

BOARD OF ACCOUNTANCY  
2015-2016 Annual Regulatory Plan

Pursuant to Section 120.74(1), Florida Statutes:

- (a) Chapter 2015-174, Laws of Florida, effective July 1, 2015, was enacted during the previous 12 months which created or modified the duties or authority of the Board, and included amendments to the following laws:

Section 473.302, F.S.  
Section 473.309, F.S.  
Section 473.3101(1)(b), F.S. (The board shall define by rule what constitutes a CPA Firm)  
Section 473.316, F.S.  
Section 473.3125, F.S.  
Section 473.322, F.S.

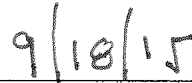
Only one of the laws above requires the Board to adopt a rule and for which rulemaking is necessary for implementation.

1. The Board must adopt a rule to implement Section 473.3101(1)(b), F.S.
  2. Rulemaking is necessary to implement Section 473.3101(1)(b), F.S.
    - a. The Board approved a definition of "CPA Firm" as an amendment to Rule 61H1-20.001(4), F.A.C. on July 31, 2015, and published a notice of rule development on September 21, 2015, the citation to which in the Florida Administrative Register is Vol. 41, No. 183.
  3. Rulemaking is not necessary to implement the other laws identified above because the law amendments express more clearly existing law already implemented, where necessary, by rule.
- (b) Attached is a spreadsheet listing the laws not otherwise listed in paragraph (1) which the Board expects to implement by rulemaking before July 1, 2016. Rules that have been noticed prior to October 1, 2015 are not included in this report.

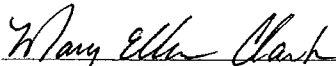
Pursuant to Section 120.74(1)(d), Florida Statutes, I hereby certify that I have reviewed this Annual Regulatory Plan and that the Board regularly reviews all of its rules to determine if the rules remain consistent with the Board's rulemaking authority and the laws being implemented, with the most recent review having been completed June 30, 2015.



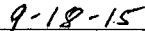
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H. Steven Vogel, Esquire  
Chair, Board of Accountancy



\_\_\_\_\_  
Date



\_\_\_\_\_  
Mary Ellen Clark  
Counsel to the Board of Accountancy



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Date

