



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

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**Division of Certified Public
Accounting**

Board of Accountancy

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November 21, 2002

Mr. David Cranks
1500 South Ocean Drive, 15E
Hollywood FL 33019

Dear Mr. Cranks:

At a meeting on May 31, 2002, the Board of Accountancy considered your request for an opinion regarding 61H1-21.001(4)(c) – Independence.

The Board disagreed with your conclusion that a CPA could make deposits, inter-account transfers and maintain deposit and disbursement accounting control totals and remain independent.

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