

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

April 21, 2020

CONFERENCE CALL

MINUTES

The meeting was called to order at 10:04 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
Bill Michaelson

Committee members absent:

Jeffrey Haller
Dr. Gary Laursen
Johnny Session

Staff members present:

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

Others present:

Rachelle Munson, Assistant Attorney General and Board Counsel
Brenda Hubbard, FICPA
Justin Thames, FICPA

Ratify Minutes from November 12, 2019 meeting

Motion was made by Dr. Fennema and seconded by Ms. Caldwell to approve the minutes from the November 12, 2019 meeting. Upon vote, motion passed unanimously.

ETHICS

Consider Ethics Provider and Course Applications for:

A. Allison M. McLeod, LL.M., CPA A PLLC

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

Motion was made by Dr. Fennema and seconded by Ms. Caldwell to deny the ethics provider and course application listed above. The Committee requested that they add questions regarding Florida's statutes and rules to the final exam and change answer D in question 17 which has Oregon listed in the answer. The Committee also requested that they proofread the entire course to make sure there are no other references to other states in the course. The Committee requested that the course come back before them for review once the requested changes have been made. Upon vote, motion passed unanimously.

REPORTS

A. Review Department Approved Sponsors (informational).

B. CPE Audit Update for the Period of 07/01/2017 – 06/30/2019.

Mr. Scarborough informed the Committee that the audit is being divided into two audit pools that cover roughly 600 licensees. He informed them that the information in the agenda is the results of the first audit pool. Mr. Scarborough explained that since this report was submitted, BET has completed the audit of the first pool and that anyone who was in non-compliance has been sent to the Enforcement team.

Mr. Scarborough informed the Committee that the second audit pool will go out in June.

C. CPE Audit Trend of Compliance Report.

Mr. Scarborough explained that this is a trend report so that they could see the final results from past audits. He explained that the statutes require that we have 95 percent compliance and based on this report most years we did not meet that requirement. Mr. Scarborough explained that most professions are a part of the CPE monitoring system that is handled by the Bureau of Education and Testing. He explained that under this system the sponsor is responsible for reporting the CPE hours and not the licensee. Mr. Scarborough informed the Committee that currently there are four professions with the Department that perform audits like our division. He informed them that there is a push by the Secretary for all professions to be under this CPE monitoring system and he has been tasked with

making this work. Mr. Scarborough informed the Committee that he will keep them updated on this process.

ADMINISTRATIVE

A. Laws and Rules (informational).

B. Executive Director and/or Licensing Supervisor Remarks.

No comments

C. Other Business

None

FUTURE MEETING DATE

June 25, 2020 at 10:00 a.m.

Meeting adjourned at 10:55 a.m.



Mindy Rankin, Chair