

The Division of Certified Public Accounting

Our mission


To promote consumer protection by ensuring certified public accountants and firms meet and adhere to the statutory requirements for licensure.

What we do

The Division is responsible for regulating certified public accountants (CPAs) and accounting firms. The Division processes CPA exam applications, original Florida licensure applications and licensure by endorsement applications. The Division handles reactivation of delinquent or inactive CPA licenses, temporary permit applications, accountancy firm licensure and verification of exam and licensure information. The Division issues CPA wall certificates and continuing education reporting forms. It also tracks disciplinary sanctions as well as CPA and accounting-related complaints.

The Division also provides administrative support to the Board of Accountancy. The Board consists of nine members. Seven members are CPAs and two are consumer members. The Board meets approximately 10 times a year at various locations throughout the state. The meetings are open to the public and noticed in Florida Administrative Register.

Report suspected unlicensed activity!

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Florida Board of Accountancy

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Requesting opinions, interpreting the statutes and rules

A Declaratory Statement is the only way to obtain a binding interpretation or opinion from the Florida Board of Accountancy concerning the applicability of statutory provisions, rules or orders over which the Board of Accountancy has authority (Chapters 455 and 473, Florida Statutes, and Chapter 61H1, Florida Administrative Code).

A petition for a Declaratory Statement may only be used to resolve questions or doubts as to how the statutes, rules or orders may apply to the petitioner's particular circumstances. A Declaratory Statement is not the appropriate way to determine the conduct of another person or to obtain a policy statement of general applicability from the Board of Accountancy.

Section 120.565, Florida Statutes and Rule 28.105, Florida Administrative Code set forth the requirements for filing a petition for Declaratory Statement from the Board of Accountancy. A Petition for Declaratory Statement should be mailed to the Board of Accountancy at 240 N.W. 76th Drive, Suite A, Gainesville, Florida, 32607-6656. Once received, the Board office will file the petition with the Agency Clerk's Office for processing. Petitions must be noticed in the Florida Administrative Register before they can be placed on the Board's agenda.

License renewal and CPE deadlines

First time renewing

If a CPA was issued a license before June 30, the license will expire at the end of the year. If a CPA was issued a license after June 30, the license will expire December 31 of the following year.

First CPE (re-establishment) reporting period

For newly licensed CPAs, the CPE re-establishment period begins on the date of certification, which is printed on the license and ends on the third June 30 following the certificate date. Each succeeding re-establishment period shall begin on July 1 and end on June 30, two years thereafter (see Rule 61H1-33.001(2), F.A.C.). For instance, if your license is issued or reactivated on June 29, 2017, your first CPE reporting period will be June 30, 2019 (the first June 30 will be in 2017, the second in 2018 and the third in 2019). But, if your license is issued or reactivated on July 1, 2017, your first CPE re-establishment period will be June 30, 2020 (the first June 30 will now be in 2018, the second in 2019 and the third in 2020).

Note: For CPAs going through the reactivation process, the above first CPE reporting period will apply.

CPE renewal requirements

You must complete 80 hours of CPE, to include at least 20 hours of accounting and auditing, four hours of Board-approved ethics and no more than 20 hours of behavioral subjects every two years (see Rule 61H1-33.003(1)(a), F.A.C.).



CPE automatic extensions

Florida CPAs who do not complete the CPE requirements by June 30 of their re-establishment period are granted an automatic extension. You will have to complete an additional eight hours in accounting and auditing subjects for a total of 28 hours of auditing and accounting subjects, and 88 hours of CPE in total. If you do not complete all of your hours by September 15, you are granted another automatic extension until December 31. However, to use the second automatic extension, you will have to complete an additional 16 total hours in accounting and auditing subjects for a total of 36 hours in accounting and auditing subjects, and 96 hours of CPE in total. See Rule 61H1-33.003(1)(b), F.A.C.

Note: These extensions are automatic; you do not have to request them. The additional hours completed to satisfy the extension requirements cannot be used toward your next CPE reporting period.