

Markham Norton Stroemer & Company  
Business Consultants/ Certified Public Accountants

November 4 2001

Department of Business and Professional Regulation  
Division of Certified Public Accounting  
Board of Accountancy  
Martha Willis, Executive Director  
240 NW 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607-6835

Dear Martha:

Please consider this letter for an opinion from the Board of Accountancy

1. Complete statement of Hypothetical Situation

Please assume that we have a person that is a CPA licensed in the State of Florida. This person also has a designation of "CFST", which is a certification in Florida Sales and Use Tax. Also, assume that this person has a designation of "CAM", which is a certification for a Community Association Manager. As a side note, I believe that a "CAM", license is regulated by the Department of Professional Regulation.

2. Specific Question

What is the appropriate way to structure a business card, business letter or any other form of advertising? Which of the following is the appropriate structure?

- a. John Doe, CPA\* , CFST, CAM  
\*Regulated by the State of Florida
- b. John Doe, CPA\*, CFST, CAM\*  
\*Regulated by the State of Florida
- c. Some other presentation. If you feel that another presentation is more appropriate please show me.

3. Pertinent Law and Rules

In Rule Chapter 61H1-24.001(1)(g), Advertising it states that "A licensee may state or imply that the licensee has received any bona fide formal recognition or attainment in conjunction with the CPA licensure designation so long as contained within the advertisement and in the immediate proximity of the CPA licensure designation is found a statement that the CPA licensure designation is regulated by the State of Florida. In addition, the advertisement must use a mark, such as an asterisk, to tie the

CPA designation to the statement. In the Event that a licensee uses the term “specialty” or “specialist “ or any other term tending to indicate an advanced standing in any aspect of the practice of public accountancy, in any advertisement or offering to the public, the Advertisement must state that the use of the term is a self designation and is not sanctioned by the state or federal government.

#### 4. Conclusion Drawn

I believe the appropriate answer is shown in number 2 above. Even though I think the “CAM|” designation is regulated by the State of Florida. I believe the intent is to let the public know the “CPA” designation is regulated by the State of Florida.

Please mail your response to:

John H. Stroemer, CPA  
8961 Conference Drive  
Fort Myers, Florida 33919

I want to thank you for your time and assistance. I want to make sure that we in compliance with the rules and regulations of the State of Florida.

Sincerely,

John Stroemer, CPA