

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

Conference Call

**Tuesday, March 10, 2009**

The meeting was called to order at 10:00 a.m. by Mr. Gunn, Chair. The roll was called by Mr. Tipton, and reflected the following persons present.

**BOARD MEMBERS**

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

**STAFF**

Veloria Kelly	Present
June Carroll	Present
Vy Hayes	Present
Trecia Jenkins	Present
Karan Lee	Present
Sherri Viscione	Present

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

Others in attendance were Kathy Anderson, John Johnson and Adam Potts of the FICPA.

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

1. Petition for Variance or Waiver of Rule 61H1-33.003 (1), Richard Gant.

Mr. Gant was present.

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

2. Non disputed Fact Hearing, Andrew Tyack.

Mr. Tyack was present.

Mr. Tyack requested to withdraw his application.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to reconsider and grant Mr. Tyack's request to withdraw his application. Upon vote, the motion passed unanimously.

3. Reconsideration, Ann King .

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to uphold previous denial. Upon vote, the motion passed with Ms. Caldwell voting no.

4. Reconsideration, Camille Stoll-Davey.

Motion was made by Mr. Riggs, seconded by Mr. Carroll, to uphold previous denial. Upon vote, the motion passed unanimously.

5. Reconsideration, Paul Welsh.

Mr. Welsh was present.

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

I. **Applications Reconsiderations – Now Meets Requirements**

6. Merilee Long

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

II. **Examinations**

7. Applications for CPA Exam

Jose Dalmau	Applicant charged with possession of alcohol under the age of 21 on May 30, 2001; attended Operation Right Track Youth Program. Applicant charged with possession of alcohol under the age of 21 and resisting an officer without violence on June 30, 2002; State Nolle Prosequi Case and completed Diversion Program. All sanctions have been satisfied.
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Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to approve for convictions only. Upon vote, the motion passed unanimously.

Deanna Fisher	Applicant charged with DUI in 1985; spent two weeks in jail and lost her drivers license for five years and approximately 6 – 24 months probation. Applicant charged with possession of cannabis in 1987; applicant was arrested and adjudication withheld.
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Ms. Fisher was present.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to approve for convictions

only. Upon vote, the motion passed unanimously.

Michael Mixon                      Applicant charged with domestic battery on May 4, 2001; plead guilty, per applicant, all sanctions satisfied. Applicant charged with trespassing after warning on May 14, 2001; adjudication withheld, per applicant, all sanctions satisfied. Applicant charged with possession of alcohol under age of 21 on May 22, 2003; plead guilty, per applicant, all sanctions are satisfied. Applicant charged with driving under the influence on November 15, 2003; plead guilty, per applicant, all sanctions have been satisfied.

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

Justin Bertsch                      Deficient official transcripts from Florida Southern College; applicant failed to meet requirements of rule 61H1-27.002; also deficient a complete application.

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

James Brenner                      Deficient official transcripts from the University of Florida and Florida International University; applicant failed to meet requirements of rule 61H1-27.002(2).

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

Carlos Campos                      Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002; also deficient complete application.

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

Jose Dalmau                      Deficient three (3) semester hours of upper division accounting and three (3) semester hours of business law; also deficient a complete application.

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

Janet Eck                      Deficient 13 semester hours of upper division accounting to include coverage of cost/managerial accounting and deficient three (3) semester hours of upper division business law.

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

Victoria Fadiora                      Deficient official transcripts from all schools attended; applicant

failed to meet requirements of rule 61H1-27.002.

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

Elizabeth Giustiuzia                      Deficient 15 semester hours of upper division accounting to include coverage of auditing; also deficient three (3) semester hours of business law.

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

Jose Gonzalez                              Deficient official transcripts all schools attended; applicant failed to meet requirements of rule 61H1-27.002.

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

Thomas Kelsey                              Deficient coverage of upper division cost/managerial accounting.

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

Jason Lester                                 Deficient a complete application.

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

Joshua Mills                                 Deficient three (3) semester hours of business law.

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

Baard Olson                                 Deficient coverage of upper division auditing.

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

Shehabeldin Osman                      Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002; also deficient a social security number or federal tax identification number.

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

Dawna Pipersburg                         Deficient official undergraduate transcripts from Lehman College for review; applicant failed to meet requirements of rule 61H1-27.002.

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

Terri Reed Deficient official transcripts from the University of Phoenix; applicant failed to meet requirements of rule 61H1-27.002.

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

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

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

Mireya Serrano Deficient transcripts from all schools attended from a board approved service provider; applicant failed to meet requirements of rule 61H1-27.002.

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

Marcial Torres Deficient six (6) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Rajat Verma Deficient 15 semester hours of graduate level courses from an accredited institution to include six (6) semester hours of accounting, six (6) semester hours of general business and three (3) semester hours of taxation; these courses must be taken after admission to graduate school

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

#### Additions

Amanda Huebner Applicant charged with possession of alcohol under the age of 21 on November 12, 2003; received a ticket for underage drinking and performed all required community service hours. All sanctions have been satisfied.

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

Getia Wilson Applicant charged with petty theft in October 1999; applicant states all sanctions have been satisfied. Applicant charged with driving with a suspended license and missing tail light, date unspecified; applicant states all sanctions have been satisfied. Applicant charged with violation of probation of restraining order, date unspecified; applicant states all sanctions have been

satisfied. Applicant charged with driving with a suspended license and traffic accident in 1999; applicant states all sanctions have been satisfied. Applicant charged with petty theft while employed at Target; applicant was fired from Target; applicant states all sanctions have been satisfied. Applicant charged with driving while tail light out; applicant paid \$70 ticket.

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

Jonathan Cornaire                      Deficient a complete application.

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

Nada Chehab                              Deficient 15 semester hours of graduate level courses from an accredited institution, of which three (3) semester hours of tax, six (6) semester hours of accounting and six (6) semester hours of other courses; these courses must be taken after admission to graduate school.

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

Charlene Dawes                          Deficient coverage of upper division cost/managerial accounting.

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

Rufus Hutchinson                      Deficient three (3) semester hours of upper division accounting; also deficient three (3) semester hours of upper division business law.

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

Edgar Mansilla                          Deficient official transcripts from all schools; applicant failed to meet requirements of rule 61H1-27.002. Deficient an Authorization of Interstate Exchange form from Vermont and a complete application.

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

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

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

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

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

Adam Palas Deficient 21 semester hours of upper division accounting to include coverage of taxation, auditing and cost/managerial accounting and three (3) semester hours of upper division business law.

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

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

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

Sarah Putnam Deficient six (6) semester hours of business law to include at least three (3) semester hours of upper division business law with coverage of contract, torts and the Uniform Commercial Code.

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

Bryon Richardson Deficient 18 semester hours of upper division accounting to include coverage of taxation, auditing and cost/managerial accounting; also deficient three (3) semester hours of business law.

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

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

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

Derick Wulchrist Deficient coverage of upper division cost/managerial accounting.

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

Xuqiang Yang Deficient official transcripts from all schools attended; applicant failed to meet requirements of rule 61H1-27.002 and a complete application.

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

III. Admission to the Profession

8. Applications for Licensure by Endorsement

Barry Blakely Applicant was charged with unlawful display of driver's license on February 28, 1988; paid \$130.00 fine. Charged with disorderly conduct on July 4, 2001; paid \$243.00 fine. Charged with possession of cannabis/drug paraphernalia on November 15, 1989; 20 hours community service and \$101.00 fine.

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

Mary Jane Gwyn Applicant was charged with careless driving December 11, 2003; paid \$83.00 fine and attended basic driver improvement course.

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

Richard LaCondre The New York Board of Public Accounting entered a consent order against Mr. LaCondre on February 18, 1997 for professional misconduct - failure to return client records; paid \$500.00 fine. Mr. LaCondre has a current active license in New York which expires December 31, 2010.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to approve. Upon vote, the motion passed unanimously.

Timothy McGill 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. Tipton, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously

Ilynn Negron Ilynn Negron's endorsement application was reviewed by the Board of Accountancy at their January 28, 2009 meeting. The board denied the application for the following reasons: failed to demonstrate that you meet the educational requirements established by Section 473.306(2)(b), Florida Statutes and Rule 61H1-27.002, Florida Administrative Code, in that the applicant had not completed two (2) semester hours in excess of baccalaureate degree and passed the examination required by Section 455.217(1), Florida Statutes, and Rule 61H1-28.007, Florida Administrative



Code, on Chapters 455 and 473, Florida Statutes.

Ms. Negron is requesting an extension to June 2009 from waiver expiration date of February 13, 2009, in order to meet the requirements for CPA licensure in the State of Florida.

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

Daniel Altschul

Deficient 23.29 semester hours in excess of baccalaureate degree to include 20 semester hours of upper division accounting and 1.33 semester hours of upper division general business and a passing score on the Laws and Rules exam.

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

Ajay Amandra

Deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) semester hours must be in accounting courses, and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient five (5) semester hours of upper division accounting and three (3) semester hours of upper division business law with coverage of contracts, torts, and Uniform Commercial Code from an accredited institution.

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

Jacqueline Burkli

Deficient three (3) semester hours of business law.

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

Gina Church

Deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

David Clanin

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.

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

Alan Feldstein

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Alice Filinovich

Deficient 9.32 semester hours of upper division accounting.

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

Michael Fogel

Deficient 29.34 semester hours of upper division accounting to include coverage of financial and cost/managerial, 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. Riggs, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

David Frazier Jr.

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20

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

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

Nancy Goldstein-Reich

Deficient a Certification of Work Experience form evidencing two (2) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, 20 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Mary Jane Gwyn

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Board of Examiners and Illinois Division of Professional Regulation evidencing successful passage of the AICPA Uniform CPA exam and current licensure and 50 hours of CPE with 20 hours in accounting and auditing subjects and no more than 13 hours in behavioral subjects.

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

Thomas Hiller

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. Riggs, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Jerrold Hirsch

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

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

Ann Honbarrier

Deficient 12 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. Riggs, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Richard LaCondre

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. Riggs, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Demian Larson

Deficient five (5) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

Joel Martin Caraballo

Deficient 63 semester hours from an accredited institution to include 15 semester hours of upper division accounting and three (3) semester hours of business law, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects.

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

Greg Miller

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Kevin Muntter

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. Riggs, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Pratap Nair

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 upper division taxation and three (3) semester hours of business law contracts, torts, and Uniform Commercial Code.

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

Alec Queen

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

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

Edwin Rivera

Deficient three (3) semester hours of business law.

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

Shunsuke Saito

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from New Jersey, Massachusetts, Georgia, Indiana, and North Carolina, and a passing score on the Laws and Rules exam.

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

Brian Shackelford

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Tennessee and 36 hours of CPE with no more than 12 hours in behavioral subjects.

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

Keiren Smith

Deficient an Authorization for Interstate Exchange of



“delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve reinstatement of null and void license for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Christina Colvin

Ms. Colvin in 2006 contacted DBPR to renew her license and pay her renewal fee of \$185. She states she was told by the representative she was current on her Continuing Professional Education (CPE) and ethics requirements based on her latest submission. Ms. Colvin states the information given to her was wrong and her license was placed on delinquent status on January 1, 2007. She states she moved abroad in 2008 and is currently living in Europe. Her license reverted to “delinquent” status on January 1, 2007, and “null and void” on January 1, 2009.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve reinstatement of null and void license for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

James Gately

Mr. Gately states in January 2007 he enter a rehab program due to alcohol were he spent three months in intensive inpatient treatment. He states after that he spent the balance of the year and part of 2008 in intensive outpatient treatment. His license reverted to “delinquent” status on January 1, 2007 and “null and void” on January 1, 2009.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve reinstatement of null and void license for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Scott Gomez

Mr. Gomez states he did not meet his Continuing Professional Education (CPE) requirements because of his dedication to his company and his ignorance of the rules and regulation. He is requesting that his license be reinstated to “inactive” status. Mr. Gomez’s license reverted to “delinquent” status on January 1, 2007 and “null and void” on January 1, 2009.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve reinstatement of null and void license for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Robert McMillan

Mr. McMillan states he took an extended leave of absence from CPA work because of his wife’s health problems to care for his children and to save his family entertainment business. He states in 2006 he completed and submitted sufficient Continuing Professional Education (CPE) hours but failed to submit his

ethics answers due to his wife's illness being worse which distracted him. He is requesting 90 days to earn the Continuing Professional Education (CPE) credits required to reinstate his license. His license reverted to "delinquent" status on January 1, 2005 and "null and void" on January 1, 2007.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve reinstatement of null and void license for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Clayton Morris

Mr. Morris states in 2001, a house fire destroyed all of his personal records related to his CPA license renewal and moved to a temporary residence for eight months and then a new permanent residence. He states he made various attempts to update his address online after signing up for access on June 19, 2003 but it was not properly recorded until 2007. As a result, he did not receive renewal reminders of his license. Mr. Morris states he continued to submit his Continuing Professional Education (CPE) reporting through 2005 as required and he completed most of his 2007 Continuing Professional Education (CPE) hours. He is requesting that his courses from the 2003 and 2005 reporting periods be accepted and that he is allowed to finish his Continuing Professional Education (CPE) requirements for the 2007 and 2009 reporting periods by June 30, 2009. His license reverted to "delinquent" status on January 1, 2004, and "null and void" on January 1, 2006.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve reinstatement of null and void license for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

Linda M. Read

Ms. Read states she submitted her Continuing Professional Education (CPE) courses and her renewal materials by the deadline. She states she found out that the issue with her license reverting to "delinquent" status was due to her not meeting the four hours in ethics. She states she was unaware of this requirement. Her license reverted to "delinquent" status on January 1, 2007, and "null and void" on January 1, 2009.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve reinstatement of null and void license for six (6) months in order to reactivate under the unusual hardship provision. Upon vote, the motion passed unanimously.

James A. Segal

Mr. Segal states his license lapse into delinquency during a period of extreme financial hardship. He states his situation required him to seek personal bankruptcy protection in 1997. His license reverted to "delinquent" status on January 1, 1995 and "null and void" on January 1, 1997.

Motion was made by Mr. Tipton, seconded by Ms. Borders-Byrd, to approve reinstatement of null and void license for six (6) months in order to reactivate under the unusual hardship



provision. Upon vote, the motion passed unanimously.

Samir Merchant Mr. Merchant is required to complete 240 Continuing Professional Education (CPE) hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending November 12, 2008. He is deficient four (4) CPE hours in board approved ethics for the period ending November 12, 2008.

Mr. Merchant was present.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to accept the four (4) hours of board Approved ethics completed on January 31, 2009 and approve his application. Upon vote, the motion passed unanimously.

Huiqing Qian Ms. Qian is required to complete 240 Continuing Professional Education (CPE) hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending January 7, 2009. She is deficient four (4) CPE hours in board approved ethics for the period ending January 7, 2009.

Motion was made by Mr. Tipton, seconded by Ms. Caldwell, to accept the four (4) hours of board approved ethics completed on February 18, 2009 and approve her application. Upon vote, the motion passed unanimously.

Glenn Taylor Mr. Taylor is required to complete 200 Continuing Professional Education (CPE) hours with 50 in accounting and auditing and eight (8) board approved ethics for the period ending December 31, 2008. He is deficient six (6) total CPE hours for the period ending December 31, 2008.

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

Linda Wright Ms. Wright is required to complete 200 Continuing Professional Education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2008. She is deficient four (4) CPE hours in board approved ethics for the period ending December 31, 2008.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to approve until June 30, 2009 to complete four (4) CPE hours in board approved ethics. Upon vote, the motion passed unanimously.

Syed Ali Mr. Ali is required to complete 240 Continuing Professional Education (CPE) hours with 60 in accounting and auditing and eight (8) in board approved ethics for the period ending November 12, 2008. He is deficient four (4) CPE hours in board approved ethics for the period ending November 12, 2008.

Motion was made by Mr. Riggs, seconded by Mr. Carroll, to deny. Upon vote, the motion passed

unanimously.

Wendy Beck

Ms. Beck is required to complete 160 Continuing Professional Education (CPE) hours with 40 in accounting and auditing and 8 board approved ethics for the period ending June 30, 2008. She is deficient eight (8) CPE hours in board approved ethics for the period ending June 30, 2008.

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

Richard Jacobson

Mr. Jacobson is required to complete 200 Continuing Professional Education (CPE) hours with 50 in accounting and auditing and eight (8) in board approved ethics for the period ending December 31, 2008. He is deficient a complete application, 37 total CPE hours for the period ending December 31, 2008 and sufficient proof of attendance for courses completed on 07/25/04, 09/07/04, 01/11/05, 03/30/05, 05/19/05, 05/24/05, 01/26/06, 01/25/07, 06/20/07, 08/15/07, 01/24/08, 02/18/08 and 05/21/08 – missing sponsor's signature and 04/19-20/06, 06/03/05, 09/19/07 – proof must come from sponsor.

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

Joseph Bonica

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

Jerome Bourassa

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

John Bryan

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

A. Ralph Gross

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

Susan Helton

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

John Lucas

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

Nenita Matney

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

Elaine McElhinney

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

Sharon Mendez

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

Robert Pool

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

Kermit Walker

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

Additions

Consider a request from Alvaro J. Zuluaga, AC 20923, for an additional six months to complete the Continuing Professional Education (CPE) hours required to reactivate his license. The Board of Accountancy, at their meeting on October 21, 2008, approved an extension of his “delinquent” status for six months to reactivate his null and void license. Mr. Zuluaga states he is required to complete 800 CPE hours to reactivate his license and to date he has completed 515 of the hours. Mr. Zuluaga’s license reverted to “delinquent” status on January 1, 1992, and “null and void” on January 1, 1994. He is required to complete 800 total CPE hours with 200 in accounting and auditing and 8 in board approved ethics by April 30, 2009.

Motion was made by Mr. Tipton, seconded by Mr. Carroll, to approve Mr. Zuluaga for an additional six months until September 10, 2009 to reactivate his license. Upon vote, the motion passed unanimously.

VII. **Temporary Permits**

10. Applications for Temporary Permits

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to approve the denials of Beverly C. Winstead, CPA, Fishbein & Company P C, and Wendy Reedy and to send to complaints. Upon vote, the motion passed unanimously.

VIII. **Firms**

11. Report on Firm Applications

Anchin Block & Anchin LLP Incomplete application; failed to meet requirements of 473.3101(1).

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

Ferrell & Moses PA Failed to submit \$150.00 application fee; failed to meet requirements of 473.305.

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

Joseph L Greene CPA Incomplete application; failed to meet requirements of 473.3101(1).

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

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

This was pulled.

Nina Birnbach, CPA, PA Incomplete application; failed to meet requirements of 473.3101(1).

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

Randolph Swain Tallent & Whitehead LLP Incomplete application; failed to meet requirements of 473.3101(1).

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

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

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

motion passed unanimously.

IX. **Administrative**

12. NASBA – Consider sending participants to the 2009 Regional Meeting, June 17-19, Indianapolis, IN.

Mr. Gunn stated that he would attend.

13. Consider response to NASBA Focus Questions.

This was an informational item.

14. Discuss digital certification for proof of licensure.

This was an informational item.

15. Chairman's Report.

Mr. Gunn had nothing to report at this time.

16. Report from FICPA.

Ms. Anderson discussed with board members the proposed legislation which would include the provisions outlined in the Uniform Accountancy Act that allows for Mobility, . She stated Mr. Hart has been working on the language and due do the issue of the fiscal impact of the rule they are asking the board to delay implementation until July 2010.

Motion was made by Ms. Caldwell, seconded by Ms. Borders-Byrd, to approve a delay in the implementation of legislation until July 2010. Upon vote, the motion passed with Mr. Tipton, voting no.

Mr. Johnson updated the board on HB 425 that would change reduce the unlicensed fee by \$5.00. This will only be done if it exceeds the spending authority.

Mr. Johnson updated the board on HB 1413 that would change all licensees from a two (2) to four (4) year license but makes no reference to when Continuing Professional Education should be taken or reported. Based on the discussion between the Board of Accountancy, the Florida Institute of Certified Public Accountants would report to the department that the Board of Accountancy is not in favor of going from a two (2) to four (4) year license. The Florida Institute of Certified Accounting will continue to tract HB 1413 and report back to the board at the next meeting.

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

Ms. Clark informed the board that Rule 61H1-27.0041 – One Year of Work Experience was adopted February 11, 2009 and became effective March 3, 2009.

18. Other Business

There was no other business at this time.

19. Consider deceased practitioners.

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

20. Future meeting dates

This was an informational item.

Additions

Applications for Original Licensure

Daniel Scott Griffin                      On April 16, 2003, applicant pled no contest to passing worthless checks; adjudication withheld, paid restitution of \$67.50 and fine in the amount of \$192.00.

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

21. Adjourn

There being no further business the meeting was adjourned at 12:15 p.m.

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Marshall Gunn, Jr. Chair