

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

The meeting was called to order at 1:06 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	Present
William Benson	Present
Steve Platau	Present
Caridad Vasallo	Present

Staff

Roger Scarborough	Present
Kevin Brown	Present

Melanie S. Griffin, Secretary, Department of Business and Professional Regulation. Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Katie Pareja, Chief Attorney, Office of the General Counsel. Shelly Weir, Jason Harrell, and Kristin Bivona of the Florida Institute of Certified Public Accounting. Jennifer Green of Liberty Partners of Tallahassee. Mr. Sparkman arrived at 1:17pm and left at 4:17pm.

1. Rules

- a. 61H1-20.001, F.A.C. (CPE Reporting Tool Rule Revision)

The rule was filed for adoption on July 17, 2023.

- b. 61H1-27.002, F.A.C.

The proposed language for this rule would add the option to take accounting data analytics courses as part of the educational requirements.

Ms. Maingot proposed that the options are broken down into additional subparagraphs.

- c. 61H1-27.005, F.A.C.

The proposed language for this rule would remove the two-term limit for members of the educational advisory committee.

Mr. Lafser proposed that the language "...with the potential for reappointment" remains in the language.

- d. 61H1-28.0052, F.A.C.

The proposed language for this rule would extend the examination credit expiration window from 18 months to 30 months.

Mr. Scarborough presented the earliest test dates for expiration of the credit to reflect April 23, 2023 using this new language.

Ms. Munson reminded the Board that rules cannot be retroactively applied to prior rulings from the Board.

Ms. Maingot, Ms. Vasallo, Ms. Sackreiter and Mr. Benson expressed reservations to adopt the rule early on in the national roll out process.

- e. 61H1-33.003, F.A.C. (CPE Reporting Tool Rule Revision)

The rule was filed for adoption on July 17, 2023.

- f. 61H1-33.003(4)(b), F.A.C.

Rule 61H1-33.003(4)(b)(5) contains proposed language that would award credit for CPE authorship credit for academic and journal articles. This rule will be voted upon once the current pending rule adoption has passed.

Mr. Lafser proposed to add language that clarifies the CPE Committee is responsible for awarding credit for these publications.

2. Education Requirements (120 Hours vs. 150 Hours for Licensure)

Ms. Maingot reiterated her sentiments that the state should not take a forward adopting position on any rule revisions concerning educational requirements.

Mr. Platau presented an academic perspective on academic credits awarded for internships.

3. Retired Status

Mr. Blend discussed the statutory and rule requirements to potentially add a retired status. Such a change would require a statute change.

Mr. Blend discussed the current limitations of the inactive status, and proposed that the fee could be changed as a one-time fee, rather than a recurring fee for a license to be placed on and remain in an inactive status.

Mr. Platau voiced agreement to Mr. Blend's proposition.

Ms. Munson and Ms. Pareja discussed the legal implications of licensees who elect to go on an inactive status while pending discipline.

Ms. Maingot provided a historical perspective on the inactive status.

4. 2024 Proposed Meeting Dates

This was an informational item.

5. Florida Institute of Certified Public Accountants

Ms. Weir introduced Mr. Jason Harrell as the new Chief External Affairs Officer, providing a brief biography and prior roles served.

She provided an update from the FICPA regarding the 30-month exam window update, discussing the model UAA rules update. The FICPA is in support of this revision to the rule. She also provided an update concerning the national rollout on the rule revision.

She provided an update concerning the credit hour discussion, reaffirming the need to maintain mobility. The FICPA maintains its support of the 150-credit hour requirement for licensure, and expresses the need to explore alternate routes to improve the pipeline to licensure.

She outlined the progress of the “Earn and Learn” models, highlighting the pilot program that is in development at the AICPA and NASBA.

6. Public Comments

Secretary Griffin thanked the Board for their service to the State and answered questions concerning Department services.

Mr. Platau provided an update regarding proposed rules from the PCAOB.

Mr. Scarborough provided an update regarding communications for the CPE Reporting Tool.

7. Adjourn

The meeting was adjourned at 4:35 p.m.

William Blend, Chair

Date