

May 29, 2024
Board of Accountancy
Department of Business and Professional Regulation
[Microsoft Teams](#)

[Notice](#)

Wednesday May 29, 2024

The meeting was called to order at 2:00 p.m. Roll call of Attendees was called by Roger Scarborough, and reflected the following persons present:

Board Members

William Blend	Present
Brent Sparkman (Chair)	Present
Jason Lafser	Present
Tracy Keegan	Present
Shireen Sackreiter	Present
Michelle Maingot	Present
William Benson	Present
Steve Platau	Present
Caridad Vasallo	Present

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Katie Pareja, Chief Attorney, Samantha Ceres, Senior Attorney, Office of the General Counsel. Shelly Weir, Lauren Henderson and Jason Harrell of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee.

1. Rule Considerations

- a. Retired Status Rules
 - i) Rule 61H1-30.060

Motion made by **Mr. Lafser**, seconded by **Mr. Benson** to approve the language as specified below:

61H1-30.060 Retired License

- (1) A retired CPA is defined as a CPA who holds a retired license, as approved by the Department. To apply for a retired license, the licensee shall submit to the Department an Application for Retired Status (DBPR CPA 16, effective ///), which is incorporated by reference in Rule 61-35.003, F.A.C.
- (2) A licensee, age 65 years of age or older, is eligible to request a licensure change to retired status if the license is:
 - (a) Current and active as defined in Rule 61H1-30.010 or current and inactive as defined in Rule 61H1-30.040; and
 - (b) Not the subject of any sanction or disciplinary action by any jurisdiction, or otherwise under investigation by the Department.

(3) Pursuant to s. 473.313 (2), F.S., a retired CPA may:

- (a) Use the title of "retired CPA" on any business card or letterhead or any other printed or electronic document.
- (b) Serve without compensation on a board of directors or board of trustees
- (c) Provide volunteer tax preparation services
- (d) Participate in a government-sponsored business mentoring program such as the Internal Revenue Service's Volunteer Income Tax Assistance program or the Small Business Administration's SCORE program
- (e) Participate in an advisory role for a similar charitable, civic, or other non-profit organization
- (f) Accept routine reimbursement for actual costs of travel and meals associated with volunteer services

(4) Pursuant to s. 473.313 (2), F.S., a retired CPA is prohibited from the following actions:

- (a) Any activity defined in section 473.302(8), F.S. that is not permitted in Section 473.313(2)(a), F.S.
- (b) Reentering the workforce in a position that has an association with accounting or any of the services described in 473.302(8), F.S.
- (c) Offering or rendering professional services that require the licensee's signature and the use of the CPA title.
- (5) A retired CPA who engages in activity not specified in paragraph (3) or who violates any section of paragraph (4) of this rule will be subject to discipline as prescribed in rule 61H1-36.004, F.A.C.

(5) A retired CPA who engages in activity not specified in paragraph (3) or who violates any section of paragraph (4) of this rule will be subject to discipline as prescribed in rule 61H1-36.004, F.A.C.

(6) During the period for which the licensee holds a retired license, the retired CPA is neither required to renew the license nor maintain the continuing professional education (CPE) requirements set forth in section 473.312, F.S.

(7) A retired licensee may apply to reactivate the retired license to a current active license. The licensee does not have the option to reactivate the license to any other status or by any other means than as set forth in this paragraph. To reactivate, the retired licensee shall:

- (a) Submit to the Department a CPA Retired Status Reactivation Application (DBPR CPA 17, effective ///), incorporated by reference in Rule 61-35.003, F.A.C., and the applicable reactivation fee as stated on the application.
- (b) Prior to the reactivation being effective, the retired CPA shall complete continuing professional education pursuant to the requirements set forth below:
 - (i) A minimum of 120 hours of CPE for each biennium, or part thereof, from the effective date of the retired status until the Department's receipt of a CPA Retired Status Reactivation Application.

(ii) Each group of 120 hours of CPE must include at least thirty (30) hours of accounting and auditing (A&A), and eight (8) hours of Florida Board approved ethics. A licensee may not submit more than 20 behavioral subject hours for each group of 120 hours of CPE.

(iii) All CPE hours shall be completed, either 24 months prior to the reactivation application date or 12 months after the application date. Continuing professional education shall be reported to the Department using the CPE Reporting Form (DBPR CPA 41), incorporated by reference in rule 61-35.003, F.A.C. Licensees who fail to complete and report their CPE within this designated period shall be required to resubmit a reactivation application. Their required CPE hours will be recalculated based on the resubmission date of the application.

Upon vote, this motion passed unanimously.

ii) Rule 61H1-36.004

Motion made by **Mr. Lafser**, seconded by **Mr. Benson** to approve the language as specified below:

Rule 61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances.

Violation	Penalty Range	
	Minimum	Maximum
(ff) Practicing public accountancy with a retired license (Section 473.313 (2), Rule 61H1-30.060 (5))	\$1000 fine; Suspension	\$5000 fine; Revocation

Upon vote, this motion passed unanimously.

iii) Form 16 – Application for Retired Status

Motion made by **Mr. Benson**, seconded by **Ms. Keegan** to approve the form as presented. Upon vote, this motion passed unanimously.

iv) Form 17 – Retired Status Reactivation

Motion made by **Mr. Benson**, seconded by **Ms. Keegan** to approve the form as presented. Upon vote, this motion passed unanimously.

2. Statement of Estimated Regulatory Costs Questionnaire

Motion made by **Ms. Maingot**, seconded by **Mr. Lafser** that proposed rules 61H1-30.060 and 61H1-36.004, FAC would not have an adverse impact on small business or likely to directly or indirectly increase regulatory cost to any entity (including government) in excess of \$200,000 in the aggregate in Florida within one (1) year after the implementation of the rule. Upon vote, the motion passed unanimously.

Motion made by **Mr. Blend**, seconded by **Ms. Maingot** that the proposed rules or any part of the proposed rules will not be designated a minor violation. Upon vote, the motion passed unanimously.

Motion made by **Ms. Maingot**, seconded by **Mr. Blend** that the proposed rules are not subject to a sunset provision. Upon vote, the motion passed unanimously.

3. Public Comments

None at this time.

4. Adjourn

The meeting was adjourned at 2:40 p.m.

Brent Sparkman, Chair

Date

DRAFT