

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

May 19, 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 May 19, 2023

9:00 a.m. Call to Order Brent Sparkman
Roll Call and Quorum Roger Scarborough

1. Deceased
 - a. Gimbert, Richard D.
2. Approve Minutes
 - a. March 30, 2023
3. OGC Final Action
 - a. Adler, Brandon E.
 - b. Mace, Justin Z.
 - c. Macaulay, Harry
 - d. Mayerhoff, Harry
 - e. Davis, Patricia R.
 - f. Diamond, William M.
4. Petitions for Variance or Waiver From Rule
 - a. Moultrie, Tai
 - b. Richards, Coleen
5. Exams – Considerations
 - a. Diego, Sergio
 - b. Perez, Joseph
 - c. Rindle, Breanna
 - d. Wright, Robsha
6. Endorsement – Considerations
 - a. Heinz, Alexander
 - b. Kaplan, Kenneth
 - c. Wahdan, Rami
7. Initial Licensure
 - a. Rosato, Michael JW
8. Maintenance & Reactivation – Null and Void
 - a. Bartley Jr., John M.
 - b. Chugani, Neelam K.
 - c. Glavach, Victor L.

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- d. Hamrick, Esther L.
- e. Mager, Melissa C.
- f. Ogilvy, Trina J.
- g. Parrish, Nomra B.
- h. Pesanelli, Mark D.
- i. Pis-Dudot, Alejandro

9. Maintenance & Reactivation – Voluntary Relinquishment

- a. See Exhibit

10. Reports

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

11. Rules

- a. May 2023 Rules Report

12. Committees

- a. CPE Committee – March 21, 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. Vice Chair Endorsement – Maria Caldwell

15. Florida Institute of Certified Public Accountants

16. Public Comments

17. Future Meetings

July 20 th PC (Morning)	Orlando, FL
July 20 th BD (Afternoon)	Orlando, FL
July 21 st BD	Orlando, FL
September 7 th PC	Orlando, FL
September 8 th BD	Orlando, FL
October 25 th PC	GoToMeeting
October 27 th BD	Orlando, FL
December 14 th PC	Orlando, FL
December 15 th BD	Orlando, FL

18. Adjourn

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STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD

May 19, 2023

Deceased Practitioners

Name

Gimbert, Richard D

Certificate Number

AC8338

Date Deceased

January 21, 2020

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

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	Present
Michelle Maingot	Present
William Benson	Present
Steve Platau	Present
Caridad Vasallo	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. Shelly Weir, Julian Dozier, and Paul Brown of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Donna Wolk. Ms. Keegan left the meeting at 12:00pm

1. Deceased

A moment of silence was held for deceased licensees.

2. Approve Minutes

a. February 8, 2023

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

b. February 9, 2023

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

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3. OGC Final Action

Voluntary Relinquishment

a. Brown, Madge A.

Ms. Brown was not present.

Ms. Keegan was recused.

Ms. Pareja presented the case.

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

Petitioner's Motion for Informal Hearing

b. Dreslin, David G.

Mr. Dreslin was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion made by Mr. Sparkman, seconded by Mr. Benson to deny the request for continuance. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, 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 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 Ms. Sackreiter to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

c. Heide, Alan G.

Mr. Heide was not present.

Ms. Keegan was recused.

Ms. Miller 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.

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

d. Mayerhoff, Gerald L.

Mr. Mayerhoff was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

This item was continued.

e. Sharshan, Andrew W.

Mr. Sharshan was not present.

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Ms. Keegan and Mr. Benson were recused.

Ms. Miller presented the case.

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

f. Vickers, Ann M.

Ms. Vickers was present.

Ms. Keegan was recused.

Ms. Miller presented the case.

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

g. Wade, Trudy G.

Ms. Wade was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Mr. Lafser, 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 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 Ms. Sackreiter to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

Waiver

h. Meyer, Margie E.

Ms. Meyer was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

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

i. Perry, Craig S.

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Mr. Perry was not present.

Ms. Keegan was recused.

Ms. Miller presented the case.

Motion was made by Ms. Sackreiter, seconded by Ms. Maingot 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 was made by Ms. Sackreiter, seconded by Mr. Lafser to accept the recommended penalties. Upon vote, the motion passed unanimously.

4. Petitions for Variance or Waiver from Rule

a. Boyer, Mildred

Ms. Boyer was not present.

Motion was made by Ms. Maingot, seconded by Ms. Vasallo, to deny the petition for permanent variance for Rule 61H1-31.004, F.A.C., Rule 61H1 - 31.006, F.A.C., and Rule 61H1-33.006(1) and (2) F.A.C. Upon vote, the motion passed unanimously.

b. Romagnino, Erika

Ms. Romagnino was not present.

Motion was made by Mr. Benson, seconded by Mr. Platau, to deny the petition for permanent variance for Rule 61H1-31.004, F.A.C., Rule 61H1 - 31.006, F.A.C., and Rule 61H1 - 33.006 (1)(2)(3) F.A.C. Upon vote, the motion passed unanimously.

5. Exams – Considerations

a. Asseff, Michael A.

Mr. Asseff was present.

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

b. Freeman, Madison

Ms. Freeman was present.

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

c. Uecker, Joshua

Mr. Uecker was present.

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

6. Endorsement – Considerations

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a. Kaplan, Kenneth

Mr. Kaplan was not present.

Motion was made by Ms. Keegan, seconded by Ms. Sackreiter, to continue the item, contingent on a 90-day waiver to be provided by the applicant no later than April 20, 2023. If the 90-day waiver is not provided by the deadline, then the application is denied. Upon vote, the motion passed unanimously.

b. Lewand, Gerard P.

Mr. Lewand was present.

Motion was made by Ms. Vasallo, seconded by Ms. Sackreiter, to approve for question four only. Upon vote, the motion passed unanimously.

c. Wahdan, Rami

Ms. Wahdan was not present.

Motion was made by Mr. Benson, seconded by Mr. Platau, to continue the item, contingent on a 90-day waiver to be provided by the applicant no later than April 20, 2023. If the 90-day waiver is not provided by the deadline, then the application is denied. Upon vote, the motion passed unanimously.

7. Initial Licensure

a. Gavagni, Eric M.

Mr. Gavagni was present.

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

b. Rosato, Michael JW

Mr. Rosato was not present.

Motion was made by Mr. Benson, seconded by Ms. Maingot, to a continue the item, contingent on a 90-day waiver to be provided by the applicant no later than April 20, 2023. If the 90-day waiver is not provided by the deadline, then the application is denied. Upon vote, the motion passed unanimously.

8. Maintenance & Reactivation – Null and Void

a. Breedlove, Selena M.

Ms. Breedlove was present.

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

b. Elahi, Mujeeb

Mr. Elahi was not present.

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

c. Gordon, Monte S.

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Mr. Gordon was present.

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

d. Ingram, Merisa M.

Ms. Ingram was not present.

Motion was made by **Ms. Vasallo**, seconded by **Mr. Lafser**, to **denied** the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

e. Kanji, Zahir

Mr. Kanji was present.

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

f. Pappas, Janine M.

Ms. Pappas 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 with Mr. Blend voting no.

g. Pesanelli, Mark D.

Mr. Pesanelli was not present.

This item was continued.

h. Torres-Novo, Rachel

Ms. Torres-Novo was present.

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

9. Maintenance & Reactivation – Voluntary Relinquishment

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

10. Reports

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

Ms. Miller presented the Chief Attorney Report.

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

11. Rules

a. Board Memo

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This was an informational item.

b. March 2023 Rules Report

Ms. Munson presented the March 2023 Rules Report.

c. Rule 61H1-28.0052

Ms. Munson presented recommended technical changes to the proposed revision to the rule.

d. NASBA

i) Legal Counsel Annual Conference

Ms. Munson presented her report on the NASBA Legal Counsel conference.

ii) CPE Authorship Credit

Ms. Munson presented a plan to address CPE authorship.

12. Committees

a. Education Advisory Committee – February 14, 2023

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

b. CPE Committee – Sean Dennis Appointment

Motion made by **Mr. Platau**, seconded by **Mr. Benson** to approve the appointment of Mr. Sean Dennis to the CPE Committee. Upon vote, the motion passes unanimously.

13. Administrative Items

a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

Mr. Scarborough presented an update from the legislative session.

c. Update from Board Members Serving on NASBA Committees

None at this time.

14. National Association of State Boards of Accountancy

a. Proposed Changes to the UAA Model Rules

This was an informational item.

b. NASBA Regional Meeting – Savannah, GA – May 31- June 2, 2023

Mr. Scarborough informed the Board that there are two spots to attend the NASBA regional meeting in Savannah, GA. He requested that the Board members volunteer to attend the meeting.

15. Florida Institute of Certified Public Accountants

Ms. Weir presented updates from the NASBA Director's Conference. She additionally presented the FICPA's comments regarding the exam-window and proposed revisions to the UAA model rules. Ms. Weir additionally proposed that the state move to a 36-month exam window to align with other states' current proposals to move to the same window. Mr. Dozier presented a practitioner's perspective on the proposed revision to the exam window and the education requirements for licensure. Mr. Blend opened the floor to discussion regarding the exam window. Board members voiced that consistency with other states' policy and maintaining mobility were the most important considerations for the exam window extension.

Ms. Weir presented an update regarding legislature presented in Minnesota that will affect the education requirements for licensure in that state.

Ms. Weir, Mr. Dozier, and Ms. Green presented an update on the current legislative session.

16. Public Comments

a.

17. Adjourn

The meeting was adjourned at 1:00 p.m.

William Blend, Chair

Date

RE

**Petition for Variance from Rule 61H1-28.0052(1)(b)
18 Month Rule**

MAR 28 2023

Florida Division of
Certified Public Accounting

March 28, 2023

Petitioner Information:

Name: Tal Leah Moultrie (Roberts)
Address: 18402 114th Ave E, Puyallup WA 98374
Phone: 904-572-8303
Email: tai.moultrie@gmail.com
Florida Jurisdiction ID: 00782052
National Candidate ID: 306542

VW 2023-035

Attorney Information:

Not Applicable

Applicable Portions of the Rule(s):

Petition for Permanent Variance From the Rule 61H1-28.0052(1)(b): Number of sittings, and granting of credit, release of grades and completion of examination, transition rules.
(1)(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.

Citation to the statute the rule is implementing:

473.306-Examinations

Type of Action Requested:

The petitioner 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 substantial hardship or a violation of principles of fairness that would justify a waiver or variance for the petitioner:

Twenty years ago (2003), the petitioner began studying and sitting for the CPA exam in the state of California (under the advice of her professor) as she did not meet the 150-credit hour rule at the time of application in the state of Florida. During this time, the petitioner was a full-time mom of two young children, worked a full-time job as a financial analyst, was preparing to graduate with a BS in Accounting and was also preparing to get married. This started a long cycle of passing and failing in attempts to manage exam scheduling as well as balancing work/life and family. In 2014, after a divorce and becoming a single parent of three young children, the petitioner transferred her application to start sitting for exams in the state of FL (App #02060261), having now

completed an MBA and several PhD-level courses to meet the required 150-credit hour rule. Due to financial limitations and balancing childcare as a single mom, the petitioner again experienced many setbacks and failed attempts. This continued through 2018 when the petitioner passed both REG and AUD; however, as a result of the high-profile murder of her brother-in-law in March 2019 and having to care for her widowed sister (in fragile mental state), coupled with new employment relocation to Seattle in August 2019 and the onset of the COVID-19 pandemic in early 2020, both scores expired and the petitioner was forced to start over.

From March to June 2020, the state of Washington experienced multiple Prometric testing site closures due to the pandemic and inclement weather which caused excessive delays in the petitioner's ability to take exams. When testing facilities resumed limited operations in July 2020, the petitioner started preparing to take REG scheduled in September 2020. Two weeks before testing she was informed that a close aunt, who helped raise her as a child, had cancer and contracted coronavirus and was dying due to complications. Shortly after her aunt's death, two more close relatives passed away from COVID in October and November 2020, due to an outbreak in her small home town (Camilla GA) forcing the petitioner to take a break from studying and testing to travel from Seattle WA to Camilla GA to attend funerals and provide family support.

In March 2021, the petitioner resumed studying for the exam by joining a test prep cohort with the National Society of Black CPAs (NSBCPAs), adjusted her testing sequence to align with the cohort's study schedule. In May 2021 while in FL during the pandemic, the petitioner took REG, receiving a passing score of [REDACTED] starting the 18-month window. In addition to the testing facility closures during COVID, inclement weather and deaths in the family, the petitioner also contracted COVID and pneumonia twice (October 2021 and July 2022). The petitioner attempted to push through and continue with her studies and exams but experienced complications with the virus and vaccinations, resulting in extended periods of brain fog and a recurring cough, slowing down her ability to study and retain information, requiring long breaks in between testing.

Determined to pass the remaining parts of the exam before her REG score was to expire, the petitioner resumed studying and scheduling for BEC, AUD and FAR in August 2022. Finally, being free of COVID symptoms and complications, the petitioner passed BEC in November 2022. The petitioner quickly reapplied to retake AUD and FAR, in efforts to meet the closing window. However, passing AUD on January 10, 2023, she received another [REDACTED] on FAR and realizing she would lose the REG score on January 12, 2023, the petitioner emailed the Board of Accountancy to inquire about extending the REG credit to allow time to pass the FAR exam and complete the CPA examination process. The Board responded on January 11, 2023 that the petitioner would need to pass all four CPA exams in order to petition the 18-month rule. The petitioner initially scheduled to retake FAR on February 3rd, but soon realized that she would be traveling for work and had to reschedule the FAR exam for February 28, 2023 to allow dedicated time to focus and prepare. The petitioner received notice of passing

FAR with a [REDACTED] on March 17, 2023 and immediately followed up with the Board of Accountancy via phone and email. The board responded on March 21, 2023 (via email) notifying the petitioner of the proper petition format.

Due to the petitioner's circumstances during her testing period and subsequent successful completion of the remaining exam, the petitioner is requesting permanent variance from Rule 61HI-28.0052(1)(b).

Exam	Date Taken	Date Received Credit	Expiration	Score
BEC	10/03/2022	11/08/2022	05/07/2024	[REDACTED]
AUD	12/29/2022	01/10/2023	07/09/2024	[REDACTED]
FAR	02/28/2023	03/18/2023	9/16/2024	[REDACTED]
REG	05/15/2021	07/13/2021	1/12/2023	[REDACTED]

~~Reason why the variance or waiver requested would serve the purpose of the underlying statute:~~

The petitioner has successfully passed all exams, meets all the educational and experience requirements, regularly attends continuing education opportunities with her current employer, and is of upright moral character.

Petitioner Statement:

The petitioner respectfully seeks a permanent variance from Rule 61HI-28.0552(1)(b). FAC and requests the 18-month window be extended to reinstate the petitioner's credit for REG.

Simmonds, Chairman, E911 Board, 4030 Esplanade Way, Suite 135F, Tallahassee, Florida 32399-0950, within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Leon Simmonds, E911 Board, at 4030 Esplanade Way, Suite 135F, Tallahassee, Florida 32399-0950, or telephone: (850)922-4135, or by electronic mail, Leon.Simmonds@dms.myflorida.com.

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 March 28, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Tai Moultrie Roberts. 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 CHILDREN AND FAMILIES

Mental Health Program

RULE NO.: RULE TITLE:

65E-12.110 Integrated Crisis Stabilization Unit and Addictions Receiving Facility Services

NOTICE IS HEREBY GIVEN that on April 04, 2023, the Department of Children and Families, received a petition for variance from paragraphs 65E-12.110(1)(a) and (c), Florida Administrative Code, from Citrus Health Network, Inc. Those rule provisions describe the applicability of Chapters 65E-12 and 65E-5, Fla. Admin. Code, to Crisis Stabilization Units and Addictions Receiving Facilities.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Agency Clerk, Department of Children and Families, 2415 North Monroe Street, Suite 400, Tallahassee, FL 32303 or Agency.Clerk@myflfamilies.com.

Section VI Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF TRANSPORTATION

Florida Seaport Transportation and Economic Development Council

The Florida Seaport Transportation and Economic Development Council announces a telephone conference call to which all persons are invited.

DATE AND TIME: Thursday, April 20, 2023, 10:00 a.m. – 11:00 a.m.

PLACE: Microsoft Teams Meeting, Call-in Number: (323)694-0210, Conference ID: 631 379 134#

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business.

A copy of the agenda may be obtained by contacting: Emily Fisher in the Florida Ports Council offices at (850)222-8028 or email emily.fisher@flaports.org.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 days before the workshop/meeting by contacting: Emily Fisher in the Florida Ports Council offices at (850)222-8028 or email emily.fisher@flaports.org. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Emily Fisher in the Florida Ports Council offices at (850)222-8028 or email emily.fisher@flaports.org.

SPACE FLORIDA

The Space Florida announces a telephone conference call to which all persons are invited.

DATE AND TIME: April 14, 2023, 11:00 a.m. EDT

PLACE: Teleconference - 855-758-1310, Meeting ID: 627 763 6389, Passcode: 567768

GENERAL SUBJECT MATTER TO BE CONSIDERED: Marketing Committee Meeting

A copy of the agenda may be obtained by contacting: Terrie Ireland at tireland@spaceflorida.gov or (321)730-5301, Ext: 241.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to

FILED

Department of Business and Professional Regulation

Senior Deputy Agency Clerk

CLERK: Brandon Nichols

Date: 4/14/2023

File #:

RECEIVED**PETITION FOR WAIVER OR VARIANCE of BOARD OF ACCOUNTANCY RULE(S)****APR 14 2023**

April 13, 2023

Florida Division of
Certified Public Accounting**Petitioner Information:**Carleen Richards
13965 Aster Avenue
Wellington, FL 33414**VW 2023-041****Attorney Information:**

N/A

Applicable Portions of the Rule(s):

Rule 61H1-28.0052(1)(b), Florida Administrative Code

Exact text of the rule:

61H1-28.0052(1)(b) "If a candidate does not pass all four sections of the examination within 18 months after the actual date of the first examination passed, credit for any section passed outside the 18-month period shall expire, and the candidate must retake the expired section(s)."

The citation to the statute the rule is implementing:

Section 473.306, Florida Statutes

Type of Action Requested:

Request for a permanent variance of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to extend the eighteen-month period of my credit for the FAR exam, which expired on November 10, 2022.

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

On November 10, 2022, Governor Ron DeSantis issued a state of emergency, "EXECUTIVE ORDER NUMBER 22-256" (Amending Executive Order 22-253, Emergency Management-Hurricane Nicole). Hurricane Nicole affected the South Florida area, resulting in the closure of Prometric testing sites on November 9th and November 10th, 2022.

Due to the unforeseen closure of the Prometric testing site as a result of Hurricane Nicole, I was unable to take my final exam for BEC before my FAR exam credit expired. Also, due to the illness and death of my grandfather, lack of testing availability due to the Christmas and New Year's holiday season, as well as my busy work schedule, due to the audit and tax season added to the challenges I faced, making it difficult to focus on my studies and schedule the exam. I successfully passed the BEC exam on March 30, 2023.

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

Granting a permanent variance to extend the eighteen-month period of my credit for the FAR exam, as stated in Rule 61H1-28.0052(1)(b), Florida Administrative Code, would serve the purpose of the underlying statute, Section 473.306, Florida Statutes. It would ensure the principles of fairness are upheld for individuals affected by unforeseen circumstances, such as natural disasters, personal loss, and other challenges that are beyond their control.

Petitioner Statement:

I am seeking a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code, to extend the eighteen-month period of my credit for the FAR exam due to the circumstances surrounding the closure of Prometric testing sites during Hurricane Nicole, public holidays, a busy season at work, and the death of my grandfather. These factors prevented me from completing the BEC exam before the expiration of my FAR exam credit. I attempted to schedule my exam with Prometric for November 10, 2022, but was unable to do so due to the testing sites being closed. Since then, I have successfully passed the BEC exam on March 30, 2023.

Sincerely,

Carleen Richards

_____, shall also fulfill the requirements of Rule 64B5-12.013(2), F.A.C.

(b) No change.

(3) through (4) No change.

(5) Prescribing of Controlled Substances: As part of every biennial licensure renewal or for reactivation of a dental license, all licensed dentists shall complete a board-approved, two-hour continuing education course on the safe and effective prescribing of controlled substances.

(a) through (b) No change.

(c) In addition, a two (2) hour prescribing of controlled substances course approved by the Board of Medicine pursuant to Rule 64B8-13.008, F.A.C., which is hereby incorporated by reference and available at <http://www.flrules.org/Gateway/reference.asp?No=Ref->, shall also fulfill the requirements of Rule 64B5-12.013(5), F.A.C.

(6) through (7) No change.

Rulemaking Authority 456.013(9), 456.0301, 456.031, 466.004(4), 466.0135, 466.014 FS. Law Implemented 456.013(9), 456.0301, 456.031, 456.033, 466.0135, 466.014, 466.017(3), (4) FS. History—New 4-2-86, Amended 12-31-86, 4-26-87, 7-20-87, 9-16-87, 11-18-89, 7-9-90, Formerly 21G-12.013, Amended 5-19-94, 7-18-94, Formerly 61F5-12.013, Amended 11-15-95, 4-8-96, Formerly 59Q-12.013, Amended 2-17-98, 2-15-99, 3-11-99, 11-9-00, 5-20-01, 8-25-03, 5-31-04, 7-13-05, 2-14-06, 12-25-06, 10-10-10, 4-19-18, 8-6-18, 12-11-19, 11-16-21, 6-2-22,_____.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jessica Sapp, Executive Director, Board of Dentistry/MQA, 4052 Bald Cypress Way, Bin #C04 Tallahassee, Florida 32399-3258; Jessica.Sapp@flhealth.gov

Section IV Emergency Rules

NONE

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF MANAGEMENT SERVICES
E911 Board

RULE NO.: RULE TITLE:

60FF1-5.002 Rural County Grants

The E911 Board hereby gives notice:

of the issuance of Notice on Petition for Variance or Waiver for Bradford County, filed on April 25, 2023. The petition was filed on November 5, 2021 and published in Volume 47, No. 220, Florida Administrative Register. The Petitioner sought a

variance or waiver of Rule 60FF-5.002, F.A.C., entitled “Rural County Grants” regarding the requirement for the semi-annual grant program provided for the purpose of assisting rural counties. The Board considered the Petition at a duly-noticed public meeting held on November 17, 2021. The Board’s Notice, grants the Petition for variance or waiver, finding that Petitioner has complied with the requirements of Section 120.542(2) of the Florida Statutes. Specifically, Petitioner has demonstrated how the purpose of the underlying statute 365.172(6)(a)3.b., F.S. would be achieved. Additionally, Petitioner has demonstrated that failure of the E911 Board to grant Bradford County’s petition would cause a substantial hardship for petitioner.

A copy of the Order or additional information may be obtained by contacting: Denise Adkins, Chairman, E911 Board, at above address or telephone: (850) 922-4135, or by electronic mail – Denise.Adkins@dms.myflorida.com

DEPARTMENT OF MANAGEMENT SERVICES

E911 Board

RULE NO.: RULE TITLE:

60FF1-5.002 Rural County Grants

The E911 Board hereby gives notice:

of the issuance of Notice on Petition for Variance or Waiver for Putnam County, filed on April 25, 2023. The petition was filed on October 27, 2021 and published in Volume 47, No. 214, Florida Administrative Register. The Petitioner sought a variance or waiver of Rule 60FF-5.002, F.A.C., entitled “Rural County Grants” regarding the requirement for the semi-annual grant program provided for the purpose of assisting rural counties. The Board considered the Petition at a duly-noticed public meeting held on November 17, 2021. The Board’s Notice, grants the Petition for variance or waiver, finding that Petitioner has complied with the requirements of Section 120.542(2) of the Florida Statutes. Specifically, Petitioner has demonstrated how the purpose of the underlying statute 365.172(6)(a)3.b., F.S. would be achieved. Additionally, Petitioner has demonstrated that failure of the E911 Board to grant Putnam County’s petition would cause a substantial hardship for petitioner.

A copy of the Order or additional information may be obtained by contacting: Denise Adkins, Chairman, E911 Board, at above address or telephone: (850) 922-4135, or by electronic mail – Denise.Adkins@dms.myflorida.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 April 14, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Carleen Richards. 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 Laboratory Personnel

RULE NO.: RULE TITLE:

64B3-5.003 Technologist

NOTICE IS HEREBY GIVEN that on April 24, 2023, the Board of Clinical Laboratory Personnel, received a petition for variance or waiver filed by Nidhi Kapoor. Petitioner is seeking a variance or waiver of Rule 64B3-5.003, F.A.C., which sets forth the education, training/experience, and examination requirements for licensure as a medical technologist. Comments on this petition should be filed with the Board of Clinical Laboratory Personnel within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Dayle Mooney, Executive Director, Board of Clinical Laboratory Personnel, 4052 Bald Cypress Way, Bin # C-07, Tallahassee, Florida 32399-3258, telephone: (850) 488-0595, or email, Dayle.Mooney@flhealth.gov.

DEPARTMENT OF HEALTH

Board of Dentistry

RULE NO.: RULE TITLE:

64B5-2.0146 Licensure Requirements for Applicants from Non-Accredited Schools or Colleges

NOTICE IS HEREBY GIVEN that on April 25, 2023, the Board of Dentistry, received a petition for variance or waiver filed by Lauren Ruddocks regarding rule 64B5-2.0146, F.A.C., licensure requirements for applicants from non-accredited schools or colleges and section 466.006(3), F.S. Petitioner is a British-trained dentist who has successfully completed a CODA-accredited residency in Oral & Maxillofacial Pathology in Florida, and has passed the Board examination of the American Board of Oral and Maxillofacial Pathologists. The petitioner states that she has no intention of ever practicing any type of clinical dentistry or having direct patient contact. She

wishes to obtain a Florida dental license solely to enable her to independently sign out Oral Pathology cases. Comments on this petition should be filed with the Board of Dentistry within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Jessica Sapp, Executive Director, Board of Dentistry/MQA, 4052 Bald Cypress Way, Bin #C04, Tallahassee, Florida 32399-3258; Jessica.Sapp@flhealth.gov

DEPARTMENT OF HEALTH

Board of Physical Therapy Practice

NOTICE IS HEREBY GIVEN that on April 10, 2023, the Board of Physical Therapy Practice, received a petition for Variance or Waiver filed by Alessandra M. Moura. Petitioner is seeking a permanent variance or waiver from Rule 64B17-3.007, F.A.C., regarding the credentials evaluation reports. Petitioner seeks a waiver from the required educational background courses.

Comments on this petition should be filed with the Board of Physical Therapy Practice, 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 Physical Therapy Practice, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3253, or by electronic mail-Allen.Hall@flhealth.gov.

DEPARTMENT OF CHILDREN AND FAMILIES

Mental Health Program

RULE NO.: RULE TITLE:

65E-4.016 Mental Health Residential Treatment Facilities

The Department of Children and Families hereby gives notice: An order has been issued disposing of the petition for waiver or variance from subsection 65E-4.016(1), Florida Administrative Code, from Heroes' Mile. The Notice of Variances and Waivers was published in Vol. 49, No. 41 of the Florida Administrative Register on March 1, 2023. Subsection 65E-4.016(1), states, in pertinent part, that residential treatment facilities that primarily provide treatment for eating disorders, weight loss programs, substance abuse or other specialty psychiatric treatment program are excluded from licensure under this rule.

The petition for waiver was granted because Petitioner demonstrated a potential violation of principles of fairness and that the underlying purpose of the statutes will be achieved.

A copy of the Order or additional information may be obtained by contacting: Agency Clerk, Department of Children and Families, 2415 North Monroe Street, Suite 400, Tallahassee, FL 32303 or Agency.Clerk@myflfamilies.com.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING**

May 19, 2023

CONSENT AGENDA

MAINTENANCE and REACTIVATION

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

<u>Licensee's or Firm Name</u>	<u>License Number</u>	<u>Disciplinary Action</u>
Aronson, LLC	AD67946	None
Bone, Kristin Noel	AC56821	None
Camhi, Joel Robert	AC14455	None
Cox, Stephen E	AC15068	None
Coyner, Randolph S.	AC18593	None
Gregory, Sharer, & Stuart, PA	AD3979	None
Hinson, Daniel Malcolm	AC6518	None
Kilbury, Tina G	AC23567	None
LJ Sullivan Certified Public Accountant LLC	AD19037	None
Lynn, Katherine A	AC25503	None
Reid, Alice Margaret	AC30030	None
Saxon, Kenneth M	AC34019	None
Sperlazza, Christine Kager	AC29212	None
Sullivan, Linda Joy	AC31679	None
Van Dyke, Edward James	AC56816	None

**BOARD OF ACCOUNTANCY
RULES REPORT
MAY 2023**

Rule Number	Rule Title	Date Rule Language Approved by Board	Date Sent to OFARR	Rule Development Published	Notice Published	Adopted	Effective
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	04/26/2023	05/16/2023
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 03/10/23 – JAPC Letter 03/17/23 – JAPC Response	04/24/2023	05/14/2023
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		

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

March 21, 2023

CONFERENCE CALL

MINUTES

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

Committee members present:

Jason Lafser – Chair
Maria Caldwell
Madeline Domino
Mindy Rankin

Committee members absent:

Jeffrey Haller
Bill Michaelson
Johnny Session

Staff members present:

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

Others present:

Rachelle Munson, Senior Attorney General and Board Counsel
Mia Thomas, FICPA
Ethan Merchant – Liberty Partners of Tallahassee, LLC

Ratify Minutes from December 7, 2022 meeting.

Motion was made by Ms. Caldwell and seconded by Ms. Domino to approve the minutes from the December 7, 2022 meeting. Upon vote, motion passed unanimously.

ETHICS

Consider Ethics Provider and Course Application:

- a. Western CPE

1. Enjoyable Ethics for Florida CPAs – Live Study – 4 CPE hours

Motion was made by Ms. Rankin and seconded by Ms. Domino to approve the course listed above. Upon vote, motion passed unanimously.

REPORTS

a. Review of Department Approved Sponsors

Mr. Lafser acknowledge that the Committee received and reviewed the Department's Approved Sponsors list.

ADMINISTRATIVE

a. Laws and Rules (informational).

b. Executive Director and/or Licensing Supervisor Remarks.

Mr. Scarborough shared with the Committee that a letter had been sent to the ethics providers informing them of the new CPE reporting tool and that they must list their seven-digit course number on the certificate of completion that are provided to the licensees. He also informed them that they requested that the providers send a sample of their certificate of completion for review. He indicated that one-fourth of the providers have provided a sample certificate so far.

Mr. Scarborough also shared that a letter was sent to the licensees informing them that they must include the leading zeros when inputting the ethics courses in the CPE Reporting Tool.

Mr. Scarborough informed the Committee that Dr. Gary Laursen has retired and will no longer be on the Committee. He asked them to let him know if they have anyone they can recommend to serve on the committee.

c. Other Business

None

FUTURE MEETING DATE

May 30, 2023 at 10:00 a.m.

Meeting adjourned at 10:45 a.m.



Jason Lafser, Chair



FOR IMMEDIATE RELEASE

Contact:

Thomas Kenny
Chief Communications Officer
tkenny@nasba.org

NASBA ANNOUNCES HISTORIC CPA EXAM MODEL RULE AMENDMENT

NASHVILLE, TENN (April 24, 2023) – The National Association of State Boards of Accountancy (NASBA) announces the adoption of an eagerly anticipated amendment to the Uniform Accountancy Act (UAA) Model Rules pertaining to the Uniform CPA Examination (Exam).

For nearly 20 years, since the launch of the computer-based Exam in early 2004, candidates have had 18 months from the date of passing the first section of the Exam to complete the remaining three sections without losing credit (the “conditioning” rule). All 55 U.S. states and territories adopted that rule. With the disruptions of the COVID pandemic, the reduction of candidates in the pipeline, and the increased workload of firms, there has been increasing interest in providing candidates and firms relief by extending the conditioning period.

On April 21, 2023, the NASBA Board of Directors voted to adopt an amendment to UAA Model Rule 5-7. The amendment increases the length of conditional credit from 18 months to 30 months, bases the calculation of conditional credit for Exam sections passed on the date that scores are released, and adds descriptive language to provide greater clarity for when Boards of Accountancy may extend conditional credit.

The UAA Model Rules have no immediate effect on state board rules. As the membership organization of the 55 U.S. Boards of Accountancy, NASBA, through its Uniform Accountancy Act Committee, provides the Model Rules as recommendations to boards for adoption whereby uniform adoption is encouraged. As such, each individual board may consider the amendment to the Model Rule 5-7 and, if so choose, commence a process to change the rules at the state level. Current Exam candidates remain under existing rules until, if and when, the board to which they applied makes changes.

The approved amendments cover the granting of credit requirements for sections passed on the Exam for those who wish to enter the CPA profession. The revised rule provides that once a candidate has successfully passed one section of the Exam, they will then be provided with a rolling 30-month period to pass the remaining three sections of the Exam. The exposure draft proposed a six-month extension of the credit period to 24 months, but based on further consideration and input, the NASBA Board of Directors elected to approve a 12-month extension to 30 months.

“Providing an additional year of conditional credit to candidates for Exam sections passed provides more flexibility to those seeking licensure as a CPA. The additional time also provides greater latitude to firms and candidates as they negotiate the demands of today’s complex career environment,” said NASBA President and CEO Ken L. Bishop.

In addition, recent revisions to the Exam indicate that score delays may occur when significant updates are made to Exam content and structure. The approved rule seeks to provide uniformity among jurisdictions on the timing of granting Exam credits, which also has the benefit of providing relief to candidates when such delays happen.

-more-

“On behalf of the NASBA Board of Directors, we would like to thank the Uniform Accountancy Act Committee and the many stakeholders who provided valuable input to the rule making process,” said Richard N. Reisig, CPA, 2023-24 NASBA Chair. “We believe this amendment made to the UAA Model Rules will support the best interests of the candidates in their journey to entering the profession.”

Over a 60-day comment period leading up to the adoption of the new rule, more than 850 respondents provided input to the exposure draft, which was issued by NASBA’s [Uniform Accountancy Act Committee](#). Comments were received from a broad representation of stakeholders, including State Boards of Accountancy, State CPA Societies, CPA firms, licensed CPAs, educators, and students. NASBA would like to thank all who responded.

At the same April meeting, the NASBA Board of Directors expressed continued support for the development of a recommended policy for state board consideration that would allow CPA Exam candidates who lost credits because of conditions beyond their control resulting from economic disruptions of the pandemic to come back into the process of completing the Exam and obtaining a license. The Board also discussed developing an additional pathway to allow candidates to achieve 150 hours through an academically qualified experience that could allow up to 30 hours of college credit.

About NASBA

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation’s Boards of Accountancy, which administer the Uniform CPA Examination, license more than 665,600 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA’s mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit www.nasba.org.

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