

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	<b>6/30/2015</b>
File #	<b>2015-05623</b>

IN RE: PETITION FOR DECLARATORY STATEMENT BY  
KEITH LOCKE, CPA

**DS 2015-051**

FINAL ORDER

THIS MATTER came before the Board of Accountancy (Board) pursuant to Section 120.565, Florida Statutes (FS), at a duly-noticed public meeting held on June 11, 2015, in Orlando, Florida, for a hearing on the Petition for Declaratory Statement filed by Keith Locke (Petitioner) on May 13, 2015. The notice of the petition appeared in the Florida Administrative Register on May 13, 2015, in Volume 41, Number 93. No comments by interested persons were received. Petitioner was neither present at the hearing nor represented by counsel. The Board was represented by Mary Ellen Clark, Senior Assistant Attorney General. Having considered the petition, the Board makes the following findings and conclusions.

FINDINGS OF FACT

1. Petitioner is a Certified Public Accountant (CPA) licensed in Florida.
2. Section 473.302 (8)(b), F.S., provides in part that:

“Practice of,” “practicing public accountancy,” or “public accounting” means:

Offering to perform or performing for the public one or more types of services involving the use of accounting skills, or one or more types of tax, management advisory, or consulting services, by any person who is a certified public accountant who holds an active license, issued pursuant to this chapter, or who is authorized to practice public accounting pursuant to the practice privileges granted in s. 473.3141, including the

performance of such services by a certified public accountant in the employ of a person or firm;”

3. Section 473.302 (8)(c), F.S., provides in part that:

“Practice of,” “practicing public accountancy,” or “public accounting” means: Offering to perform or performing for the public one or more types of service involving the preparation of financial statements not included within paragraph (a), by a certified public accountant who holds an active license, issued pursuant to this chapter, or who is authorized to practice public accounting pursuant to the practice privileges granted in s. 473.3141; by a firm of certified public accountants; or by a firm in which a certified public accountant has an ownership interest, including the performance of such services in the employ of another person.”

4. Petitioner proposes to take on some off-tax-season work with a small nonprofit community school where his duties would include bookkeeping and the preparation of various internal reports, writing checks (not signing them), entering receipts and disbursements into the computer, and occasionally assisting with grant applications. Petitioner proposes to invoice for said work through a corporation separate from his regular tax business and asks whether the work for the school would constitute the practice of public accountancy

#### **CONCLUSIONS OF LAW**

5. The Board has jurisdiction over this matter pursuant to section 120.565, and Chapter 473, Florida Statutes.

6. The Board answers the question in the affirmative. In that Petitioner is licensed as a CPA in Florida, pursuant to section 473.302(8)(b) and (c), F.S.,

performance of the duties described would constitute the practice of public  
accountancy.

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

DONE AND ORDERED this 22<sup>nd</sup> day of June, 2015.

BOARD OF ACCOUNTANCY

Veloria A. Kelly  
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 Keith Locke, CPA, 4604 49<sup>th</sup> St. N #111, St. Petersburg, Florida 33709-3842; 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 June, 2015.

  
Brandon M. Nibbs