Board of Accountancy
Rules Committee Meeting
September 9, 2020
1:30 p.m.
https://global.gotomeeting.com/join/660903253
Dial in: United States (Toll Free): 1 866 899 4679
United States: +1 (571) 317-3116
Access Code: 660-903-253

Notice

Wednesday, September 9, 2020
1:30 p.m. Call to Order
Roll Call

1. Committee Memo

2. Rules Report- Draft

3. JAPC letters and applicable rules for:
   a. 20.013 and 20.016
   b. 21.001
   c. 33.0035(1), (2)(a), (2)(b) and 33.0065
   d. 61H1-38.001 and .004
   e. 27.002

4. HB 1193- Removal of CPE requirement for Endorsement
   a. Chapter 29- Revised
   b. Forms DBPR CPA 3, CPA 32, 5012-1
   c. 27.0041

5. Null and Void
   a. 30.011
   b. Forms CPA 9, CPA 41
   c. 33.003

6. 61H1-26.002- Minimum Capitalization or Adequate Public Liability Insurance for Florida Firms
   with the Exception of a Sole Proprietorship.

7. Other Business

8. Old Business

9. Adjourn
TO:        Board of Accountancy  
FROM: Rachelle Munson, Board Counsel 
DATE: August 31, 2020  
SUBJECT: Rules Information  
Rules Committee Meeting on September 9, 2020

The following are presented for consideration:

I. Rules Report  
Rules 61H1-33 and 61H1-29.003 were opened for development in contemplation of the 100% Compliance Project.

II. JAPC Correspondence
      • JAPC Letter and Response  
      • Rule language
      • JAPC Letter and Response  
      • Rule language
   c. Rules 61H1-33.0031, .0032, .0033, .0034, .00341, .00342, .0035, and .0065 – Existing Rules  
      Rules 61H1-33.0035(1), 61H1-33.0035(2)(a), 61H1-33.0035(2)(b), and 61H1-33.0065, F.A.C. Remainder rectified via technical changes.  
      • JAPC Letter and Response  
      • Rule language
   d. Rules 61H1-38.001 and .004 - Existing Rule  
      • JAPC Letter and Response  
      • Rule language  
      • 61H1-38.004- Technical change- corrected.  
      • 61H1-38.001- Amend Language.
With independent review and feedback from Members Fennema and Platau
- JAPC letter and Responses
- Initially proposed language
- Revised language in response to JAPC letter.

III. **HB 1193** – Section 24 of the legislation (effective July 2020) removed CPE requirement for licensure by endorsement applicants. New rule language and repeals necessitated by statutory change.

a. **Rule 61H1-29.001** – New Rule.
b. **Rule 61H1-29.003** – Repeal Rule.
d. Licensure by Endorsement Application and Related Forms
   - Form CPA 3: New Application for Licensure by Endorsement
   - Form CPA 32: Revised Work Experience/ Date and Rule Updated
   - Form CPA 5021-1: Authorization for Interstate Exchange of Examination and Licensure Examination Form
e. **Rule 61H1-27.0041**- Update revision date for Form CPA 32.

IV. **Null and Void Rule Revision**

- New Form CPA 9
- Revised Form CPA 41
- **Rule 61H1-33.003**- Reflect form update.
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### BOARD OF ACCOUNTANCY
### RULES REPORT
### SEPTEMBER 2020

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July 20, 2020

Ms. Rachelle Munson  
Assistant Attorney General  
Office of the Attorney General  
PL-01, The Capitol  
Tallahassee, Florida 32399

RE:  DBPR: Board of Accountancy  
Existing Rules 61H1-20.013 and .016

Dear Ms. Munson:

In accordance with the Committee’s responsibilities pursuant to section 120.545(1) and Joint Rule 4.6 of the Florida Legislature, I have reviewed the above-referenced existing rules. I have the following comments.

**61H1-20.013:** Please explain why the rule text says that a certified public accountant “would be” considered an employee ….” Use of “would be” suggests that the employee may or may not be considered an employee under the parameters of the rule, potentially vesting unbridled discretion in the board. Please amend the rule or explain why amendment is not required. See § 120.52(8)(d), Fla. Stat.

Also, the standards to be used to determine whether the certified public accountant has the status of an employee is determined “under usual common law rule applicable in determining the employer-employee relationship.” The rule should set forth clearly articulated standards for making agency decisions in the rule. Please amend this rule. See § 120.52(8)(d), Fla. Stat.

Please correct the citation to section 443.036(16). Perhaps it should be section 443.036(18) instead.
Ms. Rachelle Munson
July 20, 2020
Page 2

61H1-20.016: Please correct the citation to chapter 97-55, section 1, Laws of Florida, in the rulemaking authority and the law implemented.

61H1-20.016(1): This rule subsection refers to “these rules.” Please amend the rule to identify the rules that the board is referencing or explain why that is not necessary. See § 120.545(1)(i), Fla. Stat.

Please let me know if you have any questions. I look forward to your response.

Sincerely,

Marjorie C. Holladay
Chief Attorney

cc: Mr. Edward A. Tellechea, Chief Assistant Attorney General

MH:df #182343_182349
61H1-20.013 Employee.
A certified public accountant would be considered an employee of a firm for purposes of Chapter 473, FS., if the certified public accountant has the status of an employee under the usual common law rules applicable in determining the employer-employee relationship.* A certified public accountant may be leased to a firm through an employee leasing company as defined in Section 443.036(18), F.S., as long as the CPA firm has the power to hire and fire, has complete supervision and control over the certified public accountant’s work product, and accepts the certified public accountant as its responsibility for purposes of complying with Rule 61H1-26.002, F.A.C.


*The rule should set forth clearly articulated standards for making agency decisions in the rule.

61H1-20.016 Non-CPA Shareholders, Partners, and Members.
(1) For purposes of Chapter 473, F.S., and these rules,* the terms non-CPA shareholders, partners, and members shall be deemed and construed to mean natural persons materially participating in the business conducted by the firm and when their participation ceases, their interest shall revert to the firm.
(2) Non-CPA shareholders, partners, and members shall not hold themselves out as certified public accountants or public accountants.


*Please amend the rule to identify the rules that the board is referencing or explain why that is not necessary.
July 22, 2020

Ms. Rachelle Munson
Assistant Attorney General
Office of the Attorney General
PL-01, The Capitol
Tallahassee, Florida 32399

RE: DBPR: Board of Accountancy
Proposed Rule 61H1-21.001

Dear Ms. Munson:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on July 21, 2020. I have the following comments.

61H1-21.001: The proposed rule text reads, “Licensees providing attest services shall be independent pursuant to the standards applicable to the report issued.”

It appears that the term “attest services” should be defined in this or other appropriate rule. If that term is defined in another rule, please identify where. Otherwise, please define that term or explain why defining “attest services” is not required. See §§ 120.52(8)(d), .545(1)(i), Fla. Stat.

This proposed rule removes text in existing subsection (2) in which the “Standards for Determining Independence in the Practice of Public Accountancy for CPAs Practicing Public Accountancy in the State of Florida,” also referred to as “Standards for Independence,” dated 12-31-2004, which document is currently incorporated by reference in the rule.
Section 473.315(3) requires that, “[t]he board shall adopt rules establishing the standards of practice of public accounting, including, but not limited to, independence, competence, and technical standards.” The proposed rule does not include any identifiable standards. Instead, it states the licensee shall abide by the applicable standards, without further guidance to the licensee. Not only is this contrary to the statutory requirement that such standards must be established in rule, it may also vest unbridled discretion in the board by failing to identify ascertainable standards. See § 120.52(8)(d), Fla. Stat. The proposed rule also appears to enlarge, modify, or contravene the section 473.315, cited as the law implemented. See § 120.52(8)(c), Fla. Stat. Please amend this rule to include the standards that the board has established with respect to independence.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

Marjorie C. Holladay
Chief Attorney

cc: Mr. Edward A. Tellechea, Chief Assistant Attorney General
61H1-21.001 Independence.

Licensees providing attest services* shall be independent pursuant to the standards applicable to the report issued.

(1) A firm shall not express an opinion on financial statements (as that term is defined in the Standards for Independence) of an enterprise or on the reliability of an assertion by one party for use by another (third) party unless the firm is active licensed and independent with respect to such enterprise or the party making the assertion. A licensed firm is also precluded from expressing such an opinion if the firm is aware that an individual in the firm is not independent and that individual is a covered certified public accountant or is otherwise required to be independent. A certified public accountant shall not express such an opinion unless the certified public accountant is independent with respect to such enterprise or the party making the assertion. A certified public accountant is also precluded from expressing such an opinion if he or she is aware that an individual in the firm is not independent and that individual is a covered certified public accountant or is otherwise required to be independent. All covered certified public accountants and all other individuals who are required to be independent are required to disclose to the firm that they are not independent prior to the issuance of such an opinion; failure to do so is a violation of this rule. All firms are required to adopt appropriate policies to implement the disclosure requirement and to monitor compliance therewith.

(2) In order to delineate the standards against which a certified public accountant’s independence or lack thereof is to be judged, the Board has created a document entitled “Standards for Determining Independence in the Practice of Public Accountancy for CPAs Practicing Public Accountancy in the State of Florida” (effective 12-31-2004) (hereinafter “Standards for Independence”) which document is hereby incorporated by reference in this rule. The standards contained in the “Standards for Independence” are similar to those contained in the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants.

(3) In order to be considered independent a certified public accountant must comply with the requirements set out in the “Standards for Independence” and the requirements of this rule.

Rulemaking Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History—New 12-4-79, Amended 2-3-81, 10-28-85, Formerly 21A-21.01, Amended 10-20-86, Formerly 21A-21.001, Amended 5-21-03, 1-31-05, 12-10-09.

*Define “attest services” or identify where it is defined.

**Section 473.315(3) requires that, “[t]he board shall adopt rules establishing the standards of practice of public accounting, including, but not limited to, independence, competence, and technical standards.” The proposed rule does not include any identifiable standards. Instead, it states the licensee shall abide by the applicable standards, without further guidance to the licensee.
July 20, 2020

Ms. Rachelle Munson  
Assistant Attorney General  
Office of the Attorney General  
PL-01, The Capitol  
Tallahassee, Florida 32399  

RE: DBPR: Board of Accountancy  
Existing Rules 61H1-33.0031, .0032, .0033, .0034, .00341, .00342, .0035, and .0065

Dear Ms. Munson:

In accordance with the Committee’s responsibilities pursuant to section 120.545(1) and Joint Rule 4.6 of the Florida Legislature, I have reviewed the above-referenced existing rule. I have the following comments.

61H1-33.0031: It does not appear that section 455.213(6) should be cited as rulemaking authority or as a law implemented. Perhaps section 455.213(7) should be cited instead.

61H1-33.0032: It does not appear that section 455.213(6) should be cited as rulemaking authority or as a law implemented. Perhaps section 455.213(7) should be cited instead.

61H1-33.0033: It does not appear that section 455.213(6) should be cited as rulemaking authority or as a law implemented. Perhaps section 455.213(7) should be cited instead.

61H1-33.0034: Please remove the citation to section 120.55(1)(a)4. as rulemaking authority.
It does not appear that section 455.213(6) should be cited as rulemaking authority or as a law implemented. Perhaps section 455.213(7) should be cited instead.

61H1-33.00341: Please remove the citation to section 120.55(1)(a)4. as rulemaking authority.

It does not appear that section 455.213(6) should be cited as rulemaking authority or as a law implemented. Perhaps section 455.213(7) should be cited instead.

61H1-33.00342(4): Please correct the reference to rule 61H1-33.0342(2) to rule 61H1-33.00342(2).

61H1-33.0035(1): Please advise whether the Government Auditing Standards 2007 that are incorporated by reference in this rule have been updated. If so, please update this rule with the updated standards.

61H1-33.0035(2)(a): Please advise whether the Government Auditing Standards, 2007 Revision, have been updated. If so, please update this rule with the updated standards. Also, it appears those standards should be specifically incorporated by reference in the rule.

61H1-33.0035(2)(b): A reference to rule 61H1-20.0093, in which the Rules of the Auditor General, are incorporated by reference, would be helpful in this rule paragraph.

61H1-33.0065: It appears that this rule should specifically state what type of proof that the board will accept of the licensee’s absence from the state and the type of proof it will accept of the spouse’s military status.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

Marjorie C. Holladay
Chief Attorney

cc: Mr. Edward A. Tellechea, Chief Assistant Attorney General
CHAPTER 61H1-33
REESTABLISHMENT OF PROFESSIONAL KNOWLEDGE AND COMPETENCY

61H1-33.001 Certified Public Accountants Required to Comply with this Chapter
61H1-33.002 Organization and Administration
61H1-33.003 Continuing Professional Education
61H1-33.0031 Continuing Professional Education/Ethics
61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers
61H1-33.0033 Obligations of CPA Ethics Course Continuing Education Providers
61H1-33.0034 Evaluation of CPA Ethics Course Providers
61H1-33.00341 Duration of CPA Ethics Course Provider Status
61H1-33.00342 CPA Ethics Courses – Standards for Approval of Courses
61H1-33.0035* Continuing Professional Education/Governmental Auditing
61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees
61H1-33.0065* Exemption from Renewal Requirements for Spouses of Members of the Armed Forces of the United States

61H1-33.001 Certified Public Accountants Required to Comply with this Chapter.

(1) Each Florida certified public accountant shall be required to reestablish his/her professional knowledge and competency in conformity with this rule by the completion of continuing professional education programs.

(2) Each Florida certified public accountant shall commence his/her reestablishment period on the date indicated on his/her Florida certificate. The initial designated reestablishment period for such Florida certified public accountant shall end on the third June 30th following the date indicated on his/her Florida certificate. Each succeeding reestablishment period shall begin on July 1, and end on June 30, two years thereafter.

(3) See Rule 61H1-33.006, F.A.C., for reinstatement of inactive Florida certified public accountants who desire to become active Florida certified public accountants, and the requirements related to continuing professional education.

Rulemaking Authority 473.304, 473.312, 473.313 FS. Law Implemented 473.311, 473.312, 473.313 FS. History–New 12-4-79, Amended 2-3-81, 12-19-82, Formerly 21A-33.01, Amended 4-8-86, Formerly 21A-33.001, Amended 5-24-07, 11-18-07, 12-10-09.

61H1-33.002 Organization and Administration.

There is created the Committee on Continuing Professional Education. Subject to the approval of the Board, said Committee shall:

(1) Evaluate and determine, either prospectively or retrospectively, whether specific courses, programs, education and training qualify as formal programs of learning which contribute directly to professional competency of an individual following licensure to practice public accounting, and the credit to be granted therefore;

(2) Determine in individual cases whether professional knowledge and competency have been reestablished by virtue of the completion of such programs; and

(3) Audit the continuing professional education records of Florida certified public accountants on a sample basis from time to time.

Rulemaking Authority 473.304, 473.312 FS. Law Implemented 473.312 FS. History–New 12-4-79, Amended 2-3-81, 7-2-85, Formerly 21A-33.02, 21A-33.002, Amended 10-26-09.
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:

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.frlrules.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.

61H1-33.0031 Continuing Professional Education/Ethics.

(1) A Florida certified public accountant must complete no less than four of the total hours required for any reestablishment period in ethics from a provider approved pursuant to Rule 61H1-33.0032, F.A.C.

(2) In the event the four hours is completed in two modules, Florida certified public accountants must complete the four-hour requirement with the same provider.

Rulemaking Authority 455.213(7), 473.304, 473.312 FS. Law Implemented 455.213(7), 473.312(1)(a), (c) FS. History–New 5-18-05, Amended 10-26-09.

61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers.

(1) Applicants for continuing education provider status to offer courses which satisfy the four (4) hour certified public accountant continuing education ethics requirement in Section 473.312(1)(c), F.S., must meet the requirements of subsections (2) and (3) of this rule.

(2) To demonstrate the education and/or the experience necessary to offer courses which satisfy the CPA continuing education ethics requirement, an applicant for continuing education provider status must be a regionally accredited educational institution, a commercial educator, a governmental agency, a state or national certified public accounting professional association whose purpose includes fostering ethical conduct and promoting standards of independence, integrity, and objectivity in the certified public accounting profession, a certified public accountant who has not been disciplined by the Board, or a certified public
accounting firm.

(3) To allow the Board to evaluate an application for continuing education provider status, the applicant must submit the following:

(a) The name, address and telephone number of the prospective provider;
(b) A description of the ethics course the provider expects to conduct for credit to include a review of Chapters 455 and 473, F.S., the related administrative rules, and topics 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;
(c) A description of the staffing capability of the applicant;
(d) A sample of intended course materials;
(e) A list of anticipated locations to conduct the courses;
(f) A complete course curriculum;
(g) A description of the means the applicant will use to update the course in response to rule or law changes; and
(h) Documentation that the ethics course instructor will notify the ethics course provider of any disciplinary action taken against the instructor by the Board.

(4) Should the Board determine that the provider has failed to provide appropriate continuing education services, it shall request that the Department issue an order requiring the provider to cease and desist from offering certified public accountant ethics continuing education courses and shall request that the Department revoke any approval of the certified public accountant ethics course provider granted by the Board.

(5) No provider may allow any certified public accountant to conduct any certified public accountant ethics course or seminar offered by the provider if that certified public accountant has been disciplined. Upon receipt of notice from an instructor that the instructor has been disciplined, the provider shall, within fourteen (14) days, write to the Board office and confirm that the instructor is no longer conducting certified public accountant ethics courses or seminars offered by the provider. For the purpose of this subsection, a letter of guidance shall not constitute “discipline.”

(6) The Board retains the right and authority to audit and/or monitor programs and review records and course materials given by any provider approved pursuant to this rule. The Board shall revoke the approved status of the ethics course provider or reject individual ethics courses given by an ethics course provider if the provider disseminated any false or misleading information in connection with the continuing education programs, or if the provider fails to conform to and abide by the rules of the Board.

Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History–New 6-30-05, Amended 9-24-07, 12-11-07, 12-10-09, 1-7-13.

61H1-33.0033 Obligations of CPA Ethics Course Continuing Education Providers.
To maintain an approved status as an ethics course continuing education provider, the provider must:

(1) Retain documentation that the course instructor is a certified public accountant who has practiced in a public accounting firm for five of the last ten years, whose background, training, education or experience makes it appropriate for the person to teach the course.

(2) Require each Florida certified public accountant to complete the entire four-hour certified public accountant ethics course requirement in order to receive a certificate of attendance. Offer the four-hour certified public accountant ethics course in one module of four credit hours or two modules of two credit hours.

(3) Furnish each attendee with an individual certificate of attendance in a format to include course title and
date, number of hours earned, attendee name, certified public accountant ethics course provider name, number, and signature by the provider furnishing said certificate. An attendance record shall be maintained by the provider for four years and shall be available for inspection by the Board. Providers shall maintain security of attendance records and attendance records.

(4) Ensure that all promotional material for courses or seminars offered to Florida certified public accountant for credit contain the certified public accountant ethics course provider number and course title.

(5) Allow only one hour credit for each hour of classroom, audio or video instruction, an “hour of classroom, audio or video instruction” being a minimum of 50 minutes instruction or presentation.

(6) Allow only one hour of credit for each “hour of correspondence study.” The “hour of correspondence study” must be based on the average completion time of each course as established by the provider.

(7) Provide a written examination to each participating Florida certified public accountant in correspondence study courses. In order to complete the course, the Florida certified public accountant must sign and date the examination and receive a minimum grade of eighty percent (80%). If a Florida certified public accountant fails the examination, the Florida certified public accountant will be permitted to take the examination again in order to achieve a passing grade.

(8) Ensure that all correspondence or other individual study courses are approved by the National Association of State Boards of Accountancy Quality Assurance Service.

(9) Notify the Board within thirty (30) days of any change in the address or telephone number of the provider.

(10) Allow the Board to have access to information concerning courses or seminars conducted by the provider for continuing education credit.

*Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History–New 5-18-05, Amended 10-26-09, 11-7-12.*

### 61H1-33.0034 Evaluation of CPA Ethics Course Providers.
The Board or its designee reserves the right to evaluate continuing education ethics courses or seminars offered to certified public accountants for credit by the following methods:

1. Observing such ethics courses or seminars; and
2. Reviewing the files of the provider to gain information about any course or seminar offered to certified public accountants for ethics course credit.

*Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History–New 5-18-05.*

### 61H1-33.00341 Duration of CPA Ethics Course Provider Status.
(1) Continuing education providers are approved only for the biennium during which their application was received and approved. Providers must reapply for approved provider status at the beginning of each biennium. The biennium for continuing education providers ends on June 30th of each odd-numbered year.

(2) The Board shall notify certified public accountant ethics course providers at least ninety (90) days prior to the date of expiration of the provider status.

(3) A provider must reapply for approval at least sixty (60) days prior to the date of expiration of provider status in order to prevent a lapse in provider status.

*Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History–New 5-18-05.*

### 61H1-33.00342 CPA Ethics Courses – Standards for Approval of Courses.
(1) In order to meet the requirements of paragraph 61H1-33.0032(3)(b), F.A.C., each approved CPA
Ethics Course Provider shall submit a syllabus of each ethics course for which it seeks Board approval. The syllabus shall include a description of the manner by which the course (including its various components) meets the requirements of this rule.

(2) The syllabus of the course shall include the following:

(a) A description of each subject to be covered during the presentation of the course with the estimated time to be spent addressing each subject, the individual(s) who will be responsible for presenting each subject, a listing of the sources (through a bibliography or notes) from which the course material addressing each subject is drawn, and any tests, quizzes or exercises provided during the offering of the course;

(b) The manner in which the course complies with the requirements of Section 473.312(1)(c), F.S. In order to meet this requirement the course shall be limited to addressing the ethical and professional responsibilities of CPAs with emphasis on 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 standard and interpretations, and appropriate national issues related to the practice of accounting. Practice-oriented programs are preferred insofar as such programs involve the CPA in the process of the practice of public accountancy. Courses should be structured to confront the question, “How will you handle this situation when it occurs in your practice?”

(c) The course shall include a review of Chapters 455 and 473, F.S., and the related administrative rules.

(3) A provider may meet the requirements set forth herein through various generally accepted methodologies. Thus, lectures, case studies, discussion groups, interactive studies and other recognized methods may be utilized. Additionally, providers may target specific areas of CPA practice in each course submitted for approval. A provider may offer a course module which, for example, addresses CPA ethics and professionalism in Tax Practice or Managerial Accounting as well as other areas of practice.

(4) Upon receipt of the syllabus required in subsection 61H1-33.00342(2), F.A.C., the Board will review the course to determine whether it complies with this rule, the provisions of Section 473.312(1), F.S., and the CPA Ethics Provider Rules set forth in Chapter 61H1-33, F.A.C. If the Board rejects a course in whole or in part, a provider will be offered the option of modifying the course or withdrawing the course and resubmitting the course for approval. However, all courses submitted for approval must be submitted at least sixty (60) days prior to either the ending of the provider’s approval as a CPA Ethics Course Provider as set forth in Rule 61H1-33.00341, F.A.C., or sixty (60) days prior to the initial date the course will be taught--whichever occurs earlier.

Rulemaking Authority 455.2177, 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.2177, 455.2178, 455.2179, 473.312(1)(a), (c) FS. History--New 7-10-05.

61H1-33.0035 Continuing Professional Education/Governmental Auditing.

(1) Any certified public accountant who is involved in governmental audits shall be required to comply with the continuing professional education (CPE) requirements imposed by Government Auditing Standards 2007 commonly referred to as the “Yellow Book,” effective July 2007, which is hereby incorporated by reference,* if during the engagement:

(a) The certified public accountant is the in charge person, or
(b) The certified public accountant reviews the working papers or report or both, or
(c) The certified public accountant supervises others, or
(d) The certified public accountant is the only certified public accountant performing the work.

(2) Certified public accountants conducting audits controlled by either paragraph (a) or (b) below, shall be required to take 24 hours of governmental CPE and shall be required to comply with the CPE requirements imposed by Government Auditing Standards.

(a) Government Auditing Standards, 2007 Revision, issued by the U.S. Government Accountability
61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.

(1) Each Florida certified public accountant who has requested inactive status or became delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida, shall apply for such reactivation by completing and submitting to the Department Form DBPR CPA 7 – CPA Change of Status Application, hereby incorporated by reference and effective May 2018; copies of the form may be obtained from the Board office, or at http://www.flrules.org/Gateway/reference.asp?No=Ref-09610, or at http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA7CPAChangeofStatusApplication2016_011.pdf. However, if a license is delinquent on January 1 for failure to comply with Rule 61H1-33.003, F.A.C., through failure to report compliance with continuing professional education requirements by the immediately prior December 31st, a Florida certified public accountant may reactivate, pursuant to Section 473.311, F.S., by certifying the required hours have been completed, paying the fees required by Rules 61H1-31.003, 31.004 and 31.006, F.A.C., by March 15 of the same year of the delinquency.

(2) Each such application shall demonstrate successful completion of the required number of continuing professional education hours as follows:

<table>
<thead>
<tr>
<th>Accounting/Auditing</th>
<th>Ethics</th>
<th>Behavioral</th>
<th>Total Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least 30 hours</td>
<td>At least 8 hours, unless the CPA has submitted proof of completion of their CPE for the previous biennium ending December 31 to the board by March 15, no additional hours are required to reactivate pursuant to subsection 61H1-33.006(1), F.A.C.</td>
<td>No more than 30 hours</td>
<td>120 Hours</td>
</tr>
</tbody>
</table>

(3) All continuing professional education course must be completed no more than twenty-four (24) months immediately preceding the date of the application for reactivation.

(4) The first establishment period after reactivation shall commence on the following June 1st and the initial designated reestablishment date shall be the third June 30th following reactivation.

Rulemaking Authority 455.271, 473.304, 473.312, 473.313 FS. Law Implemented 455.271, 473.312, 473.313, 559.79 FS. History–New 12-4-79, Amended 2-3-81, 11-6-83, 3-29-84, 8-20-85, Formerly 21A-33.06, Amended 4-8-86, 12-28-89, 10-16-90, Formerly 21A-33.006, Amended 12-14-93, 5-26-96, 7-23-06, 12-10-09, 7-7-10.
61H1-33.0065 Exemption from Renewal Requirements for Spouses of Members of the Armed Forces of the United States.
A Florida certified public accountant who is the spouse of a member of the Armed Forces of the United States and was caused to be absent from the State of Florida because of the spouse’s duties with the armed forces shall be exempt from all licensure renewal provisions under these rules during such absence. The Florida certified public accountant must show proof to the Board of the absence and the spouse’s military status.

Rulemaking Authority 455.02(2) FS. Law Implemented 455.02(2) FS. History–New 7-13-04, Amended 10-26-09.

*Identify acceptable proof for licensee’s absence from the state and proof of spouse’s military status.
July 21, 2020

Ms. Rachelle Munson
Assistant Attorney General
Office of the Attorney General
PL-01, The Capitol
Tallahassee, Florida 32399

RE: DBPR: Board of Accountancy
Existing Rules 61H1-38.001 and .004

Dear Ms. Munson:

In accordance with the Committee’s responsibilities pursuant to section 120.545(1) and Joint Rule 4.6 of the Florida Legislature, I have reviewed the above-referenced existing rules. I have the following comments.

61H1-38.001: The word “minority” is not defined in section 288.703(4). Perhaps the board intended to define “minority person” as having the same meaning as set out in section 288.703(4). See § 473.3065(1), Fla. Stat.

61H1-38.004(5): It appears the citation to section 473.306(4)(a) should be section 473.306(2)(b).

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

Marjorie C. Holladay
Chief Attorney

cc: Mr. Edward A. Tellechea, Chief Assistant Attorney General
CHAPTER 61H1-38
CERTIFIED PUBLIC ACCOUNTANT EDUCATION MINORITY ASSISTANCE PROGRAM

61H1-38.001 Definitions.
Minority Person – As used herein, the term “minority person” shall have the same meaning as set out in section 288.703(4), F.S.

61H1-38.002 Fifth Year of Accounting Education Program.
As used in Section 473.3065(1), F.S., a student will be deemed to be enrolled in the “fifth year of accounting education program” so long as the student has completed or is in the final semester of completing a minimum of one hundred and twenty (120) semester hours of academic credit and either is in the process of matriculation in an academic program of higher learning in this state that will result in completion of at least thirty (30) semester hours in excess of that required for a baccalaureate degree or, when the scholarship authorized under Section 473.3065, F.S., will be awarded, has been accepted into and will be enrolled in a different program of higher learning at an approved institution of higher learning in this state that will result in the completion of at least thirty (30) semester hours in excess of that required for a baccalaureate degree. Any program meeting this definition must be configured such that successful completion of the program will qualify a candidate to take the CPA examination on Florida under the provisions of Chapter 473, F.S., and the rules promulgated thereto.

61H1-38.003 General Requirements.
Approved Institutions – Residency scholarships will only be awarded to students who are Florida residents and who are enrolled in the fifth year of an accounting education program in an institution of higher learning in this state which is accredited by one of the accrediting bodies set forth in Rule 61H1-27.001, F.A.C.

61H1-38.004 Eligibility Criteria.
A student who meets the foregoing general criteria shall be eligible to be chosen to receive a scholarship so long as the following criteria are met:

(1) Applicants must demonstrate a financial need which is defined as the cost of attendance at an institution of higher education less the expected family contribution and any gift aid for which the student is entitled. “Cost of attendance” is defined as a Board approved estimate of the expenses incurred by a typical financial aid student attending college. It includes direct educational costs (tuition, books, supplies, computers) as well as indirect costs (room and board, transportation, laundry, child care and personal expenses). Applicants will be required to authorize the Certified Public Accountant Education Minority Assistance Advisory Council (Council) to verify information submitted including financial assistance and educational costs. It is the intent that scholarship money from this source should not affect a student’s eligibility for other scholarships, but should reduce their self-help aid. However, the Council shall take other assistance into consideration when determining a student’s eligibility for a scholarship under this section.

(2) Applicants must be enrolled as full-time students in a fifth year accounting program as defined in Section 473.306(2), F.S., at an approved institution as defined in Rule 61H1-27.001, F.A.C., and declared a major in accounting.

(3) Applicants must demonstrate scholastic ability of a minimum undergraduate grade point average of 2.5 based on a 4.0 scale.
(4) Applicants must be academically in good standing as defined by the college or university.
(5) Applicants must be of “good moral character” as that term is defined in Section 473.306(2)(b), F.S.
(6) All applications must be postmarked by June 1 of the year to which the scholarship will apply.


61H1-38.005 Scholarships.

(1) Scholarships will be awarded in an amount not to exceed $6,000.00, per semester up to a maximum of two (2) semesters.
(2) Scholarship awards will be made payable to the institution and will be transmitted during September for those enrolled in the fall term and during January for those enrolled in the winter term.
(3) A maximum of $200,000.00 may be expended for all scholarships each year.
(4) A minimum of $1,000.00 must be maintained in the program account.


61H1-38.006 Terms for Council Members.

Initial terms will be phased in by appointing two (2) members for a two (2) year term to expire December 31, 2000, and two (2) members to a three (3) year term to expire December 31, 2001. Thereafter all terms will be three (3) years except for the Board Member who shall be appointed annually by the Board Chair.

Rulemaking Authority 473.304(1), 473.3065(3) FS. Law Implemented 473.3065 FS. History–New 9-22-99.

61H1-38.007 Fees.

An equal assessment per license out of existing licensing fees, as set forth in Section 473.3065, F.S., and not to exceed $10 per license shall be made in an amount needed to collect $200,000.00 per fiscal year in order to fund the authorized scholarships.

March 10, 2020

Ms. Rachelle Munson
Assistant Attorney General
Office of the Attorney General
PL-01, The Capitol
Tallahassee, Florida 32399-1050

RE: DBPR: Board of Accountancy
Proposed Rule 61H1-27.002

Dear Ms. Munson:

I have reviewed proposed rule 61H1-27.002, “Concentrations in Accounting and Business,” which was advertised in the Florida Administrative Register on March 4, 2020. I have the following comments.

History Notes:
This proposed rule does not reflect the last date that this rule was amended. Please ensure that the rule reflects its last effective date of February 3, 2020, when the rule is filed for adoption.

61H1-27.002(2)(a): Please explain what the board means by “USA accounting standards.” Is the board referring to “Generally Accepted Accounting Principles”? Please clarify this term in the rule text or explain why clarification is not required. See § 120.52(8)(d), Fla. Stat.

61H1-27.002(2)(b): Please explain what the board means by “USA laws.” See § 120.52(8)(d), Fla. Stat. Is the board referring to federal law or the laws of all the states? Please clarify this term in the rule text or explain why clarification is not required.

Ms. Rachelle Munson
Page 2
March 10, 2020


Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

[Signature]

Marjorie C. Holladay
Chief Attorney

cc: Mr. Edward A. Tellechea, Chief Assistant Attorney General

MCH: df#181334
61H1-27.002 Concentrations in Accounting and Business.

(1) No Change.

(2) For purposes of section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant’s total education program shall include a concentration in accounting and business as follows:

(a) 30 semester or 45 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting and 3 semester hours or 4 quarter hours of taxation based upon USA accounting standards. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 30 semester or 45 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

(b) 36 semester or 54 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses based upon USA laws. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college’s accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college’s business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement; and

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 180 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing,
cost and managerial accounting, financial accounting, and taxation. **Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting and 3 semester hours or 4 quarter hours of taxation based upon USA accounting standards.** Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses **based upon USA laws.** Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college’s accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college’s business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement; and

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

(4) Through (8) No Change.

Rulemaking Authority 473.304, 473.306(3), 473.308(3) FS. Law Implemented 473.306(2), (3), 473.308(3), (8) FS. History—New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.02, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, 1-31-05, 5-24-07, 11-30-08, 12-21-09, 12-2-14, 7-11-16, 2-13-18, 7-29-18, __________________________.
61H1-27.002 Concentrations in Accounting and Business.

(1) No Change.

(2) For purposes of section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant’s total education program shall include a concentration in accounting and business as follows:

(a) 30 semester or 45 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester hours or 4 quarter hours of taxation for accounting standards based upon United States federal and state laws. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 30 semester or 45 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

(b) 36 semester or 54 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses based upon United States federal and state laws. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college’s accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement; and

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 180 quarter hours as follows:
(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester hours or 4 quarter hours of taxation for accounting standards based upon United States federal and state laws. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses based upon United States federal and state laws. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college’s accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college’s business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement; and

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

(4) Through (8) No Change.

Rulemaking Authority 473.304, 473.306(3), 473.308(3) FS. Law Implemented 473.306(2), (3), 473.308(3), (8) FS. History--New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.002, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, 1-31-05, 5-24-07, 11-30-08, 12-21-09, 12-2-14, 7-11-16, 2-13-18, 7-29-18,_________________________. 
NEW RULE- LICENSURE BY ENDORSEMENT

CHAPTER 61H1-29
LICENSURE BY ENDORSEMENT

61H1-29.001 Requirements for Licensure by Endorsement

(1) Every applicant seeking licensure by endorsement shall:
   a. Submit an Application for CPA Licensure by Endorsement (Form # DBPR CPA 3, Revised 08/2020), which is hereby incorporated by reference, a copy of which may be obtained from http://www.flrules.org/Gateway/reference.asp?No=Ref-02046 or http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA3EndorsementApplication.pdf;
   b. Submit the Authorization for Interstate Exchange of Examination and Licensure Information (Form # DBPR CPA 5012-1, Revised 08/2020). The form is hereby incorporated by reference, a copy of which may be obtained from http://www.flrules.org/Gateway/reference.asp?No=Ref-/// or http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA5012-1TransferOfGradeAndLicensureForm.pdf;
   c. Submit a Verification of Work Experience (Form # DBPR Form CPA 32/ Revised 08/2020), which is hereby incorporated by reference, a copy of which may be obtained from http://www.flrules.org/Gateway/reference.asp?No=Ref-02046 or http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA32VerificationOfWorkExperienceFor m.pdf; and
   d. Pay an application fee pursuant to Rule 61H1-31.008, Florida Administrative Code (F.A.C.) and an initial licensure fee pursuant to Rule 61H1-31.005, F.A.C.

(2) In addition to the requirements stated in subparagraph (1), official transcripts are required for a licensure by endorsement applicant who:
   a. Has never been licensed in another state or territory but has passed a licensing examination pursuant to Section 473.308, F. S. The applicant is required to produce proof of a baccalaureate degree and upper-division level educational criteria pursuant to 27.002(2)(a),(b);
   b. Has one (1) year but less than five (5) years of work experience pursuant to Rule 61H1-27.0041, F.A.C., and a valid license to practice public accounting issued by another state or territory of the United States, or who practiced public accounting in a foreign jurisdiction pursuant to Rule 61H1-27.001(1)(j), F.A.C., and passed the International Qualification Examination (IQEX). The applicant is required to produce proof of a baccalaureate degree and upper-division level educational criteria pursuant to 27.002(2)(a),(b);
   c. Has at least five (5) years of work experience and a valid license to practice public accounting issued by another state or territory of the United States or who practiced public accounting in a foreign jurisdiction pursuant to Rule 61H1-27.001(1)(j), F.A.C., and passed the IQEX. The applicant is required to produce proof of at least a baccalaureate degree with a concentration in accounting and business pursuant 473.308(3) and 473.308(8).
An applicant with a valid license to practice public accounting issued by another state or territory of the United States for at least ten (10) years prior to the date of the application shall comply with the requirements stated in subparagraph (1); however, the applicant is not required to submit transcripts. Accountants who practiced public accounting in a foreign jurisdiction pursuant to Rule 61H1-27.001(1)(j), F.A.C., are not eligible to apply for licensure by endorsement based on the criteria of this subparagraph.

61H1-29.002 Temporary License.

(1) In each instance in which out-of-state certified public accountants or firms, not authorized to practice public accounting pursuant to the practice privileges granted to Section 473.3141, F.S., send out-of-state personnel into the state to perform a specific engagement, a temporary license will be required. Applications for temporary licenses must be filed thirty (30) days prior to commencement of the engagement. A temporary license shall not be required of a person entering this state solely for the purpose of preparing federal tax returns or advising as to federal tax matters.

(2) Applications for temporary licenses to fulfill specific engagements shall be in writing directed to the Department on forms prescribed by the Department.

(3) Each application will be accompanied by the statement of the applicant, or if it is a partnership or professional service corporation, by a partner or shareholder of the applicant, to the effect that:

(a) Said work qualifies for a temporary license;

(b) That the applicant is not maintaining a full-time office and staff in the state for the full-time public accounting practice in the state through the use of a temporary license.

(4) The out-of-state certified public accountant shall furnish the Department with the names of all out-of-state personnel coming into the state to fulfill the specific engagement and such other information as required by Chapters 455 and 473, F.S., and rules promulgated pursuant thereto. If the out-of-state certified public accountant desires to substitute personnel or bring additional personnel into the state to fulfill the specific engagement, he shall notify the Department of the names of such substituted personnel or additional personnel as soon as practicable after the substitution or addition.

(5) An out-of-state certified public accountant who is a resident of Florida may not practice as a certified public accountant in Florida through the use of temporary licenses or the practice privileges granted to Section 473.3141, F.S., nor may he assume or use the titles or designations “certified public accountant,” or “public accountant” or the abbreviation “CPA,” or any other title, designation, words, letters, abbreviations, sign, card, or device tending to indicate that he holds an active license under Chapter 473, F.S., nor shall such person attest as an expert in accountancy to the reliability or fairness of presentation of financial information or utilize any form of disclaimer of opinion which is intended or conventionally understood to convey an assurance of reliability as to matters not specifically disclaimed unless such person holds an active license under Chapter 473, F.S. This rule shall not prohibit the performance by such persons of other services involving the use of accounting skills, including the preparation of tax returns and the preparation of financial statements without expression of opinion thereon.

(6) A temporary license may be denied for any one of the following:

(a) The applicant has failed to fully complete required application;

(b) The applicant has committed any of the acts specified by Rule 61H1-36.004, F.A.C., which constitutes grounds for disciplinary action against a certified public accountant.

(7) Notwithstanding the above-stated requirements, a temporary license will not be required for an individual who does not have an office as defined by subsection 61H1-20.001(8), F.A.C., and either:

(a) Holds a valid license as a certified public accountant from a state the Board has determined to have adopted standards that are substantially equivalent to the certificate requirements in s. 5 of the Uniform Accountancy Act in the issuance of licenses (the Board’s list of approved states, effective August 15, 2014, is incorporated herein and available at http://www.myfloridalicense.com/dbpr/cpa/documents/MobilitySubstantiallyEquivalentrevised.pdf); or

(b) Holds a valid license as a certified public accountant and obtains verification from the National Association of State Boards of Accountancy CredentialNet service that the individual meets certificate requirements in s. 5 of the Uniform Accountancy Act, seventh edition revised May 2014, which is incorporated herein by reference. The Board has determined that posting the
incorporated material on the Internet would constitute a violation of federal copyright law. At the time of adoption, the copyrighted incorporated material will be available for public inspection and examination, but may not be copied, at the Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607, and at the Department of State, Administrative Code and Register Section, Room 701, The Capitol, Tallahassee, Florida 32399-0250. CredentialNet can be reached at credentialnet@nasba.org or (866)350-0017.


61H1-29.0025 Temporary License – Electronic Practice.

Rulemaking Authority 473.304, 473.314 FS. Law Implemented 473.314 FS. History–New 2-12-98, Amended 8-28-06, 12-10-09, 1-7-13, 7-26-15, Repealed 3-13-18.

61H1-29.003 Experience for Licensure by Endorsement. REPEAL

(1) Any applicant seeking licensure by endorsement under Section 473.308(7)(a), F.S., and having not been licensed in another state, shall have completed continuing education meeting the requirements of Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

(2) Any applicant seeking licensure by endorsement under Section 473.308(7)(b), F.S., and having been licensed in another state, shall have completed whatever continuing education is required by that state to maintain an active license to practice public accounting in that state, so long as such requirements are equivalent to those required by Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

(3) Any applicant seeking licensure by endorsement under Section 473.308(8), F.S., must have experience that includes at least five years experience gained in industry, academia, or in the practice of public accounting while licensed as a Certified Public Accountant or Chartered Accountant in the practice of public accounting or as an auditor or accountant in a unit of federal, state, or local government provided that the position held meets the activity and verification requirements set forth in Section 473.308(4)(a), F.S.

(4) College courses used to meet education requirements of Rules 61H1-27.001 and 61H1-27.002, F.A.C., cannot also be used to meet the initial continuing professional education requirements of subsection (1) or (2), above.

(5) Documentation of the experience shall be made using the Verification of Work Experience form (DBPR Form CPA 32/Revised 08/2012), which is hereby incorporated by reference, a copy of which may be obtained from http://www.flrules.org/Gateway/reference.asp?No=Ref-02046 or the Board office located at 240 N. W. 76th Drive, Suite A, Gainesville, FL 32607-6655.


61H1-29.004 Licensure by Endorsement; Domiciled.

Rulemaking Authority 473.304, 473.3101, 473.323(2) FS. Law Implemented 473.309, 473.3101 FS. History–New 4-24-88, Formerly 21A-29.004, Repealed 11-3-09.

61H1-29.005 CPA Education/CPE Credit. REPEAL

The CPE reestablishment period for new Florida certified public accountants begins on the date of certification, which is printed on the license. Only courses completed after that date may be used for CPE credit. Accordingly, no courses which count as education for obtaining the CPA license may be used for CPE credit. Mostly duplicative to 61H1-33.001

Rulemaking Authority 473.304 FS. Law Implemented 473.311, 473.312 FS. History–New 11-2-95, Amended 10-26-09.
IMPORTANT – Submit all applicable items on the checklist below with your application

APPLYING CHECKLIST

Applicants must submit:

☐ Fees:
   $300 (Includes $250 application fee and $50 initial licensure fee). Make check payable to the Department of Business and Professional Regulation.

☐ Authorization for Interstate Exchange of Examination and Licensure Information Form # DBPR CPA 5012-1 (included in this application packet) to each state board of accountancy in which you previously sat for the Certified Public Accountant exam or to each state in which you hold or have held a license along with any processing fees they may require. This form is required even if no exam credit was earned in prior attempts.

☐ Certification of Work Experience Form # DBPR CPA 32 (included in this application packet)

☐ Supporting legal documentation, if necessary. See Section IV of Instructions.

☐ Official college transcripts to verify education requirement (except for those applying under the 10-year rule). Do not submit copies of transcripts.

Please mail your completed application, application fee and required documentation to:
Department of Business and Professional Regulation
2601 Blair Stone Rd
Tallahassee, FL 32399

For more detailed information regarding licensure by endorsement the educational requirements, necessary for Certified Public Accountant licensure please refer to Chapter 61H1-27 of the Rule 61H1-29.001, Florida Administrative Code at https://www.flrules.org/gateway/ChapterHome.asp?Chapter=61H1-29

For additional information see the Instructions at the end of this application.
Section I – Method of Qualification [0101/1031]

<table>
<thead>
<tr>
<th>METHOD OF QUALIFICATION</th>
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</thead>
<tbody>
<tr>
<td><strong>Check the provision under which you are applying:</strong></td>
</tr>
<tr>
<td>☐ 473.308(7) (a), F.S. – Transferring Examination Grades (Has never held a license in another state)</td>
</tr>
<tr>
<td>☐ 473.308(7)(b)1 &amp; 2, F.S. – Valid License to Practice in Another State with at least one year of experience</td>
</tr>
<tr>
<td>☐ 473.308(7)(b)3, F.S. – Valid License to Practice in Another State for at least 10 years</td>
</tr>
<tr>
<td>☐ 473.308(8), F.S. – Valid License to Practice in Another State with at least 5 years of experience after licensure</td>
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Section II – Applicant Information

<table>
<thead>
<tr>
<th>APPLICANT INFORMATION</th>
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<tbody>
<tr>
<td><strong>Social Security Number</strong>*</td>
</tr>
<tr>
<td><strong>FULL LEGAL NAME</strong></td>
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<tr>
<td>Last Name</td>
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<tr>
<td><strong>Birth Date (MM/DD/YYYY)</strong></td>
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<tr>
<td><strong>Gender</strong></td>
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<tr>
<td><strong>MAILING ADDRESS</strong></td>
</tr>
<tr>
<td>Street Address or P.O. Box</td>
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<tr>
<td>City</td>
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<tr>
<td>County (if Florida address)</td>
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<tr>
<td><strong>CONTACT INFORMATION</strong></td>
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<tr>
<td>Phone Number</td>
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<tr>
<td>Email Address</td>
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<th>DOMICILE AND EXAM INFORMATION</th>
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<tbody>
<tr>
<td>Date domiciled in Florida</td>
</tr>
<tr>
<td>Date passed Uniform CERTIFIED PUBLIC ACCOUNTANT Examination</td>
</tr>
</tbody>
</table>

* The disclosure of your social security number is mandatory on all professional and occupational license applications, is solicited by the authority granted by 42 U.S.C. §§ 653 and 654, and will be used by the Department of Business and Professional Regulation pursuant to §§ 409.2577, 409.2598, 455.203(9), and 559.79(3), Florida Statutes, for the efficient screening of applicants and licensees by a Title IV-D child support agency to assure compliance with child support obligations. It is also required by § 559.79(1), Florida Statutes, for determining eligibility for licensure and mandated by the authority granted by 42 U.S.C. § 405(c)(2)(C)(i), to be used by the Department of Business and Professional Regulation to identify licensees for tax administration purposes.
### Section II – Applicant Information continued

<table>
<thead>
<tr>
<th>CURRENT/PRIOR LICENSE INFORMATION</th>
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</thead>
<tbody>
<tr>
<td>If you currently hold or have previously held a business or professional license/registration in Florida or elsewhere, please list each one below (attach additional copies of this page as necessary):</td>
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<tr>
<td>1. License/Registration Type</td>
<td>State</td>
<td>Date (From)</td>
<td>Date (To)</td>
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<td>License Number</td>
<td>Name Used</td>
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<td>2. License/Registration Type</td>
<td>State</td>
<td>Date (From)</td>
<td>Date (To)</td>
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<tr>
<td>License Number</td>
<td>Name Used</td>
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<td>3. License/Registration Type</td>
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<td>Date (From)</td>
<td>Date (To)</td>
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<tr>
<td>License Number</td>
<td>Name Used</td>
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</table>

### PRIOR NAME INFORMATION

Have you used, been known as, or are currently known by another name (example - maiden name, nickname) or alias other than the name signed to the application? □ Yes □ No

If your answer is yes, state name or names used below:

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First</th>
<th>Middle</th>
<th>Title</th>
<th>Suffix</th>
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<td>Middle</td>
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</tr>
<tr>
<td>Last Name</td>
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<td>Middle</td>
<td>Title</td>
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### Section III – Education Information

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<th>EDUCATION INFORMATION</th>
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<tbody>
<tr>
<td>List the names and addresses of each college or university attended.</td>
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<td>1. Institution</td>
<td>Date (From)</td>
<td>Date (To)</td>
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<tr>
<td>Address</td>
<td>Graduate</td>
<td>Yes □ No □</td>
<td>Degree</td>
<td></td>
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<td>City</td>
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<td>Zip code</td>
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<td>2. Institution</td>
<td>Date (From)</td>
<td>Date (To)</td>
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<td>Address</td>
<td>Graduate</td>
<td>Yes □ No □</td>
<td>Degree</td>
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<td>3. Institution</td>
<td>Date (From)</td>
<td>Date (To)</td>
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<tr>
<td>Address</td>
<td>Graduate</td>
<td>Yes □ No □</td>
<td>Degree</td>
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<td>4. Institution</td>
<td>Date (From)</td>
<td>Date (To)</td>
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<tr>
<td>Address</td>
<td>Graduate</td>
<td>Yes □ No □</td>
<td>Degree</td>
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<tr>
<td>City</td>
<td>State</td>
<td>Zip code</td>
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### Section IV (a) – Background Questions

<table>
<thead>
<tr>
<th>Background Questions</th>
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<th>No</th>
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</thead>
<tbody>
<tr>
<td>1. Have you ever been convicted or found guilty of, or entered a plea of nolo contendere or guilty to, regardless of adjudication, a crime in any jurisdiction, or are you currently under criminal investigation? This question applies to any criminal violation of the laws of any municipality, county, state or nation, including felony, misdemeanor and traffic offenses (but not parking, speeding, inspection, or traffic signal violations), without regard to whether you were placed on probation, had adjudication withheld, were paroled, or pardoned. If you intend to answer “NO” because you believe those records have been expunged or sealed by court order pursuant to Section 943.0585 or 943.059, Florida Statutes, or applicable law of another state, you are responsible for verifying the expungement or sealing prior to answering “NO.” YOUR ANSWER TO THIS QUESTION MAY BE CHECKED AGAINST LOCAL, STATE AND FEDERAL RECORDS. FAILURE TO ANSWER THIS QUESTION ACCURATELY MAY RESULT IN THE DENIAL OR REVOCATION OF YOUR LICENSE. IF YOU DO NOT FULLY UNDERSTAND THIS QUESTION, CONSULT WITH AN ATTORNEY OR CONTACT THE DEPARTMENT.</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>2. Has any judgment or decree of a court been entered against you in this or any other state, province, district, territory, possession or nation, related to the practice or profession for which you are applying, or is there any such case or investigation pending?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>3. Have you ever had an application for registration, certification, or licensure in Florida or in any other jurisdiction denied, or is there now pending a proceeding or investigation to deny such an application?</td>
<td>☐</td>
<td>☑</td>
</tr>
<tr>
<td>4. Has any license, registration, or permit to practice any regulated profession, occupation, vocation, or business been revoked, annulled, suspended, relinquished, surrendered, or otherwise disciplined in Florida or in any other jurisdiction, or is any such proceeding or investigation now pending?</td>
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<td>5. Have you ever held yourself out or practiced as a Certified Public Accountant in the geographical boundaries of the State of Florida?</td>
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If you answered “YES” to any question in questions 1 – 5 above, please refer to Section IV of Instructions for detailed instructions on providing complete explanations, including requirements for submitting supporting legal documents. Please complete Section IV (b) for your response to question 1, and complete Section IV (c) for your response to questions 2, 3, 4, and 5. If you have more offenses to document in Section IV (b), attach additional pages as necessary.
**Section IV (b) – Explanation(s) for Background Question 1**

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Section V – Affirmation by Written Declaration

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<th>AFFIRMATION BY WRITTEN DECLARATION</th>
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<tr>
<td>I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.</td>
</tr>
<tr>
<td>Signature:</td>
</tr>
<tr>
<td>Print Name:</td>
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</table>
Instructions

If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at 850.487.1395.

1) Requirements for Transferring Examination Grades
   a) Applicant is not licensed and has not been licensed in another state or territory.
   b) An individual must have passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
   c) Applicant must have a bachelor’s degree from an accredited college or university and 150 semester hours or 225 quarter hours of college education with a concentration in accounting and business, unless one is using the provisions of the unaccredited institutions rule as explained below.
   d) One year of work experience is required; however, as provided in Section 473.308 (4)(b), F.S., an applicant who completed the requirements of subsection (3) on or before December 31, 2008, and who passed the licensure examination on or before June 30, 2010 is exempt from the requirements of this subsection.

2) Requirements for Endorsement
   a) Applicant holds a valid license to practice public accounting issued by another state or territory of the United States, where the criteria for issuance of such license is substantially equivalent to the licensure criteria that existed in this state at the time the license was issued;
      OR
   b) Applicant holds a valid license to practice public accounting issued by another state or territory of the United States; and
      i) Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
      ii) Applicant has a bachelor's degree from an accredited college or university and 150 semester hours or 225 quarter hours of college education with a concentration in accounting and business.
      iii) One year of work experience is required. However, as provided in Section 473.308 (4)(b), F.S., an applicant who completed the requirements of subsection (3) on or before December 31, 2008, and who passed the licensure examination on or before June 30, 2010 is exempted from the requirements of this subsection.
   c) Applicant has held a valid license to practice public accounting issued by another state or territory of the United States; and
      i) Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants.)
      ii) Has been licensed in another state for at least 10 years as a certified public accountant.
   d) Applicant has held a valid license to practice public accounting issued by another state or territory of the United States; and
      i) Passed all four parts of the AICPA Uniform Certified Public Accountant Examination, with a grade of at least 75 on all four parts (or passed the IQEX with a grade of 75 or better for approved Chartered Accountants)
      ii) Applicant has a bachelor's degree from an accredited college or university with a concentration in accounting and business.
      iii) Has at least five (5) years of public, industry, academia, or governmental accounting experience, after licensure, as a Certified Public Accountant or approved Chartered Accountant.

FOR MORE INFORMATION REGARDING SCHOOL ACCREDITATION AND BOARD APPROVED ACCREDITATION SERVICES, SEE RULE 61H1-27.001, F.A.C.
INSTRUCTIONS – Please complete and sign the "Applicant Information" section and forward to your verifying CPA for completion and return to the Department of Business and Professional Regulation.

I hereby authorize my employers (past and present) to release to the Florida Board of Accountancy any information, files and/or records as it may deem necessary in the processing of this verification of work experience.

<table>
<thead>
<tr>
<th>APPLICANT INFORMATION</th>
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<tbody>
<tr>
<td>Last Name</td>
</tr>
<tr>
<td>Street Address or P.O. Box</td>
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<tr>
<td>City</td>
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<td>Date</td>
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<tr>
<th>EMPLOYER INFORMATION</th>
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<tr>
<td>Name of employer ____________________________</td>
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<tr>
<td>Location of office in which applicant was employed ____________________________</td>
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<th>VERIFICATION PERIOD</th>
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<tr>
<td>(Give complete details below. Attach additional statement if necessary.)</td>
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<tr>
<td>FULL-TIME EMPLOYMENT:</td>
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<td>Date From: / / To: / /</td>
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<td>Number weeks employed</td>
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<td>Applicant still employed: YES NO</td>
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<td>Average hours per week employed</td>
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<td>Total hours employed</td>
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<tr>
<td>PART-TIME EMPLOYMENT:</td>
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<td>Date From: / / To: / /</td>
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<td>Number weeks employed</td>
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<tr>
<td>Applicant still employed: YES NO</td>
</tr>
<tr>
<td>Average hours per week employed</td>
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<tr>
<td>Total hours employed</td>
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INSTRUCTIONS TO VERIFYING CPA – Please complete and forward this Verification of Work Experience form to the Department of Business and Professional Regulation, 2601 Blair Stone Rd, Tallahassee, Florida 32399.

I, the undersigned, state that the applicant named on this certification:

☐ has had one year of work experience which included providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience was gained through employment in government, industry, academia, or public practice and constituted a substantial part of the applicant’s duties.

☐ has had at least five years of work experience, after licensure as a CPA or Canadian, Mexican, Irish, Australian, New Zealand, or Hong Kong Chartered Accountant, which included providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience was gained through employment in government, industry, academia, or public practice and constituted a substantial part of the applicant’s duties.

I state that these statements are true and correct and recognize that providing false information may result in disciplinary action against my license or criminal penalties pursuant to sections 455.2275 and 837.06, Florida Statutes.

Verifying CPA’s Name ________________________________________________________________

CPA License Number _____________ Date Original License to Practice Issued ______________

State in which certified _______________ Expiration Date of License________________________

_________________________ ______________________________
DATE SIGNATURE OF VERIFYING CPA

Is there any additional information concerning the good moral character or technical fitness of the employee relative to his/her practice of public accounting that you feel the Board should be informed of?  ☐ Yes  ☐ No

(If "Yes", please attach written explanation.) Good moral character means a "personal history of honesty, fairness, and respect for the rights of others and the laws of this state and nation."
State of Florida  
Department of Business and Professional Regulation  
Board of Accountancy  
Authorization for Interstate Exchange of Examination and Licensure Information  
Form # DBPR CPA 5012-1

If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at (850) 487-1395.

APPLICANT INFORMATION
This form is essential to the application you are filing with this Board. Before approval of your application, the Accountancy Board must verify your sitting requirements and/or certificate and license status. Please complete the initial portion of this form and then **forward it to the state in which you previously sat or became licensed.** That Board, in turn, will complete the remainder of this form (Sections A-D) and return it to this agency. (You are advised to check with the Board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.) This form must be filled out by all states in which you previously sat or became licensed.

TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):

<table>
<thead>
<tr>
<th>Last Name</th>
<th>First</th>
<th>Middle</th>
<th>Title</th>
<th>Suffix</th>
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<tr>
<th>Phone</th>
<th>Date of Birth</th>
<th>Social Security Number*</th>
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*Under the Federal Privacy Act, disclosure of Soc. Sec. Numbers is voluntary unless specifically required by Federal status. In this instance, social security numbers are mandatory pursuant to Title 42 United States Code, Section 653 & 654; and sections 445.203(9), 409.2577, 409.2598, Florida Statutes. Social Security numbers are used to allow efficient screening of applicants & licensees by a Title IV-D child support agency to assure compliance with child support obligations. Social Security numbers must also be recorded on all professional & occupational license applications & will be used for licensee identification pursuant to the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Welfare Reform Act), 104 Pub.L.193, Sec 317.

I hereby request and authorize the Board of Accountancy to provide any and all pertinent information requested in this form to the Board of Accountancy in the state of Florida to complete an application filed with that agency. I agree that the state Board may confirm the grades issued to me by the Advisory Grading Services of the American Institute of Certified Public Accountants.

<table>
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<tr>
<th>Applicant Signature</th>
<th>Date Signed</th>
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SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY ONLY

SECTION A: VERIFICATION OF EXAMINATION CREDITS:
The following are grades awarded on the Uniform CPA Examination(s) for the applicant above, as reported by the AICPA Advisory Grading Service. Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or, if there is any reason why the grades should not be accepted. If separate sheet is attached, please affix official signature and board seal.

<table>
<thead>
<tr>
<th>Date of Examination</th>
<th>Candidate I.D. Number</th>
<th>AUDIT</th>
<th>LPR (Business Law)</th>
<th>FARE (Theory)</th>
<th>ARE (practice)</th>
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1. Was the applicant ever denied admission to the Exam? [ ] Yes  [ ] No (If yes, please use Section D of this form to explain.)

2. Date applicant was first approved to sit for the exam: ____________________________.

3. If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? [ ] Yes  [ ] No

4. If the candidate has not passed all parts of the CPA Exam, indicate above the expiration date of those parts that have been passed and for which credit has been given.

5. Would the applicant be denied admission to any future exams? [ ] Yes  [ ] No

SECTION B: CERTIFICATE/LICENSURE (Permit) STATUS

Certificate as a Certified Public Accountant:
License/Permit to Practice Public Accounting: (If licensing is the responsibility of another agency, please forward and request completion of applicable section.)

1. The applicant was granted an original/reciprocal (mark out one), CPA Certificate number ________________ issued _____/_____/____ which is in good standing unless otherwise noted in Section D of this form.

2. [ ] Yes  [ ] No This state is a two-tier state.

3. [ ] Yes  [ ] No This license/permit from this board is in good standing.

4. This license/permit expires on ____________________.

5. [ ] Yes  [ ] No The applicant is currently licensed to engage in the practice of public accounting.

6. [ ] Yes  [ ] No Has there ever been any disciplinary action instituted against the applicant? If yes, please explain in Section D.

7. If the applicant does not hold a license/permit from your board, please indicate the requirements to be met for issuance of reinstatement:

   License/Permit not required ______________________________________________________________________

   Pay appropriate fees and/or post bond ______________________________________________________________________

   Complete continuing professional education requirements ______________________________________________________________________

   Other (please specify): ______________________________________________________________________
## SECTION C: ADDITIONAL INFORMATION REQUESTED

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## SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS FOR INFORMATION PROVIDED

(Official Seal and Signature must be affixed to attached sheets if needed to respond to this inquiry)

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The information provided herein is correct to the best of my knowledge.

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**Please mail the completed form to:**

State of Florida  
Department of Business and Professional Regulation  
2601 Blair Stone Rd  
Tallahassee, FL 32399
61H1-27.0041 One Year of Work Experience.

(1) With the exception of an applicant who completes the requirements of Section 473.308(3), F.S., on or before December 31, 2008, and who passes the licensure examination on or before June 30, 2010, an applicant must document one year of work experience. One year of work experience shall be held and understood to mean the provision of any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills as verified by the verifying certified public accountant, commencing after the completion of 120 semester or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses or after the applicant has passed the licensure examination in another state or territory of the United States and has either been licensed as a certified public accountant or has met licensing requirements for that state or territory. The experience must either average at least twenty (20) hours a week over no more than one hundred and four (104) weeks or average no more than forty (40) hours a week over no more than fifty-two (52) weeks. Reasonable vacation time and sick leave or other required absences may be permitted. The verifying certified public accountant, in her or his report to the Department, shall verify that the applicant rendered such services for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) or more than one hundred and four (104) weeks. The sequence of the experience is considered immaterial, that is, whether the experience was secured before or after taking the examination, or partly before the examination and partly after the examination, provided the two periods combined equal at least one year.

(2) For purposes of this rule, a verifying certified public accountant is either a licensed certified public accountant in good standing with any regulating body or a chartered accountant recognized by the International Qualifications Appraisal Board (IQAB), both during the applicant’s one year of work experience and at the time of verification.

(3) The one year of work experience may be achieved by teaching accounting full-time for one year at an accredited college or university, as defined in subsection 61H1-27.001(1), F.A.C., under the following conditions:

(a) Full-time teaching as described by the rules of the educational institution where the applicant taught will be accepted by the Board to be full-time teaching. However, in no case will less than twelve (12) semester hours, or the equivalent, be accepted by the Board as full-time teaching.

(b) If the applicant has not taught accounting full-time for one year, credit will be allowed by the Board for teaching accounting less than full-time on a pro rata basis based upon the number of semester or quarter hours required for full-time teaching at the educational institution where the applicant taught. However, in no case will an applicant receive credit for a full-time teaching year for teaching done in less than one academic year or more credit than one full-time teaching year for teaching done within one calendar year.

(c) Courses outside the fields of accounting and general business will not be counted toward full-time teaching.

(4) Documentation of the one year of work experience shall be made using the Verification of Work Experience form (DBPR Form CPA 32/Revised 08/20122020), which is hereby incorporated by reference, a copy of which may be obtained from http://www.flrules.org/Gateway/reference.asp?No=Ref-02046 or the Board office located at 240 N. W. 76th Drive, Suite A, Gainesville, FL 32607-6655.

Rulemaking Authority 473.304(1), 473.308(4) FS. Law Implemented 473.308(4) FS. History–New 3-3-09, Amended 5-3-10, 12-18-12, 2-6-17.
61H1-30.011 Null and Void License Status Change *(suggested title)*

(1) Licenses automatically become null and void after being in a delinquent status for a two-year period. Applicants who failed to comply with the requirements of maintaining a current inactive license resulting in the license becoming delinquent inactive and ultimately null and void will also be subject to the requirements of this rule. Applicants seeking reinstatement of a null and void license shall submit an Application for Reinstatement of Null and Void License (Form # DBPR CPA 9), effective 08/2020. Copies of the form may be obtained from the Board office, or at [http://www.flrules.org/Gateway/reference.asp?No=Ref-///](http://www.flrules.org/Gateway/reference.asp?No=Ref-///) or [http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA9nullandvoidreinstatement2020.011.pdf](http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA9nullandvoidreinstatement2020.011.pdf). At the time of application, each applicant shall also:

(a) Pay the following fees:
   1. Reinstatement of a Null and Void License application fee pursuant to Rule 61H1-31.015, F.A.C.;
   2. Renewal licensure fee pursuant to Rule 61H1-31.003, F.A.C.; and
   3. Delinquency fee pursuant to 61H1-31.004, F.A.C.

(b) Submit a personal statement of explanation regarding the reason for the null and void status. Section 473.313(5), F.S., provides a basis for reinstatement if the applicant demonstrates Illness or unusual hardship impacting an applicant’s otherwise good faith effort to comply with renewal requirements.

(c) Submit proof of completed continuing professional education (CPE) hours on the Continuing Professional Education Reporting Form (DBPR CPA 41, Revised 08/2020), which is hereby incorporated by reference, a copy of which may be obtained from [http://www.flrules.org/Gateway/reference.asp?No=Ref-///](http://www.flrules.org/Gateway/reference.asp?No=Ref-///) or [http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA41ContinuingProfessionalEducationReportingForm.pdf](http://www.myfloridalicense.com/dbpr/cpa/documents/DBPRCPA41ContinuingProfessionalEducationReportingForm.pdf) totaling:
   1. 120 CPE hours for the reinstatement of the null and void license to delinquent or delinquent inactive status, consisting of 30 hours in accounting and auditing, 8 hours in board approved ethics, and no more than 30 hours in behavioral subjects; and
   2. 120 CPE hours for the reactivation from the delinquent status of the license to clear and active status, consisting of 30 hours in accounting and auditing, 8 hours in board approved ethics, and no more than 30 hours in behavioral subjects. Once the license is clear and active, a licensee may opt to place the license in a current inactive status.

(2) Applicants whose license was disciplined while void, shall submit documented proof of satisfaction of any disciplinary obligations imposed against the void license.

(3) Any application that does not meet the criteria set forth in subsection (1) of this rule may be denied reinstatement of the null and void license.

(4) In lieu of reinstatement, applicants with a null and void license may apply, pursuant to Section 473.308, F.S., for a new license by one the following methods:
   (a) Licensure by Endorsement, if applicable; or
   (b) Licensure by Examination.
CHANGE OF STATUS FEE PROCESS FEE (RULE 61H1-31.0065) NOT CURRENTLY REQUIRED
Application for Reinstatement of Null and Void License
Form # DBPR CPA 9

APPLICATION CHECKLIST

Applicants must submit each of the following:

☑ CPE Reporting Form # DBPR CPA 41- Step I: To reinstate null and void license to delinquent or to delinquent inactive status
  Submit 120 CPE hours to include:
  o 30 hours in accounting and auditing
  o Eight (8) hours in board approved ethics
  o No more than 30 hours in behavioral subjects

☑ CPE Reporting Form # DBPR CPA 41- Step II: To reactivate delinquent status of license to clear and active status
  Submit 120 CPE hours to include:
  o 30 hours in accounting and auditing
  o Eight (8) hours in board approved ethics
  o No more than 30 hours in behavioral subjects

☑ Certificates of completion for each course listed on CPE Reporting Form # DBPR CPA 41

☑ A personal statement explaining the reason for the null and void status. Please check all that apply.
  - Illness
  - Unusual Hardship
  - Other

☑ Fees (all apply)
  o Null and Void Reinstatement Application Fee $250
  o Delinquency Fee $ 25
  o Renewal Licensure Fee $ 95*

*Fee may vary. Refer to Rule 61H1-31.003, F.A.C.

Please mail your completed application, application fee, and required documentation to:
Department of Business and Professional Regulation
2601 Blair Stone Rd
Tallahassee, FL 32399
State of Florida  
Department of Business and Professional Regulation  
Board of Accountancy  

Application for Reinstatement of Null and Void License  
Form # DBPR CPA 9

If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at 850.487.1395.

*For additional information see the Instructions at the end of this application.*

### Section I – Application Type

<table>
<thead>
<tr>
<th>Select the Action Requested</th>
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<tbody>
<tr>
<td>Reinstate Null &amp; Void License (0101/1070). Check the appropriate below and include a written statement of explanation.</td>
</tr>
<tr>
<td>☐ Unusual hardship resulting in the null and void status pursuant to 473.313(5), F.S.</td>
</tr>
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<td>☐ Illness resulting in the null and void status pursuant to 473.313(5), F.S.</td>
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<tr>
<td>☐ Other. An explanation other than unusual hardship or illness is not applicable for consideration pursuant to Section 473.313(5), F.S.</td>
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### Section II – Applicant Information

<table>
<thead>
<tr>
<th>APPLICANT INFORMATION</th>
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<tbody>
<tr>
<td>Social Security Number*</td>
</tr>
<tr>
<td>FULL LEGAL NAME</td>
</tr>
<tr>
<td>Last Name</td>
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<tr>
<td>MAILING ADDRESS</td>
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<tr>
<td>Street Address or P.O. Box</td>
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<tr>
<td>City</td>
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<tr>
<td>CONTACT INFORMATION</td>
</tr>
<tr>
<td>Residence Phone Number</td>
</tr>
<tr>
<td>Email Address</td>
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</tbody>
</table>

**BACKGROUND QUESTION**  
Have you been convicted of a felony or misdemeanor, regardless of adjudication, or declared by court of competent jurisdiction to have committed any fraud since the filing of original application:  
☐ YES  ☐ NO

* The disclosure of your social security number is mandatory on all professional and occupational license applications, is solicited by the authority granted by 42 U.S.C. §§ 853 and 654, and will be used by the Department of Business and Professional Regulation pursuant to §§ 409.2577, 409.2598, 455.203(9), and 559.79(3), Florida Statutes, for the efficient screening of applicants and licensees by a Title IV-D child support agency to assure compliance with child support obligations. It is also required by § 559.79(1), Florida Statutes, for determining eligibility for licensure and mandated by the authority granted by 42 U.S.C. § 405(c)(2)(C)(i), to be used by the Department of Business and Professional Regulation to identify licensees for tax administration purposes.
### Section III – Explanation(s) for Background Questions

<table>
<thead>
<tr>
<th>EXPLANATION</th>
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<tbody>
<tr>
<td><strong>Offense</strong></td>
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<td><strong>County</strong></td>
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<tr>
<td><strong>Penalty/Disposition</strong></td>
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<td><strong>Date of Offense (MM/DD/YYYY)</strong></td>
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<tr>
<td><strong>Description</strong></td>
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<tr>
<td><strong>Description</strong></td>
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### Explanation(s) for Background Questions

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<tbody>
<tr>
<td><strong>State/Jurisdiction:</strong></td>
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<tr>
<td><strong>Application Type/License Number:</strong></td>
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</tbody>
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**DBPR CPA 9 CPA Reinstatement of Null and Void**  
Eff. Date: August 2020  
Incorporated by Rule 61H1-30.011, F.A.C.
Section IV – Affirmation by Written Declaration

<table>
<thead>
<tr>
<th>AFFIRMATION BY WRITTEN DECLARATION</th>
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<tbody>
<tr>
<td>I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.</td>
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<th>Signature:</th>
<th>Date:</th>
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<th>Print Name:</th>
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Instructions

If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at 850.487.1395.

1) Requirements for Reactivation and Reinstatement
   a) Continuing Professional Education (CPE) hours are required for reinstatement (Step 1) and for reactivation (Step 2): Submit required CPE hours on the CPE Reporting Form # DBPR CPA 41 and submit certificates of completion. CPE requirements for steps I and II each are: 120 total CPE hours to include 30 hours in accounting and auditing and eight (8) hours in board approved ethics. No more than 30 hours may be in behavioral subjects.
   b) For more detailed information see Section 61H1-33.006, Florida Administrative Code.

2) Application Instructions by section
   a) Section I- Application Type
      Reinstatement of Null and Void License accompanied with an explanation for the void status. An explanation other than unusual hardship or illness is not applicable for the consideration referenced in Section 473.313(5), F.S. Note that you must complete Continuing Professional Education (CPE) requirements to reinstate your license.
   b) Section II- Applicant Information
      i) Fill out each section completely. A social security number is required in order to apply for any individual license within the Department of Business and Professional Regulation.
      ii) Provide your CPA license number.
      iii) In the Name section, applicants must use your legal name. Do not use any nicknames, aliases, or initials.
      iv) Provide your mailing address. This will be used for sending correspondence regarding your application and license.
      v) Provide a valid phone number and email address. Contact information is often used to quickly resolve questions with applications by telephone call or email. If contact information is not provided, questions regarding applications will be mailed to the applicant’s mailing address and may take longer to resolve.
      vi) Background Question – submit legal court documents.
   c) Section III – Explanation for Background Questions
      i) If you answer “yes” to the background question, you must complete Section III [make additional copies as necessary] of the application and provide a copy of the arrest report, copies of the disposition or final order(s), and documentation proving all sanctions have been served and satisfied. **You must supply this documentation for each occurrence.** If you are unable to supply this documentation, a certified statement from the clerk of court for the relevant jurisdiction stating the status of records is required.
      ii) If you are still on probation, you must supply a letter from your probation officer, on official letterhead, stating the status of your probation.
   d) Section IV – Affirmation by Written Declaration
      i) The applicant must sign the affirmation by written declaration.
FLORIDA BOARD OF ACCOUNTANCY
CONTINUING PROFESSIONAL EDUCATION
REPORTING FORM

NAME: ____________________________ LICENSE NUMBER: ________
Credit Hours Claimed
(Half-hour increments allowed)

CHECK THE BOX IDENTIFYING THE INTENDED USE FOR THE CONTINUING PROFESSIONAL EDUCATION (CPE) REPORTED:
☐ FOR REACTIVATION OF NULL AND VOID TO DELINQUENT ☐ FOR REINSTATEMENT OF DELINQUENT ☐ FOR RENEWAL

<table>
<thead>
<tr>
<th>Name of Provider (Check box is Self-Study)</th>
<th>Completion Date (MM/DD/YYYY)</th>
<th>Name of Course or Program</th>
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I certify that the above information is true and correct and that the reported courses directly relate to enhancing my professional knowledge and competence. I have properly identified all sponsored courses with the correct provider name. I understand that any or all credit is subject to review.

SIGNATURE ____________________________ DATE ____________

TOTAL OF ALL HOURS:

FLORIDA ETHICS COURSE

<table>
<thead>
<tr>
<th>COURSE NAME</th>
<th>DATE OF COMPLETION</th>
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EFFECTIVE DATE: NOVEMBER 2019
INCORPORATED BY RULES 61H1-33.003 and 30.011. F.A.C.
1. Courses must be listed in chronological order directly on the form to make it complete. An original signature and date is required. Licensees should retain documentation evidencing course completion for at least two years in the event they are selected for the CPE audit. NOTE: IF COMPLETING THIS FORM IN RESPONSE TO THE CPE AUDIT PLEASE INCLUDE THE ETHICS COURSE NAME AND DATE COMPLETED IN THE BOX AT THE BOTTOM OF THE FORM.

2. List the hours claimed in the appropriate column. Half-hour increments are allowed. Fractional hours must be rounded down to the nearest half-hour. All fractional hours reported that are less than one half-hour will be removed. Total each column and indicate the total of all hours combined from each category in the Total of All Hours box.

3. Please indicate self-study or correspondence course(s) by writing the provider's name and marking the box beside the provider's name. Please also note all self-study continuing professional education courses qualifying for accounting and/or auditing and technical business credit must be taken from providers approved by NASBA's Quality Assurance Service (QAS) program. QAS approved providers and courses can be verified on NASBA's National Registry of CPE Sponsors website at https://www.nasbaregistry.org/ or by telephone at 615.880.4200.

4. Credit can be claimed for two types of activity: (1) hours earned as a participant and (2) hours earned as an instructor or lecturer. If you are reporting hours of instruction, you may claim double credit for the first presentation of the course, single credit for the second presentation of the same course and no credit thereafter except for new content (See Rule 61H1- 33.003(4)(b)3, F.A.C.

5. Continuing Professional Education Hours required for:
   a. Renewals: 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. Endorsement Applicants: Pursuant to Rule 61H1-29.003(2), F.A.C., any applicant seeking licensure by endorsement under s. 473.308(7)(b), F.S., and having been licensed in another state, shall have completed whatever continuing professional education is required by that state to maintain an active license to practice public accounting in that state, so long as such requirements are equivalent to those required by Rule 61H1-33.003, F.A.C., for the two (2) years immediately preceding the filing of the application.

   b. Reactivation and Reinstatement Applicants: Pursuant to Section 473.313(2), F.S., licensees who are inactive or delinquent shall satisfy the requirements in the following manner: 120 total hours of CPE to include at least 30 hours in accounting/auditing subjects, eight (8) hours in board approved ethics, and no more than 30 hours in behavioral subjects. All continuing professional education courses must be completed no more than twenty-four (24) months immediately preceding the date of the application for reactivation. Pursuant to Section 473.313(5), F.S., applicants seeking reinstatement of a null and void license shall also complete the CPE requirements stated in Section 473.313(2) referenced herein.

6. CPE Guidelines: The accounting and auditing category include courses on financial reporting, financial auditing, the related pronouncements, and accounting for specialized industries. The technical business category includes courses on taxation, practice administration, management, and marketing, MAS, and general business subjects. The behavioral category includes courses on oral and written communication, and social environment of business. The ethics courses are approved by the Florida Board of Accountancy. For a list of approved ethics courses go to http://www.myfloridalicense.com/dbpr/cpa/documents/FloridaBoardofAccountancyEthicsApprovalList.pdf. Contact 850.921.8582 with questions regarding approved courses.

INSTRUCTIONS FOR COMPLETING THIS FORM

DBPR CPA 41 CPA: CPE REPORTING FORM EFFECTIVE DATE: NOVEMBER 2019 INCORPORATED BY RULES 61H1-33.003 and 30.011 F.A.C.
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:
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 revised 08/2020, and available at http://www.myfloridalicense.com/dbpr/cpa/forms.html, or in electronic format prescribed by the Board at http://fl.epetracking.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.
61H1-26.002 Minimum Capitalization or Adequate Public Liability Insurance for Florida Firms with the Exception of a Sole Proprietorship.

A Florida firm, with the exception of a sole proprietorship, shall not engage in the practice of public accounting in this state unless:

(1) Assets in excess of liabilities and professional liability insurance combined are at least equal to $50,000 per shareholder, officer, member, or partner and any Florida licensed certified public accountant to a maximum of $2,000,000 or

(2) It has an irrevocable letter of credit of at least equal to $50,000 per shareholder, officer, member, or partner and any Florida licensed certified public accountant to a maximum of $2,000,000, which meets the following criteria:

(a) The responsibility for repayment of any sums disbursed under the letter of credit is not an obligation of the Florida firm, its owners, or any entity affiliated with the Florida firm;

(b) The letter of credit contains an “evergreen clause,” which automatically renews the letter of credit unless the issuer of the letter of credit notifies the Florida firm and the Board within sixty (60) days of the decision not to renew; and

(c) The letter of credit is issued by a financial institution authorized to do so under applicable state or federal banking laws; or

(3) The corporation, each shareholder, and each officer who has authority over the practice of public accountancy, the LLC or
the limited liability company and each member of the LLC, or the LLP and each partner have executed the waiver of limitation on liability approved by the Board which must be set forth as follows:

WAIVER ON LIMITATION OF LIABILITY

The shareholders, officers, members, or partners of ___ (Name of Firm), do jointly and severally convenant and agree that they will pay any award or judgment arising out of any claim the basis of which is grounded upon an allegation of negligence, incompetence, misconduct, fraud or deceit in the firm’s or its owners’, officers’, members’, or employees’ practice of public accounting as soon as the same shall become payable regardless of any limitation on liability provided by Chapter 621 and Chapter 608, and Chapter 620, F.S. (2009).

Unless executed by a partnership and its partners, the members intend this agreement as a mutual covenant of assumption and not as a partnership, but should any court of competent jurisdiction construe same to be a partnership then it is the intention of the parties that such partnership be limited in scope to the uses for which this contract is executed and no other.

Any individual who, subsequent to the date of this instrument, becomes a shareholder, officer, member, or partner in ______________ (Name of Firm), shall immediately become a party to this waiver and be bound to the conditions thereof. Said shareholder, officer, member, or partner shall execute an amended Waiver on Limitation of Liability which shall become a part of the original Waiver on Limitation of Liability.

We the undersigned shareholders, officers, members, or partners in ______________________ (Name of Firm), do hereunto set our hands and seals to certify our acceptance of the Waiver on Limitation of Liability dated this ________ day of ____, 20___.

_________________________________ _______________________________
_________________________________ _______________________________
_________________________________ _______________________________
_________________________________ _______________________________

(Signatures of all shareholders, officers, members, or partners)