

Julie I. Brown, Secretary

Ron DeSantis, Governor

Meeting Minutes

August 5, 2021  
Board of Accountancy  
Department of Business and Professional Regulations  
Marriott Tampa Westshore  
1001 N Westshore Blvd, Tampa, FL 33607

Notice

Thursday August 5, 2021

The meeting was called to order at 1:01 p.m. Roll call of Attendees was called by Roger Scarborough, Director and reflected the following persons present:

Board Members

Steve Platau (Chair)	Present
Brent Sparkman	Excused Absence
Jason Lafser	Present
Tracy Keegan	Present
Shireen Sackreiter	Not Present
Michelle Maingot	Excused Absence
William Benson	Present
William Blend	Not Present

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Justin Thames of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee.

Welcome

Mr. Platau opened the meeting by welcoming all attendees.

1. Senate Bill 616
  - a. CPE Reciprocity

Mr. Scarborough opened discussion for the changes presented to the practice with respect to the recently passed Senate Bill 616. Mr. Scarborough noted that for the notifications sent to licensees in other states has been updated to reflect the changes presented in the bill. Mr. Platau addressed the need to identify how CPE standards would need to be enforced for licensees that are not required to report for their first reporting period. Methods proposed include internal verification with the other state in which the licensee was originally licensed or require the licensee to report CPE for their first renewal period in Florida. Mr. Scarborough additionally identified that the Division will need to identify which states do not require first renewal period reporting.

2. Board Financials

Mr. Scarborough presented the update to the Board's financials. Mr. Scarborough outlined how the Division generates revenue, various technical terms the Division uses, and how the expenses are allocated. Mr.

Scarborough presented an update to the Clay Ford Scholarship financials. Ms. Green provided a historical account of how the funds were allocated to and from the Scholarship account. Mr. Benson initiated discussion on how to improve engagement with the public for the scholarship.

### 3. CPA Evolution

Mr. Platau presented the new curriculum and exams from NASBA as part of their CPA Evolution initiative. Mr. Platau announced that this new program will launch in January 2024. Mr. Platau requested how the Education should prepare for the transition to the new program. Mr. Thames announced that the FICPA will host a symposium in Gainesville to discuss the new program with educators and administrators throughout the state. Mr. Platau also outlined the educational requirements and the expected time of completion of each knowledge based as outlined by the CPA Evolution Model Curriculum. Mr. Platau requested the Board members review aspects of this curriculum and provide feedback to Mr. Scarborough.

### 4. Retired CPA Designation a. FICPA Legislative Initiatives

Mr. Platau invited Mr. Thames to speak regarding the current status of the "Retired" CPA designation. Mr. Thames outlined the conditions for receiving the designation. Mr. Thames then presented the challenges in enacting this designation by part of the legislation. Mr. Thames presented some potential methods to enable this designation to include raising the age (from 55 to 65) of someone requesting the designation, adjusting CPE requirements for reactivation for a Retired CPA as if the licensee would be inactive, or leave the decision to reactivate a retired license to the Board's discretion.

### b. Board Considerations

### 5. International Applicants a. Current Board Practice

Mr. Scarborough presented the challenges currently presented to Division Staff regarding the standards of accreditation and the US 9 with respect to international applicants. The Division at this time reviews each application meets the standards as outlined in the IQAB agreement. The Division also currently enforces the current US 9 standards for all IQAB applicants.

### b. Rules going forward

Mr. Scarborough requested that the Board provide the Division guidance on potential rule changes for processing applications for licensure from IQAB applicants. Mr. Platau acknowledged that any rule change that would be made must balance State jurisdiction versus mutual recognition.

### 6. Education Requirements in Florida (vs. National Trends)

This was not discussed at this meeting.

### 7. Profession Pipeline

Mr. Platau outlined ways that the board can engage with the public about the purpose of the board and the role of the board in regulating the profession. Mr. Platau also encouraged the board to find ways to publicize the profession to students interested in the field.

**8. Independence Rule in Florida**

This was not discussed at this meeting.

**9. NASBA Annual Meeting**  
a. Scholarships Available

Mr. Platau announced the next NASBA annual meeting in October 2021. Scholarships are available to first-time board members interested in attending the meeting. Mr. Platau encouraged all board members present to speak with Mr. Scarborough about attending this meeting.

**10. 100% CPE Compliance Task Force**  
a. Report of Task Force

Mr. Platau presented the findings of the Task Force to the Board. Mr. Platau thanked all involved for their participation with compiling the report. Mr. Scarborough addressed measures the Department will be taking, pending adoption of the report by the Board, to implement the new program with the input from the new CPE Reporting System Implementation Committee and the Board.

**11. Board Meeting Format and Frequency**

Mr. Scarborough presented to the Board the methods of meeting to the Board. He addressed the pros and cons of meeting virtually and physically. Mr. Scarborough also addressed the possibility of meeting in a hybrid format and the challenges presented by hybrid meetings. Mr. Scarborough proposed that the Board meet on a cyclical schedule of two meetings virtually to every meeting in-person.

**12. Additional Developments in the Regulation of the Profession**

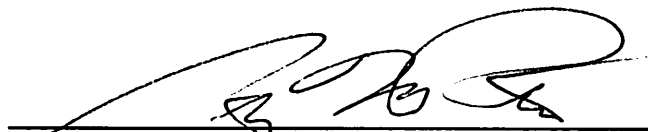
This was not discussed at this meeting.

**13. Public Comments**

There were none at this time.

**14. Recess**

The meeting was called to recess at 5:01 p.m.

  
\_\_\_\_\_  
Steven Platau, Chair

Sept 28 2021  
Date