

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

December 5, 2023

CONFERENCE CALL

MINUTES

The meeting was called to order at 10:34 a.m. by Jason Lafser, Chair. The roll was called by Karan Lee reflecting the following:

Committee members present:

Jason Lafser – Chair
Maria Caldwell
Meagan Camp
Sean Dennis
Mindy Rankin

Committee members absent:

Madeline Domino
Jeffrey Haller
Bill Michaelson - Excused

Staff members present:

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

Others present:

Rachelle Munson, Senior Attorney General and Board Counsel
Erika Tremblay, Furthered, Inc.

Ratify Minutes from September 12, 2023, meeting.

Motion was made by Ms. Rankin and seconded by Ms. Caldwell to approve the minutes from the September 12, 2023, meeting. Upon vote, motion passed unanimously.

ETHICS

Consider Ethics Provider and Course Application:

- a. MY-CPE LLC

1. Ethical Conduct for Florida CPAs – Self-Study – 4 CPE hours

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

Renewal Ethics Provider and Course Applications:

- a. Furthered, Inc.

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

Motion was made by Ms. Caldwell and seconded by Ms. Rankin to table the course listed above. The Committee informed the provider that they need to have the author confirm that the course material has been updated at least through 2023 and submit an updated copy of the course. The Committee also informed the provider that they need to provide documentation showing that a minimum of eighty percent is required for Florida CPAs to pass the final exam. Upon vote, motion passed unanimously.

2. Ethical Conduct for Florida CPA – Self-Study – 4 CPE hours

Motion was made by Ms. Camp and seconded by Mr. Dennis to approve the course listed above pending the provider submit documentation showing that a minimum of eighty percent is required for Florida CPAs to pass the final exam. Upon vote, motion passed unanimously.

ADMINISTRATIVE MATTERS

- a. Discuss potential form or instructions needed to implement the change made to Rule 61H1-33.003 (4) (b) 5, F.A.C. (authorship credit for CPE).

Mr. Scarborough informed the Committee that staff was considering creating a form for the licensees to complete and submit to the Committee to request authorship credit. He informed them that it would be a one-page form which would include the rule, an area for some key information from the author and an area for the Committee's decision. Mr. Scarborough informed the Committee that the form would serve as the licensee certificate of completion.

Mr. Scarborough informed the Committee that if they agreed with staff creating the form, he would move forward with it and present a copy of the form to the Committee at their next meeting.

The Committee agreed for staff to move forward with creating the form.

- b. Consider endorsing Director Scarborough's recommendation to the Board to revoke Global CPE Network, LLC's status as an approved ethics course provider and issue an order to cease & desist offering a Florida Board approved ethics course.

Motion was made by Mr. Dennis and seconded by Ms. Rankin to endorse Director Scarborough's recommendation to the Board. Upon vote, motion passed unanimously.

c. Laws and Rules (informational).

d. Executive Director and/or Licensing Supervisor Remarks.

None

e. Other Business

None

SET FUTURE MEETING DATE

March 19, 2024, at 10:30 a.m.

Meeting adjourned at 12.05 p.m.



Jason Lafser, Chair