

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR DECLARATORY STATEMENT BY  
HOWARD, HOWARD AND HODGES,  
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	<b>9/30/2015</b>
File #	<b>2015-08174</b>

FINAL ORDER

**DS 2015-071**

THIS MATTER came before the Board of Accountancy (Board) pursuant to Section 120.565, Florida Statutes (FS), at duly-noticed public meetings held on July 31, 2015, in Coral Gables, Florida, and September 25, 2015, in Tampa, Florida, for a hearing on the Petition for Declaratory Statement filed by Howard, Howard and Hodges, Certified Public Accountants and Consultants (Petitioner) on June 11, 2015. The notice of the petition appeared in the Florida Administrative Register on June 26, 2015, in Volume 41, Number 124. No comments by interested persons were received. At the hearings, Petitioner was neither present nor represented by counsel; the Board was represented by Mary Ellen Clark, Senior Assistant Attorney General. Having considered the petition and materials presented, the Board makes the following findings and conclusions:

FINDINGS OF FACT

1. Petitioner is a Certified Public Accountant (CPA) firm licensed in Florida, license number AD 15574, and a wholly-owned subsidiary of a company owned entirely by Florida licensed CPAs.
2. One of Petitioner's Florida CPAs is contemplating providing bookkeeping and tax services to a former Florida client now residing in the state of Oregon. This former client is fully licensed to cultivate medical marijuana under the laws of the state of Oregon and is requesting support in the form of tax planning, tax preparation, and structuring/preparing accounting records.
3. Section 473.308(6)(a), FS, provides that "[g]ood moral character means a personal history of honesty, fairness, and respect for the rights of others and for the laws of this state and nation."
4. Petitioner asks the following question:  
  
Does the provision of public accounting services, as defined in Section 473.302(8), FS, to marijuana-related businesses in states where marijuana-related businesses have been legalized, in the absence of the criminal conviction of the certified public accountant for the provision of those services, in and of itself constitute a lack of good moral character, as defined in Section 473.308(6)(a), FS.

**CONCLUSIONS OF LAW**


5. The Board has jurisdiction over this matter pursuant to Section 120.565, and Chapter 473, FS.

6. The Board answers question in the negative; no, the provision of public accounting services, as defined in Section 473.302(8), FS, to marijuana-related businesses in states where marijuana-related businesses have been legalized, in the absence of a criminal conviction of the certified public accountant for the provision of those services, in and of itself does not constitute a lack of good moral character.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

**DONE AND ORDERED** this 28<sup>th</sup> day of September, 2015.

BOARD OF ACCOUNTANCY

  
Veloria A. Kelly, Division Director ✓

**NOTICE OF RIGHT TO APPEAL**

A party who is adversely affected by this Final Order is entitled to judicial review pursuant to Section 120.68, Florida Statutes. Review Proceedings are governed by Rules 9.110 and 9.190, Florida Rules of Appellate Procedure. Such proceedings are commenced by filing one copy of a Notice of Appeal with the Department of Business and Professional Regulation, Attn: Ronda L. Bryan, Agency Clerk, 1940 North Monroe Street, Suite 92, Tallahassee, Florida 32399 and a Second copy, accompanied by filing fees prescribed by law, with the District Court of Appeal, First District, or with the District Court of Appeal in the Florida Appellate District where the Party Resides. The Notice of Appeal must be filed within thirty (30) Days of Rendition of the Order to be reviewed.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished by U.S. Mail to Gregory S. Uchimura, Howard, Howard and Hodges, Certified Public Accountants and Consultants, 720 Rodel Cove, Lake Mary, Florida 32746; and by interoffice mail to Mary Ellen Clark, Senior Assistant Attorney General, Administrative Law Section, PL-01 The Capitol, Tallahassee, Florida 32399-1050, this 30<sup>th</sup> day of September, 2015.

  
Brandon M. Nichols



**Howard, Howard and Ho**  
*Certified Public Accountants and Consultants*

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	6/11/2015
File #	

June 9, 2015

Department of Business & Professional Regulation  
Division of Certified Public Accounting  
Board of Accountancy  
Veloria A. Kelly, Director  
240 NW 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607

RECEIVED  
JUN 11 2015

**DS 2015-071**

Dear Veloria:

Please consider this letter a request for an opinion from the Board of Accountancy.

**1. Complete Statement of Hypothetical Situation**

A Florida CPA is contemplating providing bookkeeping and tax services to a former Florida client now resident in the state of Oregon. This client is fully licensed to cultivate medical marijuana under the laws of the state of Oregon and intends to treat this as a for-profit business venture. The client is requesting support in the form of tax planning, tax preparation, and structuring/preparing their accounting records.

**2. Specific Question**

Would the Florida Board of Accountancy consider it to be an act discreditable when a Florida CPA provides services to a business that violates federal drug laws, even though the business is in a state that allows the business to operate legally?

**3. Pertinent Law and Rules**

Florida statute 473.308, Licensure. —

(5) An applicant for licensure shall show that the applicant has good moral character.

(6) (a) "Good moral character" means a personal history of honesty, fairness, and respect for the rights of others and for the laws of this state and nation.

(b) The board may refuse to certify an applicant for failure to satisfy this requirement if:

1. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant; and
2. The finding by the board of lack of good moral character is supported by competent substantial evidence.

**4. Desired Result**

**An indication from the Florida Board of Accountancy on whether it expects to apply "good moral character" requirements or impose discipline on Florida CPAs providing services for marijuana-related businesses in states where marijuana -related business have been legalized.**

Sincerely,

A handwritten signature in black ink, reading "Gregory S. Uchimura". The signature is written in a cursive style with a long horizontal flourish at the end.

**Gregory S. Uchimura, CPA**