirements of 61H1-27.002(2).
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.	
Seth Bernstein	Deficient a complete application.
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.	
Alexander Blacklander	Deficient official transcripts, failed to satisfy requirements of 61H1-27.002(2).
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.	
Mary Cedano	Deficient official transcripts, failed to satisfy requirements of 61H1-27.002(2).
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.	
Keri Coronel	Deficient nine (9) semester hours of upper division accounting to include taxation and cost/managerial accounting.
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.	
Cilda Costa	Deficient one (1) semester hour in excess of baccalaureate degree.
Motion was made by Mr. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.	
Martine Dreyfus	Deficient a complete application and 30 semester hours

in excess of baccalaureate degree to include 12 semester hours of upper division accounting with coverage of taxation and 12 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.

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

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

Lauren Fetting                              Deficient nine (9) semester hours upper division accounting.

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

Heather Gilliland                         Deficient 11 semester hours in excess of baccalaureate degree to include three (3) semester hours of upper division accounting and 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.

Mauricio Gonzalez                         Deficient a complete application.

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

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

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

Gian Gordon-White                        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; nine (9) semester hours of upper division accounting and three (3) semester hours of upper division business law to include contracts, torts and the Uniform Commerical Code. Also deficient 30 semester hours in excess of baccalaureate degree.

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

unanimously.

Lazaro Gutierrez

Deficient official transcripts from Florida Atlantic University; failed to satisfy requirement of 61H1-27.002(2).

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

April Harris

Deficient 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.

Yan Jiang

Deficient 12 semester hours of upper division accounting and 33 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.

Allison Johnson

Deficient 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.

Curtis Kaslewicz

Deficient a complete application and 1.70 semester hours in excess of baccalaureate degree, also deficient degree posted to official transcript.

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

Michael Kirby

Deficient nine (9) semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division general business with 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.

Jared Knight

Deficient 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.

Kevin Knorts

Deficient 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.

Ryan Lazaro Deficient 21 semester hours of upper division accounting and 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.

Maggie Lee Deficient baccalaureate degree posted to official transcripts.

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

Mark Lopasky Deficient 12 semester hours of upper division accounting and three (3) 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.

Glendon Luke Deficient a complete application and official transcripts from Baurch College; failed to satisfy requirements of 61H1-27.002(2).

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

Melissa Malagon Deficient a complete application.

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

Amy Maltinos Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

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

Rebecca McGee Deficient three (3) semester hours of business law and a complete application.

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

Ilkanice Miller-Haughton Deficient a complete application.

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

Gordon Mitchell Deficient a complete application and 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.

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

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

Elissa Nagy Deficient three (3) semester hours upper division accounting.

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

Jessica Rivera Deficient 16 semester hours in excess of baccalaureate degree. Deficient 33 semester hours of upper division accounting to include coverage of auditing, financial, and cost/managerial accounting. Deficient 21 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts and the Uniform Commercial Code.

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

Aaron Rodriguez Deficient evaluation of Anahuac University and ITAM transcripts, which must be evaluated by one of the board's approved evaluators; failed to satisfy Rule 61H1-27.001. Also deficient 12 semester hours of upper division accounting, 33 semester hours of upper division general business courses, and five (5) 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.

Jonathan Sanchez 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.

Gayathri Selvakumar 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 21 semester hours in excess of baccalaureate degree from

an accredited institution, 18 semester hours of upper division accounting to include taxation and financial, three (3) semester hours of upper division business law, and a complete application.

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

Karyn Shipillo Deficient official transcripts for evaluation; failed to satisfy requirements of 61H1-27.002(2).

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

Jessica Smith Deficient 10 semester hours in excess of baccalaureate degree.

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

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

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

Robert Targonski Deficient 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.

Marie Taylor Deficient 12 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.

Otis Tracy Deficient official transcripts for evaluation; failed to satisfy requirements of 61H1-27.002(2).

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

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

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

Carlene Wilson-Fyne

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, six (6) semester hours of upper division accounting to include coverage of cost/managerial, three (3) 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. Gunn, seconded by Ms. Davis, to deny. Upon vote, the motion passed unanimously.

Davis Yee

Deficient Authorization for Interstate Exchange of Examination and Licensure Information form to evidence compliance with 61H1-27.002(1).

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

Wendy Zermendo

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

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

## V. Continuing Professional Education

### 18. Report on Continuing Professional Education

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

- A. Kathy Donald, AC 13383 - Ms. Donald is requesting that the Board accept her CPE for the period 2002-2004 and 2004-2006. She states that she believes she has obtained all of the supporting documentation requested for the 2002-2004 period and some of the 2004-2006 period. Ms. Donald reactivation application was denied by the Board at the February 9, 2007 meeting for four (4) CPE hours in accounting and auditing for the period ending June 30, 2004 and 28 CPE hours for the period ending June 30, 2006. Ms. Donald’s Intent to Deny Order was returned on April 03, 2007 marked “unclaimed.” Ms. Donald’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Ms. Donald was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve. Ms. Donald’s next reporting period will be June 30, 2008. Upon vote, the motion passed



unanimously.

- B. Leo Torres, AC 33988 – Mr. Torres states he has completed all requirements for the reporting periods ending June 30, 2003, June 30, 2005 and June 30, 2007; including the four (4) hours of ethics for the current period. Mr. Torres states he will pay any late fees and retake the laws and rules examination. Mr. Torres' 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. Durkin, to extend the "delinquent" status of Mr. Torres' 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.

III. Consider the following reactivation applications for denial.

Kimberly A. Benson, AC 32537 – Ms. Benson is required to complete 120 CPE hours with 30 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. She is deficient a \$50 fee, 40 total CPE hours with 10 in accounting and auditing for the period ending June 30, 2007 and the licensee's signature on the reporting form.

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

Gary L. Glassman, AC 21988 – Mr. Glassman is required to complete 120 CPE hours with 30 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. He is deficient a \$200 fee, 40 CPE hours with 10 in accounting and auditing for the period ending June 30, 2007, sufficient proof of attendance for all courses listed on reporting form – no proof submitted, course outlines for courses completed on 10/25/04, 12/02/04, 10/25/05 and 12/03/05, and a passing score on the current laws and rules exam.

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

Donald M. Kretschmar, AC 33930 - Mr. Kretschmar is required to complete 160 CPE hours with 40 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. He is deficient 4 CPE hours in ethics for the period ending June 30, 2007.

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

Walter T. LaPiedra, AC 5181 – Mr. LaPiedra is required to complete 120 CPE hours with 30 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. He is deficient a \$55 fee, sufficient proof of attendance for course completed on 05/08/06 – missing licensee's name, and 40 CPE hours with 4 in ethics for the period ending June 30, 2007.

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

Amada Lopez-Cantera, AC 14807 – Ms. Lopez-Cantera is required to complete 120 CPE hours with 30 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. She is deficient a \$250 fee, 37 CPE hours with 2 in accounting and auditing for the period ending June 30, 2007 and a complete application – signed attestation statement for voluntary relinquishment of license.

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

Julie S. McHugh, AC 27321 – Ms. McHugh is required to complete 400 CPE hours with 100 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. She is deficient a \$480 fee, 20 CPE hours in accounting and auditing for the period ending June 30, 2005, sufficient proof of attendance for courses completed on 04/15/98, 12/15/00, 12/15/02 and 05/15/06 – letter needs to be on the university’s letterhead and sponsor’s name must be listed on reporting form.

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

Michael S. Warner, AC 25003 – Mr. Warner is required to complete 160 CPE hours with 40 in accounting and auditing and 4 in ethics for the period ending June 30, 2007. He is deficient a \$250 fee, a passing score on the current laws and rules exam, and the official reporting form showing completion of 160 CPE hours with 40 in accounting and auditing and 4 in ethics for the period ending June 30, 2007.

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

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

<u>NAME OF LICENSEE</u>	<u>LICENSE</u>	<u>DISCIPLINARY ACTIONS</u>
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Hancock, William H.	1670	no
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Motion was made by Mr. Gunn, seconded by Mr. Tipton, to approve. Upon vote, the motion passed unanimously.

Schlosser, Francis J.	28025	no
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Motion was made by Mr. Gunn, seconded by Mr. Tipton, to approve. Upon vote, the motion passed unanimously.

VI. **Temporary Permits**

19. Applications for Temporary Permits

This was an informational item.

## VII. Rules Report

- 20. 61H1-20.007 Generally Accepted Accounting Principles
- 61H1-20.008 Generally Accepted Auditing Standards
- 61H1-20.009 Standards for Accounting and Review Services
- 61H1-20.0092 Government Auditing Standards
- 61H1-20.0093 Rules of the Auditor General
- 61H1-20.0095 Standards for Consulting Services
- 61H1-20.0096 Services for Tax Practice
- 61H1-20.0097 Standards for Personal Financial Planning
- 61H1-20.0098 Standards for Business Valuations
- 61H1-20.0099 Standards for Attestation Engagements
- 61H1-22.006 Government Accounting Standards
- 61H1-22.007 Government Auditing Standards
- 61H1-22.008 Standards for Local Governmental Audits
- 61H1-22.0086 Standards of Tax Practice
- 61H1-23.002 Records Disposition Responsibility
- 61H1-24.001 Advertising
- 61H1-27.002 Concentration in Accounting and Business
- 61H1-31.001 Fees
- 61H1-33.001 Certified Public Accountants Required to Comply with this Chapter
- 61H1-33.006 Inactive or Delinquent Florida Certified Accountants Who Desire to Become Active Licensee

Ms. Clark reported.

Motion was made by Mr. Quinlan, seconded by Mr. Tipton, to re-notice for rule development rules 61H1-20.007 through 61H1-20.0099. Upon vote, the motion passed unanimously.

Ms. Clark informed the Board that rule 61H1-31.001 would be re-noticed for rule development on May 18, 2007.

Ms. Clark informed the Board that rules 61H1-23.002 and 61H1-24.001 had been noticed for rule development on April 27, 2007.

Ms. Clark informed the Board that rules 61H1-22.007, 61H1-22.008 & 61H1-22.0086 were ready for action. She also informed the Board that rules 61H1-22.0086, 61H1-27.002 & 61H1-33.001 would become effective May 25, 2007.

## VIII. Declaratory Statements

- 20. PricewaterhouseCoopers LLP requests guidance.

This item was withdrawn.

## IX. Administrative

- 22. NASBA.

This was an informational item.

23. Discuss whether the Board would like to have the CPA exam test rescored for the 2<sup>nd</sup> and 3<sup>rd</sup> quarter.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to request that NASBA re-score the second and third quarters of the CPA exam. Upon vote, the motion passed unanimously.

24. Consider letter from Gleim Publications, Inc.

Dr. Gleim and Ms. Willis of Gleim Publications were present.

Ms. Willis explained to the Board that Gleim Publications and NASBA were having issues with Gleim's Florida Ethics Course. NASBA had reviewed the course on three previous occasions without any issues, however on the fourth occasion NASBA found fault with the instructional design criteria, not with the course content. Ms. Willis informed the Board that the changes had been made so that they are in compliance, however, they cannot sell the courses while NASBA is reviewing the corrections. Time is a concern due to the fact it took sixteen months for the initial review process.

There was discussion to repeal the rule requiring that all A & A and technical business CE as well as Florida Ethics be taken from a QAS approved sponsor until NASBA begins administering the program consistent with the Florida Administrative Procedure Act.

Mr. Thielen as chair of the Board stated he would contact NASBA and communicate with them the Board's concerns regarding this issue.

Ms. Clark explained to Dr. Gleim and Ms. Willis that they would need to file a petition for a variance/waiver.

25. Report from FICPA.

Kathy Anderson, CEO-Executive Director of the FICPA, informed the Board that the FICPA is monitoring the Board appointments. She also informed the Board that Mr. David Martin had been selected as the new Auditor General and will be taking the position over in September of 2007.

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

Ms. Clark thanked the Board for sending her to the NASBA Legal Conference, and thanked everyone for their kind words and support while she was out on sick leave.

27. Consider deceased Florida practitioners

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

28. Future meeting dates.

This was an information item.

Additions

Committee Report.

Mr. Quinlan reported on the Accounting Education Committee meeting held on October 24, 2006.

Motion was made by Mr. Gunn, seconded by Ms. Davis, to ratify the Committee's recommendations as reflected in the minutes of October 24, 2006. Upon vote, the motion passed unanimously.

29. Adjourn

There being no further business the meeting was adjourned at 11:40 a.m.

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Jim Thielen, Chair