Friday, February 9, 2007

The meeting was called to order at 9:00 A.M. by Mr. Thielen, Chair. The roll was called by Ms. Caldwell and reflected the following persons present.

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<th>BOARD MEMBERS</th>
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<tr>
<td>Teresa Borcheck</td>
<td>Veloria Kelly</td>
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<td>Maria Caldwell</td>
<td>June Carroll</td>
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<td>Tanya Davis</td>
<td>Vy Hayes</td>
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<td>William Durkin</td>
<td>Evelyn Anglehart</td>
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<td>Marshall Gunn</td>
<td>Karan Lee</td>
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<td>Frank Puissegur</td>
<td>Trenicia Jenkins</td>
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<td>James Thielen</td>
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<td>David Tipton</td>
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<td>John Quinlan</td>
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<td>Excused Absence</td>
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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 Jennifer Donsky.

Motion was made by Mr. Gunn, seconded by Mr. Durkin, to approve December 8, 2006 minutes. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve additions. Upon vote, the motion passed unanimously.

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

1. Stipulation in Case #2006-025029, Laurie Burnsed (MC/BES).

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve stipulation with the addition if Ms. Burnsed wishes to re-apply she be able to do so. Upon vote, the motion passed unanimously.


Ms. Caldwell chaired.

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

Mr. Repoli was present along with his attorney Mr. Amundsen.

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


Mr. Romanello was present.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to adopt the findings of fact as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to adopt the conclusions of law as set forth in the administrative complaint. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reprimand license, assess fee of $1,197.33 to be due within thirty days of date of Final Order. Upon vote, the motion passed unanimously.

5. Petition for Variance or Waiver of Rule 61H1-31.001 & 33.003, Eugene J. Alphonse (cpe).

Mr. Alphonse was present.

Motion was made by Mr. Durkin, seconded by Mr. Puissegur, to grant Petition for Variance or Waiver, with the stipulation that Mr. Alphonse complete 16 penalty hours and the additional one hour, take the Law and Rules examination and pay a $50.00 late fee by June 30, 2007. Upon vote, the motion passed unanimously.

6. Petition for Variance or Waiver of Rule 61H1-33.003 (1) (a), James N. Bell (cpe).

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

7. Petition for Variance or Waiver of Rule 61H1-28.0052, Justin Gwin (end).

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

8. Petition for Variance or Waiver of Rule 61H1-33.006 (2), Douglas R. Horner (cpe).

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny Petition for Variance or Waiver. Board requested that staff let Mr. Horner know his reactivation requirements and that he must submit a fee to remain on inactive status. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to grant Petition for Variance or Waiver until May 31, 2007. Upon vote, the motion passed unanimously.

10. Petition for Variance or Waiver of Rule 61H1-33.003 (1) (b), Bradley R. Smith (cpe).

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

11. Non disputed Fact Hearing, Diana Pekarek (exam).

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to reconsider. Upon vote, the motion passed unanimously. Motion was made by Mr. Puissegur, seconded by Mr. Gunn, to issue a New Intent to Deny reflecting the 21 hours deficiency. Upon vote, the motion passed unanimously.

12. Non disputed Fact Hearing, Rafael Sosa (cpe).

Board chose not to reconsider and the Notice of Intent to Deny stands.

13. Consider request from Hina Behal (end).

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to request staff send a letter advising Ms. Behal may withdraw her application. Upon vote, the motion passed unanimously.

14. Consider request from Karina Mercado (end).

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to request staff send a letter advising Ms. Mercado may withdraw her application. Upon vote, the motion passed unanimously.

15. Reconsideration for Bren Dietrich (end).

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to reconsider and vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously.


No action taken.

17. Reconsideration for William Kaser (exam).

Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to reconsider and vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously.
18. Reconsideration for Yona Munro (end).

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to table. Board staff was instructed to inform Ms. Munro to appear before them or complete the four hours of above elementary accounting she is deficient in. Upon vote, the motion passed unanimously.

19. Reconsideration for Laura Webster (end).

Motion was made by Mr. Puissegur, seconded by Mr. Quinlan, to reconsider and Vacate Order of Intent upon receipt of official transcript evidencing three semester hours of upper division accounting. Upon vote, the motion passed unanimously.

20. Appearance requested by Board, Erich Miller (exam).

Mr. Miller was present.

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

Addition

Reconsideration for Blair Fretwell (exam).

Motion was made by Mr. Puissegur, seconded by Ms. Caldwell, to reconsider and Vacate Order of Intent to Deny. Upon vote, the motion passed unanimously.

II. Other Disciplinary Matters


Mr. Goldstein was present.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to suspend license to run concurrent with criminal probation, must submit proof that he is paying restitution and completed resolution. Upon vote, the motion passed with Mr. Quinlan voting no.


Mr. Ficarra was present.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to reprimand license and assess fine of $3,900.00 and cost of $1,695.64 to be due within thirty days of date of Order. Upon vote, the motion passed unanimously.
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to ask Board staff to open a complaint on Mr. Ficarra for practicing in an unlicensed firm and holding himself out, while his license was on suspend status. Upon vote, the motion passed unanimously.


Mr. Hurst reported.

III. Admission to the Profession

24. Applications for Licensure By Endorsement

David Weidner Applicant is unable to evidence successful passage of the AICPA Uniform CPA exam. Due to a fire at the Pennsylvania Board of Accountancy on June 16, 1994, exact exam scores are no longer available, only that the applicant passed all four parts of the Uniform CPA exam with a score of 75% or above.

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

Richard Wortmann 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. Puissegur, seconded by Mr. Durkin, to approve for holding self out only. Upon vote, the motion passed unanimously.

Olivia Anderson Deficient 12 semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

James Brewington Deficient six (6) quarter hours of upper division accounting, 12 quarter hours of upper division general business to include four (4) quarter hours of upper division business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 20 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
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<tr>
<th>Name</th>
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<tr>
<td>Justin Byars</td>
<td>Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.</td>
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<td>Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.</td>
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<td>Chris Calligaris</td>
<td>Deficient 14.56 semester hours of upper division accounting and a passing score on the Laws and Rules exam.</td>
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<td>Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.</td>
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<tr>
<td>David Calof</td>
<td>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 one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, 37 hours of CPE and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.</td>
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<td>Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.</td>
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<tr>
<td>Darrell Campbell</td>
<td>Deficient seven (7) semester hours of graduate level courses from an accredited institution, of which four (4) 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 eight (8) semester hours in excess of baccalaureate degree from an accredited institution to include 18 semester hours of upper division accounting, three (3) semester hours of upper division business law covering contracts, torts, and Uniform Commercial Code, and a passing score on the Laws and Rules exam.</td>
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Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Jeffery Dertz  
Deficient a baccalaureate degree, 45 quarter hours in excess of baccalaureate degree, 54 quarter hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial, 42 quarter hours of upper division general business to include coverage of four (4) quarter hours of upper division business law, and eight (8) hours of CPE.

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

James Gerace  
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Illinois Division of Professional Regulation, Oregon, and Michigan evidencing current licensure in some state, a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, 59 hours of CPE with 5 hours in accounting and auditing subjects and no more than 19 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

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

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

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

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

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

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

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

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

Miriam Lara Deficient 26 semester hours in excess of baccalaureate degree to include 17 semester hours of upper division accounting and three (3) semester hours of business law, 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 in some state, 62 hours of CPE with 10 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Nicholas Marsala Deficient 22 semester hours of upper division accounting to include coverage of taxation and 14 semester hours of upper division general business to include three (3) semester hours of upper division business law.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
John Matthews  
Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, a passing score on the Laws and Rules exam, and a complete application.

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

Jeffery Miesbauer  
Deficient a Certification of Work Experience form evidencing three (3) years and nine (9) months of public or governmental accounting experience under the supervision of a licensed CPA, following licensure and a passing score on the Laws and Rules exam.

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

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

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

Toye Payne  
Deficient 14 semester hours of general business, an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation, and a passing score on the Laws and Rules exam.

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

Hope Scafe-Roberts  
Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient a Certification of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

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

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

James Shepard  Deficient 13.50 quarter hours of upper division accounting, 3.50 quarter hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing current licensure in some state, and a passing score on the Laws and Rules exam.

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

Jeffery Snyder  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. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Thomas Sullivan  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, 48 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

David Weidner  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.
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. Gunn, seconded by Mr. Puisssegur, to deny. Upon vote, the motion passed unanimously.

Heather Wilson
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, and a passing score on the Laws and Rules exam.

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

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

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

Additions

Dimple Bhatia
Applicant was charged with false statement on December 7, 2001; attended ACF class and case was dismissed after certificate of completion was obtained.

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

Marcus Clapper
Applicant charged with conspiracy to traffic MDMA on June 6, 2000; three years probation.

Motion was made by Mr. Quinlan, seconded by Mr. Puisssegur, to ask him to waive ninety day requirement and appear before Board. If he doesn’t waive requirement
application is to be denied. Upon vote, the motion passed unanimously.

Brooke Evans  Applicant charged with open container in October 1997; paid court costs in the amount of $109.00.

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

Joseph Truchot  Applicant was charged with DUI in May 1989; $750.00 fine and DUI classes. Charged with DUI in November 1993; three (3) days jail, fine, and six (6) months suspended license.

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

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

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

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

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

Angie Adames  Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam, 20 hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Teena Bonfield  Deficient a Certificate of Work Experience form evidencing five (5) years of public or governmental accounting experience under the supervision of a licensed CPA, following licensure, and a passing score on the Laws and Rules exam.

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

Richard Campbell  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, 11 hours of CPE which must not consist of behavioral subjects, a passing score on the Laws and Rules exam, and a complete application.

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

Patricia Cassidy  Deficient 10 hours of CPE, signature on CPE reporting form, and a passing score on the Laws and Rules exam.

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

Paul Cerrone  Deficient a passing score on the Laws and Rules exam.

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

Douglas Edwards  Deficient one (1) semester hour of above elementary accounting, nine (9) semester hours of general business courses, and a passing score on the Laws and Rules exam.

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

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

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

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 one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Leslie Fier

Deficient one (1) semester hour of upper division accounting and a passing score on the Laws and Rules exam.

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

William Finnecy

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

Chari Fry

Deficient 6.36 semester hours of upper division accounting, an Authorization for Interstate Exchange of Examination and Licensure Information form from the Illinois Division of Professional Regulation, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.
David Gallagher 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 and 12 hours of CPE.

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

Brian Gannon Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a passing score on the Laws and Rules exam.

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

Betsie Giro Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, a CPE reporting form evidencing 80 hours of CPE to include 20 hours in accounting and auditing subjects, and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Gregory Hake Deficient nine (9) semester hours of upper division accounting and a passing score on the Laws and Rules exam.

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

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

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

Bertrand Higgins Deficient a Certification of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a
licensed CPA and a passing score on the Laws and Rules exam.

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

Casey Jazvac

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

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

John King

Applicant failed to satisfy requirements of 61H1-27.002; deficient official transcripts for evaluation. Also deficient two (2) hours of CPE in accounting and auditing subjects, and a passing score on the Laws and Rules exam.

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

Mary Kluth

Deficient a Certificate of Work Experience form evidencing 7 months of work experience in public or governmental accounting under the supervision of a licensed CPA, following licensure, 24 hours of CPE to include no more than 16 hours in behavioral category, and a passing score on the Laws and Rules exam.

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

Nelida Lao

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

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

Yaremis Lopez

Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

Venkat Narayan

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

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

James Novick

Deficient 12 semester hours of upper division accounting, two (2) semester hours of business law, an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and a passing score on the Laws and Rules exam.

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

Daniel Opperman

Deficient a Certificate of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA and 17 hours of CPE in accounting and auditing subjects.

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

Michael Parr

Deficient a passing score on the Laws and Rules exam.

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

David Pickett

Deficient 26 hours of CPE and a passing score on the Laws and Rules exam.
and Rules exam.

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

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

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

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

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

David Rosenblum
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 Certificate of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, and a passing score on the Laws and Rules exam.

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

Eoghan Ryan
Deficient three (3) semester hours of graduate level accounting from an accredited institution; taken after admission to graduate school, 3.34 semester hours of upper division accounting, coverage of business law contracts, torts, and Uniform Commercial Code, an Authorization for
Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and current licensure in some state, and 60 hours of CPE with 20 hours in accounting and auditing subjects which must not consist of behavioral subjects.

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

Steven Sabin Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form evidencing successful passage of the AICPA Uniform CPA exam and a passing score on the Laws and Rules exam.

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

Renee Sarria 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 and a passing score on the Laws and Rules exam.

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

Robert Skarlis 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 Certificate of Work Experience form evidencing one (1) year of work experience in public or governmental accounting under the supervision of a licensed CPA, a CPE reporting form evidencing 80 hours of CPE with 20 hours in accounting and auditing subjects and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

James Smith Deficient a passing score on the Laws and Rules exam.

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

Roger Smith  
Deficient a passing score on the Laws and Rules exam.

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

Rosa Sorrentino  
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 a passing score on the Laws and Rules exam.

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

Trudy Taylor  
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 and a passing score on the Laws and Rules exam.

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

Joseph Truchot  
Deficient 16 hours of CPE and a passing score on the Laws and Rules exam.

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

Paul Truono  
Deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Delaware evidencing successful passage of the AICPA Uniform CPA exam, 44 hours of CPE and no more than 20 hours in behavioral subjects, and a passing score on the Laws and Rules exam.

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

Glorimarie Vazquez  
Deficient three (3) semester hours of upper division accounting and a passing score on the Laws and Rules exam.
Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to deny. Upon vote, the motion passed unanimously.

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

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

Simone Wayne Deficient a passing score on the Laws and Rules exam.

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

Brenda Wegrzyn Deficient 15 hours of CPE with eight (8) hours in accounting and auditing subjects and a passing score on the Laws and Rules exam.

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

IV. Examinations

25. Applications for CPA exam

Christy Sumler Candidate is requesting credit for Business Environment & Concept (BEC) and issuance of her CPA license due to the fact that she passed her last part August 14, 2006 six (6) days after her 18 month period expired.

Ms. Sumler was present.

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

I. Applicant is requesting original application be reinstated:

Christopher Scott Applicant is requesting that his original application be reinstated and that he shouldn’t have to pay additional application fee due to the fact that his college transcripts were received prior to the board’s denial of his application.

Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the
II. 2007 applicant is requesting application to remain open for additional time:

Lisa Lazarua Applicant is requesting to keep her application opened for nine months instead of the six, which would allow her to complete the required hours without having to reapply.

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

III. 2007 candidates with conviction;

Ronald Wilford On February 17, 1997 charged with grand theft; 1½ year probation.

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

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

Fernando Alvarez Deficient 27 quarter hours of upper division accounting.

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

Colleen Hallaran Deficient 21 semester hours of upper division accounting to include coverage of taxation and nine (9) semester hours of upper division general business which must include three (3) semester hours of business law.

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

Marcell Hetenyi Deficient six (6) semester hours of upper division accounting to include coverage of taxation. Also deficient three (3) semester hours of business law.

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

Stephanie Hogg Deficient 12 semester hours of upper division accounting and 18 semester hours of upper division
general business. Also failed to submit a complete application.

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

Lisa Lazarus
Deficient six (6) semester hours of upper division accounting.

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

Monika Mazgal
Deficient six (6) semester hours of upper division accounting.

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

Jose Medina
Deficient five (5) semester hours in excess of baccalaureate degree from an accredited institution.

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

Hitesh Patel
Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 30 semester hours in excess of baccalaureate degree from an accredited institution, which must include 2.25 semester hours of upper division accounting and three (3) semester hours of business law with coverage of contracts, tort, and the uniform commercial code. Also failed to submit a complete application.

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

Valerie Rhein
Deficient baccalaureate degree posted to official transcript. Also deficient 10 semester hours of upper division accounting to include coverage of cost/managerial accounting, three semester hours of business law and failed to submit a complete application.
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to deny. Upon vote, the motion passed unanimously.

Hedieh Sepehri  Deficient official transcripts from Golden Gate University; failed to satisfy requirements of rule 61H1-27.002(2).

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

Ronald Wilford  Deficient official transcripts from Florida Metropolitan University; failed to satisfy requirements of rule 61H1-27.002(2). Also failed to submit a complete application.

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

Additions

Dawn Bauer On September 21, 1989 charged with petty theft; six (6) months probation.

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

Edith Davis On May 13, 1988 charged with driving with a suspended driver’s license; six (6) days in jail.

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


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

Michelle McCann On January 15, 1997 charged with possession of alcohol by a person under 21; community services.
On March 1, 2003 pled no contest to resisting officer or obstruction without violence; adjudicated withheld.

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

Andre Reid

On May 19, 1998 charged with theft/uttering forge instrument; pretrial intervention program and adjudication withheld.

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

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

Daniel Alonso

Deficient three (3) semester hours in excess of baccalaureate degree.

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

Edwin Bonano

Deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1). Also deficient five (5) semester hours of upper division accounting.

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

Deborah Clifton

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

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

Michelle Cocking

Deficient nine (9) semester hours of general business.

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

Edith Davis

Deficient 12 semester hours of upper division accounting.

Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.
Elizabeth Delgado
Deficient 12 semester hours of upper division accounting.

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

Shawn Duerr
Deficient eleven semester hours in excess of baccalaureate degree to three (3) semester hours of upper division financial accounting and eight (8) semester hours of upper division general business.

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

Juan Carlos Echeverria
Deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient three (3) semester hours of business law.

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

Joseph Ede
Deficient evaluation of the Advanced Institute of Management, Swiss Confederation and Higher School of Business of Lausanne, which must be evaluated by one of the board’s approved evaluators; failed to satisfy rule 61H1-27.001 and 61H1-27.002. Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial and cost/managerial accounting, and 39 semester hours of upper division general business which must include six (6) semester hours of business law with coverage of contracts, torts, and the uniform commercial code. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution and failed to submit a complete application.
Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.

Meghan Ewin  Deficient official transcripts from Denison University and Florida Atlantic University; failed to satisfy requirements of rule 61H1-27.002(2).

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

Robert Fogarty  Deficient baccalaureate degree posted to official transcripts.

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

Julia Friedman  Failed to submit a complete application.

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

Joseph Gerrity  Deficient 12 semester hours of upper division accounting.

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

Lori Guerra  Failed to submit a complete application.

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

Lowell Hammer  Deficient official transcripts from the University of Miami and Florida Atlantic University; failed to satisfy requirements of rule 61H1-27.002(2).

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

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

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

Cynthia Hobbs-Demoya  Deficient 12 semester hours of upper division accounting.
Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.

Stanley Hunt  
Deficient 32.65 semester hours of upper division accounting to include coverage of taxation, auditing, financial, and cost/managerial accounting. Also deficient 2.65 semester hours of business law and failed to submit a complete application.

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

David Huppert  
Deficient official transcripts from the University of Florida; failed to satisfy requirements of rule 61H1-27.002(2).

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

Shabbir Khambalia  
Failed to submit a complete application.

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

Marvalene King  
Deficient 1.40 semester hours of upper division accounting.

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

Brian Lamb  
Failed to submit a complete application.

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

Jennifer Lee  
Failed to submit a complete application.

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

Michelle McCann  
Failed to submit a complete application.

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

Morris Milarsky  
Deficient four (4) semester hours of upper division
accounting and three (3) semester hours of business law.

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

Hafeez Mirza

Deficient 15 semester hours of graduate level courses from an accredited institution, of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 8.75 semester hours of upper division accounting. Also deficient 30 semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of business law with coverage of contracts, torts, and the uniform commercial code.

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

Natalia Moaten

Deficient official transcripts from Hillsborough Community College and University of Phoenix; failed to satisfy requirements of rule 61H1-27.002(2).

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

Ethelbert Nwanegbo

Deficient evaluation of the University of Port Harcourt, which must be evaluated by one of the board’s approved evaluators; failed to satisfy rule 61H1-27.001 and 61H1-27.002. Deficient 18 semester hours of upper division accounting and 33.32 semester hours of upper division general business which must include three (3) semester hours of business law. Also deficient 9.64 semester hours in excess of baccalaureate degree from an accredited institution.

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

Rouyi Pan

Deficient 16 semester hours in excess of baccalaureate degree. Also failed to submit a complete application.
Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.

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

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

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

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

Michael Ray Deficient official transcripts from the all colleges/universities attended; failed to satisfy requirements of rule 61H1-27.002(2). Also failed to submit a complete application.

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

Miguel Rivera Deficient official transcripts from Catholic University of Puerto Rico, Inter American University, and George F. University; failed to satisfy requirements of rule 61H1-27.002(2). Also deficient Authorization for Interstate Exchange of Information form to evidence compliance with 61H1-27.002(1).

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

Roberto Rodriguez Deficient nine (9) semester hours of upper division accounting to include coverage of cost/managerial accounting. Also deficient 10.63 semester hours of upper division general business.

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

Sean Scully Deficient six (6) semester hours of upper division accounting and 1.5 semester hours of upper division business law.
Motion was made by Mr. Gunn, seconded by Mr. Quinlan, to deny. Upon vote, the motion passed unanimously.

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

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

Therese Stanley
Deficient 16 semester hours of upper division accounting to include coverage of cost/managerial accounting and eight (8) semester hours of upper division general business to include three semester hours of business law.

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

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

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

Toni Walker
Deficient nine (9) semester hours of upper division accounting and three (3) semester hours of business law.

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

Andrea Whitworth
Failed to submit a complete application.

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

Qi Yang
Deficient six (6) semester hours of graduate level courses from an accredited institution, of which three (3) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Deficient 32 semester hours of upper division accounting to include coverage of auditing,
V. Continuing Professional Education

26. Report on Continuing Professional Education

I. Consider a request from the following licensees to reactivate their null and void license.

A. Timothy W. Buffkin, AC 11410 – Mr. Buffkin’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

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

B. Wayne A. Gruenloh, AC 16076 – Mr. Gruenloh’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

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

C. Eric Larson, AC 33341 – Mr. Larson’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

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

D. Ray R. Sturm, AC 23027 – Mr. Sturm’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

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

E. Consider a request from Lisa K. Campbell, AC 27868, to reinstate her “null and void” license to “inactive” or “delinquent” status, so that she may have the opportunity to reactivate her license. Ms. Campbell’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

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

F. Consider a request from Deborah A. Fasanelli, AC 32738, to make up the dues, any penalty and any required additional CPE to reinstate her “null and void” license. Ms. Fasanelli’s license reverted to “delinquent” status on January 1, 2003 and “null and void” on January 1, 2005.

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

G. Consider a request from Luis Mier, AC 22577, to reinstate his “null and void” license or to place it on “inactive” status. Mr. Mier’s license reverted to “delinquent” status on January 1, 2004 and “null and void” on January 1, 2006.

Motion was made by Mr. Quinlan, seconded by Ms. Caldwell to, deny Mr. Mier’s request to place his “null and void” license on “inactive” status. However, approve extending the “delinquent” status of Mr. Mier’s license for six months in order for him to reactivate by completing the regular requirements under the unusual hardship provisions. Upon vote, the motion passed unanimously.

II. Consider a request from R. Mark Lamothe, AC 26345, for a more reasonable way of reinstating his “null and void” license. The Board of Accountancy, at their meeting on October 27, 2006, approved an extension of Mr. Lamothe’s status to “delinquent” for six months to allow him to reactivate his “null and void” license. Mr. Lamothe was sent a letter dated November 1, 2006 informing him of the Board’s decision. Mr. Lamothe current requirements to reactivate his license is 640 CPE hours with 160 in accounting and auditing by May 11, 2007. Mr. Lamothe’s license reverted to “delinquent” status on January 1, 1995 and “null and void” on January 1, 1997.

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

III. Consider the following reactivation application for denial.

A. Kathy Donald, AC 13383 – Ms. Donald is required to complete 160 CPE hours with 40 in accounting and auditing for the period ending June 30, 2006. She is deficient four (4) CPE hours for the period ending June 30, 2004 as a result of failing to submit sufficient proof of attendance for courses completed on 11/25/02, 01/13/03, 01/14/03, 02/06/03, 03/26/03 and 06/24/04 and 28 CPE hours for the period ending June 30, 2006 as a result of failing to submit sufficient proof of attendance for courses completed on 07/16/04, 07/26/04, 09/8-10/04 and 10/18/05.

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

B. Lisa M. Kiesel, AC 31730 – Ms. Kiesel is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending June 30, 2006. She is deficient ten (10) accounting and auditing credits for the period ending June 30, 2006 as a result of the course entitled, “Flair Transactions” being disallowed for accounting and auditing credits by the Committee on Continuing Professional Education at their meeting on December 5, 2006.

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

C. Elaina M. Smith, AC 33959 – Ms. Smith is required to complete 200 CPE hours with 50 in accounting and auditing for the period ending June 30, 2006. She is deficient completed reporting forms and corresponding proofs of attendance for the reestablishment periods of 06/30/03 and 06/30/06.

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

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

<table>
<thead>
<tr>
<th>NAME OF LICENSEE</th>
<th>LICENSE</th>
<th>DISCIPLINARY ACTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Burke, Arthur L.</td>
<td>3409</td>
<td>no</td>
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Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.
<table>
<thead>
<tr>
<th>Name</th>
<th>ID</th>
<th>Vote</th>
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<tbody>
<tr>
<td>Burleson, Herbert E.</td>
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<tr>
<td>Ferrante, Jeffrey A.</td>
<td>11231</td>
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<tr>
<td>Goodson, Daniel D.</td>
<td>9879</td>
<td>no</td>
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<tr>
<td>Harmon, W. Thomas</td>
<td>R1220</td>
<td>no</td>
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<tr>
<td>Hayes, John W.</td>
<td>11339</td>
<td>no</td>
</tr>
<tr>
<td>Keen, Ricky H.</td>
<td>33075</td>
<td>no</td>
</tr>
<tr>
<td>Markham, Ray W. Sr.</td>
<td>1653</td>
<td>no</td>
</tr>
<tr>
<td>Menge, Jennifer C.</td>
<td>34289</td>
<td>no</td>
</tr>
<tr>
<td>Pike, Robert W.</td>
<td>1892</td>
<td>no</td>
</tr>
<tr>
<td>Riden, Dyan D.</td>
<td>32431</td>
<td>no</td>
</tr>
</tbody>
</table>
Motion was made by Mr. Quinlan, seconded by Mr. Durkin, to approve. Upon vote, the motion passed unanimously.

VI. **Firms**

27. Applications for CPA Firms

Frank A. Ficarra, CPA, PA Shareholder, Frank A. Ficarra, Florida CPA license is currently suspended. Rule 61h1-20.001(2) states a suspended certified public accountant is prohibited from practicing public accounting as a sole proprietor, partner, or shareholder and using the CPA designation.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to deny. Based on previous information earlier in the meeting the Board reconsidered. Motion was made by Mr. Puissegur, seconded by Mr. Quinlan to approve. Upon vote, the motion passed unanimously.

VII. **Temporary Permits**

28. Applications for Temporary Permits

This was an informational item.

VII. **Rules Report**

29.61H1-20.007 Generally Accepted Accounting Principles
61H1-20.008 Generally Accepted Auditing Standards
61H1-20.009 Standards for Accounting and Review Services
61H1-20.0092 Government Auditing Standards
61H1-20.0093 Rules of the Auditor General
61H1-20.0095 Standards for Consulting Services
61H1-20.0096 Services for Tax Practice
61H1-20.0097 Standards for Personal Financial Planning
61H1-20.0098 Standards for Business Valuations
61H1-20.0099 Standards for Attestation Engagements
61H1-21.001 Independence
61H1-29.003 Experience for Licensure by Endorsement
61H1-31.001 Fees
61H1-33.006 Inactive or Delinquent Florida Certified Accountants Who Desire to Become Active Licensee

Ms. Clark informed the Board of the status of the above rules.

Ms. Caldwell reported that the Rules Committee discussed Rule 61H1-22.0086
Standards for Tax Practice, Ms. Clark will prepare draft language and it will be noticed for rule development. Motion was made by Mr. Puissegur, seconded by Mr. Durkin to be noticed for rule development.

Ms. Caldwell reported that the Rules Committee determined to approve draft language in Rule 61H1-27.002 – Concentrations in Accounting and Business. Motion was made by Mr. Durkin, seconded by Mr. Quinlan, to notice for rule development. Upon vote, the motion passed unanimously.

Motion was made by Mr. Quinlan, seconded by Mr. Gunn, to approve language for 61H1-31.001 to be noticed for rule development.

Ms. Caldwell reported that the Rules Committee at their meeting on February 8, 2007 determined the language regarding the $250.00 in Rule 61H1-22.0032 - Approval of CPA Ethics Continuing Education by Providers and Rule 61H1-31.001 – Fees be re noticed for rule development with the $250.00 under 31.001, but leave something under 22.0032 to reference this. Ms. Clark will bring draft language to the next meeting.

VII.  **Declaratory Statements**

30. C. Douglas Bronson requests guidance.

Motion was made by Mr. Gunn, seconded by Mr. Puissegur, to have Ms. Clark prepare letter to Mr. Bronson. The letter will be published in the Administrative Weekly. Upon vote, the motion passed unanimously.

VIII. **Administrative**

31. NASBA.

   A. NASBA CPA Mobility Task Force.

This was an informational item.

   B. Consider nominating Dr. Calhoun for 2007-2008 NASBA vice chair.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to nominate Dr. Calhoun for the 2007-2008 NASBA vice chair. Upon vote, the motion passed unanimously.

32. Committee Appointments.

Probable Cause Panel (3) Chair- Jim Thielen  
Maria Caldwell  
Byron Shinn  

CPE (1) Chair - Frank Puissegur
33. Unlicensed Activity Enforcement Report 1/1/06 through 12/31/06.

This was an informational item.


Mr. Jim Dwyer of the Auditor General’s office was present.

This was an informational item.

35. Staff would like guidance on whether work experience from Arkansas Tech University Foundation would qualify as public governmental experience.

The Board requested further information, they want to know was Mr. Gurel “under the direct supervision of a CPA?”.

36. Dr. Gary McGill’s resume for the Accounting Education Committee.
Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to approve. Upon vote, the motion passed unanimously.

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

Motion was made by Mr. Durkin, seconded by Ms. Caldwell, to approve the minutes from the Committee on Continuing Professional Education for September 12, 2006 and November 6, 2006. Upon vote, the motion passed unanimously.

38. Consider the amount to collect for the Minority Scholarship Fund.

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

39. Discuss SB 640 & changes to 473.312 (1)(a).

Ms. Green went over the summary of proposed changes to Chapter 473 Florida Statutes, regarding work experience alternative. Ms. Green informed the Board that the fifth year of work experience is working and allows licensed CPAs from other states to apply for licensure in Florida without being burden with additional education requirements.


This was an informational item.

41. Discuss how implementation of 1140(6) affects CPA’s.

Terry Shoffstall, Staff Director and Debbie White, Legislative Analyst for the Joint Legislative Auditing Committee were present.

Mr. Shoffstall informed the Board that he and Ms. White had met with the Rules Committee on February 8, 2007 and discussed the lobbying law that was passed this past December that required the Joint Legislative Auditing Committee to hire or qualify a minimum of ten auditing firms to audit the lobbying firm compensation reports. Mr. Shoffstall stated that there were two issues in the law that raises concerns and that is the use of the word “audit”, and the definition for independence.

Mr. Thielen informed the Board that the Rules Committee found out they don’t have jurisdiction, because this does not fall under Florida Statute 473. Ms. Clark explained to the Board that, Mr. Shoffstall and Ms. White are only asking for guidance and general discussion from the Board. She stated that the definition of independence is not contained within the statues and rules that govern the practice of professional accounting in Florida, as in there’s no reference in Chapter 11 to Chapter 473 or the related administrative rules.

Mr. Thielen informed the Board that Mr. Shoffstall would like the Board to provide
their thoughts to the Joint Legislative Auditing Committee in writing so he can present it to the senate president and the house president.

The Board asked the Division Director; Ms. Kelly to draft a letter to Representative Carl Domino.

42. Report from FICPA.

Ms. Green informed the Board that the Public Service Announcements are complete and will begin airing.

Ms. Green informed the Board that the House Committee on Business Regulation is taking up 473.308(4), F.S., and are approving the removal of the October 1, 2008 sunset provision date. The following two amendments also passed reducing the work experience alternative from five to three years and removing the word “classroom” in section 473.312(1)(a), F.S. This amendment clarifies that the 80 hours of CPE for the CPA license renewal does not have to be live classroom hours.

Ms. Green informed the Board that the FICPA is currently working with several sponsors to file bills regarding CIRA financial items that will contain reserves, turnover audits, guarantees or operating/common expenses and financial statement reporting from 60 to 90 days.

Ms. Green briefly discussed the substantial equivalency/mobility issue and informed the Board that a work group will be studying this issue in 2007 and will share their findings with the Board.

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

Ms. Clark has nothing to report at this time.

44. Consider deceased Florida practitioners

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

45. Future meeting dates.

This was an informational item.

Additions

Consider appointment of Division Director.

Deputy Secretary Edwards was present for this item, and announced the Department would like to nominate Veloria A. Kelly as the Division Director for the Board of Accountancy.
Motion was made by Mr. Puissegur, seconded Mr. Gunn, to approve. Upon vote, the motion passed unanimously.

46. Adjourn

There being no further business the meeting was adjourned at 1:35 p.m.

Jim Thielen, Chair