

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

March 30, 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](#)

Thursday, March 30, 2023

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

1. Deceased
  - a. Deutchman, William D.
  - b. Fejes, Frank S.
  - c. Houdyshell, Sara R.
  - d. Park, Karen W.

2. Approve Minutes
  - a. February 8, 2023
  - b. February 9, 2023

3. OGC Final Action

Voluntary Relinquishment

- a. Brown, Madge A.

Petitioner's Motion for Informal Hearing

- b. Dreslin, David G.
- c. Heide, Alan G.
- d. Mayerhoff, Gerald L.
- e. Sharshan, Andrew W.
- f. Vickers, Ann M.
- g. Wade, Trudy G.

Waiver

- h. Meyer, Margie E.
- i. Perry, Craig S.

4. Petitions for Variance or Waiver From Rule
  - a. Boyer, Mildred
  - b. Romagnino, Erika
5. Exams – Considerations
  - a. Asseff, Michael A.
  - b. Freeman, Madison
  - c. Uecker, Joshua

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6. Endorsement – Considerations
  - a. Kaplan, Kenneth
  - b. Lewand, Gerard P.
  - c. Wahdan, Rami
7. Initial Licensure
  - a. Gavagni, Eric M.
  - b. Rosato, Michael JW
8. Maintenance & Reactivation – Null and Void
  - a. Breedlove, Selena M.
  - b. Elahi, Mujeeb
  - c. Gordon, Monte S.
  - d. Ingram, Merisa M.
  - e. Kanji, Zahir
  - f. Pappas, Janine M.
  - g. Pesanelli, Mark D.
  - h. Torres-Novo, Rachel
9. Maintenance & Reactivation – Voluntary Relinquishment
  - a. See Exhibit
10. Reports
  - a. Prosecuting Attorney Report- Chief Attorney; Ms. Miller
11. Rules
  - a. Board Memo
  - b. March 2023 Rules Report
  - c. Rule 61H1-28.0052
  - d. NASBA
    - i) Legal Counsel Annual Conference
    - ii) CPE Authorship Credit
12. Committees
  - a. Education Advisory Committee – February 14, 2023
13. Administrative Items
  - a. Remarks from Chair
  - b. Remarks from Executive Director
  - c. Update from Board Members Serving on NASBA Committees
14. National Association of State Boards of Accountancy
  - a. Proposed Changes to the UAA Model Rules
  - b. NASBA Regional Meeting – Savannah, GA – May 31- June 2, 2023
15. Florida Institute of Certified Public Accountants
16. Public Comments

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## 17. Future Meetings

May 18 <sup>th</sup> PC	Orlando, FL
May 19 <sup>th</sup> BD	Orlando, FL
July 20 <sup>th</sup> PC (Morning)	Orlando, FL
July 20 <sup>th</sup> BD (Afternoon)	Orlando, FL
July 21 <sup>st</sup> BD	Orlando, FL
September 7 <sup>th</sup> PC	Orlando, FL
September 8 <sup>th</sup> BD	Orlando, FL
October 25 <sup>th</sup> PC	GoToMeeting
October 27 <sup>th</sup> BD	Orlando, FL
December 14 <sup>th</sup> PC	Orlando, FL
December 15 <sup>th</sup> BD	Orlando, FL

## 18. Adjourn

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

**March 30, 2023**

**Deceased Practitioners**

<b><u>Name</u></b>	<b><u>Certificate Number</u></b>	<b><u>Date Deceased</u></b>
Deutchman, William Dean	AC55326	December 8, 2021
Fejes, Frank Steven	AC39910	September 10, 2021
Houdyshell, Sara R	AC3764	November 27, 2022
Park, Karen W	AC9216	July 31, 2022

February 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](#)

Wednesday, February 8, 2023

The meeting was called to order at 1:00 p.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	Not Present
Shireen Sackreiter	Present
Michelle Maingot	Not 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. Danijela Janjic, Chief Attorney, Office of the General Counsel. Katie Pareja, Assistant General Counsel, Office of the General Counsel. Justin Thames, Paul Brown, Shelly Weir, and Julian Dozier of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. Mr. David Dennis, prior Board member and general public attendee.

**1. 18 Month Rule**

Ms. Weir presented a draft proposal from the AICPA regarding the 18 month rule for taking and passing all four (4) sections of the exam. The proposal presented would permanently extend the deadline of passing the final section of the exam to 24 months after the passage of the first section of the exam. Discussion followed regarding if the rules should be revised to reflect the change, and how many other states will extend the testing window prior to Florida. Additionally, discussion focused on the implementation phase of the new exams and how that process may hinder candidates to timely take and pass all four sections of the exam.

**2. "Place of Business"**

Ms. Green presented her perspective regarding the statutory definition of "Office", "Home Office", and "Place of Business". She additionally presented a couple of instances of how the terms are applied. The first scenario covering an out-of-state CPA servicing clients that are also out-of-state. As interpreted, Ms. Green argued that the individual in that situation would not require a Florida License and may practice under mobility. The second scenario is an out of state resident who primarily performs services in Florida. Under this interpretation, this CPA would require a Florida license.

**3. Internships/Apprenticeships**

Ms. Weir presented the AICPA draft plan to improve the pipeline of students in to the profession of accounting. Topics of improvement included implementing a hybrid for-credit apprenticeship program. Discussion regarding the composition of the 30 additional hours after the 120 used in a bachelor's degree followed the initial presentation. Additionally emphasis was placed on the importance of the exam and the necessary work experience factored into the issuance of a license.

**4. Null and Void Reinstatements**

Mr. Scarborough presented a draft version of guidance that may be used by licensees seeking to reinstate a null and void license. After the presentation, the Board recommended including a section of the form to allow a licensee to describe any good faith efforts that the licensee took to satisfy the renewal requirements of the license.

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

Mr. Thames recognized the service of Mr. Ken Hart and requested a moment of silence in his honor. Mr. Thames additionally provided the Board the FICPA's perspective on mobility and substantial equivalency. He additionally requested that the Board consider hosting a workshop on those topics to address the topic with licensees.

**6. Public Comments**

None at this time.

**7. Old Business**

None at this time.

**8. Other Business**

None at this time.

**9. Adjourn**

The meeting was adjourned at 4:10 p.m.

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William Blend, Chair

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Date

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

February 9, 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

Thursday, February 9, 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	Not Present
Shireen Sackreiter	Present
Michelle Maingot	Not 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. Danijela Janjic, Chief Attorney, Office of the General Counsel. Joseph Klein, Assistant General Counsel, Office of the General Counsel. Justin Thames, Shelly Weir, Key O'Keefe, and Paul Brown of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Heather Howard.

1. Approve Minutes

a. December 16, 2022

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

2. OGC Final Action

Informal Hearing

a. Benvenuto, Maria C.

**Ms. Benvenuto** was **present**.

**Ms. Pareja** presented the case.

Motion was made by **Mr. Platau**, seconded by **Mr. Benson** 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.

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Motion was made by Mr. Platau, seconded by Ms. Sackreiter to accept the recommended penalties with the amendment that the fine is to be paid within 6 months of filing of the final order; and completion of the penalty hours of CPE are to be completed within 6 months of the filing of the . Upon vote, the motion passed unanimously.

Settlement Stipulation

b. Abichandani, Lalit T.

Ms. Abichandani was not present.

Ms. Janjic presented the case.

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

Waiver

c. Burnett, Warren K.

Mr. Burnett was not present.

Ms. Janjic presented the case.

Motion was made by Mr. Benson, seconded by Ms. Sackreiter to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code 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 made by Ms. Sackreiter, seconded by Mr. Sparkman, to accept the penalties as recommended. Upon vote, the motion passed unanimously.

d. Robinson, Maida K.

Ms. Robinson was not present.

Mr. Blend was recused.

Ms. Janjic presented the case.

Motion was made by Ms. Sackreiter, seconded by Mr. Benson to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code 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 made by Mr. Lafser, seconded by Mr. Platau, to accept the penalties as recommended. Upon vote, the motion passed unanimously.

Voluntary Relinquishment

e. Figueroa, Miguel J.

Mr. Figueroa was not present.

Ms. Janjic presented the case.

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Motion was made by Mr. Sparkman, seconded by Ms. Sackreiter to accept the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

f. Polley, James M.

Mr. Polley was present.

Ms. Pareja presented the case.

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

Public Dismissal

g. Poulk, Thomas

Mr. Poulk was not present.

Ms. Janjic presented the case.

Motion was made by Ms. Sackreiter, seconded by Mr. Lafser to dismiss the final order filed on November X, 2022. Upon vote, the motion passed unanimously.

Practice Review

h. Swart, Harold J.

Mr. Swart was not present. Mr. Carl Schoepl was present as counsel, and Mr. Tom Riley present as the expert witness.

Ms. Janjic presented the case.

Motion was made by Mr. Platau, seconded by Mr. Sparkman to continue the suspension, and to monitor the respondent through a practice review for the next year, with 20 hours of Accounting and Auditing continuing education hours to be completed within that year period. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver from Rule

a. Flaum, Ashley

Ms. Flaum was present.

Motion was made by Mr. Lafser, seconded by Mr. Benson, to approve the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed unanimously.

b. Heckman, Tyler

This item was withdrawn from consideration by the petitioner.

c. Tillar, Brittany

Ms. Tillar was present.

Motion was made by Mr. Platau, seconded by Ms. Sackreiter, to approve the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed unanimously.

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4. Petition for Declaratory Statement  
a. Platt, Benjamin

Mr. Platt was present.

Motion was made by Mr. Platau, seconded by Ms. Sackreiter, to deny the petition for declaratory statement, due to lack of clarity. Upon vote, the motion passed unanimously.

5. Exams – Considerations

a. Anish, Evan

Mr. Anish was present.

Motion was made by Mr. Benson, seconded by Mr. Lafser, to approve for convictions only. Upon vote, the motion passed unanimously.

b. Brubeck, Bonnie

Ms. Brubeck was not present.

Motion was made by Mr. Benson, seconded by Mr. Sparkman, to approve for convictions only. Upon vote, the motion passed with Ms. Sackreiter and Mr. Blend voting no.

c. Sanchez, Alexander

Mr. Sanchez was not present.

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

6. Maintenance & Reactivation – Voluntary Relinquishment

Motion made by Ms. Sackreiter, seconded by Mr. Lafser to ratify the list as presented. Upon vote, the motion passed unanimously.

7. Reports

a. Prosecuting Attorney Report- Chief Attorney; Ms. Janijc

Ms. Janjic presented the Chief Attorney Report.

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

8. Rules

a. January 2023 Rules Report

Ms. Munson presented the January and February 2023 Rules Reports.

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b. Rule 61H1-28.0052

Ms. Munson presented changes to the presented a revision to Rule 61H1-28.0052, F.A.C. The proposed change is an addition of subparagraph 4, stating that exam credits expiring between January 1, 2024 and June 29, 2025 are to be extended to June 30, 2025.

Motion made by **Mr. Platau**, seconded by **Mr. Lafser**, to approve the changes as presented.

Motion made by **Mr. Platau**, seconded by **Mr. Sparkman**, that the proposed Rule 61H1-28.0052, F.A.C would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. The proposed rule will include a sunset provision.

c. Rule 61H1-27.002

Ms. Munson presented a proposed change to Rule 61H1-27.002 to identify the 5-year work experience exemption to educational requirements for licensure. Additionally, the proposed changes would differentiate US-based applicants and applicants applying under IQAB approved countries.

Motion made by **Mr. Platau**, seconded by **Mr. Sparkman**, to approve the changes presented and amended to reflect (8) ... "This experience shall be verified by a licensed certified public accountant in good standing with a state or territory of the United States. Individuals performing this verification must be licensed and in good standing both during the applicant's work experience and at the time of verification."

Motion made by **Mr. Benson**, seconded by **Mr. Lafser**, that the proposed Rule 61H1-27.002, F.A.C would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule and this rule or any part of this rule will not be designated a minor violation. Upon vote, the motion passed unanimously. The proposed rule will not include a sunset provision.

9. Committees

a. Education Advisory Committee – November 29, 2022

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

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

b. CPE Committee – December 7, 2022

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

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

c. Rules Committee – January 18, 2023

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

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

d. 2023 Committee Appointments

Mr. Scarborough presented the proposed committee assignments for the 2023 calendar year.

Motion made by Mr. Lafser, seconded by Ms. Sackreiter to approve to ratify the committee appointments. Upon vote, the motion passes unanimously.

**10. Administrative Items**

a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

None at this time.

c. Update from Board Members Serving on NASBA Committees

Mr. Platau asked the Board if any members are planning to attend the NASBA regional meeting in Savannah, Georgia.

Mr. Platau asked the Board if any members are interested in working with NASBA on the Uniform Accountancy Act Committee.

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

Mr. Blend recognized Mr. Thames for his years of service with the FICPA.

Ms. Weir presented updates from the FICPA, highlighting new building openings, and staff maneuvers. She also presented updates on the upcoming legislative session, and the FICPA's upcoming incentives to adapt to the new CPE reporting system.

**12. Public Comments**

None at this time.

**13. Old Business**

None at this time.

**14. Other Business**

None at this time.

**15. Adjourn**

The meeting was adjourned at 11:15 p.m.

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William Blend, Chair

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Date

**PETITION FOR WAIVER OR VARIANCE OF BOARD OF ACCOUNTING RULES**

**RECEIVED**

**Petitioner Information**

Mildred Kurland Boyer  
11420 NW 23 St.  
Pembroke Pines, Florida 33026

**VW 2023-016**

**FEB 06 2023**

Florida Division of  
Certified Public Accounting

**Applicable Portion of Rules**

**Rule 61H1-31.004, F.A.C.-** A delinquent status licensee shall pay a delinquency fee of \$25.00 when the licensee applies for active or inactive status.

**Rule 61H1-31.006, F.A.C.-** The application fee for reactivation of an inactive status license to active status shall be \$250.00; for reactivation of a delinquent status license to active, \$250.00. In all cases completion of the requirements of rule 61H1-33.006, F.A.C., shall be required for reactivation.

**Rule 61H1-33.006(1)(2), F.A.C.-**Each Florida certified public accountant who has requested inactive status or became delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida, shall apply for such reactivation by completing and submitting to the Department Form DBPR CPA 7 - CPA Change of Status Application. However, if a license is delinquent on January 1 for failure to comply with Rule 61H1-33.003, F.A.C., through failure to report compliance with continuing professional education requirements by the immediately prior December 31st, a Florida certified public accountant may reactivate, pursuant to Section 473.311, F.S., by certifying the required hours have been completed, paying the fees required by Rules 61H1-31.003, 31.004 and 31.006, F.A.C., by March 15 of the same year of the delinquency.

(1) Each such application shall demonstrate successful completion of the required number of continuing professional education hours as follows. Accounting and Auditing-30, Ethics 8 hours, Behavioral not more than 30 and Total hours-120

**Citation to the Statute- Section 120.542 -120.(2) Variances and waivers.-**Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person and when application of a rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "substantial hardship" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "principles of fairness" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.

**Type of Actions**

1. Reactivate my license.
2. Waive additional CPA requirements or as a minimum waive the additional hours of Accounting and Auditing. As a practical matter, I have completed over 140 hours prior to December 31, 2022 and completed additional CPE in 2023 and will complete another 28 by April 30, 2023. See attached updated spreadsheet. I believe I also took additional hours in 2020, but cannot find the records at this time. I do not provide any accounting and auditing service services. The cost of taking CPE hours is now very expensive. Now, I can only work part-time and would rather devote my time to those courses which will assist my clients.
3. Although, I did send in the required extra fees, the board could refund these fees. But for now, I only want to reactivate my license so this request is optional

**Specific Facts that Demonstrate that a violation of the principles of fairness would justify waiver or variance.**

First read the attached correspondence along with attachments. Note the correction in my second email.

**Addendum:** Today, I found the renewal for 2021 and wanted to recheck the status for 2022. I did find that I had applied for renewal on September 2, 2021 and apparently thought that the renewal was processed. **Until today**, I never saw the application notice that wanted additional information relating to a change of status. I do not know why the Board requested the CA-7, since there was no status change. Then on September 29, 2021, I received an email to renew. Upon reviewing the email, today, I noted that email did not mention a request for the CA-7. For some reason, I did not check the emails on September 29, probably because I was seeking medical help from my fall and traveling back from North Carolina to Florida. The doctor in North Carolina suspected I might have an Apical Pneumothorax (a condition possibly leading to lung collapse) and she urged me to go home as soon as possible soon as possible and follow up with my own doctor. Actually, I did see my primary care doctor on September 29 and on September 30, I did get more X-Rays. Upon eventually receiving the results, my doctor informed me that I did not seriously injure myself. However, when I received the Board email to renew, I was preoccupied with my health situation. Now, I can only surmise that I did not review my emails during that time frame. Certainly, I would have followed up under normal circumstances.

I did **not** receive an email notice in 2022, probably due to my inactive status, but upon learning of my status quickly sent emails to the DBPR and renewed prior to December 31, 2022 along with the fees.

**Emergency Reactivation**

As noted, I never intentionally or willfully violated the Board of Accountancy Rules and in fact for over 45 years have always complied, either via my employers or individually. Please grant an emergency reactivation for the following reasons:

1. I am currently handling several IRS matters (going on three years) and will need updated Form 2848, Power of Attorney (POA) forms. As a CPA, the forms are easy to process. Dealing with the IRS is extremely difficult and I not want to complicate matters.
2. Many of my clients are US citizens living in Canada, who file both Canadian and US Tax returns. Canada Revenue requires an official transcript indicating payment of US taxes. As a CPA with a POA, I can easily access the transcript online. Otherwise, I have to go through a more complicated process.
3. The IRS has granted an extension to verify my CPA status for purposes of getting a PTIN. But the extension will soon expire.
4. I need the PTIN to file tax returns and want to get it activated prior to the tax season. I can wait until the end of February, but will need to process some returns after that date.
5. I also have a Florida insurance license and am a CFP®. While, I do not need to be a CPA to sell insurance or practice as a CFP®, being a CPA adds prestige and credibility to these practices. Business was slow during Covid but I would like to activate this part of my business in 2023.
6. I sent in the information to the Board on December 23 and did not receive the request for the petition until yesterday. Waiting an additional time creates a hardship for me.

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

Due to health reasons and a communication error, I did not renew the license. However, I have always complied with the CPA board requirements and have always practiced in an ethical, diligent, consciences and competent manner. I do not practice accounting and auditing, but do provide tax services to the public and tax research for other accountants and lawyers. During the past 50 years, I was an IRS Agent and tax manager for some of the largest Florida CPA firms. For the last 20 years, I have been self-employed. I have considerably reduced my tax preparation business and hope to completely eliminate it in the next few years, but I do want to continue tax research, IRS consulting and financial planning. While I am past the retirement age, working part time, sometimes only a few hours per day or a few days per week provides me with a purposeful life. Working remotely during Covid was a life saver for me. Given my experience, I provide a valuable service to the public and other practitioners. The public respects a CPA and I would like to continue with this respect.

In conclusion, I am seeking a waiver from the rules or variance, whichever applies. Essentially, I want to reactive my CPA license.

Mildred K. Boyer



Date: February 2, 2023

~~(8) Documents incorporated by reference. The following forms are hereby incorporated by reference and made part of this rule. Copies may be obtained from the Division of Florida Colleges, 325 West Gaines Street, Tallahassee, Florida 32399.~~

~~(a) Department of Children and Families' Tuition and Fee Exemption form, CF FSP 5220 (DOS LINK), as adopted by the State Board of Education effective February 2023.~~

~~(b) Florida Student Homelessness Verification for Tuition and Fees Exemption Purposes, FSH 1 (DOS LINK), effective February 2023.~~

~~Rulemaking Authority 1001.02(1), (6), 1009.25(1)(e) FS. Law Implemented ~~409.1452~~, 1001.02(6)(e), (h), (i), 1009.25, 1009.285 FS. History--New~~

## Section IV Emergency Rules

NONE

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

### WATER MANAGEMENT DISTRICTS

Southwest Florida Water Management District

The Southwest Florida Water Management District hereby gives notice:

February 20, 2023, the Southwest Florida Water Management District received a Notice of Withdraw of Petition for Variance from Petitioner.

Petitioner's Name: D.R. Horton, Inc. and Walton Ridgewood Village Development, L.P.

The Petition has been assigned tracking No. 2022039

Date Petition Filed: December 22, 2022

Rule No.: 62-342.700

Nature of the rule for which variance or waiver is sought: Financial responsibility forms.

Date Petition Published in the Florida Administrative Register: December 30, 2022.

General Basis for Agency Decision: Petitioner voluntarily withdrew its Petition for Variance.

A copy of the Order or additional information may be obtained by contacting: Adrienne Vining at [adrienne.vining@swfwmd.state.fl.us](mailto:adrienne.vining@swfwmd.state.fl.us). (M2022039).

### 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 February 16, 2023, the Department received a request withdrawing the Petition for a Variance from Trianon Centre Bldg A, filed January 6, 2023, and advertised on January 10, 2023, in Vol. 49, No. 6, of the Florida Administrative Register. The Petitioner requested a variance from the requirements of ASME A17.1, 2016 edition, Section 2.27.3.2, as adopted by Rule 61C-5.001 Florida Administrative Code that requires upgrading the elevators with firefighters' emergency operations. The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety is taking no further action on the petition (VW2023-003).

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, [thr.elevators@myfloridalicense.com](mailto:thr.elevators@myfloridalicense.com).

### DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NOS.:RULE TITLES:

61H1-31.004Delinquency Fee

61H1-31.006Reactivation Fee

NOTICE IS HEREBY GIVEN that on February 6, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Mildred Boyer. Petitioner is requesting a variance or waiver of Rule 61H1-31.006, F.A.C., which requires that each Florida certified public accountant for reactivation of a delinquent status license to active shall pay a fee of \$250.00. Petitioner is also requesting a variance or waiver of Rule 61H1-31.004, F.A.C., which requires a delinquent status licensee pay a delinquency fee of \$25.00 when the licensee applies for active or inactive status. In addition, Petitioner would like a refund of the additional fees paid. 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).

### DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

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

NOTICE IS HEREBY GIVEN that on February 6, 2023, the Board of Accountancy, received a petition for variance or



**FILED**

Department of Business and Professional Regulation

Senior Deputy Agency Clerk

CLERK: Brandon Nichols

Date: 2/3/2023

File #:

Division of  
Certified Public Accounting

January 17, 2023

Florida Board of Accountancy  
240 Northwest 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607

**VW 2023-015****Petition for Waiver of Variance of Board of Accountancy Rules****Petitioner Information:**

RE: Erika Pauline Romagnino- License #AC0033553  
9469 Spanish Moss Road West  
Lake Worth, FL 33467  
Phone: 561-301-2900

**Attorney Information:**

I have not retained counsel for this matter.

**Applicable Portion of the Rules:****Rule 61H1-31.004, F.A.C.**

A delinquent status licensee shall pay a delinquency fee of \$25 when the licensee applies for active or inactive status.

**Rule 61H1-31.006, F.A.C.**

The application fee for reactivation of an inactive status license to active status shall be \$250; for reactivation of a delinquent status license to active, \$250.00. In all cases completion of the requirements of rule 61H1-33.006, F.A.C. shall be required for reactivation.

**Rule 61H1-33.006(1)(2) F.A.C.**

- (1) Each Florida certified public accountant who has requested inactive status or became delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida, shall apply for such reactivation by completing and submitting to the Department Form DBPR CPA 7 - CPA Change of Status Application. However, if a license is delinquent on January 1 for failure to comply with Rule 61H1-33.003, F.A.C., through failure to report compliance with continuing professional education requirements by the immediately prior December 31st, a Florida certified public accountant may reactivate, pursuant to Section 473.311, F.S., by certifying the required hours have been completed, paying the fees required by Rules 61H1-31.003, 31.004 and 31.006, F.A.C., by March 15 of the same year of the delinquency.
- (2) Each such application shall demonstrate successful completion of the required number of continuing professional education hours as follows: Accounting/ Auditing 30 hours, Ethics At least 8 hours, Behavioral no more than 30 hours, Total Hours 120 hours.

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

Section 473.305, 473.312, and 473.313, F.S.

**Type of Actions Requested:**

Please waive the requirement to complete Form DBPR CPA 7 and the requirement to complete additional education requirements as per 61H1-33.006(2). Additionally, please waive the assessment of a delinquency fee and reactivation fee and return my CPA license to a current and active status. If the Board does not feel the hardships discussed below justify the requested waivers, I would ask at a minimum, the requirement to complete Form DBPR CPA 7 and the requirement to complete the additional educational hours be waived.

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

Just recently, it was brought to my attention from a coworker that the DBPR was no longer mailing license renewal requests via USPS. This prompted me to immediately look on the DBPR website to ensure that I renewed my license for December 31, 2021. Unfortunately, to my dismay, my license showed delinquent. The website stated that the DBPR stopped mailing license renewals via USPS in 2020 and would now be sending the renewal notifications by email. Unfortunately, I did not receive a notice by mail or by email to notify me of the Department's change to a paperless renewal. According to my records I do not have an email address on file with the DBPR. I have a username to log in that is not an email address, which is romagnie. Also, when I logged into my account and checked my profile an email address is not listed under the "personal information/ email/ user ID" section it is instead romagnie. I therefore concluded that I did not receive an email to notify me of the paperless system and to remind me of the renewal. After speaking with Ms. Niyati Bhatt, however, she stated that she could see an email on the account which was [Erika.Romagnino@klxenergy.com](mailto:Erika.Romagnino@klxenergy.com). I explained to Ms. Bhatt this email address was my email address from my former employer of 14 years which had a name change resulting in a change in our email addresses and then in 2020 due to the pandemic, the company was forced to downsize and relocate to Texas. Unfortunately, at that time I lost my job of 14 years, and therefore no longer received email to this email address. In addition, to losing my job and dealing with the stress of the pandemic, I contracted COVID, I had to home school my elementary school aged child, find new employment, and learn an entire new role.

I've been a CPA in the State of Florida since 1999 and have always filed timely renewals and met my education requirements. Failing to renew my license was completely inadvertent. Although it is no excuse for missing my renewal, I became accustomed to the paper renewal reminders. I take full responsibility for the oversight and can assure you that it will not happen again. Attached you will see for the renewal period in question of January 1, 2000, through December 31, 2001, I completed the following hours: 39.5 hours of A&A, 38.6 hours of Tax, 4 hours of Ethics, and 6 hours of Specialized Knowledge for a total of 88.1 hours (See attached supporting certificates). These certificates clearly demonstrate my intention was to stay current with my license requirements and again supports the fact that missing my renewal was inadvertent.

F.A.C. requires that I complete Form DBPR CPA 7. Based on the portion of the instructions for Form DBPR CPA 7 which relate to Rule 61H1-33.006(2)(3), I am required to complete a total of 120 CPE hours, all of which must be completed no more than 24 months immediately preceding the date of the application for reactivation. This would require me to complete an additional 67 CPE hours since within the last 24 months I have only earned 53.1 hours. In my situation, if I am required to complete the additional 67 hours, I would have completed 205 CPE hours since July 1, 2019 (88.1 hours completed during the period of 7/1/2019 to 6/30/2021 and 49.9 hours completed during the period of 7/1/2021-1/2023 plus the additional 67 hours discussed above). Requiring the completion of the additional hours would be a significant burden on me, resulting in 85 hours (205-

120) beyond what is even required for reactivation. I do not believe this level of penalization is what the statute intended for.

Please understand that paying \$380 as opposed to the normal license fee of \$105, having to take time off from my job to complete additional hours, and having to pay for 67 additional education hours creates a financial hardship for me. I would be required to pay these costs out of my own pocket. I do not work for an accounting firm or own my own firm. I work for a private company. I am not a public accountant at this time but choose to keep my license active so that I may retain my license for positions that may require it in the future. I am respectfully requesting the Board grant an exception due to the extraordinary events that occurred during this time in my life as discussed in the paragraphs above. In good faith, I have included 2 checks with this submission, one check for \$380 and one check for \$105. If the Board graciously decides to grant the requested waivers, I ask that the \$380 check either be returned to me or shredded and disposed of.

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

473.313(5) F.S. *Inactive Status* - 473.313(5) specifically states, "... the board may, at its discretion, reinstate the license of an individual whose license has become null and void if the individual has made a good faith effort to comply with this section but has failed to comply because of illness or unusual hardship."

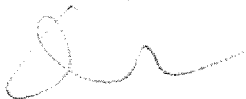
I made a "good faith effort to comply" and demonstrated this by meeting the education requirements for my normal renewal period. I believe this shows my intention was to fulfill my license requirements and to renew my license. Unfortunately, I inadvertently failed to comply with sending in my renewal fee as a result of being preoccupied with certain "unusual hardships", which included the loss of my job with the same employer of 14 years (resulting in a change in email address which prevented receipt of an email renewal notice), dealing with the pandemic, contracting COVID, having to home school children, finding new employment and learning a new job. I believe these occurrences would qualify as "unusual hardships".

473.312 F.S. *Continuing education* - I complied with the CPE requirements outlined in Rule 61H1-33.003, F.A.C. by June 30, 2021. I completed the following hours: 39.5 hours of A&A, 38.6 hours of Tax, 4 hours of Ethics, and 6 of Specialized Knowledge for a total of 88.1 hours (See attached supporting certificates). Additionally, I am on track to comply with the next renewal period of July 1, 2021, through June 30, 2023 having completed 49.9 hours to date.

**Petitioner Statement:**

I am respectfully seeking a waiver from Rule 61H1-31.004, F.A.C., Rule 61H1-31.006, F.A.C. and Rule 61H1-33.006(2), F.A.C.

Respectfully,



Erika Romagnino

NAME OF PERSON ORIGINATING PROPOSED RULE:  
John Gatlin, Chief, Bureau of Fire Prevention  
NAME OF AGENCY HEAD WHO APPROVED THE  
PROPOSED RULE: Jimmy Patronis, Chief Financial Officer  
and State Fire Marshal  
DATE PROPOSED RULE APPROVED BY AGENCY  
HEAD: February 16, 2023

### Section III Notice of Changes, Corrections and Withdrawals

NONE

### Section IV Emergency Rules

NONE

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

DEPARTMENT OF BUSINESS AND PROFESSIONAL  
REGULATION

Board of Accountancy

RULE NOS.:RULE TITLES:

61H1-31.004Delinquency Fee

61H1-31.006Reactivation Fee

NOTICE IS HEREBY GIVEN that on February 3, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Erika Romagnino. Petitioner is requesting a variance or waiver of Rule 61H1-31.006, F.A.C., which requires that each Florida certified public accountant for reactivation of a delinquent status license to active shall pay a fee of \$250.00. Petitioner is also requesting a variance or waiver of Rule 61H1-31.004, F.A.C., which requires a delinquent status licensee pay a delinquency fee of \$25.00 when the licensee applies for active or inactive status. 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 BUSINESS AND PROFESSIONAL  
REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

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

NOTICE IS HEREBY GIVEN that on February 3, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Erika Romagnino. Petitioner is requesting a variance or waiver of subsection 61H1-33.006(1), F.A.C., which requires each Florida certified public accountant that applies for reactivation, shall complete and submit to the Department Form DBPR CPA 7 – CPA Change of Status Application. Petitioner is also requesting a variance or wavier of subsection 61H1-33.006(2), F.A.C., which requires petitioner to complete additional CPE. Petitioner is seeking a waiver of the requirements of this rule and to return her CPA license to a current and active status.

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. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

DEPARTMENT OF HEALTH

Board of Optometry

RULE NO.: RULE TITLE:

64B13-5.001 Hours Requirement

NOTICE IS HEREBY GIVEN that on February 15, 2023, the Board of Optometry, received a petition for waiver or variance filed by Norman Arons, O.D. Although Petitioner does not specifically list a rule in the petition, it appears that Petitioner is seeking a variance or waiver of subsection 64B13-5.001(1), F.A.C., that states in part, as a condition to the renewal of a biennial license, each licensed practitioner shall be required to maintain professional competency by completing thirty (30) clock hours of continuing education in subjects relating to optometry that have been approved by the Board.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Dayle DeCastro Mooney, Executive Director, Board of Optometry, 4052 Bald Cypress Way, Bin # C07, Tallahassee, Florida 32399-3257, telephone: (850)488-0595, or by electronic mail – MQA.Optometry@flhealth.gov. Comments on this petition should be filed with the Board of Optometry within 14 days of publication of this notice.

### Section VI Notice of Meetings, Workshops and Public Hearings

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY  
MEETING**

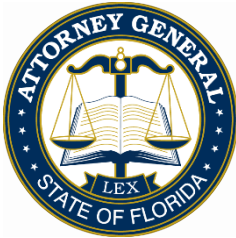
**March 30, 2023**

**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>
Brim, John Harcourt	AC5574	None
Bruce D. Soule, CPA	AD63808	None
Coe & Coe Certified Public Accountants	AD19593	None
Costopoulos Wilson & Associates, LLC	AD70885	None
Decilveo, Joseph E. Jr.	AC34286	None
Dimuro, Alex R	AC24592	None
Fletcher & Associates, P.C.	AD68291	None
Hagin, Dennis R	AC10596	None
Josefina Lorenzo, CPA	AD17603	None
Kimbril, Sadina Lynn	AC57700	None
Ponte, Ramon E	AC39847	None
Stancil, John Luther	AC31356	None
Strahan, William F	AC17635	None
Touhy, Robert K	AC28001778	None
Whitmore, David Alan	AC16542	None



**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>

**TO:** Board of Accountancy  
**FROM:** Rachelle Munson, Board Counsel  
**DATE:** March 17, 2023  
**SUBJECT:** Board Counsel Report for Meeting - March 30, 2023

The following items are presented for review and consideration:

- I. **Rules Report:** March 2023 - Informational
- II. **Rule 61H1-28.0052, F.A.C.** - Informational
  - a. JAPC Letter
  - b. Attorney Response
  - c. Notice of Proposed Rule
- III. **NASBA**
  - a. **Legal Counsel Annual Conference** - Informational  
Legislative updates of special interest
  - b. **Authorship for CPE Credit** – Informational
    1. **NASBA Report – Jurisdictional Comparisons**  
The chart provides a summary of the limitations on author CPE credit per jurisdiction. The amounts listed, such as 25% or 20 hours, are the limits per reporting period. If the limit is marked by other measurements, like per work, the applicable measurement category is noted. If there is no limitation listed, the jurisdiction then accepts author credit without limitation. Some jurisdictions combine limitations on author credit with other credit, the comments in the notes section reflect those instructions. Any jurisdiction that lists a conditional limit means that the acceptance of author credit is conditional, usually based on approval by the board, and then limited to the amount listed. An example would be “limited to twenty-five percent of total hours” which means conditional acceptance based on board approval and limited to 25 per cent for the reporting period. As an example, see Georgia rule below.
    2. **Georgia Rule 20-11-.05(c), G.A.C.**, specifically states:  
“Each hour devoted to preparation of articles and books shall be deemed to be one hour of continuing professional education, but limited to twenty-five percent of total hours required in any two-year period unless additional credit is specifically approved by the Board.”

**BOARD OF ACCOUNTANCY  
RULES REPORT  
MARCH 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		
61H1-27.002	Concentrations in Accounting and Business	02/09/23	02/20/23	02/28/2023	03/08/2023		
61H1-28.0052	Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules	02/09/23	02/20/23	02/28/2023	03/08/2023		
61H1-33.003	Continuing Professional Education	05/20/22	06/09/22	06/16/2022	07/01/2022 07/05/22 – JAPC Letter 07/11/22 – JAPC Response 07/11/22 – JAPC Tolling Letter 09/14/22 – JAPC Tolling Response		

KATHLEEN PASSIDOMO

President



Representative Tobin Rogers "Toby" Overdorf, Chair  
Senator Blaise Ingoglia, 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**

March 10, 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 61H1-28.0052**

Dear Ms. Munson:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on March 8, 2023. I have the following comment.

**61H1-28.0052(4):** Please advise whether the board intended to place the last sentence of this rule subsection in a new subsection (5) rather than as part of subsection (4).

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

Sincerely,

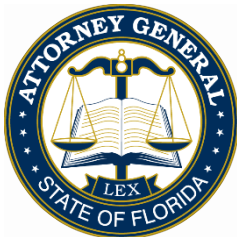
A handwritten signature in blue ink that reads "Marjorie C. Holladay". The signature is fluid and cursive.

Marjorie C. Holladay  
Chief Attorney

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

MCH:df #189621





**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>

March 17, 2023

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

**Re: DBPR: Board of Accountancy  
Proposed Rule 61H1-28.0052, F.A.C.**

Dear Ms. Holladay:

This letter serves as a response to your letter dated March 10, 2023, regarding the placement of the last sentence in the proposed subsection (4). The proposed language in the last sentence will be moved to a newly created subsection (5), and the correction will be made at the time of adoption.

Thank you for bringing your concerns to my attention during the rulemaking process. Your comments and observations are appreciated.

Sincerely,

*Rachelle Munson*

Rachelle Munson  
Senior Assistant Attorney General

cc: Mr. Edward Tellechea, Chief Assistant Attorney General  
Roger Scarborough, Director, Division of Certified Public Accounting  
Tracy Smith, Paralegal

## Notice of Proposed Rule

### 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

PURPOSE AND EFFECT: The Board proposes a rule amendment for the eighteen-month requirement in this rule will not apply to examination credits expiring between January 1, 2024 and June 29, 2025. Those credits shall be granted an extension through June 30, 2025.

SUMMARY: To provide an extension for the examination credits.

### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board concluded that this rule change will not have any impact on licensees and their businesses or the businesses that employ them. The rule will not increase any fees, business costs, personnel costs, will not decrease profit opportunities, and will not require any specialized knowledge to comply. This change will not increase any direct or indirect regulatory costs. Hence, the Board determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 455.217(1), 473.304, 473.306 FS.

LAW IMPLEMENTED: 455.217(1), 473.306 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, Roger.Scarborough@myfloridalicense.com.

### THE FULL TEXT OF THE PROPOSED RULE IS:

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

(1) through (3) No Change.

(4) The eighteen-month requirement as stated in this rule does not apply to examination credits expiring between January 1, 2024 and June 29, 2025. Those credits shall be granted an extension through June 30, 2025. This rule shall be reviewed and, if necessary, repealed, modified, or renewed through the rulemaking process five years from the effective date.

Rulemaking Authority 455.217(1), 473.304, 473.306 FS. Law Implemented 455.217(1), 473.306 FS. History—New 1-1-04, Amended 2-24-08, 8-20-09, 12-10-09, 5-6-21,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Accountancy

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Accountancy

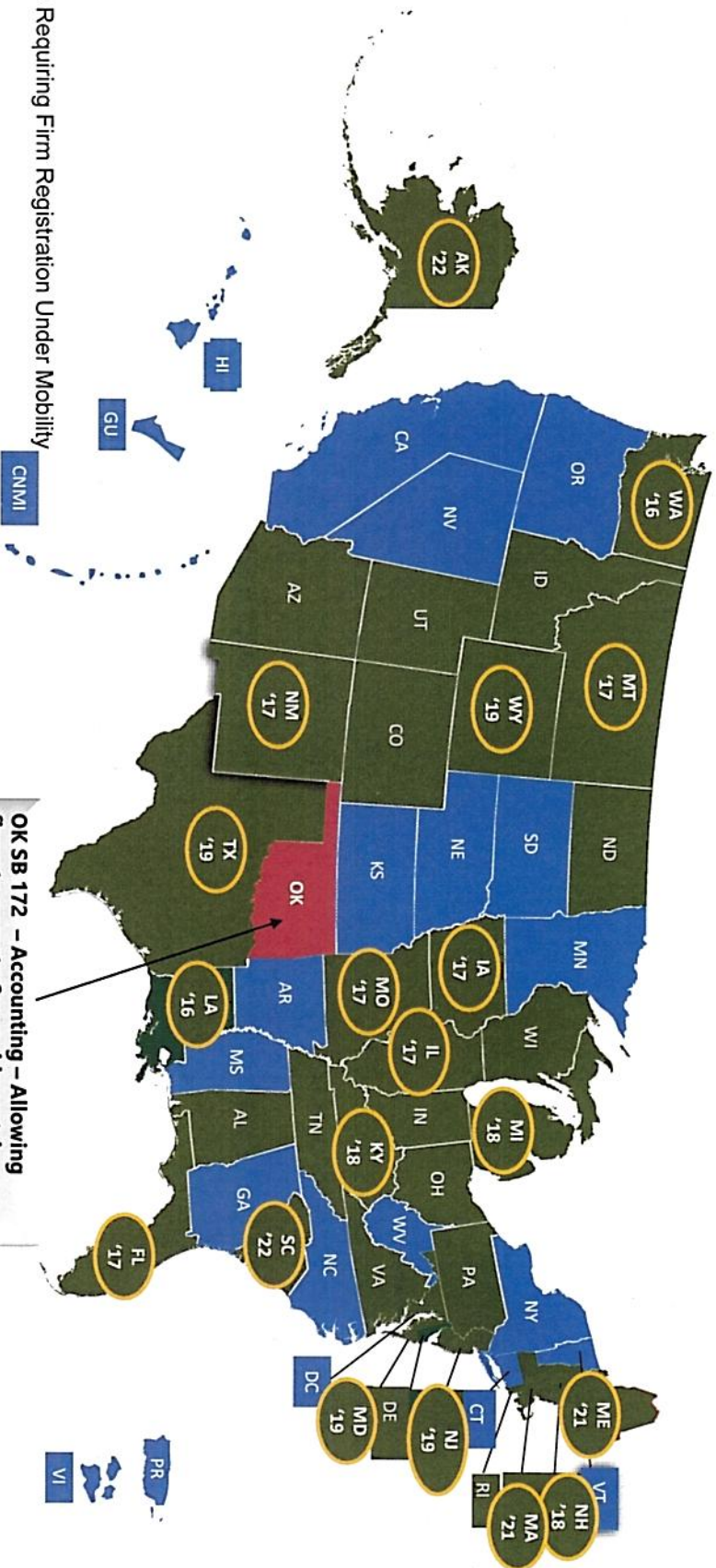
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: February 9, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 28, 2023

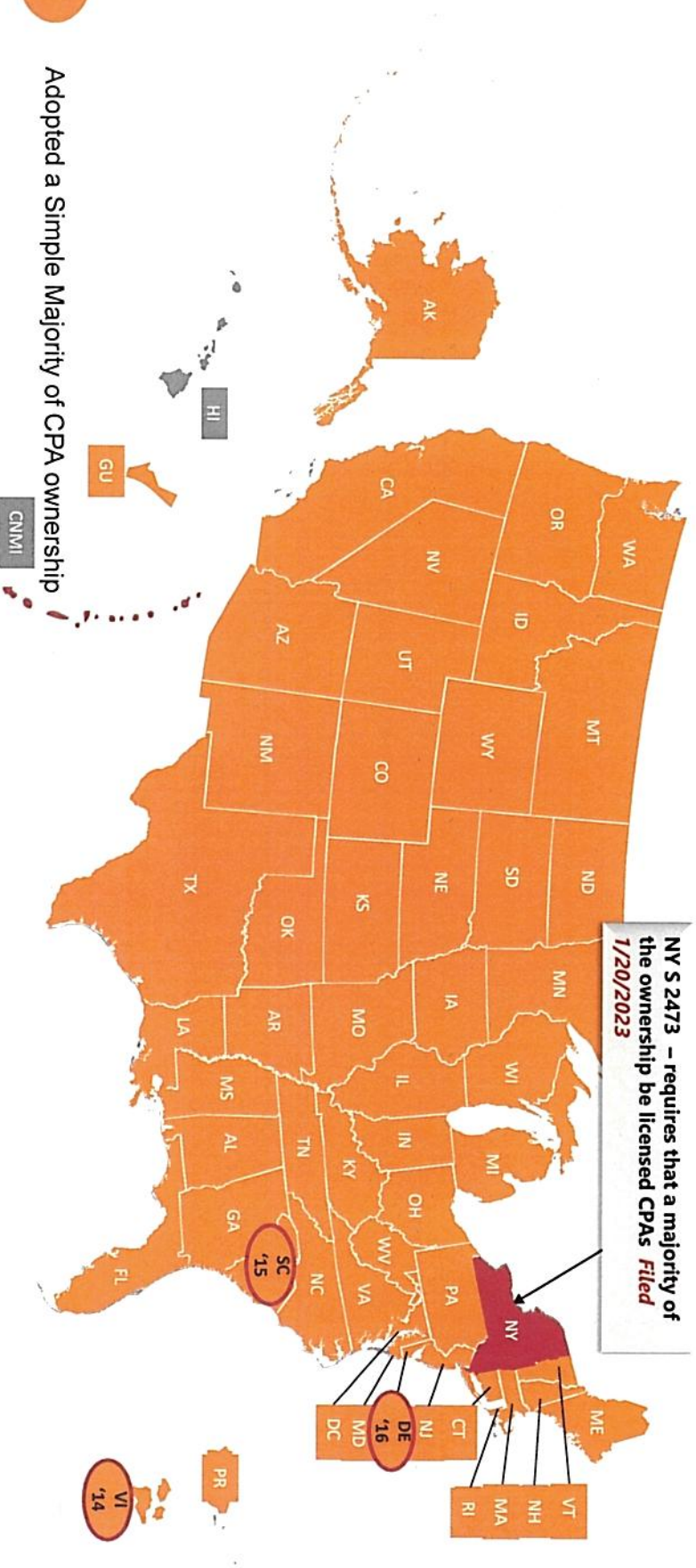
# Firm Mobility

- 21 States Requiring Firm Registration Under Mobility
- 33 States Not Requiring Firm Registration Under Mobility
- 1 2023 Active Legislation

OK SB 172 – Accounting – Allowing firms to operate & provide certain services in this state under certain conditions *Filed 1/6/2023*



# Firm Ownership



52

Adopted a Simple Majority of CPA ownership

2

Have NOT adopted a Simple Majority of CPA ownership

1

2023 Active Legislation





### States that have Full CPE Reciprocity

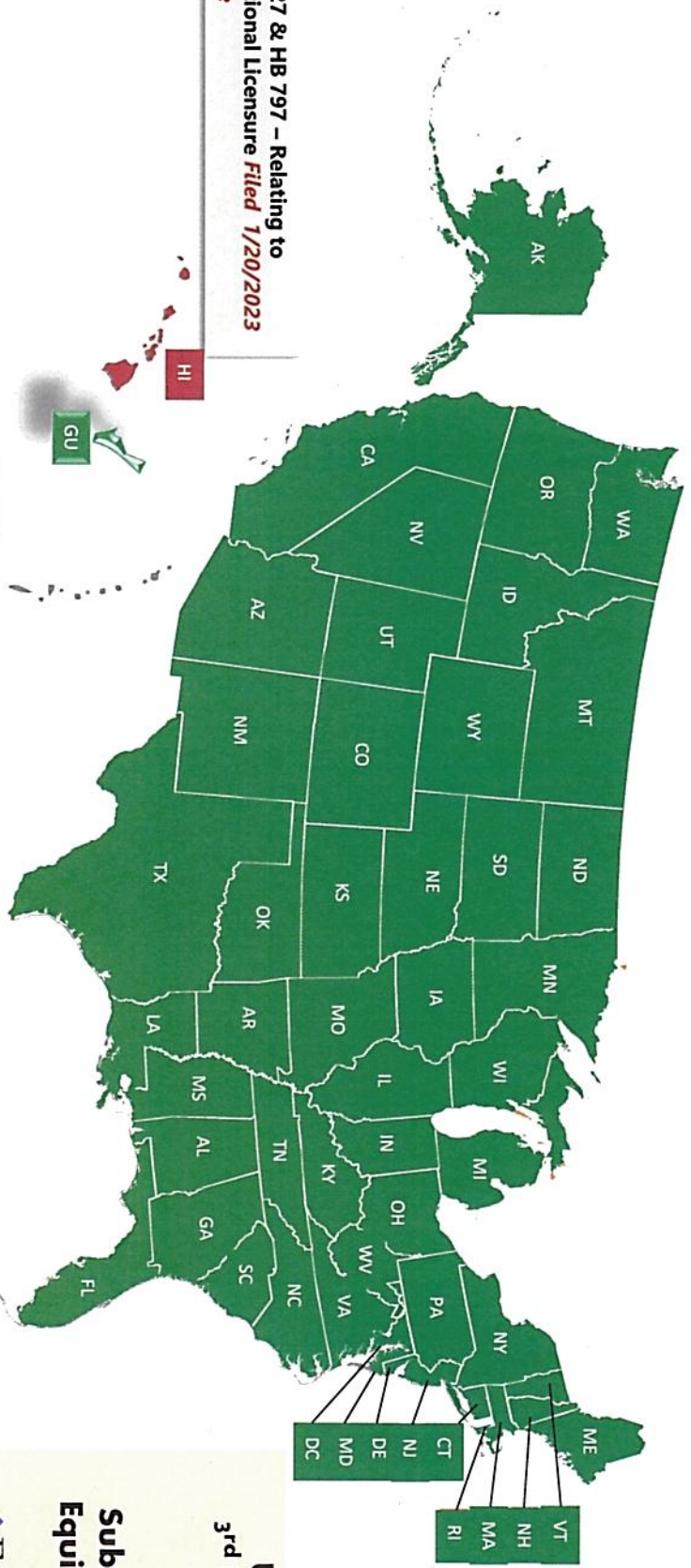
36

### States that have no CPE Reciprocity

19

## Reciprocity via rules making

# Individual Mobility



HI SB 727 & HB 797 – Relating to Occupational Licensure Filed 1/20/2023  
– Active

CNNM

H. B. No. 22-64

To provide for the issuance of certificates as certified public accountants to regulate the practice of accountancy in the public interest; to establish a Board of Accountancy and prescribe its powers and duties, and for other purposes.  
Preamble by: Rep. Edwin K. Probst of Saipan, Precinct 1 (for himself)

**UAA**  
3<sup>rd</sup> Edition  
1997

**Substantial  
Equivalency**

Education  
Exam  
Experience

53

Live with Individual Mobility

1

No Individual Mobility's

1

2023 Active Legislation

<b>Jurisdiction</b>	<b>Authorship Limitation<sup>A</sup></b>	<b>Notes</b>
<b>AK</b>	Not Accepted	
<b>AL</b>	50%	
<b>AR</b>	Combined 80%	Authored published material and self-study have a combined limitation of 80%.
<b>AZ</b>	20 Hours	Authored published material is limited to 20 hours. Authored published material and instructed credit have a combined limitation of 40 hours.
<b>CA</b>	Combined 25%	Authorship and CPE Technical Reviewer have a combined limitation of 25%. As of July 2023, the limitation is changing to 50%.
<b>CO</b>	Combined 50%	Authored published material and instructed credit have a combined limitation of 50%.
<b>CT</b>	10 Hours/40 Hours	Authored published material is limited to 10 hours per publication and 40 hours per reporting period.
<b>DC</b>	25%	
<b>DE</b>	20 Hours	
<b>FL</b>	Not Accepted	
<b>GA</b>	25%	
<b>GU</b>		
<b>HI</b>	20 Hours	
<b>IA</b>	25%	
<b>ID</b>		
<b>IL</b>	30 Hours	
<b>IN</b>	Not Accepted	
<b>KS</b>		
<b>KY</b>	25%	
<b>LA</b>	Conditional 10 Hours Year	Authorship must be board approved and is limited to 10 hours per year.
<b>MA</b>	25%	
<b>MD</b>	10 Hours/40 Hours	Authorship is limited to 10 hours per work and 40 hours total.
<b>ME</b>	50%	
<b>MI</b>	Not Accepted	
<b>MN</b>	50%	
<b>MO</b>	2 Hours	
<b>MS</b>		
<b>MT</b>	25%	
<b>NC</b>	25%	
<b>ND</b>	Not Accepted	
<b>NE</b>	16 Hours	
<b>NH</b>	50%	
<b>NJ</b>	Conditional 30 Hours	Authorship credit must be requested and pre-approved by the Board by completing the Request for CPE Credit for Publication form.
<b>NM</b>	Combined 50%	Authored published material and instructed have a combined limitation of 50%.
<b>NV</b>		
<b>NY</b>	Combined 50%	Authored published material and instructed have a combined limitation of 50%. Authored published material must be a peer-refereed journal or published book in an accepted subject area.
<b>OH</b>		
<b>OK</b>	10 Hours per Year	
<b>OR</b>	Combined 50%	Authored published material and instructed have a combined limitation of 50%.
<b>PA</b>	Combined 40 Hrs (20 hr per)	Authored published material and self-study have a combined limitation of 40 hours. Authored published material is limited to 20 hours per instance.

Updated: 3/15/2023

<b>PR</b>	50%	
<b>RI</b>	50%	
<b>SC</b>	25%	
<b>SD</b>	50%	
<b>TN</b>	50%	
<b>TX</b>	10 Hrs/Yr Combined	Authorship and CPE Technical Reviewer are limited to 10 hours per year combined.
<b>UT</b>		
<b>VA</b>	Conditional 30 Hours	Authorship is not accepted unless material is relevant, formally reviewed, published, and the Request for CPE Credit form has been completed.
<b>VI</b>		
<b>VT</b>	25%	
<b>WA</b>	Combined 60 Hours	Authored published material, committee meetings, instructed, and practice review have a combined limit of 60 hours. Credit from these program types cannot apply to the yearly minimum.
<b>WI</b>		
<b>WV</b>	60 Hours per Work	
<b>WY</b>	25%	

**<sup>^</sup>NOTE:** *This document provides a high-level summary of a portion of each jurisdiction's continuing professional education (CPE) regulations and is current as of the date noted on the document. It does not supersede the specific wording of the continuing professional education (CPE) regulations of the listed jurisdictions. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit based on their rules and regulations.*



**Melanie S. Griffin, Secretary**

**Ron DeSantis, Governor**

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

February 14, 2023

Minutes

**I. Call to order**

The meeting was called to order at 2:02 p.m. by Dr. Fennema, Chair.

**II. Roll Call**

The roll was called by Niyati Bhatt, Regulatory Specialist II, reflecting the following:

**Committee Members Present:**

Dr. Martin Fennema – Chair  
Mr. Michael Kridel  
Dr. Nicholas Mastracchio  
Dr. Gary McGill  
Mr. Steven Platau  
Dr. Gregory Trompeter

**Committee Member Absent:**

Dr. Richard Morton

**Staff Members Present:**

Roger Scarborough, Director  
Karan Lee  
Niyati Bhatt  
Trenicia Jenkins  
Barbara Whitney

**Others Present:**

Rachelle Munson, Senior Assistant Attorney General and Board Counsel  
Kyle Barrier - NASBA  
Patricia Hartman - NASBA  
Mauricio Gomez Chiang - Applicant  
Massiel Ortega Fernandez - Applicant  
Kristal Sepulveda-Diaz – Applicant

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### **III. Ratify Minutes from November 29, 2022 meeting**

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes from the November 29, 2022 meeting. Upon vote motion passed unanimously.

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

#### **A. Cervantes, Faith Marie**

Ms. Cervantes is requesting three (3) semester hours of upper-division accounting credit for AC 843OA Accounting Information for Management from Emporia State University. She has already been given credit for ACT 3333 Cost Accounting from St. Edward's University.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to deny three (3) semester hours of upper-division accounting credits for AC 843OA Accounting Information for Management from Emporia State University as it duplicates ACT 3333 Cost Accounting from St. Edward's University. Upon vote the motion passed unanimously.

#### **B. Gomez Chiang, Mauricio**

Mr. Gomez Chiang is requesting three (3) semester hours of upper-division financial accounting credit for ACC 4501 Government and Institutional Accounting from the St. Thomas University.

Motion was made by Mr. Kridel and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division financial accounting credit for ACC 4501 Governmental and Institutional Accounting. Upon vote the motion passed unanimously.

#### **C. Ortega Fernandez, Massiel**

Ms. Massiel is requesting three (3) semester hours of upper-division financial accounting credit for ACC 508 International Accounting from the St. Thomas University.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division financial accounting credit for ACC 508 International Accounting from the St. Thomas University. Upon vote the motion passed unanimously.

#### **D. Persaud, Shane**

Mr. Persaud is requesting credit for courses completed through the Association of Chartered Certified Accountants (ACCA).

There was some discussion about ACCA and representatives from NASBA shared with the Committee their view of ACCA based on their review of ACCA course material.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to deny credit for courses completed through the Association of Chartered Certified Accountants (ACCA) based on there not being any information available for them to review. Upon vote the motion passed unanimously.

#### **E. Sepulveda-Diaz, Kristal**

Ms. Sepulveda-Diaz is requesting three (3) semester hours of upper-division accounting credit for ACC 400 Accounting for Decision Making from the University of Phoenix. She has already been given credit for ACC 349 Cost Accounting from the University of Phoenix:

Motion was made by Dr. Trompeter and seconded by Mr. Kridel to approve three (3) semester hours of upper-division accounting credit for the course ACC 400 Accounting for Decision Making from the University of Phoenix because it does not duplicate ACC 349 Cost Accounting from the University of Phoenix. Upon vote the motion passed unanimously.

#### **F. Valdes, Claudia**

Ms. Valdes is requesting three (3) semester hours of upper-division accounting credit for ACCT 553 Federal Taxes and Management Decisions from DeVry/Keller University. She has already been given credit for TAX 4001 Income Tax Accounting from Florida International University.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours upper-division accounting credit for ACCT 553 Federal Taxes and Management Decisions from DeVry/Keller University because it does not duplicate TAX 4001 Income Tax Accounting from Florida International University. 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**

May 16, 2023 @ 2:00 p.m.

#### **VII. Adjourn**

The meeting was adjourned at 2:43 p.m.





National Association of State Boards of Accountancy

February 15, 2023

TO: State Boards of Accountancy and other interested parties

FROM: Nicola Neilon, Chair – NASBA Uniform Accountancy Act Committee

As approved by the NASBA Board of Directors, we are releasing for a 60-day comment period, a revised exposure draft incorporating additional proposed amendments to the Uniform Accountancy Act's Model Rules that pertain to the examination. The original amendments were developed by the NASBA CBT Administration Committee and reviewed by the NASBA Uniform Accountancy Act Committee, which recommended them to the NASBA Board for public comment at its October 11, 2022, meeting.

At its January 2023, meeting, NASBA's Board of Directors voted unanimously to support further amendments to Rule 5-7 that would increase the length of conditional credit from 18 months to 24 months and to request a review of the proposed language in Rule 5-7(e) to determine if greater clarity as to a Board's authority to allowing additional time to candidates could be gained by adding descriptive language. In February, NASBA's Uniform Accountancy Act committee met and developed the additional clarifying language. NASBA's Board of Directors approved both additional changes for exposure at its February 14, 2023, meeting.

The changes being proposed cover the granting of credit requirements for sections passed on the Uniform CPA Examination (Exam) for those wishing to enter the CPA profession. The revised exposure draft provides that once a candidate has successfully passed one section of the Exam, all jurisdictions provide candidates with a rolling twenty-four (24) month period to successfully pass the remaining sections of the examination. The date from which credit is calculated varies among the jurisdictions. In addition, recent revisions to the Exam indicate that score delays may occur when updates are made to Exam content and structure. The Committees' recommendation seeks to provide uniformity among the jurisdictions on how the granting of credit is calculated and to address possible future score delays when Exam content or structure changes occur.

As proposed, Rule 5-7 Retake and granting of credit requirements would be deleted and re-written to include:

- Rule 5-7(a) provides that a candidate may take the required Test Sections individually in any order and that credit for any Test Section passed shall be valid for twenty-four (24) months from the date the passing score was released by NASBA to the candidate or the Board.
- Rule 5-7(a)(1) provides a candidate must pass all Test Sections within a rolling twenty-four (24) month period that begins with the date the first passing score(s) are released by NASBA to the candidate or the Board. The rolling window would conclude with the sit date of the final Test Section passed, regardless of when the score is released by NASBA for the final Test

Section. If all Test Sections are not passed within twenty-four (24) months, credit for any Test Section passed outside the twenty-four (24) month period shall expire.

- Rule 5-7(b) is being proposed to prohibit a candidate from taking a failed Test Section until the candidate has been notified of the score for the most recent attempt of that failed Test Section.
- Rule 5-7(c) provides that a candidate is deemed to have passed all required Test Sections in the rolling twenty-four (24) month period.
- Rules 5-7(d) provides a 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 State.
- Rule 5-7(e) provides that the period of time to pass all Test Sections of the examination may be extended by the Board upon a showing that the credit was lost by reason of individual hardship including, but not limited to, health; military service; a disruption at the local, regional, or national level impacting the candidate; or other circumstances beyond the candidate's control.

We believe these changes will provide guidance for State Boards and candidates in the years ahead. We encourage the State Boards and other interested parties to consider these proposed changes and send any comments or recommendations to the UAA Committee via [uaacomment@nasba.org](mailto:uaacomment@nasba.org) by April 17, 2023.

Sincerely,

*Nicola Neilon*

Nicola Neilon, CPA  
Chair, NASBA Uniform Accountancy Act Committee

## Uniform Accountancy Act Model Rules – Conditional Credit

### Rule 5-7 – Retake and granting of credit requirements.

~~(a) — A Candidate may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for a period of eighteen (18) months and be calculated 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 must pass all Test Sections of the examination within a rolling eighteen (18) month period, which begins on the date that the first Test Section(s) passed is taken.~~

~~(2) — (A) — Subject to subsection 7(a)(2)(B), Candidates cannot retake a failed Test Section(s) in the same testing window. A testing window is equal to a calendar quarter (January-March, April-June, July-September, October-December). Candidates will be able to test no less than two (2) months out of each testing window.~~

~~(B) — If the Board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, subsection (A) will no longer be effective, and a Candidate can retake a Test Section once their grade for a n y previous attempt of that same Test Section has been released.~~

~~(3) — In the event all Test Sections of the examination are not passed within the rolling eighteen (18) month period, credit for any Test Section(s) passed outside the eighteen (18) month period will expire and that Test Section(s) must be retaken.~~

- ~~(b) — A 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 State.~~
- ~~(c) — A Candidate shall be deemed to have passed the 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 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.~~
- ~~(d) — Notwithstanding subsection (a) 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.~~
- (a) A Candidate may take the required Test Sections individually and in any order. Credit for passing any Test Section shall be valid for that Test Section for twenty-four (24) months from the date the passing score for such Test Section is released by NASBA to the Candidate or the Board, as the case may be, regardless of the number of Test Sections taken or having to attain a minimum score on any failed section(s).
- (1) A Candidate shall pass all required Test Sections within a rolling twenty-four (24) month period. The rolling twenty-four (24) month period begins on the date the first passing score(s) are released by NASBA to the Candidate or the Board, as the case may be. The rolling twenty-four (24) month period concludes on the date the Candidate sits for the final Test Section passed, regardless of when the score is released by NASBA for the final Test Section.
- (2) A Candidate who earns initial credit on one or more Test Section(s) of the CPA examination must sit for and complete the remaining required Test Section(s) of the examination by midnight local time at the Board's main office on the last day of the twenty-four (24) month period.

- (3) If all required Test Sections are not passed within this initial twenty-four (24) month period, credit for the first Test Section(s) passed shall expire and a new rolling twenty-four (24) month period shall begin on the date the second passing score(s) were released by NASBA to the Candidate or the Board, as the case may be, and continue for twenty-four (24) months from that date. If all required Test Section(s) are not passed within this next rolling twenty-four (24) month period, credit for the second Test Section(s) passed shall expire and a new rolling twenty-four (24) month period will begin on the date the next Test Section passing score, if any, was released by NASBA to the Candidate or the Board, as the case may be, and this cycle of twenty-four (24) month rolling periods and Test Section credit expirations will continue until all Test Sections are passed within one twenty-four (24) month rolling period. Notwithstanding the foregoing, if a Candidate stops testing for a twenty-four (24) month period, then all credit for previously passed Test Sections will expire.
- (b) A Candidate shall not retake a failed Test Section until the Candidate has been notified of the score for the most recent attempt of that failed Test Section.
- (c) A Candidate shall be deemed to have passed the examination if the Candidate obtains credit for passing all required Test Sections in one rolling twenty-four (24) month period.
- (d) A Candidate shall retain credit for any and all required 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 State.
- (e) Notwithstanding subsections (a), (b), and (c) of this Rule, the period of time in which to pass all required Test Sections of the examination may be extended by the Board upon a showing that the credit was lost by reason of individual hardship including, but not limited to, health; military service; a disruption at a local, regional, or national level impacting the Candidate; or other circumstances beyond the Candidate's control.