

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLASS:	Brandon Mahole
Date:	12/3/2013
File #:	

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December 3, 2013

Florida Board of Accountancy
240 N. W. 76th Drive Suite A
Gainesville, FL 32607-6635

DS 2013-109

RE: Amended Position for Declaratory Statement before Florida Board of Accountancy

Dear Members of the Board of Accountancy:

This is a request for your ruling on a question of independence under Chapter 473.315, Rule 61H1-21.001 Independence and Incorporated Standards and on a question of practice requirement for corporation under Chapter 473.309 of the Florida Statutes.

The circumstances surrounding my questions are as follows:

I have my own CPA business and I perform audits for homeowners associations. I would like to purchase an ownership interest (10-30%) during the next few years in another CPA firm which provides bookkeeping, accounting, consulting and tax services. This firm does not engage in audits, does not plan on performing audits in the future, but provides accounting services for my firm's audit clients. These accounting services include mostly monthly bank reconciliations and consulting services. Clients are responsible for authorizing or approving transactions, performing management functions, making decisions and maintaining custody of their assets.

My questions are as follows:

If I gain 10-30% ownership interest in this CPA firm, can I still have my own CPA Company?

And if yes, would I be independent to continue performing audit services under my company's name for our mutual clients?

Thank you,

Renata Dunn
Renata Dunn, CPA

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