

**MEETING AGENDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY MEETING
September 15, 2008
Conference Call**

Monday, September 15, 2008

The meeting was called to order at 9:05 A.M. by Ms. Caldwell, Chair. The roll was called by Mr. Gunn, Vice Chair and the reflected the following persons present.

BOARD MEMBERS		STAFF	
Teresa Borcheck	Present	Veloria Kelly	Present
Cynthia Borders-Byrd	Present	June Carroll	Present
Rick Carroll	Present	Vy Hayes	Present
Maria Caldwell	Present	Trencia Jenkins	Present
William Durkin	Present	Karan Lee	Present
Marshall Gunn	Present		
Frank Puissegur	Present		
David Tipton	Present		
John Quinlan	Present		

Mary Ellen Clark, Esquire, Assistant Attorney General and Board counsel was present. Eric Hurst, Esquire, Assistant General Counsel, Department of Business and Professional Regulation was present.

I. **Petitions for Variance or Waiver and Reconsiderations**

1. Petition for Variance or Waiver of Rule 61H1-33.003(6), Stacey Gutierrez.

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

2. Petition for Variance or Waiver of Rule 61H1-28.0052(1)(b), Carshena Thompkins.

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve Petition for Variance or Waiver and allow until February 28, 2009, to complete exam. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver of Rule 61H1-33.001(3), Manuel Trillo.

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

4. Petition for Variance or Waiver of Rule 61H1-33.001(3), Stanley F. Weiner.

Mr. Weiner was present.

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

5. Reconsideration for Michael Berglind.

Motion was made by Mr. Quinlan, seconded by Mr. Puissegur, to defer this until the January 21, 2009 Board meeting. Upon vote, the motion passed unanimously.

II. **Declaratory Statements**

6. Petition for Declaratory Statement from Mr. G. J. Hernandez.

This item was withdrawn.

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

7. B. Endorsement:
Eileen Kilday
Amir Salari
Steven Sussman

Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to reconsider those listed under 7B. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to vacate Notice of Intent to Deny. Upon vote, the motion passed unanimously. Motion was made by Mr. Quinlan, seconded by Ms. Borcheck, to approve. Upon vote, the motion passed unanimously.

IV. **Examinations**

8. Applications for CPA exam

Erin Atteberry

Applicant charged with driving under the influence on September 11, 2004; pled to reckless driving adjudication withheld, six months probation, 50 hours community services, paid fine and court costs. Applicant charged with administrative violation – refused breathalyzer test on September 11, 2004; license suspended for one year and complete driving course.

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

Lucian Bacallao

Applicant charged with misdemeanor battery on October 24, 2001; deferred prosecution completed anger management course.

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

Giovanni Benedetto

Applicant charge with possession of alcohol by a person underage on March 15, 2004; plead no contest and paid fine and court costs.

Paula Aponte Deficient ten semester hours of upper division accounting and six (6) semester hours of upper division general business.

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

Scott App Deficient official transcripts from Florida International University; applicant failed to satisfy requirements of rule 61H1-27.002(2);

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

Vladislav Babadzhanov Deficient a complete application.

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

Marie Bell Deficient 15 semester hours in excess of baccalaureate degree from an accredited institution.

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

Jeffrey Benninghoff Deficient 12 semester hours of upper division accounting and a complete application. Also deficient an Authorization for Interstate Exchange of Examination and Licensure Information form from Pennsylvania.

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

Sheliza Bhola Deficient (3) semester hours of upper division business law.

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

Kimberly Boston Deficient 22 quarter hours of upper division accounting.

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

Lynda Bush Deficient 18 semester hours of upper division accounting to include coverage of cost/managerial accounting and three (3) semester hours of business law.

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

Jose Chica

Deficient evaluation of University of Manizales transcripts by a Board approved evaluator; applicant failed to meet requirements of 61H1-27.001 and 61H1-27.002. 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 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial accounting, and accounting information systems, 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.

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

Lori Clause

Deficient 18 semester hours of upper division accounting.

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

Angelika Cope

Deficient 18 hours in excess of baccalaureate degree from an accredited institution to include coverage of upper division taxation and three (3) semester hours of business law.

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

Yasmid Craft

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 30 semester hours in excess of baccalaureate degree from an accredited institution to include 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. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Fernando Delfin

Deficient 30 hours in excess of baccalaureate degree from an accredited institution to include 3.5 hours of upper division accounting and 5.5 semester hours of upper division general

Latasha Harrell Deficient 24 semester hours of upper division accounting to include coverage of taxation.

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

Kenneth Hawkins Deficient 6.6 semester hours in excess of baccalaureate degree from an accredited institution to include six (6) semester hours of upper division accounting.

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

William Hobba Deficient nine (9) semester hours of upper division accounting and a complete application.

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

Yecid Hurtado 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 30 semester hours in excess of baccalaureate degree from an accredited institution to include coverage of upper division taxation, 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. Quinlan, seconded by Mr. Tipton, to deny. Upon vote, the motion passed unanimously.

Shrimati Indar Deficient six (6) semester hours of upper division accounting and 18 semester hours of upper division general business to include three (3) semester hours of business law.

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

Karl Johansson 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 30 semester hours in excess of baccalaureate degree from an accredited institution to include coverage of upper division auditing and

Lawrence Masters Deficient official transcripts from University of Florida and Nova Southeastern University: failed to meet requirements of 61H1-27.002(2).

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

Perry Mayer Deficient official transcripts from Florida State University; failed to meet requirements of 61H1-27.002(2).

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

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

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

Kevin McNulty Deficient official transcripts from University of Massachusetts; applicant failed to meet requirements of 61H1-27.002(2).

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

Marciano Mendez 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 30 semester hours in excess of baccalaureate degree from an accredited institution to include coverage of 3.75 semester hours of upper division business law with coverage of contracts, torts and the Uniform Commercial Code. Also deficient a complete application.

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

Michael Mendez Deficient 28 semester hours in excess of baccalaureate degree from an accredited institution to include nine (9) semester hours of upper division accounting.

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

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

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

unanimously.

Stacey Nastan

Deficient nine (9) semester hours in excess of baccalaureate degree from an accredited institution to include three (3) semester hours of upper division accounting and three (3) semester hours of business law. Also deficient a complete application.

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

Lisa Nichols

Deficient 15 semester hours of upper division accounting.

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

Mary Pankianathan

Deficient nine (9) semester hours of graduate level courses from an accredited institution of which six (6) semester hours must be in accounting and three (3) semester hours of taxation; these courses must be taken after admission to graduate school. Also deficient 20 semester hours of upper division accounting to include coverage of auditing and deficient three (3) semester hours of business law to include coverage of contracts, torts and the Uniform Commercial Code.

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

Reji Perumprayil

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

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

Sarah Peterson

Deficient six (6) semester hours of upper division accounting to include coverage of taxation and 21 semester hours of upper division general business to include three (3) semester hours of business law.

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

Javier Pineyro

Deficient evaluation of Universidad Nacional De Lomas De Zamora transcripts by a Board approved evaluator and deficient official transcripts from the University of Dallas; applicant failed to meet requirements of 61H1-27.001 and 61H1-27.002. 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 36 semester hours of upper division accounting to include coverage of taxation, auditing, financial, cost/managerial accounting, and accounting information systems, 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 a complete application.

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

Patti Richardson

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

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

Juan Rioja

Deficient evaluation of San Marcos University transcripts by a Board approved evaluator; applicant failed to meet requirements of 61H1-27.001 and 61H1-27.002. Deficient nine (9) semester hours of graduate level courses from an accredited institution to include six (6) semester hours of 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, cost/managerial accounting, and accounting information systems, and nine (9) 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.

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

Franklin Rojas

Deficient 21 semester hours of upper division accounting.

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

Courtney Ruggles

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

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

Pedro Ruiz

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 30 semester hours in excess of baccalaureate degree from an accredited institution to include nine (9) semester hours of upper division accounting and three (3) semester hours of upper division business law with coverage of contracts, torts and the Uniform Commercial Code. Also deficient a complete application.

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

Victor Ruiz

Deficient official transcripts from all schools attended; applicant failed to meet requirements of 61H1-27.002(2). Also deficient a complete application.

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

Edward Shashaty

Deficient official transcripts from University of Miami and undergraduate transcripts from Florida International University; applicant failed to meet requirements of 61H1-27.002(2).

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

Nathan Simons

Deficient a complete application.

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

Richard Smith

Deficient 36 semester hours of upper division accounting to include taxation, auditing, financial, cost/managerial, and accounting information systems. Also deficient six (6) semester hour of upper division business law to include coverage of contracts, torts and the Uniform Commercial Code.

passing score on the Laws and Rules exam.

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

VI. **Continuing Professional Education**

10. Report on Continuing Education

I. REQUEST FOR RULINGS:

- A. Consider a letter from Dennis M. Bishop, AC 2856, for waiver of Rule 61H1-31.001 (9) which establishes the deadline and delinquency fee for submitting the continuing professional education (CPE) reporting form. Mr. Bishop states that on June 15, 2007 he completed and submitted his reporting form for continuing education to the Florida Board of Accounting via first class mail to the Florida Board of Accountancy, 3131 N.W. 13th St., Suite 52, Gainesville, Florida 32601 which was the address pre-printed on the bottom right hand corner of the form. He states at the time he did not realize that the form had been revised and the address had been changed. Mr. Bishop is requesting that the board read the previous facts and waive the reporting requirements of Rule 61H1-31.001 (9) on the grounds that he did report on a timely basis. Mr. Bishop passed his laws and rules exam and paid his renewal fee by the deadline.

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

- B. Consider a request from Iva H. Girtman, AC 5787, to accept her sworn statement along with the enclosed documentation to suffice as sufficient proof of attendance for the one hour of accounting and auditing needed for the two year period ending June 30, 2004. Ms. Girtman states she moved in 2004. She states she failed to notify the Board of Accountancy and her license renewal did not reach her. She states as a result and without her knowledge, her CPA license was voided. She states she continued to complete her continuing professional education (CPE) as normal. Ms. Girtman states she finds herself in a difficult situation regarding a CPE class she attended on November 22, 2002. She states she discarded her 2002 records as she was advised she was allowed to do many years ago by an employee of the Board of Accountancy. She states she has used old calendars to reconstruct all her CPE classes for the period ending June 30, 2004. She states she been successful except for the class she attended on November 22, 2002. Ms. Girtman states without the report she does not know the name of the group that sponsored the class so that she can get proof of attendance. She states that all she has is the page from her old calendar that tells her "CPE Class – 4 Points Sheraton – 8 A&A - Lunch on your own – 8 a.m. to 5 p.m." Ms. Girtman states she has contacted the hotel but because they have changed hands they do not have records that far back. She states she contact Gus Ahsoo with the Bureau of Education and Testing and he provided her with a print out showing that she fulfilled her CPE requirements showing 20 hours of A&A and 87 other hours.

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

VII. Administrative

11. Rule 61H1-27.002 - Concentrations in Accounting and Business

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve with the following changes; **61H1-27.002 Concentrations in Accounting and Business.**

(1) ~~The~~ For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination ~~is~~ was made prior to August 2, 1983, an applicant must have a baccalaureate degree from an accredited college or university with a major in accounting, or its equivalent, with a concentration in accounting and business subjects. A concentration in accounting and business is defined as an educational program that includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above elementary (principles of) accounting and 27 semester or 40 quarter hours, or the equivalent, in general business education. In order to meet the provisions of Section 473.306, F.S., the application must ~~be~~ have been filed, completed and approved and show on its face that all educational and other requirements ~~have been~~ were met prior to August 2, 1983.

(2) For purposes of Section 473.306, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least a baccalaureate degree, or its equivalent, from an accredited college or university with a major in accounting, or its equivalent, plus at least 30 semester hours or 45 quarter hours, or the equivalent from an accredited college or university. These additional hours shall be in excess of those required for the baccalaureate degree ~~including a such that the applicant's~~ total education program shall include at least 150 total semester hours or 200 quarter hours or their equivalent with a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 39 semester or 58 quarter hours in general business education which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses, unless as defined in subsection 61H1-27.002(2), F.A.C., and unless they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 160 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

~~(3)~~ (4) For purposes of this rule, upper division accounting hours other than elementary above the minimum requirement may be substituted for general business hours. Elementary accounting subjects shall not be accepted as general business education. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three course sequence, are titled "introductory," "fundamentals" or "principles" and even if they are offered at the graduate level. All accounting courses and not less than 21 semester or 32 quarter hours of general business courses must be at the upper division level. For the purpose of paragraph 61H1-27.002(2)(b), F.A.C., all general business courses, including accounting courses in excess of the 36 hours required, must be taken at the upper division level, except for Introductory Macro and Micro Economics, three semester hours of the six required in Business Law, Introductory Statistics, Introduction to Computer Information Systems, and any written or oral communication course described in paragraph 61H1-27.002(2)(b), F.A.C. Lower level general business courses, other than those listed above, posted to transcripts after August 31, 1989 will not count. Standardized tests, such as CLEP courses, are not acceptable for accounting or general business courses; however, advanced placement (AP) courses will be counted if the applicant has been granted college credit for those AP courses by their degree-granting institution.

(a) Upper division, as used in Rule 61H1-27.002, F.A.C., means courses offered at the junior level or higher. By definition, any course taken at a community college is not upper division. Courses offered at the freshman and sophomore level at senior institutions are not upper division, regardless of the title or content of the course (e.g., Cost, Intermediate, Tax, etc.)

(b) If an applicant has taken a course at the lower division at a senior institution, and that institution has reclassified the course to the upper division at the time of application to Florida, the course will be deemed upper division for the purpose of Rule 61H1-27.002, F.A.C.

~~(4)~~ (5) Re-applicants whose original application for the CPA examination was approved prior to August 2, 1983 may elect to satisfy subsection 61H1-27.002(1), F.A.C.

~~(5)~~ (6) For purposes of subsection 61H1-27.002(2), F.A.C., and Section 473.306, F.S., a baccalaureate degree will not be considered as meeting the statutory requirement for a major in accounting or its equivalent unless all credit hours accepted by the college or university as part of the degree requirement are listed as courses in the catalogues of all institutions attended.

~~(6)~~ (7) If an applicant takes duplicate courses, only one of these courses will be counted. For purposes of this rule, all CPA Examination Review courses will be deemed to be duplicate courses.

(a) Courses will be considered duplicated if they cover a substantially equivalent professional area of knowledge even if separated by a span of time and even if some of the professional, technical and/or legal issues have been changed or modified.

(b) Regarding CPA Review courses, by definition these courses cover material already studied. Accordingly, no exception will be made to consider a CPA Review course non-duplicative, regardless of statements by applicants, professors, or academic administrators that additional topics are covered or the material covered only superficially in prior courses is covered in more detail in a “review” course.

~~(7)~~ (8) Individuals who have graduated from accounting programs approved by the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy and whose educational degrees are from accredited institutions as set forth in subsection 61H1-27.001(1), F.A.C., shall be deemed to have met the requirements set forth in subsections 61H1-27.002(1)-(3), F.A.C.

Specific Authority 473.304, 473.306 FS. Law Implemented 473.306 FS. History—New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.02, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, 1-31-05, 5-24-07, _____.

Upon vote, the motion passed unanimously.

12. Rule 61H1- 27.0041 - Work Experience

Motion was made by Mr. Quinlan, seconded by Ms. Borders-Byrd, to approve the following language;

61H1-27.0041 One Year of Work Experience.

If application for licensure is made after December 31, 2008, the applicant must document one year of work experience as follows:

(1) Definitions. Within the context of this rule, the following definitions apply:

(a) “Applicant.” An applicant is a person who has met Florida’s educational requirements for licensure and intends from the outset of the supervised experience to meet the supervised experience requirement for licensure.

(b) “Supervised” and “supervision”: the subjection of the applicant, during employment, to oversight, guidance and evaluation by a supervisor who had the right to control and direct the applicant as to the result to be accomplished by the work and also as to the means by which the result was to be accomplished.

(c) “Supervisor.” A supervisor is either a licensed certified public accountant in good standing with any regulating body or a chartered accountant recognized by the International Qualifications Appraisal Board (IQAB).

(2) One year of work experience shall be held and understood to mean the rendition of services such as are customarily performed by full-time, regularly employed staff employees of a certified public accountant during the normal workweek as required by the employing certified public accountant, commencing after the completion of the educational requirements set forth in Rule 61H1-27.002(3), F.A.C. The experience must either average at least twenty (20) hours a week over no more than one hundred and four (104) weeks or average no more than forty (40) hours a week over no more than fifty-two (52) weeks. Reasonable vacation time and sick leave or other required absences may be permitted. The supervisor, in her or his report to the Department, shall certify that the applicant rendered such services as are customarily performed by full-time, regularly employed staff employees for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) or more than one hundred and four (104) weeks. The sequence of the experience is considered immaterial, that is, whether the experience

was secured before or after taking the examination, or partly before the examination and partly after the examination, provided the two periods combined equal at least one year.

(3) The one year of work experience may be achieved by teaching accounting full time for one year

under the following conditions:

(a) Full-time teaching as described by the rules of the educational institution where the applicant taught will be accepted by the Board to be full-time teaching. However, in no case will less than twelve (12) semester hours, or the equivalent, be accepted by the Board as full-time teaching.

(b) If the applicant has not taught accounting full time for one year, credit will be allowed by the Board for teaching accounting less than full time on a pro rata basis based upon the number of semester or quarter hours required for full-time teaching at the educational institution where the applicant taught. However, in no case will an applicant receive credit for a full-time teaching year for teaching done in less than one academic year or more credit than one full-time teaching year for teaching done within one calendar year.

(c) Courses outside the fields of accounting and general business will not be counted toward full-time teaching.

(4) Documentation of the one year of work experience shall be made using Certification of Work Experience Form (DBPR FormCPA 32/Revised 9/08) which is hereby incorporated by reference, effective _____, a copy of which may be obtained from the Board office located at 240 NW 76th Drive, Suite A, Gainesville, FL 32607-6655.

Specific Authority 473.304(1), 473.308(4) FS. Law Implemented 473.308(4) FS. History—New

Upon vote, the motion passed unanimously.

13. Mobility issues

Motion was made by Mr. Gunn, seconded by Ms. Borders-Byrd, to support the FICPA's submission of the draft of F.S. Chapter 473. Upon vote, the motion passed with Mr. Tipton voting no.

14. Other Business

There was no other business at this time.

15. Future meetings.

This was an informational item.

Adjourn

There being no further business the meeting was adjourned at 10:25 a.m.

Maria Caldwell, Chair

