

Staff is requesting guidance regarding whether or not of the Financial Reporting Executive Committee Meeting of the AICPA should be granted continuing professional education credit.

s. 473.312(2) Programs of continuing professional education approved by the board shall be formal programs of learning which contribute directly to the professional competency of an individual following licensure to practice public accounting and may be any of the following:

- (a) Professional development programs of the American Institute of Certified Public Accountants, state societies of certified public accountants, or other organizations.
- (b) Technical sessions at meetings of the American Institute of Certified Public Accountants, state societies, chapters, or other organizations.
- (c) University and college courses.
- (d) Formal organized in-firm education programs.

61H1-33.003(2) Educational instruction or training in public accounting subjects or courses of study is hereby defined as formal programs of learning as defined below, which contribute directly to professional competency following licensure to practice public accountancy. Subjects or courses of study qualifying an individual for the purposes of this shall be limited to:

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

(b) Technical business subjects to consist of:

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

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

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

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

CONTINUING PROFESSIONAL EDUCATION CREDIT FORM

NOTE: AT THE END OF THIS PROGRAM, COMPLETE THIS FORM AND RETURN THE TOP WHITE COPY TO STAFF. PLEASE RETAIN THE BOTTOM YELLOW COPY FOR YOUR RECORDS.

SPONSOR: American Institute of Certified Public Accountants
 PROGRAM: Financial Reporting Executive Committee
 DATES: September 10-11, 2013
 LOCATION: AICPA Offices, New York, New York
 NAME OF PARTICIPANT: Bridley E. SPARKS
 FIRM/AFFILIATION: Self
 EMAIL ADDRESS: besparks@austin.rr.com
 STREET ADDRESS: 115 Sandra Muraida Way, Apt 715
 CITY: Austin STATE: TX ZIP: 78703
 Fields of Study - A=Accounting,

PLEASE CIRCLE MINUTES ATTENDED

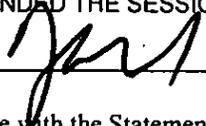
	A			
Tues., September 10, 2013 - 9:00 a.m. - 10:00 a.m. EITF Troubled Debt Restructuring ED (Discuss points for FinREC EITF Observer to convey verbally)	60			
Tues., September 10, 2013 - 10:00 a.m. - 12:00 p.m.; 1:00 p.m. 3:00 p.m. Leases (Approve comment letter)	240			
Tues., September 10, 2013 - 3:00 p.m. - 5:00 p.m. Insurance ED (Begin discussing major points for comment letter)	120			
Weds., September 11, 2013 - 8:30 a.m. - 9:30 a.m. SEC Money Market Funds Proposal (Comment on GAAP issues)	60			
Weds., September 11, 2013 - 9:30 a.m. - 11:30 a.m. Going Concern - (Approve comment letter)	120			
Weds., September 11, 2013 - 1:00 p.m. - 3:00 p.m. Definition of Public Entity ED - (Approve comment letter)	120			

TOTAL ACCOUNTING

MINUTES ATTENDED 720
 TOTAL DIVIDED BY 50 = 14.4
 Total CPE hours claimed (round down to nearest whole number) 14

MAXIMUM RECOMMENDED CPE CREDIT HOURS = 14

I CERTIFY THAT I ATTENDED THE SESSIONS CIRCLED ABOVE.

SIGNATURE: 

Credit hours are recommended in accordance with the Statement on Standards for Continuing Professional Education (CPE) Programs. Your state board is the final authority for the number of credit hours allowed for a particular program.

AICPA CPE Sponsor Registration Numbers

State	Sponsor #	State	Sponsor #
Illinois	158-000880	Pennsylvania	PX - 177106
New Jersey	CE00029900	Texas	000215
New York	000648	All Others	A-0001

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From: Brad Sparks [mailto:besparks@comcast.net]
Sent: Tuesday, August 22, 2017 1:49 PM
To: Kachur, Megan
Subject: RE: Proof of attendance at September 10-11, 2013 FINREC Meeting

Hi Megan,

The FINREC conferences involved a considerable amount of work. FASB and the SEC rely on the AICPA to review and comment on Exposure Drafts, SEC proposals, etc. before they are released in final form. The committee is responsible for reading and understanding the materials sent out so that comment letters reflect the position of the AICPA membership regarding the impact of new standards/SAB, etc. The discussions always involved highly technical accounting concepts and how they related to auditing various entities such as corporations (private and public), non-profits, and governments. Members of the committee were either members of those types of organizations or audited them, certainly a high-powered group pulled from the profession.

The meetings were always highly focused on accounting and auditing issues. Hope this helps.

Best regards,

Brad