

**Halsey Beshears**, Secretary

**Ron DeSantis**, Governor

September 24, 2020  
Board of Accountancy  
Department of Business and Professional Regulations  
<https://global.gotomeeting.com/join/732501797>  
United States (Toll Free): 1 877 309 2073  
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Access Code: 732-501-797

Thursday, September 24, 2020

The meeting was called to order at 1:01 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	Kevin Brown	Present
Michelle Maingot	Present	Karan Lee	Present
Steve Platau	Present		
David Skup	Present		
Jesus Socorro	Present		

Rachelle Munson, Senior Assistant Attorney General and Board Counsel; Brande Miller, Chief Attorney, Department of Business and Professional Regulation. Gina Sisk, Jennifer Lee, and Justin Thames, Florida Institute of Certified Public Accounting. Mike Gomez, Audit Manager, Florida Auditor General. The court reporter was Mykel Miller.

**1. Approve minutes**

May 11, 2020  
May 15, 2020  
May 29, 2020  
June 11, 2020  
July 23, 2020

Motion was made by Ms. Keegan, seconded by Dr. Platau, to approve minutes as presented. Upon vote, the motion passed unanimously.

**2. Maintenance & Reactivation – Voluntary Relinquishment**

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to ratify list as presented. Upon vote, the motion passed unanimously.

**3. Deceased Licensees**

There was a moment of silence for Mr. Robert F. Cohen.

#### 4. Reports

##### a. Prosecuting Attorney Report- Chief Attorney; Ms. Miller

Ms. Miller presents the monthly report and requests the board to allow her to continue with prosecutions.

Motion made by Mr. Skup, seconded by Ms. Maingot to allow Ms. Miller to continue with prosecutions. Upon vote, the motion passed unanimously.

#### 5. Committee Discussion

##### a. Education Advisory Minutes – December 9, 2019

Dr. Fennema presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Ms. Keegan, seconded by Mr. Skup to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

##### b. Rules Minutes – January 22, 2020

Dr. Platau presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Ms. Maingot, seconded by Dr. Platau to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

##### c. Budget Minutes – February 5, 2020

Ms. Maingot presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Dr. Fennema, seconded by Ms. Keegan to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

##### d. Education Advisory Minutes – June 15, 2020

Dr. Fennema presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Ms. Maingot, seconded by Ms. Keegan to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

##### e. Continuing Education Committee minutes – June 25, 2020

Ms. Rankin presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Mr. Skup, seconded by Ms. Maingot to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

f. Clay Ford Scholarship – August 24, 2020

Mr. Skup presents the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Ms. Keegan, seconded by Mr. Dennis to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

6. Rules

a. September 2020 Board Memo

Ms. Munson presents the board memo for reference to talking points during the rules presentation.

b. Rules Report

Ms. Munson presents the September Rules Report. Discussion included:

The 90 day requirement on hearing matters that require the board's vote

Emphasized the importance of the Rule 61H1-21.001, Independence, which will be discussed in item 6 (f)(vii).

Rules for Chapter 33 are open for development

Emergency Rule regarding COVID-19 expired August 22, 2020, which will be included in Rule 61H1-28.003.

c. 2020-2021 Annual Regulatory Plan

Ms. Munson presents the Annual Regulatory Plan, submitted on July 22, 2020 and asks the board to ratify and file the Annual Regulatory Plan

Motion made by Dr. Fennema, seconded by Ms. Maingot to ratify and file the Annual Regulatory Plan. Upon vote, the motion passed unanimously.

d. Licensure by Endorsement Rules and Forms

i. 61H1-29.001 Requirements for Licensure by Endorsement

Ms. Munson presented Rule 61H1-29.001 for the board's discussion and requested that it be opened for development.

Motion made by Dr. Fennema, seconded by Dr. Platau to open Rule 61H1-29.001 for development. Upon vote, the motion passed unanimously.

Motion was made by Ms. Rankin, seconded by Dr. Fennema that the proposed Rule 61H1-29.001, F.A.C., 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.

ii. 61H1-29.003

Ms. Munson presented Rule 61H1-29.001 for repeal.

Motion made by Dr. Fennema, seconded by Ms. Keegan to repeal Rule 61H1-29.001. Upon vote, the motion passed unanimously.

e. Null and Void Rules

i. 61H1-30.011

Ms. Munson presents Rule 61H1-30.011 for discussion.

Motion made by Ms. Rankin, seconded by Ms. Keegan to create and open Rule 61H1-30.011 for development. Upon vote, the motion passed unanimously.

ii. Revised 61H1-33.003 Continuing Professional Education

Ms. Munson presents Rule 61H1-33.003 for discussion.

Motion made by Ms. Rankin, seconded by Ms. Keegan to reopen 61H1-33.003 for development. Upon vote, the motion passed unanimously.

Motion was made by Ms. Rankin, seconded by Dr. Fennema that the proposed Rule 61H1-33.003, F.A.C., 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.

f. JAPC Rule Considerations

i. Rule 61H1-33.003

Ms. Munson presents revisions to Rule 61H1-33.003 as recommended by JAPC for the board's visibility. No further action was required.

ii. Rules 61H1-20.013 and 61H1-20.016

Ms. Munson presents revisions to Rules 61H1-20.013 and 61H1-20.016 as recommended by JAPC for the board's approval.

Motion made by Dr. Platau, seconded by Dr. Fennema to accept the revisions to Rules 61H1-20.013 and 61H1-20.016. Upon vote, the motion passed unanimously.

Motion was made by Dr. Platau, seconded by Dr. Fennema that the proposed Rules 61H1-20.013 and 61H1-20.0016, F.A.C., 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.

iii. Rule 61H1-27.002

Ms. Munson presents JAPC's request of clarifying language to Rule 61H1-27.002. No further action was required.

Motion was made by Dr. Platau, seconded by Ms. Rankin that the proposed Rule 61H1-27.002, F.A.C., 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.

iv. Rules 61H1-38.001 and .004

Ms. Munson presents revisions to Rules 61H1-38.001 and 61H1-38.004 as recommended by JAPC.

Motion was made by Dr. Platau, seconded by Ms. Rankin that the proposed Rules 61H1-38.001 and 61H1-38.004, F.A.C., 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.

v. Rules 61H1-33.0031, .0032, .0033, .0034, .00341, .00342, .0035, and .0065

Ms. Munson presents revisions to Rules 61H1-33.0031, .0032, .0033, .0034, .00341, .00342, .0035, and .0065 as recommended by JAPC for the board's approval.

Motion made by Ms. Keegan, seconded by Ms. Rankin to accept the revisions to Rules 61H1-33.0031, .0032, .0033, .0034, .00341, .00342, .0035, and .0065. Upon vote, the motion passed unanimously.

Motion was made by Dr. Platau, seconded by Ms. Rankin that the proposed Rules 61H1-33.0031, .0032, .0033, .0034, .00341, .00342, .0035, and .0065, F.A.C., 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.

vi. Rule 61H1-21.001

Ms. Munson presents revisions to Rule 61H1-21.001 as recommended by JAPC. After discussion, the board recommends the following changes:

Original language for Rule 61H1-21.001(1):

"A certified public accountant (licensee) engaged to audit financial statements or other financial information shall conduct the audit in accordance with..."

New language for Rule 61H1-21.001(1):

"A certified public accountant (licensee) **engaged to provide assurance or attest services over** financial statements or other financial information shall conduct the **engagement** in accordance with..."

Original language for Rule 61H1-21.001(2)(c):

"Complete the audit in accordance with those standards applicable to the report."

New language for Rule 61H1-21.001(2)(c):

"Complete the **engagement** in accordance with those standards applicable to the report

Motion made by Dr. Platau, seconded by Mr. Dennis to accept the revisions to Rule 61H1-21.001 with the additional changes as recommended by the board. Upon vote, the motion passed unanimously.

Motion was made by Dr. Platau, seconded by Ms. Rankin that the proposed Rule 61H1-21.001, F.A.C., 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.

## 7. Administration

### a. Remarks from Executive Director

Mr. Scarborough requested the board to hold its December meetings virtually through GoToMeeting. The board accepted his request with no objections.

Mr. Scarborough notified the board that the vendor for car rentals will now be Avis instead of Enterprise, and for all future in-person meetings to be used for car rentals.

Mr. Scarborough notified the board that renewal notices will now be electronically notified through email instead of mailed to licensees. Licensees will be mailed instructions on how to create an online account in the event they are not registered.

b. Update from Board Members serving on NASBA Committees

Dr. Platau provided an update from the Ethics Committee about changes to staff augmentations.

Dr. Fennema provided an update from the IQUAB Committee. MRA agreement has been approved for South Africa to be added to the list of countries recognized by an MRA.

Motion made by Dr. Fennema, seconded by Dr. Platau to open Rule 61H1-27.001 for development and add Scotland and South Africa to the list of countries with approved MRA agreements in Rule 61H1-27.001(1)(j). Upon vote, the motion passed unanimously.

The chair made a good cause shown statement in regard to this motion.

Motion was made by Dr. Fennema, seconded by Ms. Rankin that the proposed changes to Rules 61H1-27.001(1)(j), F.A.C., 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.

c. Auditor General's Rules

Mr. Gomez presented changes listed by the Auditor General's Office to reflect date changes and up-to-date professional standards.

Mr. Gomez presented Rule 10.550 for discussion.

d. Florida Institute of Certified Public Accounting's (FICPA) Comments on Auditor General's Rules

Ms. Green presented the FICPA's comments in regard to Rule 10.550.

Motion made by Mr. Dennis, seconded by Dr. Platau to make a resolution that the Auditor General's Office reconsider their interpretation of "stand-alone" in Rule 10.550, in so that it is consistent with professional standards. Upon vote, the motion passed unanimously.

Ms. Munson made a comment that in the event the Auditor General's Office does not entertain the resolution, the board shall incorporate Rule 10.550.

**8. Florida Institute of Certified Public Accounting**

Mr. Thames presented an update from the FICPA. The FICPA continues their search for a new CEO. Mr. Thames made additional comments about the Auditor General's Rules.

**9. Public Comments**

There were none at this time.

**10. Old Business**

There were none at this time.

**11. Other Business**

**12. Future Meetings**

**13. Adjourn**

The meeting was adjourned at 3:32 p.m.

  
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Jesus Socorro, Chair

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October 30, 2020  
Date