

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

July 20, 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

Thursday July 20, 2023

1:00 p.m. Call to Order William Blend
Roll Call and Quorum Roger Scarborough

1. Rules
 - a. 61H1-20.001, F.A.C. (CPE Reporting Tool Rule Revision)
 - b. 61H1-27.002, F.A.C.
 - c. 61H1-27.005, F.A.C.
 - d. 61H1-28.0052, F.A.C.
 - e. 61H1-33.003, F.A.C. (CPE Reporting Tool Rule Revision)
 - f. 61H1-33.003(4)(b), F.A.C.
2. Education Requirements (120 Hours vs. 150 Hours for Licensure)
3. Retired Status
 - a. Current Options
 - i. Inactive Status
 - ii. Voluntary Relinquishment
 - iii. Maintain Current, Active Status
 - b. Proposed Alternatives
4. 2024 Proposed Meeting Dates
5. Florida Institute of Certified Public Accountants
6. Public Comments
7. Future Meetings

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|------------------------------|-------------|
| September 7 th PC | Orlando, FL |
| September 8 th BD | Orlando, FL |
| October 25 th PC | GoToMeeting |
| October 27 th BD | Orlando, FL |
| December 14 th PC | Orlando, FL |
| December 15 th BD | Orlando, FL |

8. Adjourn

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Please Note: The Board of Accountancy may hear agenda items out of order rather than as presented on the agenda

61H1-20.001 Definitions.

(1) "Certified public accountant," or "CPA," shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.

(2) "Florida certified public accountant" shall be deemed and construed to mean a person who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S.

(3) "Non-Florida certified public accountant" shall be deemed and construed to mean a person who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.

(4) "Firm," "CPA Firm" or "Firms of certified public accountants" shall be deemed and construed to mean a sole proprietor, partnership, professional corporation, limited liability company, or any other legal entity engaged in the practice of public accounting, including individual partners, stockholders or members thereof, that holds an active, delinquent, or temporary license issued under Section 473.3101, F.S., or its state of domicile.

(5) "Florida firm" shall be deemed and construed to mean any sole proprietor, partnership, professional corporation, limited liability company, or any legal entity that holds an active, delinquent, or temporary license issued under Section 473.3101, F.S.

(6) "Non-Florida firm" shall be deemed and construed to mean any legal entity that is practicing public accounting pursuant to a license issued in its state of domicile.

(7) A "suspended certified public accountant" is prohibited from practicing public accounting as a sole proprietor, partner or shareholder and using the "CPA" designation. A suspended certified public accountant may be an employee under the supervision of a certified public accountant who holds an active license.

(8) ~~An Except as to a certified public accountant employed by a Florida firm,~~ "office" shall be deemed and construed to mean a place in which public accounting is conducted or any place for which the physical address is identified in advertising. ~~For As to a certified public accountant employed by a Florida firm,~~ "office" shall also mean the licensee's his/her designated address of record.

(9) "Proof of CPE completion" from a continuing professional education CPE provider shall be defined as the document identifying the licensee has completed a course. To be accepted by the Board, the document must contain the following elements: name of course taken, licensee name, the date the course was completed, number of hours, credit type or category, sponsor name, and signature of the CPE sponsor, Proof of CPE completion for a Florida ethics course, in addition to the aforementioned elements, must include the DBPR course approval number. For courses completed at accredited institutions of higher learning and credited for CPE, a transcript will be considered proof of CPE completion. Proof of CPE completion for instructor credit will include an Instructor CPE Credit Reporting Form (DBPR CPA 13, effective _____), which is incorporated by reference in Rule 61-35.003, F.A.C.

Rulemaking Authority 473.304 FS. Law Implemented 455.271, 473.3101, 473.3141 FS. History—New 12-4-79, Formerly 21A-20.01, Amended 10-20-86, Formerly 21A-20.001, Amended 8-13-06, 11-3-09, 3-18-10, 11-21-13, 12-24-15, XX-XX-23.

61H1-27.002 Concentrations in Accounting and Business.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 30 semester or 45 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting or accounting data analytics, financial accounting, and taxation. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester hours or 4 quarter hours of taxation for accounting standards based upon United States federal and state laws. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 30 semester or 45 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

(b) No change

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 180 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting or accounting data analytics, financial accounting, and taxation. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester hours or 4 quarter hours of taxation for accounting standards based upon United States federal and state laws. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

Rulemaking Authority 473.304, 473.306(3), 473.308(3) FS. Law Implemented 473.306(2), (3), 473.308(3), (8) FS. History—New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.02, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, 1-31-05, 5-24-07, 11-30-08, 12-21-09, 12-2-14, 7-11-16, 2-13-18, 7-29-18, 2-3-20, 1-12-21, XX-XX-23.

61H1-27.005 Educational Advisory Committee.

The Board shall appoint an Educational Advisory Committee which shall be composed of one (1) member of the Board, two (2) Florida certified public accountants in public practice, and four (4) academicians on faculties of universities within the State of Florida. The Board member shall be appointed by the Chairman and serve at his or her pleasure. The other members of the Committee will be selected by the Chairman of the Committee for terms of two (2) years, ~~with the potential for reappointment for one (1) additional two (2) year term. Any member appointed to fill a vacated, partial term, can serve two (2) full terms.~~ In addition, the Committee shall consist of expert staff retained by the Department of Business and Professional Regulation. Said staff shall be individuals who have knowledge and experience with educational curricula and national accreditation standards for accounting and business programs. The Educational Advisory Committee shall assist the Board and Board staff with any educational matters or issues brought to the Committee, including but not limited to questions regarding academic qualification for applications for examination and licensure by endorsement. The Committee may also bring educational issues it deems of importance to the Board.

Rulemaking Authority 473.304 FS. Law Implemented 473.306 FS. History—New 7-7-85, Formerly 21A-27.05, Amended 12-2-92, Formerly 21A-27.005, Amended 10-26-09.

61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

(1) With respect to the CPA Examination:

(a) A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for ~~eighteen~~ thirty months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

(b) Candidates must pass all four test sections of the CPA Examination within a rolling ~~eighteen~~-thirty-month period, which begins on the NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the rolling ~~eighteen~~-thirty-month period, credit for any test section(s) passed outside the ~~eighteen~~ thirty-month period will expire and that test section(s) must be retaken.

(2) A candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification of examination scores by the Board to the Department that the applicant has met all licensure requirements as imposed by Chapters 455 and 473, F.S., and the rules promulgated pursuant thereto, the Department shall issue a license to practice public accounting to such individual. However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 36 months of the date of certification of examination scores by the Board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(7)(a), F.S.

(3) The eighteen-month requirement as stated in this rule does not apply to examination credits expiring between April 1, 2020 and June 29, 2021. Those credits shall be granted an extension through June 30, 2021.

~~(4) The eighteen month requirement as stated in this rule does not apply to examination credits expiring between January 1, 2024 and June 29, 2025. Those credits shall be granted an extension through June 30, 2025.~~

(4) The thirty-month requirement as stated in this rule does not apply to examination credits for any test section(s) passed with a grade release date between July 1, 2022 and December 31, 2022. Those sections have an expiration date of June 30, 2025.

(5) The thirty-month period replaces the prior eighteen-month period and is effective for candidates with their first passing score released by NASBA on or after October 21, 2020.

(~~5~~ 6) This rule shall be reviewed and, if necessary, repealed, modified, or renewed through the rulemaking process five years from the effective date.

Rulemaking Authority 455.217(1), 473.304, 473.306 FS. Law Implemented 455.217(1), 473.306 FS. History—New 1-1-04, Amended 2-24-08, 8-20-09, 12-10-09, 5-6-21, 5-14-23.

61H1-33.001 Certified Public Accountants Required to Comply with this Chapter.

(1) Each Florida certified public accountant shall be required to reestablish his/her professional knowledge and competency in conformity with this rule by the completion of continuing professional education programs.

(2) Pursuant to Section 473.311(1)(b), F.S., a Florida licensed certified public accountant, who is not a resident of Florida and is licensed in another state, may satisfy Florida's CPE requirements by completing the CPE requirements of the state where the licensee's office is located and by completing a Florida Board-approved ethics course. If the state where the licensee's office is located does not have continuing professional education requirements, the licensee must comply with the requirements set forth in paragraph 61H1-33.003(1)(b), F.A.C.

(3) See Rule 61H1-33.006, F.A.C., for reinstatement of inactive Florida certified public accountants who desire to become active Florida certified public accountants, and the requirements related to continuing professional education.

Rulemaking Authority 473.304, 473.311, 473.312, 473.313 FS. Law Implemented 473.311, 473.312, 473.313 FS. History—New 12-4-79, Amended 2-3-81, 12-19-82, Formerly 21A-33.01, Amended 4-8-86, Formerly 21A-33.001, Amended 5-24-07, 11-18-07, 12-10-09, 9-7-22.

61H1-33.003 Continuing Professional Education.

(1)(a) Each Florida certified public accountant's reestablishment period shall commence on the date indicated on the licensee's Florida certificate. The initial designated reestablishment period for each Florida certified public accountant shall end on the third June 30th following the date indicated on the licensee's Florida certificate. Each succeeding reestablishment period shall begin on July 1, and end on June 30, two years thereafter and ending in the year the license expires.

(b)(4)(a) In any given reestablishment period, except as stated below in subparagraph (1)(c) of this rule, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 8 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board-approved ethics. All CPE proof of completion must be reported in the DBPR On-Line Services portal on or before July 31 prior to their biennial license renewal.

(c) Effective with the reestablishment period ending June 30, 2024, the licensee must report courses completed and provide proof of CPE completion in the DBPR On-Line Services portal on or before July 31 immediately following the reestablishment period and prior to their biennial license renewal.

(d) A nonresident Florida licensed certified public accountant seeking renewal of a Florida license may provide proof of CPE completion in the State where the licensee's office is located by submission of the Out of State Licensee CPE Acknowledgement Form (DBPR CPA 14, effective _____), which is incorporated by reference in Rule 61-35.003, F.A.C., and proof of completion of a Florida Board-approved ethics course in the DBPR On-Line Services portal prior to renewal.

(e)(b) Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the licensee submits proof of CPE completion in the DBPR On-Line Services portal. Florida certified public accountant completes for an additional eight hours in Accounting and Auditing subjects, totaling 88 hours of completed CPE on or before the extension date. An automatic extension will be granted until December 31st provided the licensee submits proof of CPE completion in the DBPR On-Line Services portal. Florida certified public accountant completes for an additional 16 hours in Accounting and Auditing subjects, totaling 96 hours of completed CPE on or before the extension date. For the reestablishment period ending June 30, 2020, current active licensees who complete continuing professional education (CPE) hours by December 31, 2020 are not required to complete the additional CPE hours referenced in this subsection. CPE hours approved for this extension shall apply solely to the reestablishment period ending June 30, 2020.

(2) Educational instruction or training in public accounting subjects or courses of study is hereby defined as formal programs of learning as defined below, which contribute directly to professional competency following licensure to practice public accountancy. Subjects or courses of study qualifying an individual for the purposes of this shall be limited to:

(a) Accounting and auditing subjects to consist of: Accounting and financial reporting subjects, the body of knowledge dealing with recent pronouncements of authoritative accounting principles issued by the standard-setting bodies, and any other related subject generally classified within the accounting discipline. Subjects include auditing subjects related to the examination of financial statements, operations systems, and programs; the review of internal and management controls; and the reporting on the results of audit findings, compilation and review. It also includes assurance services that relate to Standards for Attest Engagements.

(b) Technical business subjects to consist of:

1. Taxation including tax compliance and tax planning.
2. Consulting services including management advisory services; personal financial planning services; planning and control systems dealing with planning, organizing and controlling any phase of individual financial activity or business activity; designing, implementing, and evaluating operating systems as well as business advisory services and personal financial planning.
3. Management including practice management for the public practitioner; financial management of an organization including information systems, budgeting and asset management, planning, buying and selling businesses, contracting for goods and services and foreign operation; budgeting; cost analysis; human resource management; and financial management.
4. Specialized knowledge and applications including subjects related to specialized industries such as not for profit organizations, health care, oil and gas.

(c) The ethics courses shall be obtained from a provider approved pursuant to Rule 61H1-33.0032, F.A.C., and consist of:

1. A review of Chapters 455 and 473, F.S., and the related administrative rules.
2. The ethics course may include other subjects including but not limited to: ethical conduct, core values and competencies, professional responsibility, responsibility to clients and the public, case studies that require the application of ethics principles, national professional standards and interpretations, and appropriate national issues related to the practice of accounting.

(d) Behavioral subjects including oral and written communications and the social environment of business. All courses not covered above are considered behavior except for business meetings, social functions, committee service and courses in elementary accounting or basic mathematics which do not qualify for credit.

(3) Credit may be prorated by the sponsor for courses that cover more than one area of study by (1) prorating the amount of time spent in each area or (2) awarding credit based on the lowest topic covered with accounting and auditing being the highest and behavioral the lowest. Therefore an eight-hour course that was 75% accounting and auditing and 25% management would receive six (6) hours of accounting and auditing credit and two (2) hours of technical business or eight (8) hours of all technical business. Hours cannot be prorated in less than half-hour increments.

(4) In order for a Florida certified public accountant to receive credit for programs of learning, as defined above, the following formalities and further requirements must be met:

(a) Courses taken at institutions of higher education:

1. Higher education credit courses taken from an accredited institution as defined in subsection 61H1-27.001(1), F.A.C., shall be credited for continuing professional education purposes at the rate of 15 hours for each semester hour of higher education credit and 10 hours for each quarter hour of higher education credit, provided the number of contact hours (hours in the classroom) totals at least 90% of the continuing professional education credit so determined. Otherwise, continuing professional education credit shall be limited to the actual number of contact hours.

2. Higher education non-credit courses shall be credited for continuing professional education purposes equivalent to the actual number of contact hours.

3. Continuing professional education credit for instructing a higher education course shall be twice the credit which would have been granted participants for the first presentation of a specific course of program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted by subparagraph 61H1-33.003(4)(b)4., F.A.C.

4. No continuing professional education credit shall be permitted for attending or instructing accounting courses considered to be elementary.

5. To receive instructor credit for courses taught, licensees must submit a completed DBPR CPA 13, Instructor CPE Credit Reporting Form, which is incorporated by reference in Rule 61-35.003, F.A.C.

(b) Other professional education or training:

1. Professional development courses shall be credited for continuing professional education purposes in increments of not less than one half hour, equivalent to the actual number of contact hours (hours in the classroom which must include at least fifty minutes of continuous participation per contact hour or twenty-five minutes per contact half hour) provided an outline (defined as a schedule of activity listing major topics of discussion) is prepared in advance and retained; a course is at least one contact hour or half hour in length; the course conducted by a qualified instructor, lecturer or discussion leader; and a record of registration and attendance is maintained. For this purpose, a one-day program will be granted eight hours credit if the total lapsed time is at least eight hours and the contact time is approximately 400 minutes. An instructor, lecturer or discussion leader will be considered qualified if, through formal training or experience, he has obtained sufficient knowledge of the subject matter to competently instruct the course. A course participant will be granted credit for only that portion of a course actually attended. If a record of registration and attendance

is not maintained by the sponsoring organization, the course participant must be able to prove registration and attendance.

2. Formal organization in-firm educational programs shall be credited for continuing professional education purposes to the same extent and by the same requirements as other professional development courses.

3. Instructors, lecturers, panelists and discussion leaders for professional development courses and formal organized in-firm educational programs shall be credited for continuing professional education purposes at twice the credit granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted in subparagraph 61H1-33.003(4)(b)4., F.A.C. Co-panelists and co-discussion leaders shall be credited for the portion of specific course or program they must prepare to discuss and lead as a co-panelist or co-discussion leader.

4. To the extent course content has been substantially revised, the revised portion shall be considered a first presentation for the purposes of subparagraph 61H1-33.003(4)(b)3., F.A.C.

~~(5) As a part of each licensee's biennial license renewal, each Florida certified public accountant shall, as a part of the biennial licensure renewal, on or before December 31 prior to his/her biennial license renewal, comply with the continuing professional education requirements during the applicable reestablishment period, and upload proof of CPE completion to the DBPR On-Line Services Portal. Each Florida certified public accountant's proof of CPE completion documentation supporting such compliance shall be retained for at least through the two years following a two-year reestablishment period and be made available if requested for a random. Documentation is to be retained to support evidence of completion of the required hours to enable an audit by the Department of Business and Professional Regulation (DBPR) to determine compliance with the requirements. Proof of CPE completion documentation for each course shall be in a format as prescribed by the Board in Rule 61H1-20.001(9), F.A.C. to include course title and date, number of hours earned, attendee name, certified public accountant course provider name, number, and signature of the provider furnishing said certificate, and when requested shall be recorded using the Department's form, entitled Continuing Professional Education Reporting Form (DBPR CPA 41, Effective June 2021), which is hereby incorporated by reference in Rule 61-35.003, F.A.C. The form is also available on the Department's website and at the Board office located at 240 N.W. 76th Drive, Suite A, Gainesville, FL 32307-6655.~~

~~(6) If staff review or review by the Committee on Continuing Professional Education determines that courses are either improperly classified by the provider or do not otherwise meet the requirements of the chapter, then the Florida certified public accountant shall be notified and given 60 days from the date of notification to comply with the continuing professional education requirements. Florida certified public accountants who complete the continuing professional education requirements timely but who are found to be deficient after December 31 of their renewal year must correct the error and pay a \$50 fine within 60 days of the aforementioned notice. Failure to timely correct the error and pay the fine shall constitute grounds for disciplinary action pursuant to Section 455.227 or 473.323, F.S.~~

~~(6) (7) Sponsors of formal correspondence or other individual study technical business and accounting and auditing programs must be approved by the National Association of State Board of Accountancy Quality Assurance Service.~~

Rulemaking Authority 455.213(7), 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2179, 473.312(1)(a), (b), (c) FS. History—New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01, 3-21-05, 5-18-05, 7-10-05, 7-23-06, 12-10-09, 7-7-10, 11-7-12, 8-7-13, 4-21-16, 11-3-19, 10-20-20, 12-23-21, XX-XX-23

61H1-33.0033 Obligations of CPA Ethics Course Continuing Education Providers.

To maintain an approved status as an ethics course continuing education provider, the provider must:

(1) Retain documentation that the course instructor is a certified public accountant who has practiced in a public accounting firm for five of the last ten years, whose background, training, education or experience makes it appropriate for the person to teach the course.

(2) Require each Florida certified public accountant to complete the entire four-hour certified public ~~accounting~~ ~~accountant~~ ethics course requirement in order to receive proof of CPE completion ~~a certificate of attendance~~. Offer the four-hour certified public ~~accounting~~ ~~accountant~~ ethics course in one module of four credit hours or two modules of two credit hours.

(3) Furnish each attendee with an individual proof of CPE completion ~~certificate of attendance~~ in a format to include approved course title and completion date, number of hours earned, attendee name, DBPR course approval number, DBPR ethics provider number ~~certified public accountant ethics course provider name, number~~, and signature by the provider furnishing said certificate after successful completion of the course. An attendance record shall be maintained by the provider for four years and shall be available for inspection by the Board. Providers shall maintain security of attendance records and attendance records.

(4) Ensure that all promotional material for courses or seminars offered to Florida certified public accountants for credit contain the certified public accountant DBPR course approval number, DBPR ethics provider number, ethics course provider number and course title.

(5) Allow only one hour credit for each hour of classroom, audio or video instruction, an “hour of classroom, audio or video instruction” being a minimum of 50 minutes instruction or presentation.

(6) Allow only one hour of credit for each “hour of correspondence study.” The “hour of correspondence study” must be based on the average completion time of each course as established by the provider.

(7) Provide a written examination to each participating Florida certified public accountant in correspondence study courses. In order to complete the course, the Florida certified public accountant must sign and date the examination and receive a minimum grade of eighty percent (80%). If a Florida certified public accountant fails the examination, the Florida certified public accountant will be permitted to take the examination again in order to achieve a passing grade.

(8) Ensure that all correspondence or other individual study courses are approved by the National Association of State Boards of Accountancy Quality Assurance Service.

(9) Notify the Board within thirty (30) days of any change in the address or telephone number of the provider.

(10) Allow the Board to have access to information concerning courses or seminars conducted by the provider for continuing education credit.

Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History—New 5-18-05, Amended 10-26-09, 11-7-12, 9-7-22, XX-XX-23.

61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.

(1) Each Florida certified public accountant who has requested inactive status or became delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida, shall apply for such reactivation by completing and submitting to the Department, the CPA Change of Status Form (DBPR CPA 7), CPA Change of Status Application Effective June 2021. The form, which is hereby incorporated by reference in Rule 61-35.003, F.A.C., is provided by the Department and available on the Department’s website and the Board office located at 240 N.W. 76th Drive, Suite A, Gainesville, FL 326307-6655.

(2) However, if a licensee completed, reported, and provided proof of CPE completion in the DBPR On-line Services Portal pursuant to rule 61H1-33.003, F.A.C., but their license is delinquent on January 1 for failure to comply with Rule 61H1-33.003, F.A.C., through failure to report compliance with continuing professional education requirements and pay renewal fees by the preceding immediately prior December 31st, a Florida certified public accountant licensee may reactivate, pursuant to Section 473.311, F.S., by certifying the required hours have been completed, and by paying the renewal and reactivation fees required by Rules 61H1-31.003, 31.004 and 31.006, F.A.C., by March 15 of the same year of the delinquency.

(3)(2) For a licensee to reactivate a delinquent license after March 15 of the same year of the delinquency or to reactivate an inactive license at any time, their ~~Each such~~ application shall include proof of CPE demonstrate successful completion of the required number of continuing professional education hours as follows:

| Accounting/Auditing | Ethics | Behavioral | Total Hours |
|---------------------|---|-----------------------|-------------|
| At least 30 hours | At least 8 hours of Florida Board-approved ethics, unless the CPA has submitted proof of completion of their CPE for the previous biennium ending December 31 to the board by March 15, no additional hours are required to reactivate pursuant to subsection 61H1-33.006(1), F.A.C. | No more than 30 hours | 120 Hours |

(4)(3) All continuing ~~professional~~ professional education courses must be completed no more than ~~twenty four (24)~~ 24 months immediately prior to ~~preceding~~ the date of the application for reactivation.

(4) (5) All continuing professional education courses must be completed no more than 24 months immediately prior to the date of the application for reactivation.

(5) (6) The first establishment period after reactivation shall commence on the following June 1st and the initial designated reestablishment date shall be the third June 30th following reactivation.

Rulemaking Authority 455.271, 473.304, 473.312, 473.313 FS. Law Implemented 455.271, 473.312, 473.313, 559.79 FS. History—New 12-4-79, Amended 2-3-81, 11-6-83, 3-29-84, 8-20-85, Formerly 21A-33.06, Amended 4-8-86, 12-28-89, 10-16-90, Formerly 21A-33.006, Amended 12-14-93, 5-26-96, 7-23-06, 12-10-09, 7-7-10, 12-3-13, 7-29-18, 10-15-19, 12-23-21, 9-7-22, XX-XX-23.

61H1-33.003 Continuing Professional Education.

(4) In order for a Florida certified public accountant to receive credit for programs of learning, as defined above, the following formalities and further requirements must be met:

(a) Courses taken at institutions of higher education:

1. Higher education credit courses taken from an accredited institution as defined in subsection 61H1-27.001(1), F.A.C., shall be credited for continuing professional education purposes at the rate of 15 hours for each semester hour of higher education credit and 10 hours for each quarter hour of higher education credit, provided the number of contact hours (hours in the classroom) totals at least 90% of the continuing professional education credit so determined. Otherwise, continuing professional education credit shall be limited to the actual number of contact hours.

2. Higher education non-credit courses shall be credited for continuing professional education purposes equivalent to the actual number of contact hours.

3. Continuing professional education credit for instructing a higher education course shall be twice the credit which would have been granted participants for the first presentation of a specific course of program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted by subparagraph 61H1-33.003(4)(b)4., F.A.C.

4. No continuing professional education credit shall be permitted for attending or instructing accounting courses considered to be elementary.

(b) Other professional education or training:

1. Professional development courses shall be credited for continuing professional education purposes in increments of not less than one half hour, equivalent to the actual number of contact hours (hours in the classroom which must include at least fifty minutes of continuous participation per contact hour or twenty-five minutes per contact half hour) provided an outline (defined as a schedule of activity listing major topics of discussion) is prepared in advance and retained; a course is at least one contact hour or half hour in length; the course conducted by a qualified instructor, lecturer or discussion leader; and a record of registration and attendance is maintained. For this purpose, a one-day program will be granted eight hours credit if the total lapsed time is at least eight hours and the contact time is approximately 400 minutes. An instructor, lecturer or discussion leader will be considered qualified if, through formal training or experience, he has obtained sufficient knowledge of the subject matter to competently instruct the course. A course participant will be granted credit for only that portion of a course actually attended. If a record of registration and attendance is not maintained by the sponsoring organization, the course participant must be able to prove registration and attendance.

2. Formal organization in-firm educational programs shall be credited for continuing professional education purposes to the same extent and by the same requirements as other professional development courses.

3. Instructors, lecturers, panelists and discussion leaders for professional development courses and formal organized in-firm educational programs shall be credited for continuing professional education purposes at twice the credit granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted in subparagraph 61H1-33.003(4)(b)4., F.A.C. Co-panelists and co-discussion leaders shall be credited for the portion of specific course or program they must prepare to discuss and lead as a co-panelist or co-discussion leader.

4. To the extent course content has been substantially revised, the revised portion shall be considered a first presentation for the purposes of subparagraph 61H1-33.003(4)(b)3., F.A.C.

5. Credit may be granted to an author for published materials related to an Accounting, Assurance, Tax or Technical Business topic in a journal listed in or published by the (1) Australian Business Deans Council Journal Quality List, (2) Cabells, (3) American Accounting Association, (4) any state or national society of CPA's and (5) any textbook addressing accounting, assurance, tax or technical business topic that would otherwise qualify as continuing professional education. No authorship hours may apply to the ethics requirement. Credit will not be granted for repeated publishing of the same material. The maximum number of continuing professional education hours in any re-establishment period for authorship is 20 hours. The Continuing Education Committee of the Board shall determine the hours granted for each publication submitted and the day of their approval shall serve as date of awarded credit for reporting purposes.

2024 Proposed Dates

February 8 (AM) PC

February 8 (PM) Workshop

February 9 BD

March 28 PC

March 29 BD

May 23 PC

May 24 BD

July 11 PC

July 12 BD

September 5 (AM) PC

September 5 (PM) Workshop

September 6 BD

October 24 PC

October 25 BD

December 12 PC

December 13 BD