

Jonathan Zachem, Secretary

Rick Scott, Governor

May 4, 2018
Board of Accountancy

Department of Business and Professional Regulation
400 West Robinson Street
Orlando, Florida

Friday, May 4, 2018

The meeting was called to order at 9:00 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Executive Director, and reflected the following persons present:

BOARD MEMBERS

David Dennis	Present
M.G. Fennema	Present
Tracy Keegan	Present
Mindy Rankin	Present
Michelle Maingot	Present
Steven Platau	Present
David Skup	Present
Jesus Socorro	Present
H. Steven Vogel	Excused Absence

STAFF

Veloria Kelly	Present
Denise Graves	Present
Danielle Collins	Present

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel; Brande Miller, Chief Attorney, Department of Business and Professional Regulation; Andrew Pietrylo, Assistant General Counsel, Department of Business and Professional Regulation, were present. The court reporter was Heather Howard.

1. Approve Board Minutes

A. March 23, 2018

Motion was made by Ms. Rankin, seconded by Mr. Socorro, to approve minutes. Upon vote, the motion passed unanimously.

2. OGC Final Action

A. Myers, Brent 2017-001394

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to accept the Stipulation. Upon vote, the motion passed unanimously.

B. Myers, Brent

2017-028970

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to accept the Stipulation. Upon vote, the motion passed unanimously.

C. Pitino, Ronald

2016-013186

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to reject the Stipulation. Upon vote, the motion passed unanimously. No counter offer was made but the Board gave Mr. Pietrylo the understanding of what terms would be acceptable to the Board; Reprimand; Probation for two (2) years; Practice Restriction, shall include any services defined in Florida Statue, 473.302(8)(a)(b)(c), within six (6) months from the filing date of the Final Order and impose an administrative fine of \$2,000.00 and administrative costs of \$3,087.78, to be due within sixty (60) days from the filing date of the Final Order; Complete twenty (20) hours in Accounting & Auditing with ninety (90) days of the filing date of the Final Order. Mr. Pietrylo will work with Mr. Pitino on a new Settlement Stipulation and place the case on the next available agenda.

D. Bailey, Myrtella

2017-047418

Mr. Skup was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Ms. Rankin, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Rankin, seconded by Mr. Dennis, to impose administrative costs of \$284.21, to be due within sixty (60) days from the filing date of the Final Order. Upon vote, the motion passed with Dr. Fennema opposing.

E. Berry, Louis

2017-019905

Thomas Sommerville, Esquire was present.

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Ms. Rankin, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Socorro, seconded by Ms. Rankin, to impose a Reprimand; An administrative fine of \$1,000.00 and administrative costs of \$262.63, to be due within thirty (30) days from the filing date of the Final Order; Complete sixteen (16) CPE hours

to include a NASBA Ethics course, with (8) hours in Auditing and Accounting, within ninety (90) days of the filing date of the Final Order, which hours shall not count towards any re-establishment period. Upon vote, the motion passed with Dr. Fennema opposing.

F. Northrop, Mark 2017-029693

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to accept the Stipulation. Upon vote, the motion passed with Mr. Platau opposing.

G. Smith, Nneka Judith 2017-028182

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Ms. Rankin, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Mr. Platau, seconded by Ms. Maingot, to impose a Reprimand; Suspension until licensee updates her address of record with the Board office; An administrative fine of \$1,000.00 and administrative costs of \$257.09, to be due within thirty (30) days from the filing date of the Final Order;. Upon vote, the motion passed unanimously.

H. Bells, Nathaniel 2017-045835

Mr. Skup was recused.

Mr. Pietrylo presented the case.

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Ms. Keegan, seconded by Dr. Fennema, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Keegan, to impose a Reprimand; Complete twelve (12) CPE hours in Accounting and Auditing, within ninety (90) days of the filing date of the Final Order, which hours shall not count towards any re-establishment period; An administrative fine of \$1,500.00 and administrative costs of \$149.33, to be due within thirty (30) days from the filing date of the Final Order. Upon vote, the motion passed unanimously.

I. Flores, Raymond 2017-011807

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Maingot, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Ms. Maingot, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the

Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Rankin, to impose an administrative fine of \$1,000.00 and administrative costs of \$233.29, to be due within thirty (30) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed thirty-three (33) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional thirty-three (33) hours, as penalty, for a total of sixty-six (66) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the next two (2) reporting periods, 2015-2017 and 2017-2019. Upon vote, the motion passed unanimously.

J. Kirkeide, Kevin Garth 2017-025315

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Ms. Rankin, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Platau, to impose a Reprimand; Suspension until licensee comes into compliance by removing the CPA designation or reactivating his license; Complete four (4) hours CPE hours in Board approved Ethics within thirty (30) days of the filing date of the Final Order, which the hours shall not count towards any re-establishment period, An administrative fine of \$500.00 and administrative costs of \$202.89, to be due within thirty (30) days from the filing date of the Final Order;. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

A. Babb, Geneviene

Ms. Babb was present.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statue, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, based upon her completion of the following: The petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statue. Upon vote, the motion passed unanimously.

B. DeLoach, Jessie Knight

Ms. DeLoach was present.

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, based upon her completion of the following: The petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statute. Upon vote, the motion passed unanimously.

C. Donaldson, Jenifer

Ms. Donaldson was present.

Motion was made by Ms. Rankin, seconded by Dr. Fennema, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, based on the following: The petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to his circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statute. Upon vote, the motion passed unanimously.

D. Golik, Beatriz Hernandez

Ms. Golik was present.

Motion was made by Ms. Rankin, seconded by Dr. Fennema, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. Upon vote, the motion passed unanimously.

E. Lee, Katie

Ms. Lee was present.

Motion was made by Ms. Rankin, seconded by Dr. Fennema, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statue, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. Upon vote, the motion passed unanimously.

F. Tuttle, Sarah

Ms. Tuttle was present.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statue, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. Upon vote, the motion passed unanimously.

G. Zink, Gary

Mr. Zink was present.

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statue, would be met were he to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were he to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to his circumstances would violate principles of fairness and would impose a substantial hardship on him. Upon vote, the motion passed unanimously.

4. Examination – Considerations

A. Alfred, Kaitlyn

Ms. Alfred was present.

Motion was made by Dr. Fennema, seconded by Mr. Socorro, to approve for convictions only. Upon vote, the motion passed unanimously.

B. Florence, Tarif

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed unanimously.

C. Lara, Joshua

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to continue this application to the June agenda and return the applicant appear before the Board at the June meeting. Upon vote, the motion passed unanimously.

5. Exams – Do Not Met Requirements

A. Florence, Tarif

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to deny the application based on the applicant failed to establish that he met the education requirements. Upon vote, the motion passed unanimously.

6. Endorsement Considerations

A. Chappell, Lori D.

Ms. Chappell was present.

Motion was made by Mr. Socorro, seconded by Dr. Fennema, to request the applicant complete a Florida Board Approved four (4) hour Ethics course and an AICPA Ethics course prior to the June 14, 2018 meeting. Ms. Chappell agreed to complete the courses and will be placed on the June agenda. Upon vote, the motion passed unanimously.

B. Harrell, David Lee

Mr. Harrell was present.

Motion was made by Mr. Socorro, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed unanimously.

C. Meara, John William

The Board will uphold the March 23, 2018 meeting decision to deny the application based on 455.227(1)(h) and issue the Notice of Intent to Deny Final Order.

D. O'Connor, Nikolai

Motion was made by Ms. Rankin, seconded by Dr. Fennema, to approve for convictions only. Upon vote, the motion passed unanimously.

7. Military Endorsement

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to approve and ratify those listed. Upon vote, the motion passed unanimously.

8. Endorsement – Requirements Not Met

A. Manerchia, Diane Susan

Motion was made by Ms. Keegan, seconded by Ms. Rankin, to approve the application based on applicant held an active license when the application was submitted. Upon vote, the motion passed unanimously.

9. Maintenance and Reactivation - Staff Approvals

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to approve and ratify those listed. Upon vote, the motion passed unanimously.

10. Maintenance and Reactivation - Voluntary Relinquishment

Motion was made Dr. Fennema, seconded by Ms. Keegan, to approve and ratify those listed. Upon vote, the motion passed unanimously.

11. Deceased Practitioners

There was a moment of silence.

12. Temporary Permits

Motion was made by Ms. Keegan, seconded by Mr. Socorro, to approve and ratify those listed. Upon vote, the motion passed unanimously.

13. Rules

A. 61H1-27.001 College or University Requirements.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to amend the proposed language from “applicant” to “applicants”. Upon vote, the motion passed unanimously. Motion was made by Dr. Dennis, seconded by Ms. Rankin, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. Motion was made by Ms. Rankin, seconded by Ms. Keegan, to approve the amended Statement of Estimated Regulatory Costs (SERC) checklist. Upon vote the motion passed unanimously.

61H1-27.001 College or University Requirements.

(1) An accredited college or university within the meaning of Section 473.306, F.S., is a four-year degree granting college or university in the State University System or other four-year degree granting educational institution accredited at the time applicant’s degree was received by virtue of membership in one of the following accrediting agencies so listed:

- (a) Middle States Association of Colleges and Secondary Schools;
- (b) New England Association of Schools and Colleges;
- (c) Higher Learning Commission;
- (d) Northwest Commission on Colleges and Universities;
- (e) Southern Association of Colleges and Schools;
- (f) Western Association of Schools and Colleges;
- (g) Association to Advance Collegiate Schools of Business (AACSB);
- (h) Association of Independent Colleges and Schools. After August 2, 1992 the Association of Independent Colleges and Schools (AICS) will no longer be deemed an acceptable accrediting agency,

unless the college or school accredited by the AICS is regulated by the Commission for Independent Education and exempted from licensure by the CIE under the provisions of Section 246.085, F.S.

(i) Canadian, Mexican, Irish, Australian, New Zealand, and Hong Kong academic accounting programs approved by the provincial education bodies or the equivalent educational accreditation body for that country.

(2) A listing of accredited colleges and universities as recognized by the Board is contained in the "Accredited Institutions of Post-secondary Education"; published by the American Council on Education for the Council on Post-secondary Accreditation as published for the time period the candidate attended the institutions. However, an applicant whose degree was received from a non-accredited college or university may qualify under the provisions of subsection (3).

(3) If an institution was not accredited at the time an applicant's degree was received but was so accredited at the time his application was filed with the Board, the institution will be deemed to be accredited for the purpose of subsections (1) and (2) provided it:

(a) Certifies that the applicant's total educational program would qualify him for graduation with a baccalaureate degree during the time the institution has been accredited, and

(b) Furnishes the Board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify applicant as an accounting major can be matched with substantially equivalent postaccrediting courses.

(4) If an applicant's degree was received at an accredited college or university as defined in subsections 61H1-27.001(2) and 61H1-27.001(3), F.A.C., but the educational program used to qualify him as an accounting major included courses taken at either two-year or four-year nonaccredited institutions either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which applicant's degree was received provided it either has accepted by virtue of inclusion in an official transcript, or will accept by certification to the Board, such courses for credit toward graduation.

(5)(a) A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree and the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting. Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule. 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.

(6) Applicants relying on transcripts from a foreign institution ~~(b) A graduate seeking approval under this subsection~~ shall provide at their ~~his~~ own expense to the Board, a complete course by course evaluation of any foreign transcripts by an evaluation service as approved by the Board. The Board's list of approved evaluation services, effective April 2017, is incorporated herein and available at <http://www.myfloridalicense.com/dbpr/cpa/documents/BoardApprovedForeignEvaluationServices.pdf?x40199>.

Rulemaking Authority 473.304, 473.306 FS. Law Implemented 473.306 FS. History—New 12-4-79, Amended 2-3-81, 3-21-84, 10-28-85, Formerly 21A-27.01, Amended 4-8-86, 9-1-87, 8-25-88, 12-28-89, 3-29-90, Formerly 21A-27.001, Amended 1-11-95, 5-11-03, 3-21-05, 4-9-06, 8-13-06, 12-27-09, 2-6-12, 3-27-13, 8-7-13, 3-11-18,_____.

B. 61H1-27.002 Concentration in Accounting and Business

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to approve the proposed language. Upon vote, the motion passed unanimously. Motion was made by Dr. Dennis, seconded by Ms. Rankin, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule. Motion was made by Dr. Fennema, seconded by Ms. Keegan, this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Rankin, to approve the amended Statement of Estimated Regulatory Costs (SERC) checklist. Upon vote the motion passed unanimously.

61H1-27.002 Concentrations in Accounting and Business.

(1) For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination 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 have been filed, completed and approved and show on its face that all educational and other requirements were met prior to August 2, 1983.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 30 semester or 45 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 30 semester or 45 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) 36 semester or 54 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses. 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; and -

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 180 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, 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 3 semester or 4 quarter hours in business law courses. 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; and -

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

(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, 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, 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.

(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.

(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.

(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.

(8) Individuals who are currently licensed in good standing in countries ~~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.

Rulemaking Authority 473.304, 473.306(3), 473.308(3) FS. Law Implemented 473.306(2), (3), 473.308(3) 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, 11-30-08, 12-21-09, 12-2-14, 7-11-16, 2-13-18, _____.

C. 61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants who desire to become Active Licensees.

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to approve the proposed language and incorporated form, DBPR CPA 7. Upon vote, the motion passed unanimously. Motion was made by Dr. Dennis, seconded by Ms. Rankin, that the proposed rule would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule. Motion was made by Dr. Fennema, seconded by Ms. Keegan, this rule or any part of this rule will not be designated a minor violation and to approve the amended Statement of Estimated Regulatory Costs (SERC) checklist. Upon vote the motion passed unanimously.

61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.

(1) Each Florida certified public accountant who has requested inactive status or became delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida, shall apply for such reactivation by completing and submitting to the Department Form DBPR CPA 7 – CPA Change of Status Application 5011-1—Request for Change of Status, hereby incorporated by reference and effective May 2018 7-23-06; copies of the form may be obtained from the Board office or at http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA7CPAChangeofStatusApplication2016_011.pdf. However, if a license is delinquent on January 1 for failure to comply with Rule 61H1-33.003, F.A.C., through failure to report compliance with continuing professional education requirements by the immediately prior December 31st, a Florida certified public accountant may reactivate, pursuant to Section 473.311, F.S., by certifying the required hours have been completed, paying the fees required by Rules 61H1-31.003, 31.004 and 31.006, F.A.C., by March 15 of the same year of the delinquency.

(2) Each such application shall demonstrate successful completion of the required number of continuing professional education hours.

(a) Florida certified public accountants who have been inactive or delinquent for one reporting period following their most recent current/active license, shall satisfy the requirements of their most recent biennium while active plus 40 additional CPE hours in the following manner:

Accounting/Auditing	Ethics	Behavioral	Total Hours
At least 20 hours	At least 4 hours	No more than 20 hours	120 Hours

(b) Florida certified public accountants who have been inactive for no more than two reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 120 additional CPE hours in the following manner:

Accounting/Auditing	Ethics	Behavioral	Total Hours
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At least 30 hours

At least 4 hours

No more than 20 hours

200 Hours

(c) Florida certified public accountants who have been inactive for three or more reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 200 additional CPE hours in the following manner:

Accounting/Auditing

Ethics

Behavioral

Total Hours

At least 40 hours

At least 4 hours

No more than 20 hours

280 Hours

(3) Florida certified public accountants who have been inactive for two or more reporting periods since maintaining a current/active license must complete at least sixty percent (60%) of the necessary hours in the twenty-four (24) months immediately preceding the date of the application for reactivation and the remaining forty percent (40%) may have been completed no more than forty-eight (48) months immediately preceding the date of the application for reactivation.

(4) The first establishment period after reactivation shall commence on the following June 1st and the initial designated reestablishment date shall be the third June 30th following reactivation.

Rulemaking Authority 455.271, 473.304, 473.311, 473.312, 473.313 FS. Law Implemented 455.271, 473.311, 473.312, 473.313, 473.323(1)(i) FS. History—New 12-4-79, Amended 2-3-81, 11-6-83, 3-29-84, 8-20-85, Formerly 21A-33.06, Amended 4-8-86, 12-28-89, 10-16-90, Formerly 21A-33.006, Amended 12-14-93, 5-26-96, 7-23-06, 12-10-09, 7-7-10, 12-3-13, _____

14. Reports

A. Committee on Accounting Education Meeting Minutes, April 18, 2018

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

B. Committee on Continuing Professional Education Meeting Minutes, March 19, 2018

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

C. Prosecuting Attorney Report

Ms. Miller gave the Board stats on how many licensed and unlicensed cases are under investigation as well as how many are being reviewed by legal.

Ms. Miller requested permission from the Board to continue prosecuting cases over one (1) year old.

Motion was made by Ms. Rankin, seconded by Mr. Skup, to approve Ms. Miller to prosecute cases over one (1) year old. Upon vote, the motion passed unanimously.

D. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark informed the Board the rules on the report are for their information only.

15. Administration

A. Board of Accountancy Statistics

This was an informational item.

B. Board's Listening Tour: Speaker – Paul Waters, Deputy Secretary

Deputy Secretary, Paul Waters reported to the Board.

Deputy Secretary Waters gave the Board an overview of the department and the current improvements. He also thanked the Board for their efforts to reduce regulations, streamline processes, and implement statute changes timely; citing as examples rule changes which reduce educational requirements, rulemaking to implement firm mobility, and upcoming fee holiday. The Deputy Secretary also complimented the staff on their efforts in reducing average days to investigate complaints and improving processes for investigations and application processing.

C. Remarks from the Executive Director

Ms. Kelly thanked the Board for their service. Ms. Kelly informed the Board that as part of the Board's first annual CPE Reminder Day, on May 1, 2018 31,600 emails were sent out to licensees reminding them of their CPE requirements and asking them to take a few minutes to make sure their records were in order. The Department's Office of Communications also posted our message on Twitter, Facebook, and LinkedIn. Ms. Kelly asked Board members, if they had not already done so, to register for the NASBA Eastern Regional Meeting as soon as possible. She also advised that the venue for the August meeting has been changed due to renovations at the previous scheduled venue. Ms. Kelly reminded the Board members that that emails and texts, when discussing board business are considered public record. If a member finds that this is the case, she recommended that the member screenshot the text and send to her for inclusion in the next agenda. Members were asked to remember that the Board must only deliberate on what is in the record or brought in through testimony.

D. Update from Board Members / Staff Serving on NASBA Committees

Ms. Clark reported.

She is scheduled to be a guest speaker at the NASBA Eastern Regional Meeting.

Mr. Socorro reported.

Mr. Socorro informed the Board the NASBA Ethics Committee is currently working on information services and he will keep the Board updated as the Committee progresses.

Ms. Kelly reported.

Ms. Kelly informed the Board she is scheduled to attend an AICPA State Board Committee meeting on May 31, 2018.

16. National Association of State Boards of Accountancy (NASBA)

A. Fifty-two (52) Boards Practicing in the National Database – FYI

This was an informational item.

B. Mississippi Board supports Jimmy Burkes – FYI

17. Florida Institute of Certified Public Accountants (FICPA)

A. Discussion

Mr. Thames and Ms. Green were present.

Mr. Thames thanked the Board for allowing the FICPA to attend the meeting. Mr. Thames informed the Board the FICPA is working on issues in the current Legislative session that would impact the Board and will keep the Board updated.

18. Old Business

None at this time.

19. Other Business

The Board voted to switch the dates for the September 2018 meetings. The Board meeting will be held on Thursday, September 20, 2018 and the Probable Cause Panel will convene on Friday, September 21, 2018. The location remains the Hilton Daytona Beach Oceanfront Resort, 100 North Atlantic Avenue, Daytona Beach.

20. Future Meetings

This was an informational item.

21. Adjourned

Mr. Dennis adjourned the meeting at 1:35 p.m.



David Dennis, Chair