The meeting was called to order at 9:04 a.m. by Dr. M. G. Fennema, Vice Chair. The roll was called by Karan Lee reflecting the following:

Committee members present:

Madeline Domino  
Dr. M. G. Fennema  
Professor Gary Laursen  
Bill Michaelson  
Frank Puissegur  
Eric Robinson

Committee members absent:

Maria Caldwell - Excused  
Jeffrey Haller

Staff members present:

Rich Evans  
Karan Lee  
Trencia Jenkins  
Barbara Whitney  
Angela Francis  
Danielle Collins  
Courtney Dixon  
John Gruppioni  
Leesha London  
Theresa Walcott

Others present:

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel  
Erica White, Chief Attorney – Division of Certified Public Accounting  
Cindy Alderman, Pass Online/Checkpoint  
Barbara Manning, CPEasy, Thomson Reuters Tax & Accounting, Inc.
RATIFY MINUTES, FEBRUARY 27, 2015 MEETING

Motion was made by Mr. Michaelson and seconded by Mr. Puissegur to approve the minutes from the May 11, 2015 meeting with one correction on page four. Upon vote, motion passed unanimously.

ETHICS

Review Ethics Provider and Course Application for:

A. Professional Scholastics Inc.
   1. Ethical Conduct for Florida CPAs – Self-Study – 4 CPE hours

Motion was made by Professor Laursen and seconded by Mr. Puissegur to approve the ethics provider and course application as listed above. Upon vote, the motion passed unanimously.

B. Surgent McCoy CPE, LLC
   1. Florida Ethics for CPAs – Live Study – 4 CPE hours

Motion was made by Mr. Michaelson and seconded by Mr. Puissegur to approve the ethics provider and course application as listed above. Upon vote, the motion passed unanimously.

Review Renewal Ethics Provider and Course Applications for:

A. Becker Professional Education
   1. Ethics and Professional Conduct for CPAs in Florida – Live Study- 4 CPE hours

Motion was made by Professor Laursen and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

B. CCH, A Wolters Kluwer Business
   1. Florida Ethics: An Overview for Accountants – Self-Study – 4 CPE hours
Motion was made by Professor Laursen and seconded by Mr. Puissegur to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

C. CPEasy, Thomson Reuters Tax & Accounting, Inc.

1. Ethics in Tax Practice: Florida – Self-Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously. Professor Laursen abstained.

D. CPE Solutions, LLC

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

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

E. CPE Store, Inc.

1. Florida Ethics: An Overview for Accountants – Self-Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

F. Florida Institute of Certified Public Accountants

1. Protecting the Integrity of Florida CPAs – Live Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

G. Florida Institute of Certified Public Accountants

1. Ethics: Protecting the Integrity of Florida CPAs – Self-Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.
H. Florida Institute of Certified Public Accountants

1. Ethics for Governmental CPAs in Florida – Live Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

I. Florida Institute of Certified Public Accountants

1. Protecting the Integrity of Florida CPAs online course (ETHOL) – Self-Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

J. Global CPE

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

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

K. JN Productions CPE Course

1. Florida Ethics: An Overview for Accountants – Self-Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

L. Pass Online/Checkpoint Learning – Thomson Reuters

1. Personal and Professional Ethics for Florida CPAs – Self-Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

M. Pony Express CPE

1. Ethics for Florida CPAs – Self-Study – 4 CPE hours
Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

N. Thomson Reuters Tax and Accounting dba Gear Up

1. Ethics for Florida CPAs – Live Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously. Professor Laursen abstained.

O. Tindall & Company, P. A.

1. The Practical Application of Accounting Ethics – Live Study – 4 CPE hours

Motion was made by Mr. Puissegur and seconded by Mr. Michaelson to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

**REVIEW OF DEPARTMENT APPROVED SPONSORS**

<table>
<thead>
<tr>
<th>Sponsor Name</th>
<th>Sponsor Code</th>
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<tr>
<td>FL INSTITUTE OF CFOS + CFO EXCHANGE GROUP</td>
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<tr>
<td>WECHSLER ASSOCIATES INC.</td>
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</tr>
<tr>
<td>NEW YORK, NY</td>
<td></td>
</tr>
</tbody>
</table>

Motion was made by Mr. Michaelson and seconded by Mr. Puissegur to ratify the list. Upon vote, the motion passed unanimously.

**ADMINISTRATIVE**

A. Discuss guidelines for board staff when reviewing ethics application.

After some discussion the Committee agreed that board staff should look for the following items when reviewing ethics courses: the entire course is submitted, includes any new rule changes, the removal of obsolete rules and that the course covers a substantial amount of the laws and rules. Dr. Fennema stated that he will
informed the Board of Accountancy, at the next board meeting, of our discussion to see what the pleasure of the board is regarding this matter.

B. 473.312, F.S. and Chapter 61H1-33, F.A.C. (informational).

C. Executive Director and/or Licensing Supervisor Remarks.

Veloria Kelly, Director informed the Committee that the NASBA CPA CPE Audit tracking system for Florida is just days away from launch. She informed the Committee that we will be using the system to conduct this year’s CPE audit. She informed the Committee that the Bureau of Education and Testing will be increasing the audit sample to about ten percent this year and the audit letter will be mailed out around mid-July.

Ms. Kelly informed the Committee that the system will be available to all Florida’s active license CPAs. She stated that a notice will go out around mid-August to the licensees. She stated that the CPA will be able to input their CPE and upload their certificate of completions. Ms. Kelly informed the Committee that the service is free of charge to the licensee and the Board of Accountancy.

Ms. Kelly informed the Committee that Rule 61H1-36.004, F.A.C. was amended effective May 6, 2015 to include the new disciplinary guidelines for failure to submit continuing professional education hours.

ADDITIONS

Review Renewal Ethics Provider(s) and Course(s) Applications:

A. Professional Education Services, LP

1. Ethics and Professional Conduct for Florida CPAs – Self-Study – 4 CPE hours

Motion was made by Professor Laursen and seconded by Mr. Puissegur to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.

B. Western CPE

1. Real-World Ethics for Florida CPAs – Self-Study – 4 CPE hours

Motion was made by Professor Laursen and seconded by Mr. Puissegur to approve the ethics renewal provider and course application as listed above. Upon vote, the motion passed unanimously.
FUTURE MEETING DATE

September 17, 2015 at 9:00 a.m.

Meeting adjourned at 9:42 a.m.

Dr. M. G. Fennema, Vice Chair