

May 29, 2020
Board of Accountancy
Department of Business and Professional Regulation
GoToMeeting
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Dial in United States: +1 (571) 317-3117. **Access Code:** 588-339-829

Friday, May 29, 2020

The meeting was called to order at 2:11 p.m. Roll call of Attendees was called by Roger Scarborough, Director and reflected the following persons present:

Board Members		Staff	
David Dennis	Present	Roger Scarborough	Present
M.G. Fennema	Present	Ashley Bordeaux	Present
Tracy Keegan	Present	June Carroll	Present
Mindy Rankin	Present	Karan Lee	Present
Michelle Maingot	Present (joined at 2:30)		
Steve Platau	Present		
David Skup	Present		
Jesus Socorro	Present		

Rachelle Munson, Senior Assistant Attorney General and Board Counsel; Tom Thomas, Chief Legal Counsel; Department of Business and Professional Regulation. The court reporter was Jami Stanley.

Mr. Thames of the Florida Institute of CPAs (FICPA), Director of Governmental Affairs and Ms. Deborah Curry of the FICPA, President/CEO and Ms. Jennifer Green, President Liberty Partners of Tallahassee..

1. Null & Void Discussion
 - a. Opening Remarks
 - b. Presentation by Jennifer Green
 - c. Rule Making Options
 - d. Discussion

Mr. Scarborough introduced Ms. Jennifer Green. Ms. Green presented an over view regarding the history of the Null and Void status for Florida CPAs. Ms. Green discussed the fact that several Chapters within 455, F.S. do not apply to individuals licensed under Chapter 473, F.S. The Chapters that do not apply are 455.217(7) – Examinations, 455.271(6) (a) & (b) – Inactive or delinquent status and 455.271 (1) – Inactive or delinquent status.

Ms. Green explained the intent of the staff analysis of the bill was to establish a procedure for reinstatement of a license that has become null and void due to an illness or an unusual hardship. The bill would allow the board the discretion to reinstate a license if the individual can show there was an illness or an unusual hardship and that is why they did not renew their license. She informed the board that the bill provides board rulemaking authority for reinstatement, to include paying licensing fee, meeting CE requirements.

After Ms. Green's presentation there was discussion as to what would be considered a good faith effort as well as what would qualify as an unusual hardship. It was determined it is up to the Board to determine what a "good faith" effort is.

The Board discussed ways to notify licensees that their license is in danger of becoming null and void. They discussed what the requirements should be to enter back into the CPA practice, as the goal is to help individuals get back to work. There was discussion as to making this a two-step process prior to having the license current/active.

After discussing the rule making options it was determined Ms. Munson would draft a rule that would have two steps, one to become inactive then to active status. This will be brought back to the Board with new language at their July 10, 2020 meeting.

2. Administration

a. 100 % Compliance Project

- i. Background & Goals
- ii. Executive Summary of Proposed Process
- iii. List of Potential Impacted Rules
- iv. Discussion

Mr. Scarborough addressed the Board regarding a 100% Compliance Project, which would comply with 455.2177 F.S. Mr. Scarborough stated that when the CPA profession was no longer required to submit the Continuing Education (CE) hours when they renewed their license, compliance has averaged at 87.5% which is not in compliance with the 455.2177 F.S.

Mr. Scarborough discussed items to be considered such as the CE hours would remain the same, the reporting requirements would be kept by the provider and they would submit an official record to the Department's Bureau of Education and Testing (BET) section. The BET section has a database other Boards/Professions are using, therefore they are familiar with the process and how it would work. It would be required that the course provider would establish the category and number of credits prior to the licensee taking the course. This would require CE compliance prior to renewal, which would eliminate the need for the CE audit, and would reduce the number of CE discipline cases.

Mr. Scarborough discussed the emphasis would be on course approvals, and they would be based using the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

After discussion amongst Board Members it was determined that this would be reviewed and discussed at another Board meeting, and asked Board staff to determine a date.

61H1-29.003 - Experience for Licensure by Endorsement

61H1-31.014 - Continuing Education Course Approval Fees

61H1-33.001 - Certified Public Accountants Required to Comply with this Chapter

61H1-33.002 - Organization and Administration

61H1-33.003 - Continuing Professional Education

61H1-33.0031 - Continuing Professional Education/Ethics

61H1-33.0032 - Board Approval of CPA Ethics Continuing Education by Providers

61H1-33.0033 - Obligations of CPA Ethics Course Continuing Education Providers

61H1-33.0034 - Evaluation of CPA Ethics Course Providers

61H1-33.00341 - Duration of CPA Ethics Course Provider Status

61H1-33.00342 - CPA Ethics Courses- Standards for Approval of Courses

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to open Rules for Rule Development. Motion passed with Mr. Platau voting no.

3. Public Comments

There was none at this time.

4. Old Business

There was none at this time.

5. Other Business

There was none at this time.

6. Future Meetings

This was an informational item.

The meeting was adjourned at 5:25 p.m.



Jesus Socorro, Chair