

Board of Accountancy
Rules Committee
Minutes

Monday, August 5, 2019

Meeting was called to order at 1:00 p.m. by Chair, Mr. Socorro. The roll was called by Roger Scarborough, Executive Director.

Rules Committee Members

Jesus Socorro	Present
David Dennis	Present
Dr. Martin Fennema	Present
Mindy Rankin	Present
Michelle Maingot	Absent

Rachelle Munson, Assistant Attorney General and Board Counsel; Tiffany Allen, Office of the Attorney General, Paralegal Specialist; Roger Scarborough, Executive Director; Angela Francis, Sr. Management Supervisor; Trencia Jenkins, Board Staff and Amber Bowman, Board Staff

1. Open for Rule Making:

Ms. Munson reported that the Rules listed below (A-D) were approved for Rule Development at the July 12, 2019 Board meeting and at this time are going through the process of Rulemaking.

- a. 61H1-25.001, F.A.C. – Update on Repeal
- b. House Bill 977
 - 61H1-33.003, F.A.C.
 - 61H1-33.006, F.A.C.
 - 61H1-36.004, F.A.C.
- c. 61H1-27.002(4)(a)
- d. 61H1-28.0011(2) – Allow for Continuous Testing

2. 61H1-31.012,F.A.C – Paperless License:

Ms. Munson informed the Board as discussed prior at July 12, 219 Board meeting that no language has been drafted at this time, but she will have proposed draft language at the August 30, 2019 Board meeting for review, discussion and possibly approval. Ms. Munson reminded the Committee that there is no longer a fee for a duplicate license. Wall certificate fees will remain as is. The wording that applies to Paperless License is currently worded incorrectly and needs to be revised to reflect that no fee will be charged to obtain a Paperless License. The Committee feels it should be worded differently. Motion was made by Mr. Dennis, seconded by Ms. Rankin, to open Rule 61H1-25.001, F.A.C, for Rule Development. Upon vote, motion was passed unanimously.

Ms. Jenkins reported that the duplicate license can be printed from the portal at myfloridalicense.com.

3. Licensure

Ms. Munson recapped the July 12, 2019 Board meeting discussion pertaining to the Voluntary Relinquishment change in status on the CPA Form 7. Ms. Munson informed the Board that the Board needs to look closely at what changes may be necessary to better implement the Statute. The current Statute does not require a license to retake the exam if they are reinstating a null/void license. The Committee reviewed and discussed different options.

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to remove the language from the form that is not statutorily approved. Upon vote, the motion was passed unanimously. Motion was made by Mr. Dennis, seconded by Ms. Rankin, to direct Staff to research new Statutory language to be proposed to the Legislature that would give the Board permission to require re-taking of the CPA exam in the event of Voluntary Relinquishments. Upon vote, the motion was passed unanimously.

4. General Discussion

A. 61H1-21.001 - Independence

Ms. Munson informed the Board she had been in email correspondence with Ms. Maingot, and was asked to find out what the other States were doing as far as Independence. Ms. Munson reached out to NASBA, but due to Ms. Maingot's schedule they have not been able to discuss any of the informational materials that have been received from NASBA. Motion was made by Mr. Dennis, seconded by Ms. Rankin, to delete "Standards for Determining Independence in the Practice of Public Accountancy in the State of Florida" and replace it with the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountancy. Upon vote, the motion was passed unanimously. Ms. Munson stated that she will contact Ms. Maingot to draft language and will bring it back to the Board for review and discussion at the August 30, 2019 Board meeting.

B. 61H1-27.002(2)(c) and 61H1-27.002(3)(c) – Concentrations in Accounting and Business

This item was tabled until August 30, 2019 Board meeting for further review and discussion by full Board.

C. 61H1-33.006(3)

Ms. Jenkins discussed with the Committee the proposal that licensees applying for reactivation be required to complete the required CPE's within a 24 month period prior to the application. Motion was made by Mr. Dennis, seconded by Dr. Fennema, for staff to bring forward language to simplify Rule 61H1-33.006(1)(3) for future Rule Development. Upon vote, motion was passed unanimously.

D. 61H1-33.003 (1)(b)- calendar year/extension periods

Updated Informational item only.

E. Retired Status – For Consideration (No Rule)


Discussion and Review among the Committee. No action taking.

5. Other Business

There was none at this time.

6. Adjourn

Mr. Socorro adjourned the meeting at 2:09: pm



Jesus Socorro, Chair