



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

July 23, 2001

*Florida's Future...*  
**Right Here.  
Right Now.**

Mr. John C. Bovay  
Austin & Bovay, Chartered  
901 NW 57<sup>th</sup> Street  
Gainesville FL 32605

Jeb Bush  
*Governor*

Kim Binkley-Seyer  
*Secretary*

Dear Mr. Bovay:

**Division of Certified Public  
Accounting**

At its meeting on July 18, 2001, the Board of Accountancy considered your request for an opinion relating to 473.302(7) – Practice of or Practicing Public Accounting.

**Board of Accountancy**

240 Northwest 76th Drive  
Suite A

The Board asked me to advise you that they do not opine on or apply other agencies or organizations rules.

Gainesville, Florida

32607-6635

Furthermore, they do not opine on questions that are overbroad or all encompassing. Their opinions are limited to specific questions relating to the application of Chapter 473, F.S. and 61H1, F.A.C. An example might include a question such as, "Must a sole proprietor firm that only performs compilations be licensed as a CPA firm". The pertinent law and rules would be 473.302(7) and 473.3101, F.S. The conclusion would be that a CPA firm license would be required.

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Aboard@mail.dbpr.state.fl.us

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www.MyFlorida.com

Please keep in mind that this opinion is based solely on the facts set forth in your letter and is not intended to be an opinion of general applicability. Furthermore, we have not conducted an independent factual investigation to determine whether other relevant facts do or may exist. We have not determined whether any aspects of these transactions run afoul of any law or rule other than those specifically mentioned herein.

Sincerely,

**DIVISION OF CERTIFIED PUBLIC ACCOUNTING**

BY: \_\_\_\_\_

Martha P. Willis  
Division Director

MPW/jc

