

Halsey Beshears, Secretary

Ron DeSantis, Governor

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**COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION  
TELEPHONE CONFERENCE CALL**

**Tuesday, December 15, 2020 at 10:00 am**

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**Conference Number: 1-888-585-9008  
Conference Room Number: 624-410-563**

**Notice of Meeting Link: [http://www.FLRules.org/gateway/View\\_Notice.asp?id=23933215](http://www.FLRules.org/gateway/View_Notice.asp?id=23933215)**

**AGENDA**

- I. Call to order – Mindy Rankin, Chair
- II. Roll Call
- III. Ratify Minutes from September 17, 2020 meeting. **Pg. 2**
- IV. Consider Ethics Provider and Course Application.
  - a. CPE Depot – **Pgs. 5 - 175**
    - 1. Ethical Conduct for Florida CPAs – Self-Study – 4 CPE hours
- V. Reconsider Ethics Provider and Course Application.
  - a. Wolters Kluwer, CCH CPElink – **Pgs. 176 - 247**
    - 1. A Basic Ethics Guidebook for Florida CPAs – Self-Study – 4 CPE hours
- VI. Reports
  - a. CPA Audit Final Update for Group B for the Reestablishment Period of 07/01/2017 – 06/30/2019. **Pgs. 248 - 249**
- VII. Administrative Matters
  - a. Laws and Rules (informational) **Pgs. 250 - 255**
  - b. Executive Director/Licensing Supervisor Comments
  - c. Other Business
- VIII. Set Future Meeting Date
- IX. Adjourn

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

**September 17, 2020**

**CONFERENCE CALL**

**MINUTES**

The meeting was called to order at 10:03 a.m. by Mindy Rankin, Chair. The roll was called by Karan Lee reflecting the following:

**Committee members present:**

Mindy Rankin – Chair  
Maria Caldwell  
Madeline Domino  
Dr. M. G. Fennema  
Dr. Gary Laursen  
Bill Michaelson  
Johnny Session

**Committee members absent:**

Jeffrey Haller

**Staff members present:**

Roger Scarborough, Director  
Karan Lee  
Aerin Davison  
Barbara Whitney  
Avon Witherspoon

**Others present:**

Rachelle Munson, Assistant Attorney General and Board Counsel  
Jennifer Green, FICPA  
Gwen Hefty, Wolters Kluwer, CCH CPElink

**Ratify Minutes from June 25, 2020 meeting**

Motion was made by Dr. Laursen and seconded by Dr. Fennema to approve the minutes from the June 25, 2020 meeting. Upon vote, motion passed unanimously.

## **ETHICS**

### **Review Ethics Provider and Course Applications for:**

#### **A. My-CPE LLC**

1. A Basic Ethics Guidebook for Florida CPAs – Self-Study - 4 CPE hours

Motion was made by Dr. Laursen and seconded by Mr. Michaelson to approve the ethics provider and course application listed above. Upon vote, motion passed unanimously.

#### **B. Wolters Kluwer, CCH CPElink**

1. A Basic Ethics Guidebook for Florida CPAs – Self-Study – 4 CPE hours

The Committee recommended that the provider change their exam to include at least 11 questions specific to the Florida Board of Accountancy laws and rules and cite the laws and rules specific to the question in the answer.

Motion was made by Dr. Laursen and seconded by Mr. Session to table the course until the provider resubmits it. Upon vote, motion passed unanimously.

## **REPORTS**

#### **A. Review Department Approved Sponsors (informational).**

#### **B. CPA Audit Update for Group B for the Reestablishment Period of 07/01/2017 – 06/30/2019.**

Mr. Scarborough informed the Committee that the report is an update on the status of the audit for Group B. He indicated that the audit is not complete and he hopes the audit will be complete in October.

## **ADMINISTRATIVE**

#### **A. Consider request from Dee Pryor for CPE credit for the courses listed below.**

1. DOD Financial Management Certification Level 2
2. DoD Financial Management 201
3. AGATRS Essentials (.75 hr)
4. ACSA Global Automated Tracking & Reporting systems Training (8 hours)
5. Acquisition & Cross-Servicing Agreements Training (8 hours)
6. J3OP Acquisition and Cross-Servicing Agreements (ACSA) Overview – (.5 hr)

7. Acquisition and Cross-Servicing Agreements (ACSA) Overview – (.5 hr)
8. Acquisition and Cross-Servicing Agreements (ACSA) FOGO Essentials Course – (1 hr)
9. Sexual Assault Prevention & Response (SAPR) – One Team One Fight
10. Suicide Awareness & Prevention
11. Records Management in the DON
12. Certifying Officer Legislation Commercial Pay
13. Cyber Awareness Challenge (version 4.0)
14. DoD Counterintelligence Awareness & Reporting
15. Certificate of Training for Personally Identifiable Information (DOD-PII-2.0)
16. FY 16 Introduction to Plain Language Training
17. Counterintelligence Awareness & Reporting for DoD Employees
18. Antiterrorism Level 1 Awareness Training

Motion was made by Dr. Laursen and seconded by Mr. Michaelson to request that the licensee submit course outlines or PowerPoint for each course detailing what the course is about. Upon vote, motion passed unanimously.

B. Laws and Rules (informational).

C. Executive Director and/or Licensing Supervisor Remarks.

None

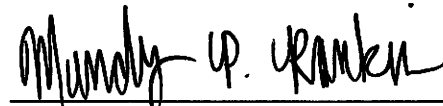
D. Other Business

None

#### **FUTURE MEETING DATE**

December 15, 2020 at 10:00 a.m.

Meeting adjourned at 10:54 a.m.

  
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Mindy Rankin, Chair

Halsey Beshears, Secretary

Ron DeSantis, Governor

## MEMORANDUM

TO: Roger Scarborough, Director, Certified Public Accountants

FROM: Marque Woodard, Senior Management Analyst Supervisor,  
Bureau of Education & Testing

SUBJECT: CPA Audit Update for Reestablishment Period July 1, 2017 to June 30, 2019

DATE: October 28, 2020

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### Final Update Group B CPA CPE Audit

On 05/22/2020 BET mailed CPA audit notices to 309 randomly selected licensees.

At the end of the Group B Audit;

Out of the 309 CPAs audited, 272 responded which is 88.03% responses received.

Of the 272 responses received, 272 have been reviewed which is 88.03% of the total audited.

Of the 272 responses reviewed, 241 which is 77.99% have been marked compliant.

Of the 272 responses reviewed, 29 which is 9.39% have been marked deficient and forwarded to the board as non-compliant.

Of the 272 responses reviewed, 2 which is .65% have been marked waived.

Of the 309 CPAs audited, 37 which is 11.97% did not responded to the audit.

Of the 309 CPAs audited, there is a total of 66 non-compliant licensees which is 21.36%

Of the 309 CPAs audited, 16 which is 5.18% reported using NASBA.

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Please feel free to contact me if you have any questions or need any additional information.

Thank you,

Marque Woodard  
Senior Management Analyst Supervisor  
Bureau of Education & Testing  
CC: Robyn Barineau, Bureau Chief

## The Florida Senate

### 2019 Florida Statutes

<u>Title XXXII</u> REGULATION OF PROFESSIONS AND OCCUPATIONS	<u>Chapter 455</u> BUSINESS AND PROFESSIONAL REGULATION: GENERAL PROVISIONS  <u>Entire Chapter</u>	<b>SECTION 2123</b> <b>Continuing education.</b>
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**455.2123 Continuing education.**— A board, or the department when there is no board, may provide by rule that distance learning may be used to satisfy continuing education requirements. A board, or the department when there is no board, shall approve distance learning courses as an alternative to classroom courses to satisfy continuing education requirements provided for in part VIII, part XV, or part XVI of chapter 468 or part I or part II of chapter 475 and may not require centralized examinations for completion of continuing education requirements for the professions licensed under part VIII, part XV, or part XVI of chapter 468 or part I or part II of chapter 475.

**History.**— s. 137, ch. 99-251; s. 7, ch. 2010-106; s. 5, ch. 2010-176.

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# The Florida Senate

## 2019 Florida Statutes

<u>Title XXXII</u> REGULATION OF PROFESSIONS AND OCCUPATIONS	<u>Chapter 455</u> BUSINESS AND PROFESSIONAL REGULATION: GENERAL PROVISIONS  <u>Entire Chapter</u>	<b>SECTION 2177</b> <b>Monitoring of compliance with continuing education requirements.</b>
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### **455.2177 Monitoring of compliance with continuing education requirements. —**

(1) The department shall establish a system to monitor licensee compliance with applicable continuing education requirements and to determine each licensee's continuing education status. As used in this section, the term "monitor" means the act of determining, for each licensee, whether the licensee was in full compliance with applicable continuing education requirements as of the time of the licensee's license renewal.

(2) The department may refuse renewal of a licensee's license until the licensee has satisfied all applicable continuing education requirements. This subsection does not preclude the department or boards from imposing additional penalties pursuant to the applicable practice act or rules adopted pursuant thereto.

(3) The department may waive the continuing education monitoring requirements of this section for any profession that demonstrates to the department that the monitoring system places an undue burden on the profession. The department shall waive the continuing education monitoring requirements of this section for any profession that has a program in place which measures compliance with continuing education requirements through statistical sampling techniques or other methods and can indicate that at least 95 percent of its licensees are in compliance.

(4) The department may adopt rules under ss. 120.536(1) and 120.54 to implement this section.

**History.**—s. 157, ch. 99-251; s. 17, ch. 2001-278; s. 43, ch. 2002-207; s. 2, ch. 2004-292; s. 82, ch. 2005-2.

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## 2019 Florida Statutes

<u>Title XXXII</u> REGULATION OF PROFESSIONS AND OCCUPATIONS	<u>Chapter 455</u> BUSINESS AND PROFESSIONAL REGULATION: GENERAL PROVISIONS  <u>Entire Chapter</u>	<b>SECTION 2178</b> <b>Continuing education providers.</b>
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### **455.2178 Continuing education providers. —**

(1) Each continuing education provider shall provide to the department such information regarding the continuing education status of licensees as the department determines is necessary to carry out its duties under s. 455.2177, in an electronic format determined by the department. After a licensee's completion of a course, the information must be submitted to the department electronically no later than 30 calendar days thereafter. However, the continuing education provider shall electronically report to the department completion of a licensee's course within 10 business days beginning on the 30th day before the renewal deadline or prior to the renewal date, whichever occurs sooner. The foregoing applies only if the profession has not been granted a waiver from the monitoring requirements under s. 455.2177. Upon the request of a licensee, the provider must also furnish to the department information regarding courses completed by the licensee.

(2) Each continuing education provider shall retain all records relating to a licensee's completion of continuing education courses for at least 4 years after completion of a course.

(3) A continuing education provider may not be approved, and the approval may not be renewed, unless the provider agrees in writing to provide such cooperation under this section and s. 455.2177 as the department deems necessary or appropriate.

(4) The department may fine, suspend, or revoke approval of any continuing education provider that fails to comply with its duties under this section. Such fine may not exceed \$500 per violation. Investigations and prosecutions of a provider's failure to comply with its duties under this section shall be conducted pursuant to s. 455.225.

(5) For the purpose of determining which persons or entities must meet the reporting, recordkeeping, and access provisions of this section, the board of any profession subject to this section, or the department if there is no board, shall, by rule, adopt a definition of the term "continuing education provider" applicable to the profession's continuing education requirements. The intent of the rule shall be to ensure that all records and information necessary to carry out the requirements of this section and s. 455.2177 are maintained and transmitted accordingly and to minimize disputes as to what person or entity is responsible for maintaining and reporting such records and information.

(6) The department may adopt rules under ss. 120.536(1) and 120.54 to implement this section.

**History.**—s. 158, ch. 99-251; s. 3, ch. 2004-292; s. 2, ch. 2007-86.

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# The Florida Senate

## 2019 Florida Statutes

<u>Title XXXII</u> REGULATION OF PROFESSIONS AND OCCUPATIONS	<u>Chapter 455</u> BUSINESS AND PROFESSIONAL REGULATION: GENERAL PROVISIONS  <u>Entire Chapter</u>	<b>SECTION 2179</b> <b>Continuing education provider and course approval; cease and desist orders.</b>
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### **455.2179 Continuing education provider and course approval; cease and desist orders. —**

(1) If a board, or the department if there is no board, requires completion of continuing education as a requirement for renewal of a license, the board, or the department if there is no board, shall approve the providers and courses for the continuing education. Notwithstanding this subsection or any other provision of law, the department may approve continuing education providers or courses even if there is a board. If the department determines that an application for a continuing education provider or course requires expert review or should be denied, the department shall forward the application to the appropriate board for review and approval or denial. The approval of continuing education providers and courses must be for a specified period of time, not to exceed 4 years. An approval that does not include such a time limitation may remain in effect pursuant to the applicable practice act or the rules adopted under the applicable practice act. Notwithstanding this subsection or any other provision of law, only the department may determine the contents of any documents submitted for approval of a continuing education provider or course.

(2) The board, or the department if there is no board, shall issue an order requiring a person or entity to cease and desist from offering any continuing education programs for licensees, and fining, suspending, or revoking any approval of the provider previously granted by the board, or the department if there is no board, if the board, or the department if there is no board, determines that the person or entity failed to provide appropriate continuing education services that conform to approved course material. Such fine may not exceed \$500 per violation. Investigations and prosecutions of a provider's failure to comply with its duties under this section shall be conducted under s. [455.225](#).

(3) Each board authorized to approve continuing education providers, or the department if there is no board, may establish, by rule, a fee not to exceed \$250 for anyone seeking approval to provide continuing education courses and may establish, by rule, a biennial fee not to exceed \$250 for the renewal of providership of such courses. The Florida Real Estate Commission, authorized under the provisions of chapter 475 to approve prelicensure, precertification, and postlicensure education providers, may establish, by rule, an application fee not to exceed \$250 for anyone seeking approval to offer prelicensure, precertification, or postlicensure education courses and may establish, by rule, a biennial fee not to exceed \$250 for the renewal of such courses. Such postlicensure education courses are subject to the reporting, monitoring, and compliance provisions of this section and ss. [455.2177](#) and [455.2178](#).

(4) The department and each affected board may adopt rules pursuant to ss. [120.536\(1\)](#) and [120.54](#) to implement the provisions of this section.

**History.**—s. 159, ch. 99-251; s. 7, ch. 2000-356; s. 4, ch. 2004-292; s. 4, ch. 2012-72.

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# The Florida Senate

## 2019 Florida Statutes

<u>Title XXXII</u> REGULATION OF PROFESSIONS AND OCCUPATIONS	<u>Chapter 473</u> PUBLIC ACCOUNTANCY  <u>Entire Chapter</u>	<b>SECTION 312</b> <b>Continuing education.</b>
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### 473.312 Continuing education. —

(1)(a) As part of the license renewal procedure, the board shall by rule require Florida certified public accountants to submit proof satisfactory to the board that during the 2 years prior to application for renewal, they have successfully completed not less than 48 or more than 80 hours of continuing professional education programs in public accounting subjects approved by the board. The board may prescribe by rule additional continuing professional education hours, not to exceed 25 percent of the total hours required, for failure to complete the hours required for renewal by the end of the reestablishment period.

(b) Not less than 10 percent of the total hours required by the board shall be in accounting-related and auditing-related subjects, as distinguished from federal and local taxation matters and management services.

(c) Not less than 5 percent of the total hours required by the board shall be in ethics applicable to the practice of public accounting. This requirement shall be administered by providers approved by the board and shall include a review of the provisions of chapter 455 and this chapter and the related administrative rules.

(2) Programs of continuing professional education approved by the board shall be formal programs of learning which contribute directly to the professional competency of an individual following licensure to practice public accounting and may be any of the following:

(a) Professional development programs of the American Institute of Certified Public Accountants, state societies of certified public accountants, or other organizations.

(b) Technical sessions at meetings of the American Institute of Certified Public Accountants, state societies, chapters, or other organizations.

(c) University and college courses.

(d) Formal organized in-firm education programs.

(3) The board shall adopt rules establishing the continuing education requirements for Florida certified public accountants who are engaged in the audit of a governmental entity. The board shall approve subjects directly related to the governmental environment and to governmental auditing for purposes of satisfying the requirement of this subsection.

(4) For the purposes of maintaining proper continuing education requirements for renewal of licensure under this chapter, the board may appoint a Continuing Professional Education Advisory Committee, which shall be composed of one member of the board, one academician on the faculty of a university in this state, and six certified public accountants.

**History.** —ss. 10, 25, ch. 79-202; s. 345, ch. 81-259; ss. 2, 3, ch. 81-318; ss. 6, 10, 11, ch. 85-9; s. 3, ch. 87-221; s. 2, ch. 89-87; s. 4, ch. 91-429; s. 7, ch. 98-340; s. 3, ch. 2004-87; s. 2, ch. 2007-139; s. 11, ch. 2009-54; s. 2, ch. 2019-89.

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### **61H1-33.003 Continuing Professional Education.**

(1)(a) In any given reestablishment period, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 8 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board-approved ethics.

(b) Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the Florida certified public accountant completes an additional 8 hours in Accounting and Auditing subjects. An automatic extension will be granted until December 31st provided the Florida certified public accountant completes an additional 16 hours in Accounting and Auditing subjects.

(2) Educational instruction or training in public accounting subjects or courses of study is hereby defined as formal programs of learning as defined below, which contribute directly to professional competency following licensure to practice public accountancy. Subjects or courses of study qualifying an individual for the purposes of this shall be limited to:

(a) Accounting and auditing subjects to consist of: Accounting and financial reporting subjects, the body of knowledge dealing with recent pronouncements of authoritative accounting principles issued by the standard-setting bodies, and any other related subject generally classified within the accounting discipline. Subjects include auditing subjects related to the examination of financial statements, operations systems, and programs; the review of internal and management controls; and the reporting on the results of audit findings, compilation and review. It also includes assurance services that relate to Standards for Attest Engagements.

(b) Technical business subjects to consist of:

1. Taxation including tax compliance and tax planning.
2. Consulting services including management advisory services; personal financial planning services; planning and control systems dealing with planning, organizing and controlling any phase of individual financial activity or business activity; designing, implementing, and evaluating operating systems as well as business advisory services and personal financial planning.
3. Management including practice management for the public practitioner; financial management of an organization including information systems, budgeting and asset management, planning, buying and selling businesses, contracting for goods and services and foreign operation; budgeting; cost analysis; human resource management; and financial management.
4. Specialized knowledge and applications including subjects related to specialized industries such as not for profit organizations, health care, oil and gas.

(c) The ethics courses shall be obtained from a provider approved pursuant to Rule 61H1-33.0032, F.A.C., and consist of:

1. A review of Chapters 455 and 473, F.S., and the related administrative rules.
2. The ethics course may include other subjects including but not limited to: ethical conduct, core values and competencies, professional responsibility, responsibility to clients and the public, case studies that require the application of ethics principles, national professional standards and interpretations, and appropriate national issues related to the practice of accounting.

(d) Behavioral subjects including oral and written communications and the social environment of business. All courses not covered above are considered behavior except for business meetings, social functions, committee service and courses in elementary accounting or basic mathematics which do not qualify for credit.

(3) Credit may be prorated by the sponsor for courses that cover more than one area of study by (1) prorating the amount of time spent in each area or (2) awarding credit based on the lowest topic covered with accounting and auditing being the highest and behavioral the lowest. Therefore an eight-hour course that was 75% accounting and auditing and 25% management would receive six (6) hours of accounting and auditing credit and two (2) hours of technical business or eight (8) hours of all technical business. Hours cannot be prorated in less than half-hour increments.

(4) In order for a Florida certified public accountant to receive credit for programs of learning, as defined above, the following formalities and further requirements must be met:

(a) Courses taken at institutions of higher education:

1. Higher education credit courses taken from an accredited institution as defined in subsection 61H1-27.001(1), F.A.C., shall be credited for continuing professional education purposes at the rate of 15 hours for each semester hour of higher education credit and 10 hours for each quarter hour of higher education credit, provided the number of contact hours (hours in the classroom) totals at least 90% of the continuing professional education credit so determined. Otherwise, continuing professional education credit shall be limited to the actual number of contact hours.

2. Higher education non-credit courses shall be credited for continuing professional education purposes equivalent to the actual number of contact hours.

3. Continuing professional education credit for instructing a higher education course shall be twice the credit which would have been granted participants for the first presentation of a specific course of program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted by subparagraph 61H1-33.003(4)(b)4., F.A.C.

4. No continuing professional education credit shall be permitted for attending or instructing accounting courses considered to be elementary.

(b) Other professional education or training:

1. Professional development courses shall be credited for continuing professional education purposes in increments of not less than one half hour, equivalent to the actual number of contact hours (hours in the classroom which must include at least fifty minutes of continuous participation per contact hour or twenty-five minutes per contact half hour) provided an outline (defined as a schedule of activity listing major topics of discussion) is prepared in advance and retained; a course is at least one contact hour or half hour in length; the course conducted by a qualified instructor, lecturer or discussion leader; and a record of registration and attendance is maintained. For this purpose, a one-day program will be granted eight hours credit if the total lapsed time is at least eight hours and the contact time is approximately 400 minutes. An instructor, lecturer or discussion leader will be considered qualified if, through formal training or experience, he has obtained sufficient knowledge of the subject matter to competently instruct the course. A course participant will be granted credit for only that portion of a course actually attended. If a record of registration and attendance is not maintained by the sponsoring organization, the course participant must be able to prove registration and attendance.

2. Formal organization in-firm educational programs shall be credited for continuing professional education purposes to the same extent and by the same requirements as other professional development courses.

3. Instructors, lecturers, panelists and discussion leaders for professional development courses and formal organized in-firm educational programs shall be credited for continuing professional education purposes at twice the credit granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted in subparagraph 61H1-33.003(4)(b)4., F.A.C. Co-panelists and co-discussion leaders shall be credited for the portion of specific course or program they must prepare to discuss and lead as a co-panelist or co-discussion leader.

4. To the extent course content has been substantially revised, the revised portion shall be considered a first presentation for the purposes of subparagraph 61H1-33.003(4)(b)3., F.A.C.

(5) Each Florida certified public accountant shall, as a part of the biennial licensure renewal, on or before December 31 prior to his/her biennial license renewal, comply with the continuing professional education requirements during the applicable reestablishment period. Each Florida certified public accountant's documentation supporting such compliance shall be retained through the two years following a two-year reestablishment period. Documentation is to be retained to support evidence of completion of the required hours to enable an audit by the Department of Business and Professional Regulation (DBPR) to determine compliance with the requirements. Documentation for each course shall be in a format to include course title and date, number of hours earned, attendee name, certified public accountant course provider name, number, and signature of the provider furnishing said certificate, and when requested shall be recorded using form DBPR CPA 41, entitled Continuing Professional Education Reporting Form, hereby incorporated by reference and effective January 2016, and available at <http://www.myfloridalicense.com/dbpr/cpa/forms.html>, or in electronic format prescribed by the Board at <http://fl.cpetracking.com> or at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06682>. If staff review or review by the Committee on Continuing Professional Education determines that courses are either improperly classified or do not otherwise meet the requirements of the chapter, then the Florida certified public accountant shall be notified and given 60 days from the date of notification to comply with the continuing professional education requirements. Florida certified public accountants who complete the continuing professional education requirements timely but who are found to be deficient after December 31 of their renewal year must correct the error and pay a \$50 fine within 60 days of the aforementioned notice. Failure to timely correct the error and pay the fine shall constitute grounds for disciplinary action pursuant to Section 455.227 or 473.323, F.S.

(6) Sponsors of formal correspondence or other individual study technical business and accounting and auditing programs must be approved by the National Association of State Board of Accountancy Quality Assurance Service.

*Rulemaking Authority 455.213(6), 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(6), 455.2179, 473.312(1)(a), (b), (c) FS. History—New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01, 3-21-05, 5-18-05, 7-10-05, 7-23-06, 12-10-09, 7-7-10, 11-7-12, 8-7-13, 4-21-16, 11-3-19.*

