

MINUTES
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
September 18, 2009

Department of Business and Professional Regulation
Division of Real Estate
400 West Robinson Street
Orlando, Florida

Friday, September 18, 2009

The meeting was called to order at 9:05 a.m. by Mr. Gunn, Chair. The roll was called by Mr. Tipton, and reflected the following persons present.

BOARD MEMBERS		STAFF	
Teresa Borcheck	Present	Veloria Kelly	Present
Cynthia Borders-Byrd	Present	Vy Hayes	Present
Rick Carroll	Excused Absence		
Maria Caldwell	Present		
William Durkin	Present		
Marshall Gunn	Present		
Steve Riggs	Present		
David Tipton	Present		
John Quinlan	Present		

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

1. Approve Board Minutes

A. July 17, 2009

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd to approve the July 7, 2009, minutes. Upon vote, the motion passed unanimously

B. August 5, 2009

The minutes from August 5, 2009 were tabled until the October 16, 2009 board meeting.

2. OGC Action Request

A. GATELY, JAMES P., CASE #2007-038751

Ms. Borcheck and Ms. Caldwell were recused.

Mr. Gately was present.

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to adopt the findings of facts as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to dismiss the administrative complaint. Upon vote, the motion passed unanimously.

B. GORDON, BRIAN DAVID, CASE #2008-028036

Ms. Borcheck and Ms. Caldwell were recused.

Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to adopt the findings of fact as set forth in the administrative complaint and to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Riggs, seconded by Ms. Borders-Byrd, to revoke license, issue fine in the amount of \$10,000 and cost of \$16.66 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

C. ROBBINS, JAMES GLENN, CASE #2008-016292

Ms. Borcheck and Ms. Caldwell were recused.

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

D. WALDEN, LINDA J., CASE #2004-061802

Ms. Borcheck was recused.

Ms. Walden was present along with her counsel Ms. Crockett and Mr. Stack.

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

E. WALDEN, LINDA J., CASE #2006-050600

Ms. Borcheck was recused.

Ms. Walden was present along with her counsel Ms. Crockett and Mr. Stack.

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

F. WALDEN, LINDA J., CASE #2007-007664

Ms. Borcheck was recused.

Ms. Walden was present along with her counsel Ms. Crockett and Mr. Stack.

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

3. Petitions for Variance or Waiver

A. COLE, DON

Motion was made by Mr. Durkin, seconded by Ms. Borders-Byrd, to approve nine (9) month extension from date of board meeting. Upon vote, the motion passed unanimously.

B. MACE, PATRICIA

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

C. MURPHY, JOHN

Mr. Murphy was present.

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

D. SPONY, EILEEN

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

E. TSE, KEE

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve until May 23, 2010. Upon vote, the motion passed unanimously.

4. Reconsiderations

A. ENDRULAT, M. ELIZABETH

Ms. Endrulat was present.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to reconsider, vacate previous denial, and approve. Upon vote, the motion passed unanimously.

B. NIEDERMEIER, MICHAEL

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to reconsider, vacate previous denial, and approve. Upon vote, the motion passed unanimously.

C. SAITO, SHUNSUKE

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to reconsider, vacate previous denial, and approve. Upon vote, the motion passed unanimously.

5. Now Meets Requirements

A. AMANDRA, AJAY

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to reconsider, vacate previous denial, and approve. Upon vote, the motion passed unanimously.

B. GABELMANN, WILLIAM

Mr. Gablemann was present.

Motion was made by Ms. Borders-Byrd, seconded by Mr. Riggs, to reconsider, vacate previous denial, and approve. Upon vote, the motion passed unanimously.

6. Exams – Recommended Approvals

Crystal Dukes	Applicant charged with public intoxication on July 14, 2002; plead guilty and paid fine.
---------------	--

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

Sinikka Susan Firley Applicant charged with reckless driving on August 25, 2005; paid \$959.00 fine.

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

Matthew Horwath Applicant charged with urinating in public during the summer of 2006; adjudication withheld, paid fine.

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

Brian Lefferts Applicant charged with driving under the influence on January 23, 1996; plead no contest, guilty, applicant states all sanctions have been satisfied.. Applicant charged with obstructing official business on October 4, 1994; plead guilty, applicant states all sanctions have been satisfied. Applicant charged with underage consumption on February 29, 1994; plead guilty, applicant states all sanctions have been satisfied.

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

Joseph Paul Lolacono Applicant charged with possession of a weapon in September 1991; applicant states that all sanctions have been satisfied.

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

Ginger Louise Martin Applicant charged with battery on June 22, 2003; paid \$314.00 fine and one year probation.

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

William McCue IV Applicant charged with underage drinking on October 15, 2005; paid fine. Applicant charged with underage drinking in 2006; community service. Applicant charged with using someone else's identification; in August 2006; paid fine.

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

Brian Gregory Meany Applicant charged with possession of alcoholic beverage by person underage on January 15, 2000; paid court cost.

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

Pedro Munoz Applicant charged with driving under the influence on June 5, 1982; paid fine. Applicant charged with driving under the influence on June 17, 1983; paid fine, served

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

Arielle Eve Bieberberg Deficient 23 semester hours of upper division accounting to include coverage of taxation, auditing, financial accounting and cost/managerial accounting.

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

Maria L. Boria Deficient six (6) semester hours of business law of which three (3) hours must be upper division.

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

Krystle Kay Branch Deficient three (3) semester hours of upper division business law.

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

Jamie Brown Deficient three (3) semester hours of business law.

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

Lynda Bush Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial accounting; also deficient three (3) semester hours of business law.

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

Jorge Cabal 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; also deficient three (3) semester hours of business law with coverage of contracts, torts and the Uniform Commercial Code.

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

Melvin Manuel Cartagena Deficient six (6) semester hours of upper division accounting to include coverage of cost/managerial accounting.

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

Yovanka Cecilia Castellanos Deficient nine (9) semester hours of upper division

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

Rustom Uriarte Dotillos

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. Also deficient three (3) semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Dairen Fernandez

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

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

Lisa M. Fulks

Deficient three (3) semester hours of business law.

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

Dayra Garcia

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. Deficient three (3) semester hours of business law to include coverage of contract torts and the Uniform Commercial Code.

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

Janice George

Deficient three (3) semester hours of business law.

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

Gabriele Germana

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

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

Eric Gerstemeier

Deficient 1.5 semester hours of business law.

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

LeighJean Marie Gilbride

Deficient three (3) semester hours of business law.

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

Alba Milena Giraldo

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 an accredited graduate school. Deficient six (6) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Juan Carlos Gonzalez

Deficient nine (9) semester hours of upper division accounting to include coverage of auditing and taxation; also deficient six (6) semester hours of business law of which three (3) must be upper division.

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

Ashley Hammond

Deficient three (3) semester hours of business law.

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

Kenneth Joe Hamner

Deficient 13 semester hours of upper division accounting to include coverage of auditing and financial accounting.

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

Magdalena Hauman

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

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

Robert Louis Hernandez

Deficient official transcripts from Northern Illinois University, Aurora University and University of Central Florida; applicant failed to meet requirements of rule 61H1-27.002. Deficient a complete application.

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

Matthew James Horwath

Deficient three (3) semester hours of business law.

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

business law to include coverage of contracts, torts and the Uniform Commercial Code of which three (3) semester hours must be upper division.

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

Audra Elisabeth Lynn Marlow Deficient three (3) semester hours of upper division business law.

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

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

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

Rafael Martorell Deficient three (3) semester hours of upper division accounting to include coverage of financial accounting; also deficient three (3) semester hours of upper division business law.

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

Klugy Mathurin Deficient coverage of upper division cost/managerial accounting; also deficient a complete application.

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

William J. McCue IV Deficient three (3) semester hours of business law.

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

Lea Ann McLaughlin Deficient three (3) semester hours of business law.

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

Christine Michele Morales Deficient nine (9) semester hours of upper division accounting and six (6) semester hours of business law of which three (3) must be upper division.

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

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

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

Melinda Nielsen Deficient official transcripts from Inter American University, Puerto Rico, Florida Metropolitan University and Webster University; applicant failed to meet requirements of rule 61H1-27.002.

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

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

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

Samaria Diane O'Kelley Deficient official transcripts from Keller, DeVry, and Atlanta Metropolitan College; applicant failed to meet requirements of rule 61H1-27.002.

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

Dennisse Ivette Ortiz Deficient official transcripts from schools attended; applicant failed to meet requirements of rule 61H1-27.002.

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

Sandra L. Osmond Deficient one (1) semester hour of business law.

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

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

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

Julio C. Pico Zabala Deficient three (3) semester hours of graduate level accounting courses from an accredited institution; this course must be taken after admission to graduate school.

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

Herns Pierre Paul Deficient transcripts evaluated by a board approved service provider rule 61H1-27.001. Deficient 12 semester hours of upper division accounting to include coverage of auditing and financial accounting; also deficient 18 semester hours of upper division general business.

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

Phillip Price Deficient official transcripts from Central College, Florida

State University and the University of South Florida;
applicant failed to meet requirements of rule 61H1-27.002.

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

Cesar Reyes Balaguer Deficient two (2) semester hours of business law.

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

Jose Adolfo Riera Deficient three (3) semester hours of upper division
business law; also deficient Authorization of Interstate
Exchange of information form from Georgia.

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

Lidia Marlen Robinson Deficient three (3) semester hours of graduate level
taxation; this courses must be taken after admission to
graduate school. Deficient coverage of upper division
cost/managerial accounting; also deficient three (3)
semester hours of upper division business law.

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

Liumila Flor Rojas Deficient coverage of upper division cost/managerial
accounting; also deficient three (3) semester hours of
upper division business law.

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

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

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

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

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

Patrick Saint Jean Deficient nine (9) semester hours of upper division
accounting to include coverage of financial accounting.

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

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

semester hours of business law with coverage of contracts, torts, and the Uniform Commercial Code.

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

Pedro J. Valdes

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. Deficient coverage of upper division taxation; also deficient six (6) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code of which three (3) must be upper division.

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

Peter George Varnavelias

Deficient coverage of upper division auditing.

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

Gerardin Verty

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. Also deficient three (3) semester hours of upper division business law with coverage of contracts, torts, and the Uniform Commercial Code and a complete application.

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

Maria C. Villacampa

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

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

Sandra Humberto Villiagomez

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

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

Pierre Vilme

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

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

Lisa Gay Weatherly

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

Examination and Licensure Information form evidencing current licensure in some state and a complete application.

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

Stephanie Buschko

Deficient 3.26 semester hours of upper division accounting, three (3) semester hours of business law, and a complete application.

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

Carlos Celorio

Deficient 25 semester hours in excess of baccalaureate degree to include 16 semester hours of upper division accounting and two (2) semester hours of business law and a complete application.

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

Jed Cohen

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 successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Marco Desimone

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

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

Bradley Diericx

Deficient 16 semester hours of upper division accounting, 14 semester hours of upper division general business to include six (6) semester hours of business law with coverage of contracts, torts, and Uniform Commercial Code, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA

Uniform CPA exam and current licensure in some state, 21 hours of CPE, and a complete application.

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

Andrew Finger

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Connecticut, Ohio, and Pennsylvania evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a Certification of Work Experience form evidencing one (1) year of work experience in public, governmental, or industry accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Sandra Halin-Adams

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Missouri and Virginia 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 complete application.

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

Brian Hoyt

Deficient 20 quarter hours of upper division accounting.

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

Thomas Hoyt

Deficient six (6) semester hours in excess of baccalaureate degree from an accredited institution and a complete application.

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

Robert Marcley

Deficient six (6) semester hours of upper division accounting, 21 semester hours of upper division general business, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

Owen McCafferty

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

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

Kevin McDonald

Deficient three (3) semester hours of upper division accounting, a passing score on the Laws and Rules exam, and a complete application.

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

Nikki Sandoval

Deficient three (3) semester hours of upper division accounting and a complete application.

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

Sarah Smicklas

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, governmental, or industry accounting experience under the supervision of a licensed CPA, following licensure, and a complete application.

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

Cheryl Smith

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state and a Certification of Work Experience form evidencing four (4) years and five (5) months of public, governmental, or industry accounting experience under the supervision of a licensed CPA, following licensure.

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

Steven Spencer

Deficient 42.99 quarter hours in excess of baccalaureate degree to include 26 quarter hours of upper division accounting and 13 quarter hours of upper division general business to include four (4) quarter hours of business law, a CPE reporting form evidencing 80 hours

of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a complete application.

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

David Wolf Deficient 27 semester hours in excess of baccalaureate degree to include nine (9) semester hours of upper division accounting and six (6) semester hours of upper division general business, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a complete application.

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

10. Endorsement – Considerations

Jonathan Crick Jonathan Crick's endorsement application was reviewed by the Board of Accountancy at their August 5, 2009 meeting. The board denied the application for the following reasons: failed to meet the requirements of Rule 61H1-29.003(2), in that applicant do not have five (5) years of licensed public or Board-approved governmental accounting experience 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.

Mr. Crick is requesting an extension to June 30, 2010 from waiver expiration date of September 14, 2009, in order to meet the requirements for CPA licensure in the State of Florida.

Motion was made by Mr. Riggs, seconded by Mr. Durkin, to approve extension until June 30, 2010. Upon vote, the motion passed unanimously.

Brian Hoyt Mr. Hoyt is requesting an extension of his application to December 31, 2009 from the waiver expiration date of September 26, 2009 in order to meet the requirements for CPA licensure in the State of Florida.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve extension until June 30, 2010. Upon vote, the motion passed unanimously.

11. Maintenance and Reactivation – Approvals

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

12. Maintenance and Reactivation – Recommended Approvals

Adams, Andrew Applicant charged with obstructing/resisting officer

without violence; adjudication withheld, one day probation, and community service.

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

13. Maintenance and Reactivation – Requests to Reactivate

Lisa O'Connor Ms. O'Connor is requesting reinstatement of her license due to medical and financial hardship. Ms. O'Connor's license reverted to "delinquent" status on January 1, 2006 and "null and void" on January 1, 2008.

Motion was made by Ms. Borders-Byrd, seconded by Ms. Borcheck, to extend the "delinquent" status for one (1) year in order to reactivate under the unusual hardship provisions. Upon vote, the motion passed unanimously.

Stephanie Botha Ms. Botha is requesting reinstatement of her license. Ms. Botha's license reverted to "delinquent" status on January 1, 2006 and "null and void" on January 1, 2008.

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

Selena Breedlove Ms. Breedlove is requesting reinstatement of her license. Ms. Breedlove's license reverted to "delinquent" status on January 1, 2006 and "null and void" on January 1, 2008.

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

Gary Holcombe Mr. Holcombe is requesting reinstatement of his license due to medical and financial hardship. Mr. Holcombe's license reverted to "delinquent" status on January 1, 2008 and "null and void" on January 1, 2005.

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

William Sansalone Mr. Sansalone is requesting reinstatement of his license. Mr. Sansalone's license reverted to "delinquent" status on January 1, 2002 and "null and void" on January 1, 2005.

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

14. Maintenance and Reactivation – Recommended Denials

Richard Baumgardner Mr. Baumgardner is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient sufficient proof of

attendance for courses completed on 02/22/07, 04/26/07, 04/27/06, 10/13/05, 09/18/07, 11/14/07, 12/12/07, 01/09/08, 02/13/08, 06/05/08, 12/17/08, 01/09/09, 02/11/09, and 07/20/05 – does not verify attendance; 05/17/07, 09/20/07, 10/10/07, 06/19/08, 09/18/08, 11/20/08, 12/01/08, 01/15/09, and 02/20/09 missing sponsor's signature; 12/18/08 – missing sponsor's name and signature and 20 total CPE hours for the period ending June 30, 2009.

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

Kent Bodoh

Mr. Bodoh is required to complete 480 continuing professional education (CPE) hours with 120 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient 39 CPE hours with four (4) in board approved ethics for the period ending June 30, 2009.

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

James Brendel

Mr. Brendel is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics by June 30, 2009. He is deficient sufficient proof of attendance for courses completed on 01/29/07, 06/19/07, 06/20/07, 06/02/08, and 06/03/08 – missing sponsor's signature; 07/20/07 – no proof submitted and 05/09/08 – does not verify attendance.

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

Lorraine Cobb

Ms. Cobb is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient a \$50 fee, a signature on the reporting form, and sufficient proof of attendance for courses completed on 05/30/07, 05/31/07 and 06/01/07 – missing sponsor's signature.

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

Scott Fennell

Mr. Fennell is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics by June 30, 2009. He is deficient a complete application and sufficient proof of attendance for courses completed on 04/25/07 – missing sponsor's signature and licensee's name; 08/07/07, 07/22/08, 07/29/08, 08/05/08, 08/07/08, and 08/26/08 – missing sponsor's signature.

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

Steven Hein

Mr. Hein is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics by June 30, 2009. He is deficient a complete application, sufficient proof of attendance for all courses listed on reporting form – no proof submitted and a passing score on the current laws and rules exam.

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

Gary Krielow

Mr. Krielow is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics by June 30, 2009. He is deficient sufficient proof of attendance for courses completed on 04/12/07 – no proof submitted; 01/07/08 – missing sponsor's name; 01/08/09, 01/15/09, 01/24/09, 01/31/09, 04/23/09, and 04/24/09 - missing sponsor's signature; 01/14/09, 02/10/09, 02/18/09 – does not verify attendance.

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

Cecil Maynard III

Mr. Maynard is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics by June 30, 2009. He is deficient sufficient proof of attendance for course completed on 10/25-27/06, 10/24-26/07 – missing sponsor's signature and 09/05/07 – missing sponsor's name.

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

Andrew McLelland

Mr. McLelland is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient a \$50 fee and course outlines for courses completed on 08/05/07, 04/03/08, 08/03/08, and 03/27/09.

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

Robert Oliva

Mr. Oliva is required to complete 160 continuing professional education (CPE) hours with 40 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. He is deficient 10 total CPE hours for the period ending June 30, 2009 and sufficient proof of attendance for courses completed on 12/14/05, 05/12/06, 07/30/06, 12/20/06, 02/16/07, 08/07/07, 12/13/07, 02/18/08, 12/16/08, and 05/14/09 – missing sponsor's name and signature; 01/09/06, 05/18/06, 05/14/07, and 05/19/08 – missing sponsor's signature; 02/10/07, and 06/16/08 – missing course title; 04/24/07, and 05/11/09 – does not verify attendance.

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

Laura Parks Ms. Parks is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics by June 30, 2009. She is deficient a complete application and sufficient proof of attendance for courses completed on 10/28/07, 11/01/07, 11/21/07, 12/07/07, 03/31/08, 01/28/08, 02/23/08, 05/14/08, 05/23/08, and 06/13/08 – no proofs submitted.

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

Victoria Peritz Ms. Peritz is required to complete 120 continuing professional education hours with 30 in accounting and auditing and four (4) in board approved ethics for the period ending June 30, 2009. She is deficient 50 total CPE hours for the period ending June 30, 2009.

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

Alina Serentill Ms. Serentill is required to complete 440 continuing professional education (CPE) hours with 110 in accounting and auditing and eight (8) in board approved ethics for the period ending June 30, 2009. She is deficient 440 CPE hours with 110 in accounting and auditing and eight (8) in board approved ethics and a passing score on the laws and rules exam.

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

Larry Winter Mr. Winter is required to complete 120 continuing professional education (CPE) hours with 30 in accounting and auditing and four (4) in board approved ethics by June 30, 2009. He is deficient sufficient proof of attendance for all courses listed on reporting form – no proofs submitted and four (4) CPE hours in board approved ethics for the period ending June 30, 2009.

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

15. Maintenance and Reactivation – Considerations

Kent Bodoh Mr. Bodoh is requesting that the Board accept the 44 continuing professional education (CPE) hours with 40 in accounting and auditing and four (4) in board approved ethics which was completed after the June 30, 2009 to meet the 40 CPE hours with four (4) in board approved ethics deficiency for the period ending June 30, 2009.

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

Noemi Cabrera

Ms. Cabrera is requesting that the board accept the four (4) hours in board approved ethics completed on May 9, 2009 to meet the deficiency towards her applications for the period ending June 30, 2008.

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

Victoria Peritz

Ms. Peritz is requesting an extension of time to meet the deficiency of 50 continuing professional education (CPE) for the period ending June 30, 2009.

Motion was made by Mr. Tipton, seconded by Ms. Borders, deny. They asked that staff inform Ms. Peritz, she would need to sign waiver and complete required hours. Upon vote, the motion passed unanimously.

Additions

Tracy Gordon submitted her reactivation application on September 2, 2009. As a result of being on delinquent active status since January 1, 2008, she was required to submit 200 hours of CPE and proof of attendance for the same. Ms. Gordon is deficient 14 hours of CPE for the period ending June 30, 2009 and proof of the same and 40 hours of CPE to include at least ten hours in accounting/auditing subjects for the period ending December 31, 2009.

Ms. Gordon would like to request leniency with regards to number of hours needed due to medical hardship. She is also requesting that her application be reviewed under pending rule 61H1-33.006.

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

16. Deceased Practitioners

The board had a moment of silence for those listed.

17. Firms

Accounting Today Inc.

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

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

Leonard Sacks CPA

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

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

Ryan & Wetmore PC

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

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

Skibbie & Company Inc.

Incomplete applications; failed to meet requirements of 473.310(1).

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

18. Temporary Permits

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to ratify list of temporary permits that have been issued. Upon vote, the motion passed unanimously.

19. Reports

A. Attorney General's Report – Rules

Ms. Clark reported. She informed the board that she will notice for rule development with text as was requested at their meeting on September 18, 2009 the following:

61H1-20.0094 Standards for Accountants Services on Prospective Financial Statements
61H1-20.0098 Standards for Business Valuations
61H1-26.005 Notification of Address Change
61H1-27.001 College or University Requirements
61H1-33.006

Ms. Clark informed board members that the following rules will be noticed for change:

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
61H1-20.0099 Standards for Attestation Engagements
61H1-21.001 Independence
61H1-26.003 Licensure of Certified Public Accountant Firms
61H1-24.001 Advertising
61H1-27.0041 One Year of Work Experience (Ask Veloria for new form)
61H1-33.001 CPAs Required to Comply with this Chapter
61H1-33.003 Continuing Professional Education

Ms. Clark informed the board that the following rules will be noticed for Repeal:

61H1-22.002 Auditing Standards
61H1-22.003 Accounting Principles
61H1-22.004 Standards for Accounting and Review Services
61H1-22.005 Prospective Financial Statements
61H1-22.006 Governmental Accounting Standards
61H1-22.007 Governmental Auditing Standards
61H1-22.008 Standards for Local Governmental Audits
61H1-22.0081 Standards for Florida Single Audit Act Audits for Nonprofit and For-Profit Organizations
61H1-22.0082 Standards for Audits of Certain Nonprofit Organizations
61H1-22.0083 Standards for Audits of District School Boards
61H1-22.0084 Standards for Audits of Charter Schools and Similar Entities
61H1-22.0085 Standards for Management Advisory Services

61H1-22.0086 Standards for Tax Practice
61H1-22.009 Standards for Attestation Engagement
61H1-22.010 Standards for Personal Financial Planning
61H1-22.011 Standards for Business Valuations
61H1-22.012 Standards for Assembled Financial Statements

Ms. Clark also informed the board that with the exception of 61H1-.33.006, the board voted the proposed changes would not have an impact on small business.

B. Committee Minutes (Education)

It was determined that this would need to go on the October board agenda to approve the foreign credentials.

C. Education Minority Assistance Program – Minutes

It was determined that this would need to go on the October board agenda to make a decision regarding Florida institutions.

D. Prosecuting Attorney's Report – Status Report

Mr. Hurst reported.

Motion was made by Mr. Durkin, seconded by Ms. Caldwell, to authorize continuance on cases that are more than one (1) year old. Upon vote, the motion passed unanimously.

24. Administrative

A. 2009-2010 ULA Campaign Update – Jennifer Meale, DBPR Communications Director

Ms. Meale reported. Ms. Meale informed board members that the unlicensed activity campaign is intended to help prevent unlicensed activity through education. This year's campaign focus will be legislation that resulted from the 2009 Legislative Session and provides for mobility. Ms. Meale informed the board that the target audience for the campaign is Floridians who would be using the services of a CPA. She stated the budget allowance for this year will be \$170,000.00.

B. Update from Division of Service Operations: Rose Naff, Interim Director

Ms. Naff reported. Ms. Naff reported on the CPA survey results of satisfaction with the Customer Contact Center. She informed the board that during the fiscal year of 07-08 the Customer Contact Center received a total of 1.5 million calls with 25,000 of the calls being CPA related.

25. NASBA

A. ALD Newsletter

This was an informational item.

B. CPA Firm Name White Paper

This was an informational item.

26. FICPA

A. Discussion

The FICPA had nothing to report at this time.

27. Other Business

28. Future Meetings

This was an informational item.

29. Adjourn

The meeting was adjourned at 1:45 p.m.

Marshall D. Gunn, Jr.