

February 8, 2023
Board of Accountancy
Department of Business and Professional Regulations
Division of Real Estate Board Room,
400 W. Robinson Street, Suite N901, Orlando, Florida 32801

[Notice](#)

Wednesday, February 8, 2023

The meeting was called to order at 1:00 p.m. Roll call of Attendees was called by Roger Scarborough, and reflected the following persons present:

Board Members

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

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Danijela Janjic, Chief Attorney, Office of the General Counsel. Katie Pareja, Assistant General Counsel, Office of the General Counsel. Justin Thames, Paul Brown, Shelly Weir, and Julian Dozier of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. Mr. David Dennis, prior Board member and general public attendee.

1. 18 Month Rule

Ms. Weir presented a draft proposal from the AICPA regarding the 18 month rule for taking and passing all four (4) sections of the exam. The proposal presented would permanently extend the deadline of passing the final section of the exam to 24 months after the passage of the first section of the exam. Discussion followed regarding if the rules should be revised to reflect the change, and how many other states will extend the testing window prior to Florida. Additionally, discussion focused on the implementation phase of the new exams and how that process may hinder candidates to timely take and pass all four sections of the exam.

2. "Place of Business"

Ms. Green presented her perspective regarding the statutory definition of "Office", "Home Office", and "Place of Business". She additionally presented a couple of instances of how the terms are applied. The first scenario covering an out-of-state CPA servicing clients that are also out-of-state. As interpreted, Ms. Green argued that the individual in that situation would not require a Florida License and may practice under mobility. The second scenario is an out of state resident who primarily performs services in Florida. Under this interpretation, this CPA would require a Florida license.

3. Internships/Apprenticeships

Ms. Weir presented the AICPA draft plan to improve the pipeline of students in to the profession of accounting. Topics of improvement included implementing a hybrid for-credit apprenticeship program. Discussion regarding the composition of the 30 additional hours after the 120 used in a bachelor's degree followed the initial presentation. Additionally emphasis was placed on the importance of the exam and the necessary work experience factored into the issuance of a license.

4. Null and Void Reinstatements

Mr. Scarborough presented a draft version of guidance that may be used by licensees seeking to reinstate a null and void license. After the presentation, the Board recommended including a section of the form to allow a licensee to describe any good faith efforts that the licensee took to satisfy the renewal requirements of the license.

5. Florida Institute of Certified Public Accountants

Mr. Thames recognized the service of Mr. Ken Hart and requested a moment of silence in his honor. Mr. Thames additionally provided the Board the FICPA's perspective on mobility and substantial equivalency. He additionally requested that the Board consider hosting a workshop on those topics to address the topic with licensees.

6. Public Comments

None at this time.

7. Old Business

None at this time.

8. Other Business

None at this time.

9. Adjourn

The meeting was adjourned at 4:10 p.m.

William Blend, Chair

Date