

March 4, 2001

Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL 32607

I would like to request an opinion on the following:

Situation:

A person is a licensed Certified Public Accountant in the State of Maryland, and recently moved to Florida where she is now a permanent resident and is currently pursuing the additional 30 semester hour requirement in order to obtain reciprocal licensing in Florida.

Specific question:

May that person hang in her office certificates of membership from the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants while she is pursuing the additional requirements for Florida licensure?

Citation to and discussion of the pertinent law and rules:

Chapter 62HI-29.002 of the Laws and Rules of the Florida Administrative Code states that an out-of-state certified public accountant who is a resident of Florida may not practice as a certified public accountant in Florida through the use of a temporary license, nor may he assume or use the titles or designations associated...., with a CP A, or any other title, designation, words, letters, abbreviations, sign, card, or device tending to indicate that he holds an active license under Chapter 473, F.S..

Conclusion drawn, based on the law and rules:

While the out-of-state licensed certified public accountant may not practice as a certified public accountant and hold themselves out to be licensed in the state of Florida, the hanging of membership certificates in societies or associations does not violate the rules of Chapter 62HI-29.002 and Chapter 473, F.S.

Thank you for your time and consideration.

Sincerely,

Kathy w. Lightfoot

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