

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

October 27, 2023  
Board of Accountancy  
Department of Business and Professional Regulations  
Division of Real Estate Board Room,  
400 W. Robinson Street, Suite N901, Orlando, Florida 32801

[Notice](#)

Friday October 27, 2023

9:00 a.m. Call to Order                      William Blend  
Roll Call and Quorum                      Roger Scarborough

1. Deceased
  - a. Craighead, David Kent
  - b. Fisher, Frederick Ellis
  - c. Riggs, Cheryl Marie
  - d. Session, Johnny Frank
  - e. Wagner, Martin
2. Approve Minutes
  - a. September 8, 2023
3. OGC Final Action

Petitioner's Motion for Reconsideration

- a. Elmore, Krik

Voluntary Relinquishment

- b. Dieguez, Manuel

Settlement Stipulation

- c. Carness, Lewis K.
- d. Carrazana, Diamelis
- e. Cation, Kevin W.
- f. Chagaris, George S.
- g. Cole, David M.
- h. Crowley, James E.
- i. Galbraith, Lisa
- j. Grim, Christopher J.
- k. Harris, Amy D.
- l. Johnson, Michael D.
- m. Latimer, Scott E.
- n. Marone, Tracie D.
- o. Pappas, Jeffrey J.
- p. Powell, Timothy J.
- q. Rakhmatov, Timur F.
- r. Ritch, Gina M.
- s. Rohm, David W.

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**Please Note: The Board of Accountancy may hear agenda items out of order rather than as presented on the agenda**

**Melanie S. Griffin**, Secretary

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Final Order

t. Buther-Lopez, Jessica N.

4. Petitions for Variance or Waiver from Rule
  - a. Brinson, Lorrie
  - b. Moragas, Michael
  - c. Smith, Dyezae
5. Request for Hearing
  - a. Wahdan, Rami
6. Exams – Considerations
  - a. Arguello, Adriana L.
  - b. Griffin, Nicholas W.
  - c. Lawlor, Alexandria
  - d. Whitney, Mick A.
7. Endorsement – Considerations
  - a. Bava, Vimal M.
  - b. Matlock, Brian D.
8. Endorsement – Military
  - a. Caraballo, Olmedo
9. Initial Licensure
  - a. Prorok, Michael D.
10. Maintenance & Reactivation – Null and Void
  - a. Husson, Lorna M.
11. Maintenance & Reactivation – Voluntary Relinquishment
  - a. See Exhibit
12. Chief Attorney’s Report
13. Board Counsel’s Report
  - a. October 2023 Rules Report
  - b. JAPC Letter and Response – Rule 61H1-33.003
14. Committees
  - a. August 15, 2023 – Education Advisory
  - b. August 21, 2023 – Clay Ford Scholarship
  - c. August 22, 2023 – CPE
15. Administrative Items
  - a. Remarks from Chair
  - b. Remarks from Executive Director

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- c. 2024 Proposed Meeting Dates
- d. US Virgin Islands Substantial Equivalency
  - i. Memo
  - ii. By-Line Requirements Comparison
  - iii. USVI Rules Concerning Licensure Requirements
  - iv. Proposed Language - Rule 61H1-29.002
  - v. Revised Reference Material: "Substantially Equivalent revised8142014"
- e. Update from Board Members Serving on NASBA Committees

**16. Florida Institute of Certified Public Accountants**

**17. Public Comments**

**18. Future Meetings**

December 14 <sup>th</sup> PC	Orlando, FL
December 15 <sup>th</sup> BD	Orlando, FL

**2024 Meetings**

February 8 <sup>th</sup> PC	Orlando, FL
February 9 <sup>th</sup> BD	Orlando, FL

March 21 <sup>st</sup> PC	Orlando, FL
March 22 <sup>nd</sup> BD	Orlando, FL

May 16 <sup>th</sup> PC	Orlando, FL
May 17 <sup>th</sup> BD	Orlando, FL

July 11 <sup>th</sup> PC	Orlando, FL
July 12 <sup>th</sup> BD	Orlando, FL

September 5 <sup>th</sup> (AM) PC	Orlando, FL
September 5 <sup>th</sup> (PM) Workshop	Orlando, FL
September 6 <sup>th</sup> BD	Orlando, FL

October 24 <sup>th</sup> PC	Orlando, FL
October 25 <sup>th</sup> BD	Orlando, FL

December 12 <sup>th</sup> PC	Orlando, FL
December 13 <sup>th</sup> BD	Orlando, FL

**19. Adjourn**

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**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY  
MEETING OF THE BOARD**

**October 27, 2023**

**Deceased Practitioners**

**Name**

Craighead, David Kent  
Riggs, Cheryl Marie  
Session, Johnny Frank  
Wagner, Martin

**Certificate Number**

AC6052  
AC50902  
AC7440  
AC2244

**Date Deceased**

July 7, 2023  
August 19, 2023  
May 29, 2023  
January 29, 2022

September 8, 2023  
Board of Accountancy  
Department of Business and Professional Regulations  
Division of Real Estate Board Room,  
400 W. Robinson Street, Suite N901, Orlando, Florida 32801

Notice

Friday September 8, 2023

The meeting was called to order at 9:00 a.m. Roll call of Attendees was called by Roger Scarborough, and reflected the following persons present:

Board Members

William Blend (Chair)	Present
Brent Sparkman	Present
Jason Lafser	Present
Tracy Keegan	Present
Shireen Sackreiter	Not Present
Michelle Maingot	Present
William Benson	Present
Steve Platau	Present
Caridad Vasallo	Not Present

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Katie Pareja, Chief Attorney, Samantha Ceres, Senior Attorney, Office of the General Counsel. Jason Harrell and Key O'Keefe of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Donna Wolk. Mr. Sparkman left the meeting at 12:00pm, and returned at 12:30pm. Ms. Keegan left the meeting at 12:35pm.

**1. Deceased**

A moment of silence was held for deceased licensees.

**2. Approve Minutes**

**a. July 20, 2023**

Motion was made by **Mr. Sparkman**, seconded by **Mr. Benson**, to approve minutes. Upon vote, the motion passed unanimously.

**b. July 21, 2023**

Motion was made by **Mr. Sparkman**, seconded by **Mr. Benson**, to approve minutes. Upon vote, the motion passed unanimously.

**c. August 7, 2023**

Motion was made by **Mr. Sparkman**, seconded by **Mr. Benson**, to approve minutes. Upon vote, the motion passed unanimously.

**3. OGC Final Action**

Voluntary Relinquishment

**a. Brown, Erica L.**

Ms. Brown was not present.

Ms. Pareja presented the case.

Motion was made by Ms. Keegan, seconded by Mr. Benson to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

b. Bumgarner, John H.

Mr. Bumgarner was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Benson to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

c. Fuller, Dennis L.

Mr. Fuller was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

d. Segaloff, Alan R.

Mr. Segaloff was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

e. Perez, Adalina J.

Ms. Perez was not present.

Mr. Blend and Ms. Keegan were recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Mr. Lafser to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

f. Teed, Jeanenne M.

Ms. Teed was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Platau to adopt the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

#### Settlement Stipulation

g. Wielgolinski, John

Mr. Wielgolinski was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Mr. Lafser to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed unanimously.

Informal Hearing

h. Blake, Philip E.

Mr. Blake was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Sparkman, seconded by Mr. Lafser to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Ms. Maingot to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Sparkman, seconded by Mr. Benson to accept the recommended penalties, with the removal of the requirement to complete missing and penalty CPE hours, contingent upon the respondent's submission of a voluntary relinquishment of their license to the Department no later than 30 days of the filing of the final order. Upon vote, the motion passed unanimously.

i. Campbell, Douglas C.

Mr. Douglas was present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Ms. Maingot to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Ms. Maingot to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Mr. Platau to accept the recommended penalties with the amendment that the time to complete all sanctions imposed by the final order is extended to ninety (90) days. Upon vote, the motion passed unanimously.

j. Chasting, Georgette L.

Ms. Chasting was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Platau, seconded by Ms. Maingot to continue the matter. Upon vote, the motion passed unanimously.

k. Chechele, Daniel J.

Mr. Chechele was not present.

Ms. Keegan and Mr. Blend were recused.

Ms. Pareja presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Platau to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Mr. Platau to accept the recommended penalties with the amendment that all sanctions are to be satisfied within 90 days of the filing of the final order. Upon vote, the motion passed unanimously.

l. Del Castillo, Cleiton

Mr. Del Castillo was present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Benson, seconded by Ms. Maingot to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact. Upon vote, the motion passed unanimously.

Motion was made by Mr. Sparkman, seconded by Mr. Lafser to accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Mr. Platau to accept the recommended penalties with the amendment that a fine of \$2000 is imposed upon the respondent, to be paid within 30 days of the filing of the final order. Upon vote, the motion passed unanimously.

#### Final Order

m. Tran, Toan

Mr. Tran was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Benson to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Benson, seconded by Mr. Platau to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

#### 4. Petitions for Variance or Waiver from Rule

a. Walker, Frederic

Mr. Walker was not present.

Motion was made by Ms. Maingot, seconded by Mr. Platau, to deny the petition for permanent variance for Rule 61H1-31.006 F.A.C. Upon vote, the motion passed unanimously.

#### 5. Request for Hearing

a. Ingram, Merrisa

Ms. Ingram was not present.

Motion made by Mr. Benson, seconded by Ms. Maingot to open the request for an informal hearing for discussion after determining that there are no distinguishing factors to determine a formal hearing concerning disputed material fact. Upon vote, this motion passed unanimously.

Motion made by Mr. Benson, seconded by Ms. Keegan to vacate the prior Notice of Intent to Deny, and approve the request to reinstate the applicant's null and void license. Upon vote, this motion passed unanimously.

b. Kaplan, Kenneth

Mr. Kaplan was not present.

Motion made by Mr. Benson, seconded by Ms. Maingot to open the request for hearing for discussion. Upon vote, this motion passed unanimously.

Motion made by Mr. Benson, seconded by Ms. Maingot to uphold the prior Notice of Intent to Deny. Upon vote, this motion passed unanimously.

#### 6. Exams – Considerations



- a. Harris, Steven J.

Mr. Harris was present with Mr. Tom Buchan present as counsel.

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

- b. Macpherson, Ian

Mr. Macpherson was not present.

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

- c. Rushing, Angela M.

Ms. Rushing was present.

Motion was made by Mr. Platau, seconded by Mr. Benson, to approve for convictions and question three (3) only. Upon vote, the motion passed unanimously.

## 7. Endorsement – Considerations

- a. Garcia Vallarta, Celia M.

Ms. Garcia Vallarta was not present.

Motion was made by Mr. Benson, seconded by Ms. Keegan, to approve for question four (4) only. Upon vote, the motion passed unanimously.

- b. Leydon, Cheryl L.

Ms. Leydon was not present.

Motion was made by Ms. Keegan, seconded by Mr. Lafser, to approve for question four (4) only. Upon vote, the motion passed unanimously.

- c. Reisterer, Joseph

Mr. Reisterer was present.

Motion was made by Ms. Maingot, seconded by Ms. Keegan, to approve for question four (4) only. Upon vote, the motion passed with Mr. Blend voting no.

- d. Standley, Julia

Ms. Standley was not present.

Motion was made by Mr. Benson, seconded by Ms. Maingot, to deny the application. Upon vote, the motion passed unanimously.

## 8. Endorsement – Military

- a. Folberg, Kenneth S.

This is an informational item.

## 9. Maintenance & Reactivation – Null and Void

- a. Flohr, Robert L.

Mr. Flor was present.

Motion was made by Ms. Keegan, seconded by Mr. Benson, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed with Mr. Sparkman, Mr. Blend and Mr. Lafser voting no.

b. Van Horn, Barbara

Ms. Van Horn was not present.

Motion was made by Mr. Benson, seconded by Ms. Keegan, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

#### 10. Maintenance & Reactivation – Voluntary Relinquishment

Motion made by Mr. Platau, seconded by Mr. Sparkman to ratify the list as presented. Upon vote the motion passed unanimously.

#### 11. Chief Attorney's Report

Ms. Pareja presented the Chief Attorney Report.

Motion made by Mr. Platau, seconded by Ms. Maingot to allow Chief Attorney to continue to prosecute year-old cases. Upon vote, the motion passed unanimously.

#### 12. Board Counsel's Report

##### a. Fiscal Year 2023-2024 Annual Regulatory Plan

Ms. Munson presented the 2023-2024 Annual Regulatory Plan.

Motion made by Mr. Lafser, seconded by Mr. Platau to ratify the plan. Upon vote the motion passed unanimously.

##### b. August 2023 Rules Report

Ms. Munson presented the Rule Report.

#### 13. Committees

##### a. CPE Committee

##### i. Ratify Meagan Griffis Camp's Appointment

Motion made by Mr. Benson, seconded by Mr. Lafser to ratify the appointment. Upon vote the motion passed unanimously.

##### b. Clay Ford Scholarship Committee

Mr. Scarborough announced a pending vacancy for the committee.

#### 14. Administrative Items

##### a. Remarks from Chair

None at this time.

##### b. Remarks from Executive Director

None at this time.

##### c. DOAH Case 22-2870 Final Order

This was an informational item.

##### d. Exam Credit Extension

Mr. Scarborough presented correspondence from the AICPA to NASBA regarding a proposed exam credit relief/extension period of scores expired during the COVID-19 pandemic. He also presented correspondence from NASBA endorsing this program, for exam scores expiring between January 30, 2020 and May 11, 2023.

Mr. Harrell provided an update concerning the national perspective of other states implementing similar programs.

The Board did not take action on this proposal at this time.

e. 30-Month Rule Implementation

Mr. Scarborough and Ms. Munson presented proposed language for Rule 61H1-28.0052 FAC. The language presented will extend the exam credit expiration window to 30 months and will be effective for all exam scores whose release dates are on or after January 1, 2024.

Motion made by Mr. Benson, seconded by Ms. Keegan to approve the following revisions to Rule 61H1-28.0052 FAC:

**61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.**

(1) With respect to the CPA Examination:

(a) A candidate may take the required test sections individually and in any order. As designated in this paragraph, Credit for any test section(s) passed shall be valid for either eighteen or thirty months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. For any test section passed with a grade release date prior to January 1, 2024, credit will be valid for eighteen months from the NASBA grade release date for that test section. For any test section passed with a grade release date on or after January 1, 2024, credit will be valid for thirty months from the NASBA grade release date for that test section.

(b) Candidates must pass all four test sections of the CPA Examination within a the designated rolling period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the designated rolling ~~eighteen-month~~ period, credit for any test section(s) passed outside the ~~eighteen-month~~ applicable period will expire and ~~that test section(s)~~ must be retaken.

(2) A candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification of examination scores by the Board to the Department that the applicant has met all licensure requirements as imposed by Chapters 455 and 473, F.S., and the rules promulgated pursuant thereto, the Department shall issue a license to practice public accounting to such individual. However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 36 months of the date of certification of examination scores by the Board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(7)(a), F.S.

(3) ~~The eighteen-month requirement as stated in this rule does not apply to eExamination credits expiring between April 1, 2020 and June 29, 2021. Those credits shall be~~ are granted an extension through June 30, 2021.

(4) ~~The eighteen-month requirement as stated in this rule does not apply to eExamination credits expiring between January 1, 2024 and June 29, 2025. Those credits shall be~~ are granted an extension through June 30, 2025.

(5) This rule shall be reviewed and, if necessary, repealed, modified, or renewed through the rulemaking process five years from the effective date.

Upon vote, this motion passed unanimously.

Motion made by Ms. Maingot, seconded by Mr. Benson 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. Upon vote, the motion passed unanimously.

Motion made by Ms. Maingot, seconded by Mr. Platau for proposed rules or any part of the proposed rule will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion made by Ms. Maingot, seconded by Mr. Lafser that the proposed rule is subject to a sunset provision. Upon vote, the motion passed unanimously.

f. 2024 Proposed Meeting Dates

This was an informational item.

g. August 2023 Newsletter

This was an informational item.

h. Update from Board Members Serving on NASBA Committees

None at this time.

**15. Florida Institute of Certified Public Accountants**

Mr. Harrell and Ms. Green introduced the current chair of the FICPA's Board of Directors, Ms. Key O'Keefe. Mr. Harrell provided an update on the FICPA's position with the 30-month exam credit expiration window, providing a national update on other states' roll-out process of the new exam window.

Mr. Harrell provided an update on the Experience, Learn and Earn (ELE) Program. The update covered which universities and firms that are implementing the program or similar programs on a national level.

Mr. Harrell provided an update on the proposal concerning the removal of the Master of Accounting (MAcc) degree from the degrees of strategic emphasis list. Mr. Harrell illustrated various points of correspondence with legislators and other constituents concerning the proposed list of degree programs that are being considered for removal.

Mr. Harrell provided an update on the FICA's role in Hurricane Idalia response.

Ms. Green provided an update concerning the recently passed Senate Bill 256, concerning CPAs and CPA firms auditing employee organizations' financial statements as part of their renewal process.

**16. Public Comments**

None at this time.

**17. Adjourn**

The meeting was adjourned at 12:41 p.m.

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William Blend, Chair

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Date

DRAFT

## Summary Sheet for Petition for Variance or Waiver

**Petitioner: Lorrie Brinson**

**Rule:** 61H1-28.0052(1)(b)

Application Number: N/A

On September 26, 2023, Lorrie Brinson (Simmons) submitted a petition for variance from Rule 61H1-28.0052(1) (b), Florida Administrative Code (F.A.C.), which states:

**61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.**

(1) With respect to the CPA Examination:

(b) Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

Ms. Brinson's passing dates as noticed by NASBA are:

Exam Section:	Date Passed:	Date Expired:
AUD	November 22, 2021	May 22, 2023
REG	November 7, 2022	May 7, 2024
BEC	December 15, 2022	June 15, 2024
FAR	September 14, 2023	March 14, 2025

As a result of being noticed for passing AUD on November 22, 2021, the eighteen (18) month clock was activated creating an expiration date of May 22, 2023. Ms. Brinson is three (3) months and twenty-three (23) days outside the eighteen (18) month window for passage of FAR.

Ms. Brinson states a state of emergency was declared in Hillsborough County, (her county of residence) on September 23, 2022, requiring preparation to leave the area due to evacuations. She states she was required to relocate to the east coast with friends for several days until the electricity and internet was restored. Ms. Brinson states many testing centers from the west coast to Central Florida were closed during the state of emergency and for a period after the hurricane passed. She states the disruption was a severe hardship before and after returning from evacuation. Ms. Brinson states seeking testing locations outside the area in neighboring counties continued to be a challenge once the power was restored and the state of emergency lifted. She states she scheduled exams in areas to over 100 miles from her place of residence to continue testing to meet the requirements of the rule. Ms. Brinson states she began having cold or flu like symptoms which included a fever, chills, and cough between June 29-30, 2022. She states on July 1, 2022, she went to South Bay Hospital where she was diagnosed with Covid-19. She experienced a loss of consciousness, had to be given I.V. fluids, and began an antiviral regimen. She states she had to test weekly at the local pharmacy and continued to test positive for Covid for over a two-to-three-week period before being allowed to return to work or register for additional exams.

Ms. Brinson is requesting a permanent variance from Rule 61H1-28.0052 (1) (b), F.A.C., to include the audit score credit which expired on May 22, 2023.

Processed by: TJ on September 27, 2023

Reviewed by: KL on September 28, 2023

Reviewed by Director on \_\_\_\_\_

RECEIVED

SEP 26 2023

Florida Division of  
Certified Public Accounting

**PETITION FOR WAIVER OR VARIANCE  
OF**

**BOARD OF ACCOUNTANCY RULE 61H1-28.0052**

**PETITIONER:** Lorrie Ann Brinson (fka Simmons)  
**Current Address:** 15415 Feather Star Place, Ruskin, FL 33573  
**Phone Number:** 352-348-2244 Cell 813-274-6660 Work  
**Email:** [Lorrie1174@gmail.com](mailto:Lorrie1174@gmail.com)  
**National Candidate ID:** 755675  
**Jurisdiction ID (Florida):** 756573

**VW 2023-114**

**Applicable portion of the rule:**

**FAC RULE NO:** 61H1-28-0052

Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules which requires that each candidate must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the NASBA grade release date for the first test section(s) passed.

**The citation to the statute the rule is implementing:**

**FLORIDA STATUTES:** 473.306 Examinations

**Types of action requested:**

Lorrie Ann Brinson, Petitioner respectfully request the Board consider a permanent 90-day variance of the 18-month rule FAC 61H1-28-0052 (1)(b) to include the Audit score credit which expired on 5/22/23. Specifically request the Board extend the period of 90 days to 8/21/23 when the final of four exams FAR was successfully passed.

**Specific facts that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:**

Justification for this petition includes the consideration of the effects of the dangerous category 4 Hurricane Ian that hit the West Coast, Tampa Bay area in 2022. Although Ian did not hit the West Coast of Florida until September 28, 2022. A state of emergency was declared in Hillsborough County, (county of residence) on September 23, 2022, requiring preparations to leave the area due to evacuations. The Petitioner was required to relocate to the East Coast of Florida with friends for several days to follow until electricity and internet was restored. Many testing centers from the West Coast to Central Florida were closed during the state of emergency and for a period after the Hurricane passed. This disruption was a severe hardship before and after returning from evacuation. Seeking testing locations outside of the area in neighboring Counties where available continued to be a challenge once power was restored and state of emergencies was lifted. The petitioner scheduled exams in Tampa, Sarasota to over 100 miles; Gainesville, Ft Lauderdale from their place of residence to continue testing in an effort to meet the requirements of FAC rule 61H1-28-0052.

Petitioner began having cold or flu like symptoms after returning from serving as a Chairperson at the Florida Government Finance Officers Conference in Orlando. Symptoms which included a fever, chills, and cough between June 29-30<sup>th</sup>, 2022. On July 1, 2022, arrived at South Bay Hospital

where the Petitioner was diagnosed with Covid-19, experienced a loss of consciousness, had to be given I.V. fluids, and began an antiviral regimen. Testing weekly at the local pharmacy, continued to test positive for Covid for over a two-to-three-week period before allowed to return to work at Hillsborough County Office of Management & Budget or register for additional exams.

Petitioner successfully passed all four exams on the following dates:

Exam	Exam Date	Score Date	Expiration Date
Audit	11/02/2021	11/23/2021	05/22/2023
BEC	12/05/2022	12/16/2022	06/15/2024
REG	10/20/2022	11/08/2022	05/07/2024
FAR	08/21/2023	09/15/2023	03/14/2025

**The reason why the variance requested would serve the purposes of the underlying statute:**

120.542 (2) Florida Statute specifically gives considerations to variances and waivers when application of this rule creates a substantial hardship or would violate principles of fairness. The petitioner was specifically impacted by events significantly different from a person not living in an area not impacted by Hurricanes during the weeks under state of emergency or suffering from COVID-19.

The variance to the 18-month rule considers the fact that the state of emergency required evacuations, closing of testing centers, financial hardship, loss of electricity, internet, and continuing to test positive from COVID delayed scheduling. A total disruption of a normal person's life for weeks resulting in a violation of the "principal of fairness". The Petitioner is of good moral character, has exceeded the one-year work requirement, and the 150 credit hours. Granting the permanent waiver of the rule or variance in this circumstance would honor the spirit of the statute the rule is implementing as required by 473.306 Florida Statute.

**Petitioner Statement:**

*Petitioner* respectfully request the Board consider a permanent 90-day variance of the 18-month rule to 21-months 61H1-28-0052 (1)(b) F.A.C. to include the Audit score credit which expired on 5/22/23. Specifically, request the Board extend the period to 8/21/23 when the final of the four exams FAR was successfully passed.



NOTICE IS HEREBY GIVEN that on September 08, 2023, the Department of Law Enforcement, received a petition for permanent waiver of subsection 11B-27.002(4) by Cameron J Powell. Petitioner wishes to waive that portion of the rule that states: (a) Within four years of the beginning date of a Commission-approved Basic Recruit Training Program, an individual shall successfully complete the program, achieve a passing score on the applicable State Officer Certification Examination, and gain employment, and certification as an officer.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Agency Clerk, Florida Department of Law Enforcement, P.O. Box 1489 Tallahassee, FL, 32302 or by telephone at (850) 410-7676.

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DEPARTMENT OF LAW ENFORCEMENT

Criminal Justice Standards and Training Commission

RULE NO.: RULE TITLE:

11B-35.009 Exemption from Basic Recruit Training

NOTICE IS HEREBY GIVEN that on September 08, 2023, the Department of Law Enforcement, received a petition for permanent waiver or variance of subsection 11B-35.009(9), State Officer Certification Examination eligibility requirements by Chief of Training Ashley Pennington on behalf of Sherief M. Khamis and Mark Anthony Williams. Petitioner wishes to waive that portion of the rule that states: Regardless of the number of exemptions from training an individual receives, the individual shall not take the State Officer Certification Examination more than three times without enrolling in and completing a Commission-approved Basic Recruit Training Program pursuant to Section 943.1397(2), F.S.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Agency Clerk, Florida Department of Law Enforcement, P.O. Box 1489 Tallahassee, FL, 32302 or by telephone at (850) 410-7676.

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DEPARTMENT OF LAW ENFORCEMENT

Criminal Justice Standards and Training Commission

RULE NO.: RULE TITLE:

11B-27.002 Certification, Employment or Appointment, Reactivation, and Terminating Employment or Appointment of Officers

NOTICE IS HEREBY GIVEN that on October 05, 2023, the Department of Law Enforcement, received a petition for permanent waiver of subsection 11B-27.002(4) by Chief of Standards Glen Hopkins on behalf of Edward J. Brown. Petitioner wishes to waive that portion of the rule that states: (a) Within four years of the beginning date of a Commission-approved Basic Recruit Training Program, an individual shall successfully complete the program, achieve a passing score on

the applicable State Officer Certification Examination, and gain employment, and certification as an officer.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Agency Clerk, Florida Department of Law Enforcement, P.O. Box 1489 Tallahassee, FL, 32302 or by telephone at (850) 410-7676.

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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on September 26, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Lorrie Brinson. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding the timeframes with respect to the CPA Examination, which requires that candidates must pass all four sections of the CPA Examination within a rolling eighteen-month period. Petitioner is seeking a permanent waiver to extend the eighteen-month period. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (850)487-1395 or by email Roger.Scarborough@myfloridalicense.com.

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DEPARTMENT OF HEALTH

Board of Psychology

NOTICE IS HEREBY GIVEN that on October 09, 2023, the Board of Psychology, received a petition for Variance or Waiver filed by Dr. Adriana Leis, Petitioner. Petitioner is seeking a variance or waiver of subsection 64B19-11.005(c), F.A.C., which states that a supervisor is either a licensed Florida psychologist in good standing with the Board, or a doctoral-level psychologist licensed in good standing in another state or United States territory or Canada providing supervision for licensure in that state or territory.

Comments on this petition should be filed with the Board of Psychology, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3253, within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Allen Hall, Executive Director, Board of Psychology, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3253, or by electronic mail-Allen.Hall@flhealth.gov.

## Summary Sheet for Petition for Variance or Waiver

**Petitioner: Michael Moragas**

**Rule: 61H1-28.0052(1)(b)**

Application Number: N/A

On August 24, 2023, Michael Moragas submitted a petition for variance from Rule 61H1-28.0052(1) (b), Florida Administrative Code (F.A.C.), which states:

**61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.**

(1) With respect to the CPA Examination:

(b) Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

Mr. Moragas's passing dates as noticed by NASBA are:

Exam Section:	Date Passed:	Date Expired:
FAR	January 11, 2021	July 11, 2022
AUD	November 8, 2021	May 8, 2023
BEC	December 15, 2022	June 15, 2024
REG	July 10, 2023	January 10, 2025

As a result of being noticed for passing FAR on January 11, 2021, the eighteen (18) month clock was activated creating an expiration date of July 11, 2022. Mr. Moragas is five (5) months and four (4) days outside the eighteen (18) month window for passage of BEC and eleven (11) months and twenty-nine (29) days outside the eighteen (18) month window for passage of REG.

Mr. Moragas states he began studying and preparing for the CPA examination in the fall of 2020 and passed financial accounting and reporting (FAR) in January 2021. He states he had every intention of completing all four examinations within the eighteen-month period as stated in the rule; however, during 2021, his sister contracted COVID-19, and after already losing his mother to early onset dementia, he vowed to make sure she recovered safely. Mr. Moragas states with his sister illness and Prometric testing centers closing from March 2021 to May 2021, as a response to the Coronavirus pandemic (COVID-19), he did not start focusing on his exams until late 2021, in which he passed auditing and attestation (AUD). Mr. Moragas states at that time he had just got promoted to a senior associate in the audit practice at KPMG. He states, unfortunately, due to the cuts that were made during the pandemic they were understaffed, making it extremely difficult to study and balance his workload. Mr. Moragas states he had over 130% utilization and was the lead senior on numerous back-to-back public engagements throughout the majority of the year. He states after the busy season ended in 2022, he passed business environment and concepts (BEC) in late 2022 and took a sabbatical in early 2023 to pass regulation (REG).

Ms. Moragas is requesting a permanent variance from Rule 61H1-28.0052 (1) (b), F.A.C., and to reinstate his credit for financial accounting and reporting (FAR) and auditing and attestation (AUD) exams.

Processed by: TJ on August 29, 2023

Reviewed by: KL on August 29, 2023

Reviewed by Director on \_\_\_\_\_

RECEIVED

AUG 24 2023

Florida Division of  
Certified Public Accounting

**PETITION FOR VARIANCE From Rule 61H1-28.0052(1)(b) 18 Month Rule**

**Petitioner Information**

Name: Michael Moragas  
Address: 2796 Yarmouth Dr. Wellington, FL 33414  
Phone: (561)537-1631  
Email: mmoragas2013@fau.edu  
Jurisdiction ID: Florida 01628368  
National Candidate ID: 000000000900318

**VW 2023-099**

**Applicable Portions of the Rule(s):**

**61H1-28.0052(1)(b): Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.**

"(b) Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken."

**This citation to the statute the rule is implementing:**

Section 473.306 – Examinations

**Type of Action Required:**

The Petitioner respectfully requests that the Board of Accountancy please waive Rule 61H1-28.0052(1)(b), FAC stated above due to the following circumstances

**Specific facts that demonstrate a violation of the principles of fairness that would Justify a variance for the petitioner:**

The petitioner has been working in public accounting as an auditor at KPMG for just over 4 years as of August 2023, with the goal of obtaining his CPA license

The petitioner is a United States Marine Corps Infantry veteran that served out of Camp Lejeune, North Carolina from 2009 to 2013 and deployed to Afghanistan from 2010 to 2011. After being honorably discharged in 2013, the petitioner attended Florida Atlantic University under the GI Bill and graduated with his bachelor's degree in 2017 and master's degree in Forensic Accounting in 2019. The petitioner took an internship with KPMG and started in late 2019 as a first-year associate. The petitioner began studying and preparing for his CPA examinations in the fall of 2020, and he passed the Financial Accounting and Reporting (FAR) exam in January of 2021. The petitioner had every intention to complete all four examinations within the eighteen-month period as stated in the rule previously mentioned. However, during 2021, the petitioner's sister contracted COVID-19, and after already losing his mother to early-onset dementia, the petitioner vowed to make sure she recovered safely. With his sister ill and with the Prometric testing centers closing from March 2021 to May 2021 as a response to the Coronavirus pandemic (COVID-19), the petitioner did not start focusing on his exams until late 2021, in which he passed his Auditing and Attestation (AUD) exam. At that time the petitioner just got promoted to a senior associate in the audit practice at KPMG. Unfortunately, due to the cuts that were made during the pandemic they were understaffed, making it extremely difficult to study and balance his workload. For reference, the petitioner had over 130% utilization and was the lead senior on numerous back-to-back public engagements throughout the majority of the year. After busy season ended in 2022, the petitioner passed Business Environment and Concept (BEC) in late 2022 and took a sabbatical in early 2023 to pass the Regulation (REG) exam. All four exams were passed within 30 months

Financial Accounting and Reporting: Received 2021-01-12 (expired)  
Auditing and Attestation: Received 2021-11-09 (expired)  
Business Environment and Concepts: Received 2022-12-16  
Regulations: Received 2023-07-11

In closing, there were several extenuating circumstances that caused significant hardships for the petitioner over the last two years (2021 and 2022), which caused the petitioner undue hardship to adhere to the rule listed as 61H1-28.0052(1)(b).

**The reason why the variance requested would serve the purposes of the underlying statute:**

The petitioner has passed all four exams and has over five years experience in the accounting field, satisfying the one-year work requirement. Furthermore, he is of good moral character, was honorably discharged from the United States military (see attached Exhibit A), and has completed the educational requirements.

**Petitioner Statement:**

The petitioner respectfully seeks a permanent variance from rule 61H1-28.0052(1)(b), and reinstate the petitioner's credit for the Auditing and Attestation and Financial Accounting and Reporting exams.

(b) through (c) No change.

(3) through (5) No change.

Rulemaking Authority 429.41, 408.821, FS. Law Implemented 429.41, 408.821, FS. History—New 10-17-99, Amended 7-30-06, 4-17-14, Formerly 58A-5.026, 7-1-19. Amended \_\_\_\_\_.

**59A-36.025 Emergency Environmental Control for Assisted Living Facilities.**

(1) through (7) No change.

(8) NOTIFICATION.

(a) Within five (5) business days, each assisted living facility must notify in writing, unless permission for electronic communication has been granted, each resident and the resident's legal representative:

1. Upon the initial submission of the plan to the county emergency management agency that the plan has been submitted for review and approval;

2. Upon final implementation of the plan by the assisted living facility.

3. Annual submissions and approvals of the plan do not require notification to residents or their legal representatives unless a significant modification as defined in Rule 59A-36.019, ~~section 59A-36.019(2)(a)1~~, F.A.C., has been made to the plan.

(b) No change.

Rulemaking Authority 429.41, FS. Law Implemented 429.19, 429.41, FS. History—New 3-26-18, Formerly 58A-5.036, 7-1-19, Amended \_\_\_\_\_.

**Section IV  
Emergency Rules**

NONE

**Section V  
Petitions and Dispositions Regarding Rule  
Variance or Waiver**

**DEPARTMENT OF BUSINESS AND PROFESSIONAL  
REGULATION**

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-1.004 General Sanitation and Safety Requirements

NOTICE IS HEREBY GIVEN that on September 18, 2023, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurants, received a petition for an Emergency Variance for paragraph 61C-1.004(1)(a), Florida Administrative Code and Section 5-203.13, 2017 FDA Food Code from Tacos Wey 561 LLC located in Boca Raton. The above referenced F.A.C. addresses the requirement that at least one service sink is provided for the cleaning of mops or similar

cleaning tools and the disposal of mop water. They are requesting to share the mop sink located within an adjacent business under a different ownership.

The Division of Hotels and Restaurants will accept comments concerning the Petition for 5 days from the date of publication of this notice. To be considered, comments must be received before 5:00 p.m.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Daisy.Lee@myfloridalicense.com, Division of Hotels and Restaurants, 2601 Blair Stone Road, Tallahassee, Florida 32399-1011.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL  
REGULATION**

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on August 24, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Michael Moragas. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding the timeframes with respect to the CPA Examination, which requires that candidates must pass all four sections of the CPA Examination within a rolling eighteen-month period. Petitioner is seeking a permanent waiver to extend the eighteen-month period. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (850)487-1395 or by email, Roger.Scarborough@myfloridalicense.com.

**DEPARTMENT OF HEALTH**

Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling

The Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling hereby gives notice:

of the issuance of an Order regarding the Petition for Variance and Waiver, filed by Robin Gilson on June 14, 2023. The Notice of Petition for Waiver or Variance was published in Vol. 49, No. 134, of the June 12, 2023, Florida Administrative Register. The Board considered the request at a duly-noticed public meeting held on August 10, 2023, in Lake Mary, Florida. The Board found that the request does not meet the criteria for a Petition for Variance and Waiver, as stated in Rule 64B4-3.0015, Florida Administrative Register and Section 120.542, F.S. The Board's Order, filed on September 14, 2023, dismissed the petition.

## Summary Sheet for Petition for Variance or Waiver

**Petitioner: Dyezae Smith**

**Rule: 61H1-28.0052(1)(b)**

Application Number: N/A

On September 12, 2023, Dyezae Smith submitted a petition for variance from Rule 61H1-28.0052(1) (b), Florida Administrative Code (F.A.C.), which states:

**61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.**

(1) With respect to the CPA Examination:

(b) Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

Mr. Smith's passing dates as noticed by NASBA are:

Exam Section:	Date Passed:	Date Expired:
AUD	August 23, 2021	February 23, 2023
BEC	November 8, 2021	May 8, 2023
REG	May 9, 2022	November 9, 2023
FAR	April 10, 2023	October 10, 2024

As a result of being noticed for passing AUD on August 23, 2021, the eighteen (18) month clock was activated creating an expiration date of February 23, 2023. Mr. Smith is one (1) month, 18 days outside the eighteen (18) month window for passage of FAR. Mr. Smith has also lost credit for the BEC section of the exam which he passed on November 8, 2021.

Mr. Smith states, he began taking the CPA Exams in August 2021. Due to the COVID-19 lockdown and all the test centers closing, he was severely limited in opportunities to take the exam. Despite these circumstances he passed the AUD exam on the first attempt. Mr. Smith states he also passed the BEC section on the first attempt.

Mr. Smith states he started a new job which required extended work hours, a hostile work environment and increased responsibility with no incentives and minimal support which resulted in him having little time to study resulting in him failing at his first attempt to pass the REG section of the exam but was able to pass on the second attempt.

Mr. Smith states experienced costly repairs from an attempted home invasion, his mother, and her spouse both lost their jobs requiring him to support them and the aftermath of a hurricane. He states these circumstances contributed to mental health problems resulting in six attempts to pass the FAR exam section over ten months. After finally, passing the FAR in March 2023, the exams he had previously passed began to expire, starting with AUD.

Mr. Smith states great financial and mental strain as the time constraints are moving him further from completing the CPA testing.

Mr. Smith is requesting a permanent variance from Rule 61H1-28.0052 (1) (b), F.A.C., and request that the Board consider restoring credit to AUD and BEC.

Processed by: BW on September 14, 2023

Reviewed by: KL on September 14, 2023

Reviewed by Director on \_\_\_\_\_

RECEIVED

SEP 12 2023

Florida Division of  
Certified Public Accounting

**PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)**

September 12, 2023

**Petitioner Information:**

Name: Dyezae Smith  
Address: 10420 McKinley Dr., Apt 12313, Tampa, Florida, 33612  
Phone: 904-687-5750  
Email: [smithdyezae@gmail.com](mailto:smithdyezae@gmail.com)  
Jurisdiction ID: Florida 1690433  
National Candidate ID: 000000000988558

**VW 2023-102**

**Attorney Information**

Not Applicable.

**Applicable Portion of the Rule:**

**61H1-28.0052(1)(b)**

**Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules:** A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

**Type of Action Requested:**

The petitioner respectfully requests that the Florida Board of Accountancy please waive Rule 61H1-28.0052(1)(b).

**Specific facts that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:**

The petitioner started working in accounting in the summer of 2020 while pursuing a bachelor's degree in accounting. With no other financial support, and an unforeseen layoff due to the COVID-19 pandemic, this internship was the only means to support himself. After the completion of his bachelor's, and commitment to providing a stable future for himself and family, he immediately continued his journey to pursue a Master of Accountancy with a concentration in tax in January 2021 and his CPA license.

He began taking CPA exams in August 2021. Due to the COVID-19 lockdown and all the test centers closing, these restrictions severely limited his attempts to being able to sit for the CPA exam. His internship at the time did not financially support CPA candidates or study materials, adding to the current financial strain. Despite these circumstances, the petitioner passed the AUD exam on the first attempt.

With the intenseness of his master's program and busy season demands, he was not confident he would pass the BEC exam. Unfortunately, the cancellation window passed resulting in a no show. Giving himself another two weeks to study, the petitioner passed the BEC exam on the first attempt.

The petitioner soon landed a full-time job. Unfortunately, the demands of this new job included regularly working extended stressful busy season hours with little schedule flexibility, a hostile work environment,

and increased responsibility with no incentives and minimal support. This created a challenging and time-consuming dilemma where he found little time to study for both his full-time courses and CPA exams. The employer also did not provide financial support for CPA candidates or study materials, adding to his financial strain his first attempt at the REG exam unsuccessful. Due to this, he had to quit and prioritize his goals. After some time of focus, he passed on the second attempt however, financial strain quickly set in again.

About one month later, the petitioner landed his current full-time position that allowed more time flexibility, but this employer does not provide support for CPA materials, creating immense financial stress to afford his education and CPA study materials. Since the start of this new position, the petitioner has also experienced costly repairs from an attempted home invasion, his mother and her spouse both losing their jobs which he had to support, and hurricane aftermath. These circumstances have contributed to mental health problems resulting in six attempts to pass the FAR exam over 10 months.

After finally receiving a passing FAR score in March 2023, his previously passed exams began to expire starting with AUD. This stressful testing environment and lack of time preparation has negatively impacted his ability to timely pass the CPA exam because once a section is passed, another CPA section expires immediately due to the short window they were initially passed in. As a result, the attempt to reinstate the AUD exam credit was unsuccessful. Simultaneously, the day the petitioner attempted to reinstate the AUD exam credit, the BEC exam credit expired.

This cycle is adding great financial and mental strain on the petitioner as the time constraints are moving him further from completing CPA testing. The financial burden of fully paying for the exam applications and study materials have severely limited his attempts to pass the CPA exam in accordance with 61H1-28.0052(1)(b), totaling close to \$6,000 since the 2021 calendar year, which includes 12 different application fees and 3 sets of study materials. He is still making payments on unusable study software that cannot be transferred to other study materials such as AUD and BEC. Being able to pay off FAR materials while spending additional resources to pass the expired CPA exams within the current 18-month period continues the viscous cycle of CPA testing and financial hardship.

The 30-month credit expiration window has yet to take effect within the Florida jurisdiction. If this law been enacted sooner, he would have successfully passed all 4 sections of the CPA exam in accordance with 61H1-28.0052(1)(b). The Florida jurisdiction will also conclude all testing of BEC on December 12<sup>th</sup>, 2023, which creates a time constraint due to his REG exam expiring on November 9<sup>th</sup>, 2023. Should the petitioner be unsuccessful in reinstating the AUD and BEC exam credits leading to the REG exam credit expiring, it will be impossible to make this up before the 2024 calendar year.

**The reason why the variance requested would serve the purpose of the underlying statute:**

The petitioner has passed all four CPA examinations, met the work requirements, and the educational requirements (150 credit hours) to qualify for licensure.

**Petitioner Statement:**

The petitioner respectfully seeks a permanent waiver from Rule 61H1-28.0052(1)(b), and request the Board kindly consider restoring credit to AUD and BEC scores that expired on 02/23/2023 and 05/08/2023, respectively. I am appreciative of the Board's time to consider my petition. If there are any questions or concerns, please contact me.



**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice: On September 28, 2023 the Division issued an order. The Final Order was in response to a Petition for an emergency temporary Variance from Montclair at Audubon Condo Assn Inc. located at 551 Audubon Blvd., Naples, FL 34110, filed July 5, 2023, and advertised on July 10, 2023 in Vol. 49, No. 132, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance denies the Petitioner a variance from Rule 3.10.12, ASME A17.3, 2015 Edition, as adopted by Rule 61C-5.001 Florida Administrative Code that requires a system to monitor and prevent automatic operation of the elevator with faulty door contact circuits, because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2023-076).

A copy of the Order or additional information may be obtained by contacting: Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013. [dh.elevators@myfloridalicense.com](mailto:dh.elevators@myfloridalicense.com).

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice: On September 28, 2023 the Division issued an order. The Final Order was in response to a Petition for an emergency temporary Variance from Montclair at Audubon C located at 583 Audubon Blvd., Naples, FL 34110, filed July 5, 2023, and advertised on July 10, 2023 in Vol. 49, No. 132, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance denies the Petitioner a variance from Rule 3.10.12, ASME A17.3, 2015 Edition, as adopted by Rule 61C-5.001 Florida Administrative Code that requires a system to monitor and prevent automatic operation of the elevator with faulty door contact circuits, because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2023-074).

A copy of the Order or additional information may be obtained by contacting: Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013. [dh.elevators@myfloridalicense.com](mailto:dh.elevators@myfloridalicense.com).

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on September 12, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Dyezae Smith. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding the timeframes with respect to the CPA Examination, which requires that candidates must pass all four sections of the CPA Examination within a rolling eighteen-month period. Petitioner is seeking a permanent waiver to extend the eighteen-month period. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (850)487-1395 or by email [Roger.Scarborough@myfloridalicense.com](mailto:Roger.Scarborough@myfloridalicense.com).

**FLORIDA HOUSING FINANCE CORPORATION**

RULE NO.: RULE TITLE:

67-48.0072 Credit Underwriting and Loan Procedures

NOTICE IS HEREBY GIVEN that on September 28, 2023, the Florida Housing Finance Corporation, received a petition for waiver of subsection 67-48-0072(26), Florida Administrative Code (6/23/2020) from Silver Lakes Village VOA Affordable Housing, LP, for a six month extension of the loan closing deadline through and including April 30, 2024.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Ana McGlamory, Corporation Clerk, Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, FL 32301-1329. The Petition has also been posted on Florida Housing's website at [floridahousing.org](http://floridahousing.org). Florida Housing will accept comments concerning the Petition for 14 days from the date of publication of this notice. To be considered, comments must be received on or before 5:00 p.m., Eastern Time, on the 14th day after publication of this notice at [CorporationClerk@floridahousing.org](mailto:CorporationClerk@floridahousing.org) or Florida Housing Finance Corporation, Attn: Corporation Clerk, 227 North Bronough Street, Suite 5000, Tallahassee, Florida 32301-1329.

Rami Wahdan is requesting an informal hearing concerning his application for licensure by endorsement. Below is a timeline of events pertaining to his application:

December 18, 2018- January 20, 2019 – Applicant entered into a settlement agreement with the New Mexico Board of Accountancy because of discipline for non-compliance with CPE requirements.

December 22, 2022 – Mr. Wahdan initially applies for licensure by endorsement, and answers “No” to background question 4.

January 4, 2023 – The New Mexico Board of Accountancy sends the licensee’s interstate exchange of exam and licensure information, showing the applicant was disciplined.

February 6, 2023 – Staff determines Mr. Wahdan’s application to be complete after submitting an amended application addressing question 4.

March 30, 2023 – The application was continued from this Board meeting.

April 6, 2023 – Applicant submitted a 90-day waiver.

May 19, 2023 - The application was continued from this Board meeting.

July 21, 2023 – The application was denied on grounds of “...the inconsistent responses of the Applicant and unresolved issues regarding Applicant's moral character, and upon review of the application and related application materials”.

August 18, 2023 – The Notice of Intent to Deny (NOID) was filed with the Agency Clerk’s Office.

August 21- September 18, 2023 – Multiple attempts to deliver the NOID to the applicant, USPS marks as return to sender.

September 6, 2023 – Applicant requests an update regarding their application.

September 7, 2023 – Applicant receives an electronic copy of the NOID in response to their request.

September 12, 2023- Applicant requests an informal hearing.

September 13, 2023 – Applicant is timely noticed for the October 27, 2023 Board meeting and given a deadline of October 4, to submit and any all additional points of information.

September 29, 2023 – The NOID is returned to the Division, with USPS stating there was no one to accept the NOID. The address is correct per the application and Versa Regulation.

October 3, 2023 – Applicant is reminded to submit any additional documents, with no response.

Below is the original write up for Mr. Wahdan’s Application:

“Applicant answered “yes” to background question four (4) on the application. He states the New Mexico Board of Accountancy issued a Pre-Notice of Contemplated Action (NCA) for non-compliance with continuing professional education. The background analysis is inconsistent. The applicant failed to disclose the disciplinary action on the initial application. The applicant submitted an amended application on February 6, 2023. The staff deemed the application complete on February 6, 2023.”

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**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: THE APPLICATION FOR LICENSURE BY ENDORSEMENT  
RAMI WAHDAN**

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**NOTICE OF INTENT TO DENY**

This matter came before the Board of Accountancy (Board) at a duly-noticed public meeting on July 21, 2023, held in Orlando, Florida, for consideration of the application of Licensure by Endorsement of **RAMI WAHDAN** (Applicant). Applicant was neither present nor represented by legal counsel. The Board was represented by Rachelle Munson, Senior Assistant Attorney General. Upon review of the application on file, being otherwise fully advised in the premises, the Board makes the following findings and conclusions.

1. Applicant's application indicates he has been a licensed certified public accountant (CPA) in New Mexico from October 2007 through September 2023.
2. Section 473.308(7), F.S., states the board shall approve for licensure by endorsement an applicant who meets applicable criteria stated therein.
3. Section 473.308(5)(b), F.S., states: The board may refuse to certify an applicant for failure to satisfy the requirement of good moral character if:
  - a. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant; and
  - b. The finding by the board of lack of good moral character is supported by competent substantial evidence.
4. Applicant submitted an initial application for Florida licensure by endorsement in December 2022, and he did not disclose any history of discipline on the application.
5. The disciplinary action which Applicant failed to disclose on the initial application Consisted of a Pre-Notice of Contemplated Action (NCA) for non-compliance with continuing professional education requirements. The Pre-NCA Stipulated Agreement, was dated as signed

by Applicant on January 20, 2019 and stamped received by the New Mexico Board of Public Accountancy on January 22, 2019.

6. Applicant submitted an amended application for Florida licensure by endorsement which was deemed complete in February 2023, at which time he disclosed the prior discipline.

7. Applicant was noticed to appear at meetings of the Board scheduled for March 30, 2023, and May 19, 2023, to provide more information regarding the prior discipline. Applicant did not appear for either meeting.

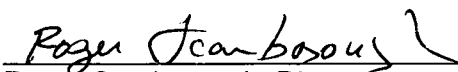
Based on the foregoing, including the inconsistent responses of the Applicant and unresolved issues regarding Applicant's moral character, and upon review of the application and related application materials, the Board voted to refuse to certify the application for licensure by endorsement.

It is hereby **ORDERED** that the Application for Licensure by Endorsement of **RAMI WAHDAN** is hereby **DENIED**.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation. This Order shall become final if no Petition for Review is received as specified by the "Notice of Hearing Rights" below.

**DONE AND ORDERED** this 11 day of August, 2023.

**BOARD OF ACCOUNTANCY**

  
\_\_\_\_\_  
Roger Scarborough, Director  
Division of Certified Public Accounting  
for William Blend, Chair

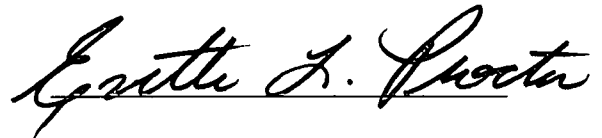
### **NOTICE OF HEARING RIGHTS**

You may seek review of this Order, pursuant to Sections 120.569 and 120.57, Florida Statutes, by filing a petition with the Executive Director of the Board, 240 Northwest 76<sup>th</sup> Drive, Suite A, Gainesville, FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the Board's decision is based, you may request a hearing before an administrative law judge pursuant to Section 120.57(1), Florida Statutes; your petition must contain the information required by Rule 28-106.201, Florida Administrative Code, ***including a statement of the material facts which are in dispute***. If you do not dispute any material fact, you may request a hearing before the Board pursuant to Section 120.57(2), Florida Statutes; your petition must include the information required by Rule 28-106.301, Florida Administrative Code.

Pursuant to Section 120.573, Florida Statutes, you are hereby notified that mediation pursuant to that section is not available.

### **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished by Certified Mail, return receipt requested, to: **RAMI WAHDAN**, 600 Silks Run, Suite #2210, Hallandale Beach, FL 33009; and by electronic delivery to [rami.s.wahdan@pwc.com](mailto:rami.s.wahdan@pwc.com); and to **Rachelle Munson**, Senior Assistant Attorney General, at [Rachelle.Munson@myfloridalegal.com](mailto:Rachelle.Munson@myfloridalegal.com), this 18 day of August, 2023.

A handwritten signature in black ink, reading "Gerette L. Proctor". The signature is written in a cursive style with a horizontal line underneath the name.

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY  
MEETING OF THE BOARD

**October 27, 2023**

**ENDORSEMENT CONSIDERATIONS AGENDA**

**Endorsement- Military Staff Approvals**

Caraballo, Olmedo

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY  
MEETING**

**October 27, 2023**

**CONSENT AGENDA**

**MAINTENANCE and REACTIVATION**

**The following licensees have requested to voluntarily relinquish their license. No disciplinary action pending.**

<b><u>Licensee's or Firm Name</u></b>	<b><u>License Number</u></b>	<b><u>Disciplinary Action</u></b>
Blume, Jessica Landrus	AC14210	None
Borschnack, Daniel James	AC42675	None
Burgess, Peter Sander	AC46312	None
Carnley, Holly Gore	AC42432	None
Craighead, Nina Corey	AC5103	None
Largay, Thomas F	AC46821	None
Lindsley, Frederick Ogden IV	AC5458	None
Liu, Ing H	AC37301	None
Lyons, Lisa Vicario	AC33643	None
Mann, Vicki S	AC38107	None
Martin, John William Jr	AC7770	None
Martin, Kevin P Jr	AC43408	None
Miller, Julian Norris	AC5471	None
Mitchell, Susan M	AC18949	None
Paschall, Pamela Genelle	AC34179	None
Rauen, Mary Elizabeth	AC13279	None
Stryker, Judson P	AC16297	None
Teasdale, Renee Lynch	AC33319	None
Von Wachter, Carolina Margarita	AC51295	None



**BOARD OF ACCOUNTANCY  
RULES REPORT  
OCTOBER 2023**

<b>Rule Number</b>	<b>Rule Title</b>	<b>Date Rule Language Approved by Board</b>	<b>Date Sent to OFARR</b>	<b>Rule Development Published</b>	<b>Notice Published</b>	<b>Adopted</b>	<b>Effective</b>
61H1-20.001	Definitions	05/20/22	06/07/22	06/15/2022	06/30/2022 07/05/22 – JAPC Letter 07/11/22 – JAPC Response 07/11/22 – JAPC Tolling Letter 09/14/22 – JAPC Tolling Response 07/07/23 – JAPC Response	07/17/2023	08/06/2023
61H1-27.002	Concentrations in Accounting and Business	07/21/23	08/10/23	08/18/2023	09/06/2023	10/06/2023	10/26/2023
61H1-27.005	Educational Advisory Committee	07/21/23	08/10/23	08/18/2023	09/06/2023	10/06/2023	10/26/2023
61H1-28.0052	Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules	09/08/23	09/18/23	10/02/2023			
61H1-33.003	Continuing Professional Education	07/21/23	08/10/23	08/18/2023	09/06/2023 09/11/2023 – JAPC Letter 09/24/2023 - JAPC Response	10/06/2023	10/26/2023

KATHLEEN PASSIDOMO

President



Senator Blaise Ingoglia, Chair  
Representative Tobin Rogers "Toby" Overdorf, Vice Chair  
Senator Colleen Burton  
Senator Erin Grall  
Senator Rosalind Osgood  
Senator Darryl Ervin Rouson  
Representative Shane G. Abbott  
Representative Kimberly Berfield  
Representative Jervonte "Tae" Edmonds  
Representative Alina Garcia  
Representative Yvonne Hayes Hinson

PAUL RENNER

Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
Fax (850) 922-6934  
[www.japc.state.fl.us](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

September 11, 2023

Ms. Rachelle Munson  
Senior Assistant Attorney General  
Office of the Attorney General  
PL-01, The Capitol  
Tallahassee, Florida 32399-1050

**RE: DBPR: Board of Accountancy  
Proposed Rule 61H1-33.003**

Dear Ms. Munson:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on September 6, 2023. I have the following comment.

**61H1-33.003(4)(b)5.:** Please explain how this rule subparagraph complies with the requirement of section 473.312(2), which requires that "programs of continuing professional education approved by the board shall be formal programs of learning . . . ." It does not appear that publication of materials in the journals of the listed entities or in textbooks is a formal program of learning, as required by this statute. *See* § 120.52(8)(c), Fla. Stat.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in blue ink that reads "Marjorie C. Holladay".

Marjorie C. Holladay  
Chief Attorney

cc: Mr. Edward A. Tellechea, Chief Assistant Attorney General



**ASHLEY MOODY  
ATTORNEY GENERAL  
STATE OF FLORIDA**

**OFFICE OF THE ATTORNEY GENERAL**

**Rachelle Munson**  
Senior Assistant Attorney General  
Administrative Law Bureau

PL-01, The Capitol  
Tallahassee, FL 32399-1050  
Phone (850) 414-3300  
Fax (850) 922-6425

[rachelle.munson@myfloridalegal.com](mailto:rachelle.munson@myfloridalegal.com)  
<http://www.myfloridalegal.com>

September 24, 2023

Ms. Marjorie Holladay  
Chief Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 W. Madison Street  
Tallahassee, Florida 32399-1400

**Re: Department of Business and Professional Regulation:  
Board of Accountancy (Board)  
Rule 61H1-33.003, F.A.C.**

Dear Ms. Holladay:

This letter is in response to your letter dated September 11, 2023, regarding the above-referenced proposed rule. Your inquiry is appreciated.

As you noted, section 473.312(2), F.S., provides information regarding the requirements for programs of continuing professional education (CPE). Of course, it is not the intention of the Board to promulgate an "invalid exercise of delegated authority" as defined in section 120.52(8)(c), F.S. The publication materials referenced in the proposed rule change for 61H1-33.003, F.A.C., regarding authorship, would constitute formal programs of learning subject to the Board's direct review and oversight prior to any credit being approved, like for those who teach CPE courses and are eligible to receive hours for teaching, and who are often authors of the materials.

For your consideration, it is the Board's understanding and intention that authorship in any of the referenced highly regarded professional journals is part of a formal program in that the publications will contain material formally approved by the Board. The eligibility for the CPE credit awards in authorship is a formal program pursuant to the statutory mandate wherein, under the proposed rule, a formal process using a Board-appointed CPE committee will evaluate the publication content for the purpose of granting the credit. Like with other approved CPE material, Florida CPAs will be able to disseminate current knowledge and practice through professional journals.

In consideration of its purpose, use, and application, the proposed authorship opportunity is consistent to and materially similar in the formality and oversight of other existing options for CPE credit. It is respectfully submitted that the proposed rule does not by intention, design, or result enlarge, modify, or contravene the specific provisions

of law implemented, citation to which is required by s. 120.54(3)(a)1, F.S. Please do not hesitate to contact me for additional information as needed regarding the Board's adherence to statutory mandates as prescribed by the law implemented. I sincerely thank you for your correspondence, and I appreciate the opportunity to address your concerns during the rulemaking process.

Sincerely,

*Rachelle Munson*

Rachelle Munson  
Senior Assistant Attorney General

cc: Mr. Edward Tellechea, Chief Assistant Attorney General  
Roger Scarborough, Division Director, Board of Accountancy  
Tracy Smith, Paralegal

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
EDUCATIONAL ADVISORY COMMITTEE  
TELEPHONE CONFERENCE CALL

August 15, 2023

Minutes

**I. Call to Order**

The meeting was called to order at 10:04 a.m. by Dr. Fennema, Chair.

**II. Roll Call**

The roll was called by Karan Lee, Management Review Specialist, reflecting the following:

**Committee Members Present:**

Dr. Martin Fennema – Chair  
Mr. Michael Kridel  
Mr. Mark Margulies  
Dr. Gary McGill  
Dr. Richard Morton  
Dr. Gregory Trompeter

**Committee Member Absent:**

Mr. Steven Platau

**Staff Members Present:**

Trecia Jenkins  
Harini Kumar  
Karan Lee  
Barbara Whitney

**Others Present:**

Rachelle Munson, Senior Assistant Attorney General and Board Counsel  
Adam Potts, FICPA  
Vanessa Gomez, FICPA  
Cassandra Gordon – Applicant  
Teddy Romani Ruiz - Applicant

### **III. Ratify Minutes from May 16, 2023 Meeting.**

Motion was made by Mr. Kridel and seconded by Dr. Trompeter to approve the minutes from the May 16, 2023 meeting. Upon vote motion passed unanimously.

### **IV. Individual Course Review**

#### **A. De La Cruz Garcia, Luzmey**

Ms. De La Cruz Garcia is requesting three (3) semester hours of graduate tax credit for ACCO 707 Federal Revenue Tax from Ana G. Mendez University.

Motion was made by Dr. McGill and seconded by Mr. Kridel to deny three (3) semester hours of graduate tax credit for ACCO 707 Federal Revenue Tax from Ana G. Mendez University. Upon vote the motion passed unanimously.

#### **B. Gordon, Cassandra**

Ms. Gordon is requesting three (3) semester hours of upper-division cost accounting credit for ACC 620 Global Management Accounting I from St. John's University. Ms. Gordon contends that ACC 620 Global Management Accounting I is the same course as ACG 3341 Cost Accounting and Control I offered at the University of South Florida which she indicates she was told is an acceptable course for the Florida Board of Accountancy.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to approve three (3) semester hours of upper-division cost accounting credit for ACC 620 Global Management Accounting I from St. John's University. Upon vote the motion passed unanimously.

#### **C. Mizrahi, Ariel**

Mr. Mizrahi is requesting three (3) semester hours of upper-division accounting credit for ACC 400 The Accounting Environment from the University of Nevada, Las Vegas. Mr. Mizrahi has already been given credit for ACC 401/601 Financial Accounting & Reporting I from the University of Nevada, Las Vegas.

Motion was made by Dr. Morton and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACC 400 The Accounting Environment from the University of Nevada. Upon vote the motion passed unanimously.

#### **D. Rebarber, Matthew**

Mr. Rebarber is requesting three (3) semester hours of upper-division cost accounting credit for CONT 4006 Managerial Accounting from the University of Puerto Rico.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division cost accounting credit for CONT 4006 Managerial Accounting from the University of Puerto Rico. Upon vote the motion passed unanimously.

#### **E. Romani Ruiz, Teddy**

Mr. Romani Ruiz is requesting three (3) semester hours of upper-division cost accounting credit for ACCO 728 Managerial Accounting and its Business Environment from the Universidad Ana G. Mendez.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division cost accounting credit for the ACCO 728 Managerial Accounting and its Business Environment from the Universidad Ana G. Mendez. Upon vote the motion passed unanimously.

## **V. Administrative Matters**

**A.** Laws and Rules (informational)

**B.** Executive Director/Licensing Supervisor comments

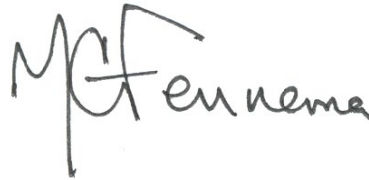
None

## **VI. Set Future Meeting Date**

November 9, 2023 @ 10:00 a.m.

## **VII. Adjourn**

The meeting was adjourned at 10:45 a.m.



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M. G. Fennema

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
CLAY FORD SCHOLARSHIP COMMITTEE  
TELEPHONE CONFERENCE CALL

AUGUST 21, 2023

MINUTES

The meeting was called to order at 10:06 a.m. by William Benson, Chair. The roll was called by Trecia Jenkins, Regulatory Consultant, and reflected the following:

**COMMITTEE MEMBERS PRESENT**

William Benson, Chair  
Eduardo Duarte  
Ashley Hill  
George Shierling

**COMMITTEE MEMBER ABSENT**

Linda Dennis

**STAFF PRESENT**

Roger Scarborough, Director  
Trecia Jenkins  
Harini Kumar  
Karan Lee  
Barbara Whitney

**OTHERS PRESENT**

Rachelle Munson, Senior Assistant Attorney General and Board Counsel  
Jennifer Green, Liberty Partners of Tallahassee, LLC, on behalf of the FICPA

**Ratify minutes from August 30, 2022, meeting.**

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the August 30, 2022, minutes. Upon vote, the motion passed unanimously.

**Consider Scholarship Applications:**

1. Ard, Hailey

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.



2. Arif, Maryam

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Spring 2024 pending completion of 120 semester hours. Upon vote, the motion passed unanimously.

3. Bokoum, Mariama

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

4. Cardona, Catalina

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

5. Cheribin, Cherlande

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to deny the application for being incomplete. Upon vote, the motion passed with Ms. Hill opposing.

6. Cowger, Sarah

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

7. Daniel, Rick-Chakendly

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 and Spring 2024 pending official verification of full-time enrollment. Upon vote, the motion passed unanimously.

8. Delbani, Jihad

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

9. Figueroa, Miranda

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

10. Fischbeck, Devan

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

11. Germain, Henok

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

12. Gomez, Patricia

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

13. Hauck, Lilibeth

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 only, applicant will graduate in January 2024. Upon vote, the motion passed unanimously.

14. Irving, Darron

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

15. Jackson, Shelley

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to deny the application for being ineligible; received after June 1, 2023, deadline. Upon vote, the motion passed unanimously.

16. Jean Louis, Emmanuella

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

17. Lemineur, Jennifer

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

18. McIver, Jasmin

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being ineligible; awarded scholarship for the maximum two semesters. Upon vote, the motion passed unanimously.

19. Moore, Amber

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 and Spring 2024 pending being enrolled full-time for both semesters. Upon vote, the motion passed unanimously.

20. Nguyem, Hong Phuc

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

21. Obile, Terrance

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

22. Ohme, Kathryn

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

23. Pacheco, Israel

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

24. Pages Hernandez, Carmen

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 only, applicant will graduate December 2023. Upon vote, the motion passed unanimously.

25. Perceval, Ed

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

26. Pratt, Rebekah

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

27. Rifenburg, Elizabeth

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being ineligible; enrolled part-time. Upon vote, the motion passed unanimously.

28. Rivera Alamo, Chris

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

29. Roberts, Rayonn

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

30. Robinson, Christen

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

31. Rodriguez, Fabio

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to approve the application for Fall 2023 only, applicant will graduate December 2023. Upon vote, the motion passed unanimously.

32. Short, Kristin

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

33. Silva, Carolynn

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

34. Silvey, Amber

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to deny the application for being ineligible; not enrolled at a regionally accredited institution in Florida. Upon vote, the motion passed unanimously.

35. Talbert, Kennedy

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

36. Tellechea-Choi, Mia

Motion was made by Mr. Shierling, seconded by Mr. Duarte, to approve the application for Fall 2023 and Spring 2024. Upon vote, the motion passed unanimously.

37. Torres Rosquete, Ivan

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

38. Vangruber, Gabrielle

Motion was made by Mr. Duarte, seconded by Mr. Shierling, to deny the application for being incomplete. Upon vote, the motion passed unanimously.

36 semesters were awarded in the amount of \$5,555.55 per semester for a total of \$199,999.80.

A motion was made by Mr. Shierling, seconded by Mr. Duarte for board staff to take any money returned from scholarship issued in Fall 2023 and apply it to the scholarship being issued for Spring 2024. Upon vote, the motion passed unanimously.

**Clay Ford Scholarship Advertisement Information**

1. Copy of flyer sent to Florida School's College of Business and Financial Aid Office (informational).

**Administrative Matters**

1. Statutes and Rules (informational).

2. Statistical Data (informational).

3. Executive Director and/or Licensing Supervisor comments

Committee member Mr. George Shierling announced he will no longer be serving on the Clay Ford Scholarship committee, since he will be retiring at the end of the year.

The meeting was adjourned at 11:14 a.m.

A handwritten signature in blue ink, reading "William Benson", is positioned above a horizontal line.

William Benson, Chair

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION**

**August 22, 2023**

**CONFERENCE CALL**

**MINUTES**

The meeting was called to order at 10:04 a.m. by Jason Lafser, Chair. The roll was called by Karan Lee reflecting the following:

**Committee members present:**

Jason Lafser – Chair  
Sean Dennis  
Madeline Domino  
Mindy Rankin

**Committee members absent:**

Maria Caldwell  
Bill Michaelson

Ms. Lee informed the Committee that she had learned this morning that Mr. Johnny Session passed away in May 2023.

**Staff members present:**

Roger Scarborough, Director  
Harini Kumar  
Trecia Jenkins  
Karan Lee  
Barbara Whitney

**Others present:**

Rachelle Munson, Senior Attorney General and Board Counsel  
Carrie Summerlin, FICPA  
Jennifer Green – Liberty Partners of Tallahassee, LLC on behalf of the FICPA  
Vanessa Gomez – FICPA  
Michael Erbland – Sequoia CPE

**Ratify Minutes from May 30, 2023, meeting.**

Motion was made by Ms. Rankin and seconded by Ms. Domino to approve the minutes from the May 30, 2023, meeting. Upon vote, motion passed unanimously.

**ETHICS**

### **Consider Ethics Provider and Course Applications:**

- a. CPE Solutions, LLC
  - 1. Ethics for Florida CPAs – Live Study - 4 CPE hours
  - 2. Ethical Conduct for Florida CPAs – Self-Study – 4 CPE hours
- b. CPETHink.com
  - 1. Ethical Conduct for Florida CPA – Self-Study – 4 CPE hours
  - 2. Ethics for Florida CPAs – Self-Study – 4 CPE hours
- c. Global CPE Network LLC
  - 1. Florida Ethics: An Overview for Accountants – Self-Study – 4 CPE hours
- d. My-CPE LLC
  - 1. A Basic Ethics Guidebook for Florida CPAs – Self-Study – 4 CPE hours
- e. Sequoia CPE
  - 1. Ethics for Florida CPAs – Self-Study – 4 CPE hours

Motion was made by Ms. Rankin and seconded by Ms. Domino to approve the courses listed in a – e above. Upon vote, motion passed unanimously.

### **ADMINISTRATIVE MATTERS**

- a. Final CPE Audit Update for Reestablishment Period July 1, 2020, to June 30, 2022.

Mr. Scarborough informed the Committee that Group A of the CPE Audit for the reestablishment period July 1, 2022, to June 30, 2022, has been completed. He shared with them that 321 licensees were selected for the audit and that 238 licensees responded. He shared that we had a sixty-three percent compliance rate.

- b. Laws and Rules (informational).
- c. Executive Director and/or Licensing Supervisor Remarks.

Mr. Scarborough shared with the Committee that an email was sent out to licensees who must report CPE for the reestablishment period ending June 30, 2024, reminding them to use the CPE Reporting Tool. The notice was sent because at the halfway point of the reporting period, only about ten percent of those licensees had uploaded any of their CPE hours and certificates in the CPE Reporting Tool. He shared that the email did not make clear some necessary dates and was confusing to the licensees, so a second email was sent clarifying the dates and explaining the reason for the notice.

There was some discussion by the Committee regarding the notices being sent to the licensees by email. Some Committee members were concerned that maybe some licensees are not reviewing the emails because their email settings treat it as spam, or they are not receiving the emails because DBPR or NASBA is not listed as an acceptable domain in their IT system.

Mr. Scarborough also shared with the Committee that they have identified approximately 160 licensees who do not have an DBPR online account. He informed them that we will be sending correspondence to them informing them that they must have a DBPR online account to access the CPE Reporting Tool.

c. Other Business

None

**ADDITIONS**

1. Consider request for CPE credit for the 2023 JMAFCU Board Planning Session – “Stay the Course? Or Change?”

The Committee agreed with Mr. Scarborough that a lending institution’s typical Asset Liability Committee (ALCO) meetings are not eligible as CPE. Only the portions of meetings or planning sessions that are devoted to training may be eligible for CPE credit that is if the provider and training meets the guidelines as set forth in the laws and rules.

**SET FUTURE MEETING DATE**

September 12, 2023, at 11:30 a.m.

Meeting adjourned at 10:53 a.m.

  
\_\_\_\_\_  
Jason Lafser, Chair



2024 Proposed Dates (All Meetings to be held in Orlando, FL)

February 8 PC

February 9 BD

March 21 PC

March 22 BD

May 16 PC

May 17 BD

July 11 PC

July 12 BD

September 5 (AM) PC

September 5 (PM) Workshop

September 6 BD

October 24 PC

October 25 BD

December 12 PC

December 13 BD

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

## Memorandum

To: Board Members  
From: Roger Scarborough, Director  
Date: October 12, 2023  
RE: U.S. Virgin Islands-Substantial Equivalency

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### Background:

Substantial equivalency in licensing requirements drives practice mobility and licensure by endorsement processes. The license requirements in Section 5 of the Uniform Accountancy Act include:

- 150 semester hours of education and
- passing the Uniform CPA Examination and
- a minimum of 1 year of work experience.

Currently, Florida considers 54 of 55 jurisdictions to have substantially equivalent licensure requirements with the U.S. Virgin Islands (USVI) as the only jurisdiction remaining.

The USVI passed the USVI Public Accountancy Act in 2014 and the Rules and Regulations of Public Accountancy in 2015, requiring substantially equivalent requirements for licensure.

Attached is a comparison of Florida and USVI licensure requirements. In summary, USVI now requires 150 semester hours of education with an accounting concentration, passage of the CPA exam and 1 year of work experience for CPA licensure. Our comparison shows their accounting and general business education requirements are similar to Florida.

A copy of the USVI rules are also attached.

### Recommendation:

I am recommending the Board acknowledge the U.S. Virgin Islands standards for licensure as substantially equivalent for the purposes of granting mobility and licensure by endorsement. With the Board's approval, the Department will update the list of substantially equivalent jurisdictions on the CPA Division's website.

Requirement	Florida	Virgin Islands
Experience	One year of work experience shall be held and understood to mean the provision of any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills as verified by the verifying certified public accountant, commencing after the completion of 120 semester or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses or after the applicant has passed the licensure examination in another state or territory of the United States and has either been licensed as a certified public accountant or has met licensing requirements for that state or territory.	The experience required to be demonstrated for issuance of an initial certificate pursuant to Section 250b(g) of the Act shall meet the requirements of this rule. (A) Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. (B) The applicant shall have their experience verified to the Board by a permittee as defined in the Act or from another state. Acceptable experience shall include employment in industry, government, academia or public practice. The Board shall look at such factors as the complexity and diversity of the work. (C) One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services described in subsection (A) above.
Education	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.	150 semester hours of college education, including a baccalaureate or higher degree conferred by an accredited college or university.
Upper Division Accounting	(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. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester hours or 4 quarter hours of taxation for accounting standards based upon United States federal and state laws. 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;	(1) Earned a graduate degree and/or a baccalaureate degree at a college or university that is accredited,  (2) Obtaining an accounting concentration or equivalent requires obtaining at a minimum:  (a) 24 semester hours of accounting courses, including auditing and attestation, financial accounting and reporting, cost and management accounting, and taxation; and  (c) Principles or introductory accounting courses cannot be considered in determining whether a person has obtained the 48 minimum number of semester hours required for an accounting concentration or equivalent.

General Business	<p>(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 based upon United States federal and state laws. 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.</p>	<p>(b) 24 semester hours of business courses, no more than six semester hours of which could be considered accounting courses.</p> <p>(3) Earned a minimum of two SCH in research and analysis relevant to the course content described in 2.2(0)(2) through a discrete undergraduate and/or graduate accounting course, or two SCH integrated throughout the undergraduate and/or graduate accounting curriculum.</p> <p>(4) Earned a minimum of two SCH in communications in an undergraduate and/or a graduate course listed or cross-listed as an accounting or business course or two SCH integrated throughout the undergraduate or graduate accounting or business curriculum. Colleges or universities shall provide evidence of coverage under integration as specified in 2.2(E). The SCH earned through a discrete course in communications may fulfill two SCH of the subject matter requirements.</p> <p>(5) Earned a minimum of three SCH in an undergraduate and/or a graduate course listed or cross listed as an accounting or business course in ethics as defined in Rule 2.1 (E). A discrete three SCH course in ethics may count towards meeting the accounting or business course requirements of Rule 2.2(0)(2). As an alternative, colleges or universities may choose to integrate the course throughout the undergraduate and/or graduate accounting or business curriculum.</p>
Accrediting Agencies	<p>(a) Middle States Association of Colleges and Secondary Schools;</p> <p>(b) Middle States Commission on Higher Education;</p> <p>(c) New England Association of Schools and Colleges;</p> <p>(d) Higher Learning Commission;</p> <p>(e) Northwest Commission on Colleges and Universities;</p> <p>(f) Southern Association of Colleges and Schools;</p> <p>(g) Western Association of Schools and Colleges;</p> <p>(h) Association to Advance Collegiate Schools of Business (AACSB);</p> <p>(i) European Quality Improvement System (EQUIS);</p> <p>(j) 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</p>	<p>1. Middle States Association of Colleges and Schools;</p> <p>2. New England Association of Schools and Colleges;</p> <p>3. North Central Association of Colleges and Schools;</p> <p>4. Northwest Commission on Colleges and Universities;</p> <p>5. Southern Association of Colleges and Schools;</p> <p>6. Western Association of Schools and Colleges;</p> <p>7. Any institution accredited by an accrediting organization recognized by the Council on Higher Education Accreditation (CHEA) or its successor.</p>

	<p>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. (k) Canadian, Mexican, Irish, Australian, New Zealand, Scotland, South Africa, and Hong Kong academic accounting programs approved by the provincial education bodies or the equivalent educational accreditation body for that country.</p>	
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## **SECTION TWO – EDUCATION REQUIREMENTS FOR EXAMINATION, GENERAL REQUIREMENTS AND PROHIBITED CONDUCT**

### **2.1 Education Requirements – Definitions**

- (A) “Semester credit hour” (SCH) means the conventional college semester credit hour. “Quarter credit hours” may be converted to semester credit hours by multiplying them by two-thirds; i.e., one quarter credit hour equals two-thirds of a semester credit hour.
- (B) “College(s) or university(s)” means board-recognized institution(s) of higher education accredited by generally recognized accrediting organizations.
- (C) “Accreditation” reflects the quality control of the education process provided by generally recognized regional and/or national accreditation organizations. The Board recognizes institutions accredited by one of the following accrediting agencies (or their successors):
  - 1. Middle States Association of Colleges and Schools;
  - 2. New England Association of Schools and Colleges;
  - 3. North Central Association of Colleges and Schools;
  - 4. Northwest Commission on Colleges and Universities;
  - 5. Southern Association of Colleges and Schools;
  - 6. Western Association of Schools and Colleges;
  - 7. Any institution accredited by an accrediting organization recognized by the Council on Higher Education Accreditation (CHEA) or its successor.
- (D) “Integration of subject matter” means a program of learning where certain subjects, which may be discrete courses in some colleges or universities, are integrated or embedded within related courses. Colleges or universities that use an integrated approach to cover such multiple course subjects should provide evidence of the required coverage pursuant to Rule 2.2(D). Acceptance of integration of any subject matter requires Board approval.
- (E) “Ethics” means a program of learning that provides students with a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. At a minimum, an ethics program should provide a foundation for ethical reasoning and the core values of integrity, objectivity and independence.

- (F) “Internship” means faculty approved and appropriately supervised short-term work experience, usually related to a student’s major field of study, for which the student earns academic credit.
- (G) “Independent study” means academic work selected or designed by the student with the approval of the appropriate department of a college or university under faculty supervision. This work typically occurs outside of the regular classroom structure.

## **2.2 Education Requirements - Determining Compliance of the Applicant’s Education**

- (A) These requirements are intended to provide a foundation in accounting and business course subjects. The program should:
  - (1) Develop the skills required to apply the knowledge attained (including skills in communications, research, judgment and analysis).
  - (2) Include and emphasize ethical behavior and professional responsibility.
  - (3) Provide the highest quality instruction in subjects that clearly contribute to the knowledge, skills and abilities necessary to meet the public’s expectations of a CPA.
- (B) For purposes of Section 250c, an applicant shall be deemed to have met the education requirement(s) if the Board has determined the applicant has met the requirements of Rule 2.2(C) and Rule 2.2(D), together with appropriate consideration of Rule 2.2(A).
- (C) Determining compliance of the applicant’s education shall be accomplished through the Board’s use of the following procedures:
  - (1) Reliance on accreditation, as defined in Rule 2.1(C).
  - (2) Reliance on other procedures and information where the degree and/or courses were obtained from a college or university(s) not meeting the accreditation requirements of Rule 2.2(C)(1). Accepting degrees or courses under Rule 2.2(D) should only be based on evidence of acceptable course content, instruction and quality as would be expected by accreditation and as approved by the Board.
  - (3) Reliance on other procedures and information where the requirements of Rule 2.2(D) are met by integration of subject matter. The requirements set forth in Rule 2.2(E) should be used to determine compliance.
- (D) An applicant shall be deemed to have satisfied the education requirements of section 250b of the act if the following conditions are met:

- (1) Earned a graduate degree and/or a baccalaureate degree at a college or university that is accredited, as described in Rule 2.1(C);
- (2) Obtaining an accounting concentration or equivalent requires obtaining at a minimum:
  - (a) 24 semester hours of accounting courses, including auditing and attestation, financial accounting and reporting, cost and management accounting, and taxation; and
  - (b) 24 semester hours of business courses, no more than six semester hours of which could be considered accounting courses.
  - (c) Principles or introductory accounting courses cannot be considered in determining whether a person has obtained the 48 minimum number of semester hours required for an accounting concentration or equivalent.
- (3) Earned a minimum of two SCH in research and analysis relevant to the course content described in 2.2(D)(2) through a discrete undergraduate and/or graduate accounting course, or two SCH integrated throughout the undergraduate and/or graduate accounting curriculum. Colleges or universities shall provide evidence of coverage under integration as specified in Rule 2.2(E). The SCH earned through a discrete course in research and analysis in accounting may fulfill two of the SCH of the accounting subject matter requirements in Rule 2.2(D)(2).
- (4) Earned a minimum of two SCH in communications in an undergraduate and/or a graduate course listed or cross-listed as an accounting or business course or two SCH integrated throughout the undergraduate or graduate accounting or business curriculum. Colleges or universities shall provide evidence of coverage under integration as specified in 2.2(E). The SCH earned through a discrete course in communications may fulfill two SCH of the subject matter requirements.
- (5) Earned a minimum of three SCH in an undergraduate and/or a graduate course listed or cross listed as an accounting or business course in ethics as defined in Rule 2.1(E). A discrete three SCH course in ethics may count towards meeting the accounting or business course requirements of Rule 2.2(D)(2). As an alternative, colleges or universities may choose to integrate the course throughout the undergraduate and/or graduate accounting or business curriculum. Universities shall provide evidence of coverage under integration as specified in Rule 2.2(E). Proof of coverage may be provided through specific evaluation by a national accrediting agency recognized by CHEA, such as AACSB or ACBSP, in which evidence is provided to assure the Board that the program of learning defined in Rule 2.1(E) has been adequately covered and at the equivalent of the three SCH minimum. Alternate methods for proof of ethics coverage may be determined and approved by the Board following careful scrutiny.



- (6) A maximum of six SCH for internships and independent study, as defined in Rule 2.1(F) and Rule 2.1(G), may count towards the subject matter requirements of Rule 2.2(D)(2). However, of the six SCH, a maximum of three SCH may apply to accounting courses under Rule 2.2(D).
- (E) Colleges or universities that use an integrated approach to meet the requirements of this section shall provide evidence that the respective subjects adequately cover the desired content, with acceptable instruction and quality to attain the objectives. Proof of coverage may be provided through specific evaluation by a national accrediting agency recognized by CHEA, such as AACSB or ACBSP. Alternate methods for proof of coverage may be determined and approved by the Board following careful scrutiny.

### **2.3 Applications for Examination**

- (A) Applications to take the Certified Public Accountant Examination shall be made on a form provided by the Board and filed with the Board by a due date specified by the Board in the application form.
- (B) An application shall not be considered filed until the application fee and examination fee required by these Rules and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, official transcripts and proof that the Candidate has satisfied the education requirement.
- (C) A Candidate who fails to appear for the examination shall forfeit all fees charged for both the application and the examination.
- (D) The Board or its designee shall forward notification of eligibility for the computer-based examination to NASBA's National Candidate Database.

### **2.4 Time and Place of Examination**

Eligible Candidates shall be notified of the time and place of the examination, or shall independently contact the Board, the Board's designee or a test center operator to schedule the time and place for the examination at an approved test site. Scheduling reexaminations shall be made in accordance with Rule 2.7(B) below.

### **2.5 Examination Content**

The examination required by Section 250b of the Act shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the Board may require.

## **2.6 Determining and Reporting Examination Grades**

A Candidate shall be required to pass all Test Sections of the examination provided for in subsection 250b (e) of the Act in order to qualify for a certificate. Upon receipt of advisory grades from the examination provider, the Board shall review and may adopt the examination grades and shall report the official results to the Candidate. The Candidate shall attain the uniform passing grade established through a psychometrically acceptable standard-setting procedure and approved by the Board.

## **2.7 Retake and Granting of Credit Requirements**

- (A) Candidate shall be required to pass all sections of the examination provided for in Section 250b (e) of the Act in order to qualify for a certificate.
- (B) Candidate may take the required Test Sections individually. Credit for any Test Section(s) passed shall be valid for eighteen months from the actual date the Candidate took that Test Section, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the Candidate has taken other Test Sections.
  - (1) Candidates shall pass all Test Sections of the Uniform CPA Examination within a rolling eighteen-month period, which begins on the date that the first Test Section(s) passed is taken.
  - (2) Candidates cannot retake a failed Test Section(s) in the same examination window. An examination window refers to a three-month period in which Candidates have an opportunity to take the CPA examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, Candidates shall be able to test two out of the three months within an examination window.
  - (3) In the event all Test Sections of the Uniform CPA Examination are not passed within the rolling eighteen-month period, credit for any Test Section(s) passed outside the eighteen-month period shall expire and that Test Section(s) shall be retaken.
- (C) Candidate shall retain credit for any and all Test Sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in this Territory.
- (D) Candidate shall be deemed to have passed the Uniform CPA Examination once the Candidate holds at the same time valid credit for passing each of the Test Sections of the examination. For

purposes of this section, credit for passing a Test Section of the computer-based examination is valid from the actual date of the Testing Event for that Test Section, regardless of the date the Candidate actually receives notice of the passing grade.

- (E) Notwithstanding subsection (D) of this Rule, the Board may in particular cases extend the term of credit validity upon a showing that the credit was lost by reason of circumstances beyond the Candidate's control.

## **2.8 Candidate testing fee**

The Candidate shall, for each Test Section scheduled by the Candidate to the Board or its designee, pay a Candidate Testing Fee that includes the actual fees charged by the AICPA, NASBA, and the Test Delivery Service Provider, as well as reasonable application fees established by the State Board.

## **2.9 Cheating**

- (A) Cheating by a Candidate in applying for, taking or subsequent to the examination shall be deemed to invalidate any grade otherwise earned by a Candidate on any Test Section of the examination, and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.
- (B) For purposes of this Rule, the following actions or attempted activities, among others, may be considered cheating:
  - (1) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
  - (2) Communication between Candidates inside or outside the test site or copying another Candidate's answers while the examination is in progress;
  - (3) Communication with others inside or outside the test site while the examination is in progress;
  - (4) Substitution of another person to sit in the test site in the stead of a Candidate;
  - (5) Reference to crib sheets, textbooks or other material or electronic media (other than that provided to the Candidate as part of the examination) inside or outside the test site while the examination is in progress;
  - (6) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so, or otherwise participating in the collection of Test Items for use, redistribution or sale;

- (7) Retaking or attempting to retake a Test Section by an individual holding a valid Certificate or by a Candidate who has unexpired credit for having already passed the same Test Section, unless the individual has been directed to retake a Test Section pursuant to Board order or unless the individual has been expressly authorized by the Board to participate in a “secret shopper” program.
- (C) In any case where it appears that cheating has occurred or is occurring, the Board or its representatives may either summarily expel the Candidate involved from the examination or move the Candidate to a position in the Test Center away from other examinees where the Candidate can be watched more closely.
- (D) In any case where the Board believes that it has evidence that a Candidate has cheated on the examination, including those cases where the Candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of the Territory’s Administrative Procedures Act following the examination session for the purpose of determining whether or not there was cheating, and if so what remedy should be applied. In such proceedings, the Board shall decide:
  - (1) Whether the Candidate shall be given credit for any portion of the examination completed in that session; and
  - (2) Whether the Candidate shall be barred from taking the examination and if so, for what period of time.
- (E) In any case where the Board or its representative permits a Candidate to continue taking the examination, it may depending on the circumstances:
  - (1) Admonish the Candidate;
  - (2) Seat the Candidate in a segregated location for the rest of the examination;
  - (3) Keep a record of the Candidate’s seat location and identifying information, and the names and identifying information of the Candidates in close proximity of the Candidate; and/or
  - (4) Notify the National Candidate Database and the AICPA and/or the Test Center of the circumstances, so that the Candidate may be more closely monitored in future examination sessions.
- (F) In any case in which a Candidate is refused credit for any Test Section of an examination taken, disqualified from taking any Test Section, or barred from taking the examination in the future, the Board shall provide to the Board of Accountancy of any other state to which the Candidate may apply for the examination information as to the Board’s findings and actions taken.

## **2.10 Security and Irregularities**

Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

## **SECTION THREE - EXPERIENCE REQUIREMENTS FOR CERTIFICATION**

### **3.1 Applications**

- (A) Applications for initial certificates and for renewal of certificates and registrations pursuant to the Act shall be made on a form provided by the Board and, in the case of applications for renewal, shall be filed no later than 60 days prior to the expiration date set by these rules. Applications shall not be considered filed until the applicable fee prescribed by the Board is received. If an application for renewal is filed late, it shall also be accompanied by the delinquency fee prescribed by the Board.
- (B) Applications for renewal of certificates or registrations shall be accompanied by evidence satisfactory to the Board that the applicant has complied with the continuing professional education requirements under Section 250c(d) of the Act and of these Rules.

### **3.2 Experience Required for Initial Certificate**

The experience required to be demonstrated for issuance of an initial certificate pursuant to Section 250b (g) of the Act shall meet the requirements of this rule.

- (A) Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills.
- (B) The applicant shall have their experience verified to the Board by a permittee as defined in the Act or from another state. Acceptable experience shall include employment in industry, government, academia or public practice. The Board shall look at such factors as the complexity and diversity of the work.
- (C) One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services described in subsection (A) above.

### **3.3 Evidence of Applicant's Experience**

- (A) Any permittee who has been requested by an applicant to submit to the Board evidence of the applicant's experience and has refused to do so shall, upon request by the Board, explain in writing or in person the basis for such refusal.



- (B) The Board may require any permittee who has furnished evidence of an applicant's experience to substantiate the information.
- (C) Any applicant may be required to appear before the Board or its representative to supplement or verify evidence of experience.
- (D) The Board may inspect documentation relating to an applicant's claimed experience.

### **3.4 Continuing professional education requirements for renewal of Certificate or Permit**

The following requirements of continuing professional education apply to the renewal of certificates pursuant to Section 250c(d) of the Act.

- (A) An applicant seeking renewal of a certificate shall show that the applicant has completed no less than 120 hours of continuing professional education, including a minimum of four hours in ethics, complying with these Rules during the three-year period preceding renewal. A program in ethics includes topics such as ethical reasoning, state-specific statutes and rules, and standards of professional conduct, including those of other applicable regulatory bodies. A minimum of 20 CPE hours shall be completed each year. An applicant seeking renewal of a certificate or registration shall demonstrate participation in a program of learning meeting the standards set forth in the Statement on Standards for Continuing Professional Education (CPE) Programs jointly approved by NASBA and AICPA.
- (B) An applicant whose certificate or registration has lapsed shall complete no less than 120 hours of CPE complying with these rules during the three-year period preceding the date of reapplication. An applicant whose certificate or registration has lapsed shall be required to identify and complete a program of learning designed to demonstrate the permittee's competencies directly related to his or her area of service.
- (C) A permittee granted an exception from the competency requirement by the Board may discontinue use of the word "inactive" in association with their CPA or PA title upon showing that they have completed no less than 120 hours of continuing professional education complying with these Rules during the three-year period preceding their request to discontinue use of the word "inactive", with a minimum of 20 hours in each year.

### **3.5 Continuing professional education requirements for practice privileges**

Any individual using practice privileges in this Territory who complies with the CPE requirements applicable in the state where their principal place of business is located, shall be deemed to have complied with the CPE requirements of this Territory.

### **3.6 Programs qualifying for continuing professional education credit**

- (A) Standards -- A program qualifies as acceptable continuing professional education for purposes of Section 250c (d) of the Act and these Rules if it is a program of learning which contributes to the growth in the professional knowledge and professional competence of a permittee. The program shall meet the minimum standards of quality of development, presentation, measurement, and reporting of credits set forth in the Statement on Standards for Continuing Professional Education Programs jointly approved by NASBA and AICPA.
- (B) Subject Areas -- The Board shall accept programs meeting the standards set forth in the Statement on Standards for Continuing Professional Education Programs jointly approved by NASBA and AICPA.
- (C) A non-resident permittee seeking renewal of a certificate in this Territory shall be determined to have met the CPE requirement (including the requirements of Rule 3.4(A) of this rule by meeting the CPE requirements for renewal of a certificate in the state in which the permittee's principal place of business is located.
  - (1) Non-resident applicants for renewal shall demonstrate compliance with the CPE renewal requirements of the state in which the permittee's principal place of business is located by signing a notarized statement to that effect on the renewal application of this Territory.
  - (2) If a non-resident permittee's principal place of business state has no CPE requirements for renewal of a certificate, the non-resident permittee shall comply with all CPE requirements for renewal of a certificate in this Territory.

### **3.7 Continuing professional education records**

- (A) Applicants for renewal of certificates pursuant to the Act shall file with their applications a signed statement indicating they have met the requirements for participation in a program of continuous learning as contained in the Statement on Standards for Continuing Professional Education (CPE) Programs jointly approved by the NASBA and the AICPA. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the applicant who should retain such documentation for a period of five years following completion of each learning activity.
- (B) The Board shall verify, on a test basis, information submitted by applicants for renewal of certificates. In cases where the Board determines that the requirement is not met, the Board may

grant an additional period of time not to exceed a period of one year or the next renewal period in which the deficiencies can be cured. Fraudulent reporting is a basis for disciplinary action.

### **3.8 Exceptions**

- (A) The Board may make an exception to the requirement set out in Rule 3.4(A) for a permittee who is retired or who does not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements or other compilation communication, or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters.
- (B) The Board may in particular cases make exceptions to the requirements set out in Rule 3.4(A) for reasons of individual hardship including health, military service, foreign residence, or other good cause.
- (C) Permittees granted an exception by the Board shall place the word “inactive” adjacent to their CPA title or PA title on any business card, letterhead or any other document or device, with the exception of their CPA certificate or PA registration, on which their CPA or PA title appears.
- (D) Permittees granted an exception by the Board shall comply with a re-entry competency requirement defined by the Board as set out in Rule 3.4(C) before they may discontinue use of the word “inactive” in association with their CPA or PA title.

## **SECTION FOUR - FIRM REQUIREMENTS**

### **4.1 Applications**

- (A) Applications by firms for initial issuance and for renewal of permits pursuant to Section 250d of the Act shall be made on a form provided by the Board and, in the case of applications for renewal, shall be filed no earlier than two months and no later than one month prior to the expiration date. Applications shall not be considered filed until the applicable fee and all required documents prescribed in these Rules are received. If an application for permit renewal is filed late, it shall also be accompanied by the delinquency fee prescribed by the Board in conjunction with the Administrator of Boards at the Virgin Islands Department of Licensing.
- (B) A sole proprietor may apply simultaneously for a certificate or a renewal of a certificate and a firm permit.
- (C) Applications shall include the firm name, addresses and telephone numbers of the main office and of any branch offices of the firm in this Territory, the name of the person in charge of each



### **61H1-29.002 Temporary License.**

(1) In each instance in which out-of-state certified public accountants or firms, not authorized to practice public accounting pursuant to the practice privileges granted to Section 473.3141, F.S., send out-of-state personnel into the state to perform a specific engagement, a temporary license will be required. Applications for temporary licenses must be filed thirty (30) days prior to commencement of the engagement. A temporary license shall not be required of a person entering this state solely for the purpose of preparing federal tax returns or advising as to federal tax matters.

(2) Applications for temporary licenses to fulfill specific engagements shall be in writing directed to the Department on forms prescribed by the Department.

(3) Each application will be accompanied by the statement of the applicant, or if it is a partnership or professional service corporation, by a partner or shareholder of the applicant, to the effect that:

(a) Said work qualifies for a temporary license;

(b) That the applicant is not maintaining a full-time office and staff in the state for the full-time public accounting practice in the state through the use of a temporary license.

(4) The out-of-state certified public accountant shall furnish the Department with the names of all out-of-state personnel coming into the state to fulfill the specific engagement and such other information as required by Chapters 455 and 473, F.S., and rules promulgated pursuant thereto. If the out-of-state certified public accountant desires to substitute personnel or bring additional personnel into the state to fulfill the specific engagement, he shall notify the Department of the names of such substituted personnel or additional personnel as soon as practicable after the substitution or addition.

(5) 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 temporary licenses or the practice privileges granted to Section 473.3141, F.S., nor may he assume or use the titles or designations "certified public accountant," or "public accountant" or the abbreviation "CPA," 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., nor shall such person attest as an expert in accountancy to the reliability or fairness of presentation of financial information or utilize any form of disclaimer of opinion which is intended or conventionally understood to convey an assurance of reliability as to matters not specifically disclaimed unless such person holds an active license under Chapter 473, F.S. This rule shall not prohibit the performance by such persons of other services involving the use of accounting skills, including the preparation of tax returns and the preparation of financial statements without expression of opinion thereon.

(6) A temporary license may be denied for any one of the following:

(a) The applicant has failed to fully complete required application;

(b) The applicant has committed any of the acts specified by Rule 61H1-36.004, F.A.C., which constitutes grounds for disciplinary action against a certified public accountant.

(7) Notwithstanding the above-stated requirements, a temporary license will not be required for an individual who does not have an office as defined by subsection 61H1-20.001(8), F.A.C., and either:

(a) Holds a valid license as a certified public accountant from a state the Board has determined to have adopted standards that are substantially equivalent to the certificate requirements in s. 5 of the Uniform Accountancy Act in the issuance of licenses (the Board's list of approved states, effective ~~August 15, 2014~~ January X, 2024, is incorporated herein and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-05109> or at <http://www.myfloridalicense.com/dbpr/cpa/documents/MobilitySubstantiallyEquivalentrevised.pdf> <http://www.myfloridalicense.com/DBPR/certified-public-accounting/mobility/>); or

(b) Holds a valid license as a certified public accountant and obtains verification from the National Association of State Boards of Accountancy CredentialNet service that the individual meets certificate requirements in s. 5 of the Uniform Accountancy Act, seventh edition revised May 2014, which is incorporated herein by reference. The Board has determined that posting the incorporated material on the Internet would constitute a violation of federal copyright law. At the time of adoption, the copyrighted incorporated material will be available for public inspection and examination, but may not be copied, at the Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607, and at the Department of State, Administrative Code and Register Section, Room 701, The Capitol, Tallahassee, Florida 32399-0250. CredentialNet can be reached at [credentialnet@nasba.org](mailto:credentialnet@nasba.org) or (866)350-0017.

*Rulemaking Authority 473.304, 473.314 FS. Law Implemented 473.314, 473.315, 473.3141 FS. History—New 12-4-79, Amended 2-3-81, 10-19-83,*

*Formerly 21A-29.02, Amended 5-3-88, 12-3-89, 6-13-90, 3-29-92, 12-2-92, Formerly 21A-29.002, Amended 6-28-94, 1-11-95, 8-28-06, 12-10-09, 6-21-11, 1-7-13, 3-18-15, 5-3-20, 1-X-24.*

**Revised August 15, 2014 January X, 2024**

## **CPAs & Mobility - Substantially Equivalent States**

Incorporated by Rule [61H1-29.002](#), Florida Administrative Code

An active licensed CPA in good standing who does not have an office, pursuant to section [473.3141\(1\)\(a\)](#), Florida Statutes and defined by [Rule 61H1-20.001\(8\)](#) Florida Administrative Code, could practice in Florida without notification or fee. The following states are considered substantially equivalent:

<a href="#">Alabama*</a>	<a href="#">Alaska</a>	<a href="#">Arizona</a>	<a href="#">Arkansas</a>	<a href="#">California</a>	<a href="#">Colorado</a>
<a href="#">CNMI</a>	<a href="#">Connecticut</a>	<a href="#">Delaware</a>	<a href="#">District of Columbia</a>	<a href="#">Georgia</a>	<a href="#">Guam</a>
<a href="#">Hawaii*</a>	<a href="#">Idaho</a>	<a href="#">Illinois*</a>	<a href="#">Indiana</a>	<a href="#">Iowa</a>	<a href="#">Kansas*</a>
<a href="#">Kentucky</a>	<a href="#">Louisiana</a>	<a href="#">Maine*</a>	<a href="#">Maryland</a>	<a href="#">Massachusetts</a>	<a href="#">Michigan</a>
<a href="#">Minnesota</a>	<a href="#">Mississippi</a>	<a href="#">Missouri</a>	<a href="#">Montana*</a>	<a href="#">Nebraska*</a>	<a href="#">Nevada</a>
<a href="#">New Hampshire</a>	<a href="#">New Jersey</a>	<a href="#">New Mexico</a>	<a href="#">New York</a>	<a href="#">North Carolina</a>	<a href="#">North Dakota</a>
<a href="#">Ohio</a>	<a href="#">Oklahoma*</a>	<a href="#">Oregon</a>	<a href="#">Pennsylvania</a>	<a href="#">Puerto Rico</a>	<a href="#">Rhode Island</a>
<a href="#">South Carolina</a>	<a href="#">South Dakota</a>	<a href="#">Tennessee</a>	<a href="#">Texas</a>	<a href="#">Utah</a>	<a href="#">Virgin Islands</a>
<a href="#">Virginia</a>	<a href="#">Washington</a>	<a href="#">West Virginia</a>	<a href="#">Wisconsin</a>	<a href="#">Wyoming</a>	

\*These are two-tier states. The first tier is examination; a certificate is issued when an applicant passes the examination, which does not allow the individual to practice as a CPA in their home state nor does it allow the individual to practice in Florida. The second tier is licensure; only those individuals who hold an active license to practice in their home state are eligible to practice in Florida without Florida licensure, pursuant to section [473.3141\(1\)\(a\)](#), Florida Statutes.

The following jurisdiction has been found to **not** be substantially equivalent and individuals would need to obtain verification from the Florida Board pursuant to section [473.3141\(1\)\(b\)](#), Florida Statutes that their personal qualifications are substantially equivalent to the certificate required in Section 5 of the Uniform Accountancy Act in the issuance of licenses.

[Virgin Islands](#)