

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

November 21, 2025  
Board of Accountancy  
Department of Business and Professional Regulations  
GotoMeeting  
<https://meet.goto.com/810029685>

[Notice](#)

Friday, November 21, 2025

9:00 a.m. Call to Order      William Benson  
Roll Call and Quorum      Kevin Brown

1. Approve Minutes
  - a. October 3, 2025
2. Deceased
  - a. Bitter, Michael Edward
  - b. Graff, Linda Lee
  - c. Watson, Mark Ryan
3. OGC Final Action

Entry of Final Order

- a. Short, William H. IV
- b. Kellner, Wayne

Informal Hearing

- c. Viggiano, Anthony
- d. Berry, Kevin
- e. Bridgeman, Sandra
- f. Mott, Ronald
- g. Prince, Derek
- h. Stezovsky, Joshua D.
- i. William, Blair A.

Motion for Reconsideration

- j. Gubman, Zane S.

Motion for Waiver

- k. Parman, Madison

Settlement Stipulation

- l. Simchuk, Julia
- m. Hutchinson, Charles L.

Voluntary Relinquishment

- n. Durrance, Frank M.

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

**Melanie S. Griffin**, Secretary

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4. Petition for Variance or Waiver
  - a. Bolanos, Helen
  - b. Meszaros, Istvan
  - c. Russo, David
5. Exam Considerations
  - a. Ajazi, Daniel
  - b. Kelly, Shannon
  - c. Meadows, Lawarren
  - d. Patel, Hiten
  - e. Patel, Samir
  - f. Torres, Adam
6. Initial Licensure Considerations
  - a. Cabezas, Juancarlos
7. Endorsement Considerations
  - a. Bleam, Douglas
  - b. Lawson, Sharyn N.
  - c. Petersen, Steven L.
  - d. Vega Agosto, Pedro
  - e. Walsh, Thomas
  - f. Zhang, Mengchen
8. Maintenance & Reactivation – Null and Void
  - a. Marino, John
9. Chief Attorney's Report
10. Board Counsel's Report
  - a. November 2025 Rules Report
11. Committees
  - a. August 14, 2025 – Educational Advisory Committee
  - b. September 17, 2025 – CPE Committee
12. Administrative Items
  - a. Remarks from Chair
  - b. Remarks from Executive Director
    - i. HB333
    - ii. SB364
  - c. Update from Board Members Serving on NASBA Committees
  - d. 2026 Elections
    - i. Chair
    - ii. Vice Chair
13. Florida Institute of Certified Public Accountants
14. Public Comments

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**15. Future Meetings**

January 9 BD	Tampa
January 14 PC	Virtual
February 19 PC	TBD
February 20 BD	TBD
April 16 PC	Virtual
April 17 BD	Virtual
May 29 BD	TBD
July 16 PC	TBD
July 17 BD	TBD
August 20 PC	Virtual
August 21 BD	Virtual
October 1 PC	TBD
October 2 BD	TBD
November 12 PC	TBD
November 13 BD	TBD

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

October 3, 2025  
Board of Accountancy  
Department of Business and Professional Regulations  
Division of Real Estate Board Room,  
400 W. Robinson Street, Suite N109, Orlando, Florida 32801

[Notice](#) and [Amended Notice](#)

Friday, October 3, 2025

The meeting was called to order at 9:00 a.m. Roll call of Attendees was called by Roger Scarborough, and reflected the following persons present:

Board Members

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

Staff

Roger Scarborough	Present
Kevin Brown	Present

Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Heather Page, Chief Attorney, Samantha Ceres, Senior Attorney, Office of the General Counsel. Dan Dustin and Kent Absec of the National Association of State Boards of Accountancy. Shelly Weir and Jason Harrell of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Donna Wolk.

1. Approve Minutes

Motion was made by **Mr. Sparkman**, seconded by **Ms. Sackreiter**, to approve minutes. Upon vote, the motion passed unanimously.

2. Deceased

A moment of silence was held for deceased licensees.

3. OGC Final Action

Entry of Final Order

a. Arie A. Tayka, CPA, PA

**Mr. Tayka** was **not present**.

**Ms. Keegan** was recused.

**Ms. Page** presented the case.

Motion was made by **Ms. Sackreiter**, seconded by **Ms. Maingot** to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Ms. Sackreiter**, seconded by **Mr. Lafser** to accept the recommended penalties. Upon vote, the motion passed unanimously.

Informal Hearing

b. Lugo, Maurice

**Mr. Lugo** was **not present**.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by Ms. Maingot, seconded by Ms. Sackreiter to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Ms. Sackreiter to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

c. Preston, Amy

Ms. Preston was present.

Ms. Keegan was recused.

Ms. Ceres presented the case.

Motion was made by Mr. Platau, seconded by Mr. Blend to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Blend, seconded by Ms. Maingot to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

d. Howell, Charles

Mr. Howell was present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by Ms. Sackreiter, seconded by Ms. Vasallo to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Sackreiter, seconded by Ms. Keegan to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

Motion for Informal Hearing

e. Pizzaro, Juan Antonio

Mr. Pizzaro was not present, Mr. Edwin Prado was present as counsel.

Ms. Keegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Blend, seconded by Ms. Vasallo to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact as requested in Petitioner's motion and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Lafser, seconded by Ms. Maingot to accept the recommended penalties as presented, with the amendment to extend the time to pay the fine to 90 days. Upon vote, the motion passed unanimously.

Motion for Waiver

f. Andrews, Zachary

Mr. Andrews was not present.

Mr. Lafser and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by **Mr. Benson**, seconded by **Ms. Maingot** to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Ms. Maingot**, seconded by **Ms. Keegan** to accept the recommended penalties. Upon vote, the motion passed unanimously.

g. Countryman, John

**Mr. Countryman** was not present.

**Mr. Lafser and Mr. Blend** were recused.

**Ms. Ceres** presented the case.

Motion was made by **Ms. Sackreiter**, seconded by **Ms. Keegan** to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Ms. Keegan**, seconded by **Ms. Maingot** to accept the recommended penalties. Upon vote, the motion passed unanimously.

h. Sunberg, Dennis

**Mr. Sunberg** was not present.

**Mr. Lafser and Mr. Blend** were recused.

**Ms. Page** presented the case.

Motion was made by **Ms. Maingot**, seconded by **Ms. Sackreiter** to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Ms. Keegan**, seconded by **Ms. Maingot** to accept the recommended penalties. Upon vote, the motion passed unanimously.

Voluntary Relinquishment

i. Cunningham, Alvin

**Mr. Cunningham** was not present.

**Mr. Lafser and Mr. Blend** were recused.

**Ms. Ceres** presented the case.

Motion was made by **Ms. Sackreiter**, seconded by **Mr. Sparkman** to accept the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

j. Hacker, Lane

**Mr. Lane** was present.

**Mr. Lafser and Mr. Blend** were recused.

**Ms. Page** presented the case.

Motion was made by **Mr. Blend**, seconded by **Ms. Sackreiter** to accept the terms of the voluntary relinquishment. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver

a. Blair, Marianne

**Ms. Blair** was present.

Motion was made by **Mr. Platau**, seconded by **Mr. Sparkman**, to **approve** the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed **unanimously**.

b. Hawk, Melanie

**Ms. Hawk** was **present**.

Motion was made by **Ms. Keegan**, seconded by **Mr. Lafser**, to **approve** the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed **unanimously**.

**5. Exam Considerations**

a. Lindenburger, Bryan

**Mr. Lindenburger** was present.

Motion was made by **Ms. Keegan**, seconded by **Mr. Sparkman**, to **approve** for convictions only. Upon vote, the motion passed unanimously.

b. Meyer, Julia B.

**Ms. Meyer** was present and requested that the item be pulled from consideration.

c. Rosa, Daniel E.

**Mr. Rosa** was present.

Motion was made by **Mr. Platau**, seconded by **Mr. Lafser**, to **approve** for convictions only. Upon vote, the motion passed unanimously.

**6. Endorsement Considerations**

a. Chari-DiStefano, Eftyhia

**Ms. Chari-DiStefano** was not present.

Motion was made by **Ms. Maingot**, seconded by **Ms. Sackreiter**, to **approve** for question **three** only. Upon vote, the motion passed unanimously.

b. Law, Michael S.

**Mr. Law** was present.

Motion was made by **Mr. Benson**, seconded by **Ms. Keegan**, to **conditionally approve for convictions, subsequent to the applicant providing proof of completion of 120 hours of CPE, consisting of 30 hours in accounting and auditing, 8 hours in board approved ethics, and no more than 30 hours in behavioral subjects.** Upon vote, the motion passed unanimously.

**7. Endorsement Considerations – Military**

a. Post, David

Motion made by **Ms. Keegan**, seconded by **Ms. Sackreiter** to ratify the list as presented. Upon vote the motion passed unanimously.

**8. Maintenance & Reactivation – Null and Void**

a. Bringas, Alejandro J.

**Mr. Bringas** was not present.

Motion was made by **Ms. Maingot**, seconded by **Ms. Keegan**, to **approve** the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

b. Brown, Gregory N.

Mr. Brown was not present.

Motion was made by Mr. Blend, seconded by Mr. Lafser, to deny the request to reinstate the applicant's null and void license. Upon vote, the motion passed with Ms. Keegan voting no.

c. Casey, Kyle A.

Mr. Casey was present.

Motion was made by Ms. Keegan, seconded by Ms. Sackreiter, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

d. Casey, William A.

Mr. Casey was present.

Motion was made by Ms. Keegan, seconded by Ms. Sackreiter, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

e. Escher, Heather A.

Ms. Escher was present.

Motion was made by Name, seconded by Name, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed with Ms. Maingot, Mr. Lafser and Mr. Blend voting no.

f. Gonzalez, Humberto

Mr. Gonzalez was present.

Motion was made by Mr. Sparkman, seconded by Ms. Vasallo, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

g. Gonzalez Silva, Erico

Mr. Silva was present.

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

h. Nau, Vanesa

Ms. Nau was not present.

Motion was made by Mr. Benson, seconded by Ms. Vasallo, to deny the request to reinstate the applicant's null and void license. Upon vote, the motion passed unanimously.

i. Rex, Glorinda O.

Ms. Rex was not present, with Mr. Stephen L. Conteagüero present as counsel.

Motion was made by Ms. Keegan, seconded by Mr. Sparkman, to approve the request to reinstate the applicant's null and void license, noting that regular CPE requirements to reinstate and activate will still be required. Upon vote, the motion passed unanimously.

j. Rivera, Manuel

Mr. Rivera was not present.

Motion was made by Ms. Keegan, seconded by Ms. Vasallo, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed with Mr. Platau voting no.



k. Varvoutis, Ernest A. III

Mr. Varvoutis was present.

Motion was made by Mr. Sparkman, seconded by Ms. Vasallo, to approve the request to reinstate the applicant's null and void license. Upon vote, the motion passed with Mr. Lafser, Mr. Blend and Ms. Maingot voting no.

## 9. Chief Attorney's Report

Ms. Page presented the Chief Attorney Report.

Motion made by Ms. Sackreiter, seconded by Mr. Sparkman to allow Chief Attorney to continue to prosecute year-old cases. Upon vote, the motion passed unanimously.

## 10. Board Counsel's Report

### a. September 2025 Rules Report

This is an informational item.

### b. Update – Rule 61H1-28.0011, FAC

Ms. Munson and Mr. Scarborough informed the Board that the rule will no longer be considered for rulemaking.

### c. Auditor General Rules

#### i) Rule 61H1-20.0093, FAC

Ms. Munson presented an update to Rule 61H1-20.0093, FAC that updates the references to the recently adopted Auditor General's Rules.

Motion was made by Mr. Blend, seconded by Mr. Benson, to open the rule for development and approve the proposed rule language as presented by counsel. Upon vote, the motion passed unanimously.

Motion made by Mr. Blend, seconded by Ms. Sackreiter that proposed Rule 61H1-20.0093, 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. Sackreiter that the proposed rule or any part of the proposed rules will not be designated a minor violation. Upon vote, the motion passed unanimously.

## 11. Committees

### a. August 21, 2025 – Clay Ford Scholarship

Mr. Benson presented the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by Mr. Blend, seconded by Mr. Lafser to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

### b. Approve Committee Appointments

#### i. Education Committee – Dr. Mark Myring

Motion made by Mr. Benson, seconded by Mr. Platau to approve the appointment to the committee. Upon vote, the motion passes unanimously.

#### ii. CPE Committee – Sonia Singh, JD, CPA

Motion made by **Mr. Benson**, seconded by **Mr. Platau** to approve the appointment to the committee. Upon vote, the motion passes unanimously.

**12. Administrative Items**

a. Remarks from Chair

None at this time.

b. Remarks from Executive Director

i. Blended/Hybrid CPE Instruction Methods

Mr. Scarborough presented a brief scenario in which an Florida Board-Approved ethics provider seeks to approve their course using a blended format of online self-study and in-person learning. During discussion the Board determined that there would not need to be additional rulemaking to designate that a blended course would require NASBA's QAS designation. However, the Board did note that such courses should have an examination.

ii. CPE Reporting Tool Update

Mr. Scarborough provided a brief update regarding current compliance with the CPE Reporting Tool.

c. 2025- 2026 Proposed Meeting Dates

Motion made by **Mr. Benson**, seconded by **Mr. Platau** to approve the dates as presented. Upon vote, the motion passes unanimously.

d. Update from Board Members Serving on NASBA Committees

Mr. Platau announced that he was recently appointed to the NASBA Board of Directors.

e. 2026 Board Chair and Vice Chair Elections

The floor was opened for nominations for the 2026 Chair and Vice Chair elections, to be held during the November 21, 2025 Board of Accountancy meeting.

Mr. Platau nominated Mr. Lafser for the position of Chair.

**13. Florida Institute of Certified Public Accountants**

Ms. Weir and Mr. Harrell provided an update regarding the legislative cycle and upcoming events. The FICPA on the Hill Day will be on December 3, 2025.

**14. Public Comments**

None at this time.

**15. Adjourn**

The meeting was adjourned at 12:55 p.m.

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William Benson, Chair

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Date

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY  
MEETING OF THE BOARD**

**November 21, 2025**

**Deceased Practitioners**

<b><u>Name</u></b>	<b><u>Certificate Number</u></b>	<b><u>Date Deceased</u></b>
Bitter, Michael Edward	21600	August 9, 2025
Graff, Linda Lee	54662	August 18, 2025
Watson, Mark Ryan	23485	June 13, 2025

09/17/2025 15:40 Lrena

(FAX)

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SEP 17 2025

Florida Division of  
Certified Public Accounting  
PETITION FOR WAIVER OF RULE 61H1-28.0052(1)(b), F.A.C.

<b>FILED</b> Department of Business and Professional Regulation Senior Deputy Agency Clerk CLERK: Brandon Nichols Date: 9/17/2025 File #:
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**BEFORE THE FLORIDA BOARD OF ACCOUNTANCY  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Petitioner:**

Helen Bolanos  
2134 Trevor Road  
Palm Harbor, FL 34683  
Phone: (727) 712-7206  
Email: Helen.bolanos@yahoo.com

**VW 2025-111**

**1. Applicable Rule**

Petitioners seek a waiver of **Rule 61H1-28.0052(1)(b), Florida Administrative Code**, which requires candidates to pass all four sections of the CPA Examination within a rolling eighteen-month period, beginning on the NASBA grade release date for the first section(s) passed.

**2. Statutory Basis**

This petition is submitted pursuant to **Section 120.542, Florida Statutes**, and **Rule 28-104.002, Florida Administrative Code**, which authorize individuals to request variances or waivers from administrative rules where application of the rule would create substantial hardship or violate principles of fairness.

**3. Type of Action Requested**

☒ **Waiver** of the rolling eighteen-month period required by **Rule 61H1-28.0052(1)(b), F.A.C.**

**4. Facts Demonstrating Substantial Hardship or Violation of Principles of Fairness**

I am a single mother of two, and English is my second language. During the relevant 18-month period, I faced a major life transition, including the need to change jobs in order to

better support my family. The demands of adjusting to new employment and caring for my children significantly limited my ability to complete all four sections of the CPA Examination within the prescribed timeframe. Strict enforcement of the rule in my situation would create an undue hardship and fails to account for the unique personal and professional challenges I faced.

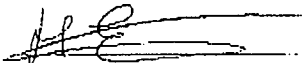
#### **5. Why Relief Still Honors Underlying Statute's Purpose**

The purpose of Rule 61H1-28.0052(1)(b) is to ensure that CPA candidates demonstrate current competency in accounting. I have already passed the four parts of the CPA Examination, which reflects my commitment and capability. Granting this waiver would allow me to continue toward licensure, consistent with the statute's purpose of ensuring qualified, knowledgeable individuals enter the profession — without penalizing those who have encountered unavoidable hardships.

#### **6. Duration of Relief**

☒ **Permanent**

Respectfully submitted,

Signature: 

**Helen Bolanos**

Date: 09/17/2025

#### **CERTIFICATE OF SERVICE (Optional)**

I hereby certify that a true and correct copy of this Petition for Waiver was provided to the Joint Administrative Procedures Committee and the Florida Board of Accountancy on this 17nd day of September 2025.

The change is in response to comments submitted by the Joint Administrative Procedures Committee. The rule shall now read as follows:

#### **64B13-15.009 Citations.**

(1) through (6) No Change.

**PROPOSED EFFECTIVE DATE:** January 1, 2026

*Rulemaking Authority 456.077, 463.005 FS. Law Implemented 456.077 FS. History—New 1-1-92, Formerly 21Q-15.009, 61F8-15.009, 59V-15.009, Amended 3-21-00, 4-17-01, 12-26-01, 5-1-02, 7-15-02, 6-13-04, 11-16-05, 11-5-07, 7-13-08, 10-30-08, 4-17-13, 1-1-26.*

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Dayle DeCastro Mooney, Executive Director, Board of Optometry, 4052 Bald Cypress Way, Bin # C07, Tallahassee, Florida 32399-3257, telephone: (850) 488-0595, or by electronic mail – [MQA.Optometry@flhealth.gov](mailto:MQA.Optometry@flhealth.gov).

### **Section IV Emergency Rules**

NOTE: The full text of Emergency Rules that are currently in effect can be viewed by going to <https://flrules.org/Notice/emergencyRules.asp>.

### **Section V Petitions and Dispositions Regarding Rule Variance or Waiver**

#### **DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

Board of Accountancy

**RULE NO.: RULE TITLE:**

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

NOTICE IS HEREBY GIVEN that on September 17, 2025, the Board of Accountancy, received a petition for variance or waiver filed by Helen Bolanos. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding time requirements for passing the CPA Examination. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, [Roger.Scarborough@myfloridalicense.com](mailto:Roger.Scarborough@myfloridalicense.com).

#### **DEPARTMENT OF ENVIRONMENTAL PROTECTION**

Beaches and Coastal Systems

**RULE NOS.:RULE TITLES:**

62B-33.005 General Criteria for Areawide and Individual Permits

62B-33.0155 General Permit Conditions

NOTICE IS HEREBY GIVEN that on September 23, 2025, the Department of Environmental Protection, received a petition for variance or waiver pursuant to Section 120.542, F.S., from WH Pompano, LP. The amended petition requested a variance from rule subsection 62B-33.005(13), and paragraph 62B-33.0155(1)(n), F.A.C., related to glass balcony railing tinting. The property is located at 1350 South Ocean Boulevard, Pompano Beach, FL. The petition has been assigned OGC #25-0623.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Douglas Aarons, Florida Department of Environmental Protection, 2600 Blair Stone Road, Mail Station 3522, Tallahassee, Florida 32399-2400; telephone (850)245-7672; e-mail [Douglas.Aarons@floridadep.gov](mailto:Douglas.Aarons@floridadep.gov), during normal business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday, except legal holidays. If you have any questions, please call the Coastal Construction Line Program Office at (850)245-2094.

Written comments must be received by the Department of Environmental Protection no later than 14 days from the date of publication of this notice.

#### **DEPARTMENT OF ENVIRONMENTAL PROTECTION**

Division of Resource Management

**RULE NO.: RULE TITLE:**

62C-37.008 Reclamation Standards

The Florida Department of Environmental Protection hereby gives notice:

that on September 23, 2025, the Florida Department of Environmental Protection has issued an order to The Chemours Company FL, LLC.

Date Petition Filed: April 14, 2025

Rule No: Paragraph 62C-37.008(11)(b)

Nature of the rule for which variance or waiver is sought: Reclamation completion timeline after mining operations.

Date Petition Published in the Florida Administrative Register: April 22, 2025

General Basis for Agency Decision: Petitioner has demonstrated that application of the rule would result in substantial hardship.

A copy of the Order or additional information may be obtained by contacting: Chris Suarez, Florida Department of Environmental Protection, Mining and Mitigation Program, MS 3577, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400; telephone (850)245-7554; e-mail [Chris.Suarez@floridadep.gov](mailto:Chris.Suarez@floridadep.gov), during normal business hours,

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OCT 02 2025

Florida Division of  
Certified Public Accounting

**Petition for Waiver of Rule 61H1-28.0052(1) (b)**

**Petitioner Information**

Name: Istvan Meszaros  
Jurisdiction ID Florida: 1666291  
National Candidate ID: 944072  
Email: [stvmeszaros@gmail.com](mailto:stvmeszaros@gmail.com)  
Mailing Address: 189 Arbor Glen Dr, Palm Harbor, FL 34683

**VW 2025-114**

**Attorney Information**

Not Applicable

**Applicable Portion of the Rule(s)**

Request to waive the rolling eighteen-month period required by Rule 61H1-28.0052(1) (b), Florida Administrative Code, which states: candidates must pass all four test sections of the CPA Examination within a rolling eighteen-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-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

**The citation to the statute the rule is implementing**

Application for waiver under Section 20.542, Florida Statutes, and Rule 28-104.002, Florida Administrative Code.

Underlying statute, Section 473.306, Florida Statutes.

**Type of Action Requested**

Requesting to Reinstate Audit (AUD) Credit and the Business Environment and Concepts (BEC) Credit. (Waiver of 18 months Rolling Period to pass all 4 parts of CPA Exams.)

**Specific fact that demonstrates a violation of the principles of fairness that would justify a variance for the petitioner**

I, Istvan Meszaros, have been under professional treatment for general anxiety and panic disorder for more than seven years. I see both a physician and therapist regularly, take prescribed medication daily, and engage in daily exercise to manage my condition. While I am able to perform well in daily life and professional responsibilities, I experience panic attacks under periods of extreme stress, such as during the CPA Exams. These panic

**FILED**

Department of Business and Professional Regulation

Senior Deputy Agency Clerk

CLERK: Brandon Nichols

Date: 10/2/2025

File #:

attacks occur without warning, significantly impair my ability to focus and think clearly, and have disrupted multiple exam attempts in the past.

Because of this condition, I face circumstances beyond my control that can unfairly jeopardize my ability to complete all four CPA Exam sections within the rolling 18-month period. Although I understand that the AUD and BEC sections have expired and would normally require retesting, the unpredictable nature of my panic attacks makes it uncertain whether I will be able to pass those sections before other sections expire. This creates an ongoing cycle where, despite diligent preparation and repeated effort, I may never be able to hold four valid passing scores simultaneously.

Granting a variance would prevent this cycle and uphold the principles of fairness, recognizing that my condition, while managed responsibly and in good faith, places me at an unequal disadvantage compared to other candidates. For these reasons, I respectfully request that the Board grant a variance under Rule 28-104.002, Florida Administrative Code, to prevent an inequitable result. Supporting medical documentation is provided with this petition to further substantiate my request.

**The reason why the variance requested would serve the purpose of the underlying statute**

I respectfully request the waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, as granting such relief would be consistent with the intent of the statute. I have demonstrated diligence and good moral character in my pursuit of the CPA license, and I remain committed to fulfilling all requirements necessary for certification. Without the waiver, I will continue retaking the expired sections; however, by the time those are successfully completed, other sections may expire. This creates a repeating cycle that prevents me from maintaining all four sections concurrently, despite my continued effort and compliance. Granting the waiver would allow me to complete the licensure process in good faith while honoring the purpose of the statute.

I have completed the work requirement and am currently finishing my final two classes to reach the 150 credit hours required at the University of South Florida, where I earned my Bachelor of Science in Accounting.

**Petitioner Statement**

I am requesting a permanent waiver to Rule 61H1-28.0052(1)(b), (Waiver of the 18-month rolling period to pass all four parts of the CPA Exam).

Respectfully,



Istvan Meszaros



A copy of the Petition for Variance or Waiver may be obtained by contacting: Jack Plagge, Agency for Health Care Administration, 2727 Mahan Drive, Mail Stop #31, Tallahassee, Florida 32308 or by emailing [hospitals@ahca.myflorida.com](mailto:hospitals@ahca.myflorida.com)

## DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

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

NOTICE IS HEREBY GIVEN that on October 02, 2025, the Board of Accountancy, received a petition for variance or waiver filed by Istvan Meszaros. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding time requirements for passing the CPA Examination. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, [Roger.Scarborough@myfloridalicense.com](mailto:Roger.Scarborough@myfloridalicense.com).

## Section VI

### Notice of Meetings, Workshops and Public Hearings

#### DEPARTMENT OF LEGAL AFFAIRS

The Statewide Council on Human Trafficking announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, October 20, 2025, 1:00 p.m. until conclusion

PLACE: +1(224)501-3412; Access Code: 637-057-685; and <https://meet.goto.com/637057685>

GENERAL SUBJECT MATTER TO BE CONSIDERED: Council Business

A copy of the agenda may be obtained by contacting: Lynn Guyton at [Lynn.Guyton@myfloridalegal.com](mailto:Lynn.Guyton@myfloridalegal.com) or by accessing the board's website at: <https://www.myfloridalegal.com/human-trafficking/council/meetings>

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: the Office of Attorney General James Uthmeier at (850)414-3300. If you are hearing or speech impaired, please

contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Lynn Guyton at [Lynn.Guyton@myfloridalegal.com](mailto:Lynn.Guyton@myfloridalegal.com) or by telephone at (813)287-7960.

## DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Plant Industry

RULE NOS.:RULE TITLES:

5B-40.0055 Regulated Plant Index

5B-40.0056 Procedures for Amending the Regulated Plant Index

5B-40.010 Endangered and Threatened Native Flora Conservation Grants Program

The Endangered Plant Advisory Council announces a public meeting to which all persons are invited.

DATE AND TIME: October 24, 2025, 10:00 a.m. - 3:00 p.m.

PLACE: Bok Tower Gardens, 1151 Tower Blvd., Lake Wales, FL 33853

GENERAL SUBJECT MATTER TO BE CONSIDERED: Review grant scores; Four-year review of Regulated Plant Index; Review of plants proposed last year; Grantee presentations

A copy of the agenda may be obtained by contacting: Dr. Ayress Grinage, [Ayress.Grinage@FDACS.gov](mailto:Ayress.Grinage@FDACS.gov)

For more information, you may contact: Dr. Ayress Grinage, [Ayress.Grinage@FDACS.gov](mailto:Ayress.Grinage@FDACS.gov)

## EXECUTIVE OFFICE OF THE GOVERNOR

The Office of Policy and Budget/Executive Office of the Governor announces a public meeting to which all persons are invited.

DATE AND TIME: October 17, 2025, 8:30 a.m. - 9:30 a.m.

PLACE: 1602 Conference Room

GENERAL SUBJECT MATTER TO BE CONSIDERED: Fiscal Year 2026-2027 Agency Legislative Budget Requests and Long-Range Program Plans for Fiscal Year 2026-2027 through 2029-2030

A copy of the agenda may be obtained by contacting: (850)717-9506

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: (850)717-9506. If you are hearing or speech

Oct. 13. 2025 8:37AM

RECEIVED

OCT 13 2025

Florida Division of  
Certified Public Accounting

October 13, 2025

No. 29

**FILED**

Department of Business and Professional Regulation

Senior Deputy Agency Clerk

CLERK: Brandon Nichols

Date: 10/13/2025

File #:

David Russo  
928 NW 127th Ave  
Coral Springs, FL 33071  
954-425-2077

Florida Board of Accountancy  
240 NW 76th Drive, Suite A  
Gainesville, Florida 32607

**VW 2025-117**

To whom it may concern,

I respectfully am requesting to have my previously earned credit for my FAR exam reinstated through a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.). I received a passing score on my FAR exam of a 76 on 06/01/2023, which then expired on 06/30/2025. Since June 2023, I have worked diligently to pass the remaining sections of the CPA exam, which I eventually did, with a 75, 80, and 88 on AUD, REG, and TCP, respectively. All these credits expire in 2027-2028, as evidenced by my attached score reports. There were extenuating circumstances that contributed to a delay in meeting the 18-month deadline to pass the remaining sections, mainly AUD, by 06/30/2025:

- 1) Working full time at CPA firm during multiple tax seasons. I have also attached a letter from Brian Bentman, the managing director of the firm, attesting to this as well as my work ethics, in further detail.
- 2) Taking care of ill and elderly family members weekly, which can be difficult, especially during tax season.
- 3) I received a medical diagnosis that I am on the autism spectrum after lifelong mental health issues that I am only recently being properly treated for. I can send in a copy of my medical records if that is desired.

All these factors combined made it difficult for me to meet the 18-month deadline of 06/30/2025, and as you can see in my number of test attempts, I never gave up despite these extenuating circumstances.

Lastly, if I took the FAR test referred to above recently, I technically would have until December 2025 to pass all remaining CPA sections under the new 30-month rule. Thus, I feel it would be fair to request a waiver to Rule 61H1-28 0052(1)(b), F.A.C. based on this fact and my extenuating circumstances.

I sincerely appreciate the time taken to review my petition and eagerly await your response.

Should you need any further information, please do not hesitate to contact me.

David Russo



**BENTMAN & GELLER**  
**CERTIFIED PUBLIC ACCOUNTANTS, P.A.**

**MEMBERS OF:**

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC  
ACCOUNTANTS**

**FLORIDA INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS**

**NEW YORK STATE SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

4851 W. HILLSBORO BLVD., STE. A-13  
COCONUT CREEK, FL 33073  
(954) 428-4735  
FAX (954) 428-4737



**CPA**

America counts on CPAs®

October 9, 2025

Florida Board of Accountancy  
240 NW 76<sup>th</sup> Drive, Suite A  
Gainesville, Florida 32607

*Re: David Adam Russo*  
*Waiver of Rule 61H1-28.0052(1) (b)*

Gentlemen:

I am writing to you in support of the petition of waiver for David Adam Russo, who has been an employee of our firm since August 2021.

I have been in the profession since the early eighties and have worked with many accountants and CPAs during that time. David is an exceptionally knowledgeable, intelligent, hardworking and dedicated professional, who puts the needs of his clients and the firm before his own needs. David has broad tax and assurance knowledge and knows when and how to do the proper research to produce an accurate and timely product for his clients and the firm.

It is my belief that this dedication and commitment to quality may have contributed to David missing the eighteen-month requirement to pass the CPA exam, as he put the needs of his clients and the firm before his own. David is the type of professional that the profession truly needs, and to deny him this waiver would be a detriment to his advancement as a professional, himself and the profession.

I respectfully request that the board consider his petition for waiver of the eighteen-month requirement since he clearly demonstrated by his initial passing of this portion of the CPA exam that he has the knowledge to become certified. To deny this request would be unfair as this individual is an asset to the profession and our firm.

Thank you for your time and consideration when deciding on granting David this waiver. Should you like to discuss David or any aspect of this correspondence, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Brian J. Bentman', with a long, sweeping horizontal line extending to the right.  
Brian J. Bentman, CPA, CGMA  
Managing Director

NOTICE IS HEREBY GIVEN that on October 27, 2025, the South Florida Water Management District (District), received a petition for waiver from the Miccosukee Tribe (Application No. 250911-56912) for utilization of Works or Lands of the District known as the L-29 Canal for a portion of a parking lot located approximately 500 feet west of water control structure S12B and immediately south of US-41; Section 19, Township 54, Range 36, Miami-Dade County. The petition seeks relief from paragraph 40E-6.221(3)(j), Fla. Admin. Code, which governs Conditions for Issuance of Permits

A copy of the Petition for Variance or Waiver may be obtained by contacting: Juli Russell at (561)682-6268 or e-mail at [jurussel@sfwmd.gov](mailto:jurussel@sfwmd.gov). The District will accept comments concerning the petition for 14 days from the date of publication of this notice. To be considered, comments must be received by the end of business on the 14th day at the South Florida Water Management District, 3301 Gun Club Road, MSC 1410, West Palm Beach, FL 33406, Attention: Juli Russell, Office of Counsel.

#### DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice: On October 31, 2025, the Division issued an order. The Final Order was in response to a Petition for an emergency permanent Variance from UF BLDG 011-2 located at 680 Broward Drive Gainesville, FL 32611, filed October 15, 2025, and advertised on October 21, 2025, in Vol. 51, No. 205, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance grants the Petitioner a variance from Rule 2.8.1, ASME A17.1, 2019 Edition, as adopted by Rule 61C-5.001 Florida Administrative Code that requires only equipment and machinery related to elevators are permitted in elevator hoistways, machinery spaces, machine rooms, control spaces, and control rooms, because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2025-116).

A copy of the Order or additional information may be obtained by contacting: Division of Hotels and Restaurants, Bureau of Elevator Safety, 2601 Blair Stone Road, Tallahassee, Florida 32399-1013. [dh.elevators@myfloridalicense.com](mailto:dh.elevators@myfloridalicense.com).

#### DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

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

NOTICE IS HEREBY GIVEN that on October 13, 2025, the Board of Accountancy, received a petition for variance or waiver filed by David Russo. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding time requirements for passing the CPA Examination. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, [Roger.Scarborough@myfloridalicense.com](mailto:Roger.Scarborough@myfloridalicense.com).

### Section VI

## Notice of Meetings, Workshops and Public Hearings

#### DEPARTMENT OF EDUCATION

Division of Blind Services

The Florida Rehabilitation Council for the Blind and the Division of Blind Services announces a telephone conference call to which all persons are invited.

DATE AND TIME: November 12, 2025, 2:00 p.m.

PLACE: 1(305)224-1968, Meeting ID: 935 1966 3129#, Passcode: 526190#

GENERAL SUBJECT MATTER TO BE CONSIDERED: Council Meeting

A copy of the agenda may be obtained by contacting: No Agenda

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 3 days before the workshop/meeting by contacting: The Division of Blind Services at (850)245-0370. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: (850)245-0396 or email [DBSRehabCouncil@db.fldoe.org](mailto:DBSRehabCouncil@db.fldoe.org)

#### DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles

The Division of Motor Vehicles announces a public meeting to which all persons are invited.

DATE AND TIME: November 20, 2025, 10:00 a.m. (EST)

PLACE: Virtual Meeting Only (Please contact Heather Roberson for a TEAMS meeting invite.)

**BOARD OF ACCOUNTANCY  
RULES REPORT  
NOVEMBER 2025**

<b>Rule Number</b>	<b>Rule Title</b>	<b>Date Rule Language Approved by Board</b>	<b>Date Sent to OFARR</b>	<b>Rule Development Published</b>	<b>Notice Published</b>	<b>Adopted</b>	<b>Effective</b>
61H1-20.0093	Rules of the Auditor General	10/03/2025	10/10/2025	10/21/2025	10/31/2025		
61H1-27.001	College or University Requirements	06/27/2025	05/16/2025 07/01/2025	05/27/2025	7/10/2025 07/15/25 – JAPC Letter 07/16/25 – JAPC Response 08/21/25 – JAPC Response	09/05/2025	09/25/2025

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
EDUCATIONAL ADVISORY COMMITTEE MEETING  
TELEPHONE CONFERENCE CALL

August 14, 2025

Minutes

**I. Call to Order**

The meeting was called to order at 9:04 a.m. by Dr. Fennema, Chair.

**II. Roll Call**

The roll was called by Trecia Jenkins, Regulatory Consultant, reflecting the following:

**Committee Members Present:**

Dr. Martin Fennema – Chair  
Dr. Sean Dennis  
Dr. Gary McGill  
Mr. Steven Platau  
Dr. Gregory Trompeter

**Committee Members Absent:**

Mr. Michael Kridel

**Staff Members Present:**

Trecia Jenkins  
Alexandra Herrera  
Barbara Whitney

**Others Present:**

Rachelle Munson, Senior Assistant Attorney General and Board Counsel  
Josh Jacoby, CPA Credits.com  
Wei Zhou, Applicant

### **III. Ratify Minutes from May 20, 2025**

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve the minutes of the May 20, 2025, meeting. Upon vote motion passed unanimously.

### **IV. Individual Course Review**

#### **A. Johnson, Lanaria**

Ms. Johnson is requesting three (3) semester hours of upper-division accounting credit for MBA 715 – Auditing for Accounting from Louisiana State University Shreveport (LSUS). She has already received credit for ACG 4632 – Auditing Theory and Application I from Florida State University (FSU). She is also requesting three (3) semester hours of upper-division accounting credit for MBA 712 – Taxation for Individuals and Businesses from LSUS. She has already received credit for TAX 4011 – Federal Tax Accounting II from FSU.

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for MBA 715 – Auditing for Accounting from Louisiana State University Shreveport because it is duplicative of ACG 4632 – Auditing Theory and Application I from Florida State University. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for MBA 712 – Taxation for Individuals and Businesses from LSUS because it is duplicative of TAX 4011 – Federal Tax Accounting II from FSU. Upon vote the motion passed unanimously.

#### **B. La Hoz, Irasema**

Ms. La Hoz is requesting three (3) semester hours of upper-division accounting credit for the courses listed below from Florida International University (FIU).

ACG 3081 - Applied Accounting Principles

ACG 3343 - Cost Accounting

ACG 4672 - Internal Auditing - Has already received credit for MBA 715 – Auditing for Accounting from Louisiana State University Shreveport.

Motion was made by Dr. McGill and seconded by Dr. Dennis to approve three (3) semester hours of upper-division accounting credit for ACG 3081 – Applied Accounting Principles, from Florida International University. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACG 3343 – Cost Accounting, from Florida International University. Upon vote the motion passed unanimously.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACG 4672 - Internal Auditing, from Florida International University. Upon vote the motion passed unanimously.

### **C. Zhou, Wei**

Ms. Zhou is requesting three (3) semester hours of graduate taxation credit for ACCT 551 – Taxation of Corporations from Upper Iowa University.

Motion was made by Dr. McGill and seconded by Mr. Platau to approve three (3) semester hours of graduate taxation credit for ACCT 551 – Taxation of Corporations from Upper Iowa University. Upon vote the motion passed unanimously.

## **V. University Course Review**

### **A. CPA Credits /Upper Iowa University**

CPA Credits is requesting three (3) semester hours of upper division accounting credit for the courses listed below.

ACCT 301 – Accounting Ethics I

ACCT 302 – Accounting Ethics II

Motion was made by Mr. Platau and seconded by Dr. McGill to approve one (1) semester hour of upper-division accounting credit for ACCT 301 – Accounting Ethics I and one (1) semester hour of upper-division accounting credit for ACCT 302 – Accounting Ethics II. Upon vote the motion passed unanimously.

ACCT 321 – Intermediate Financial Accounting I

Motion was made by Dr. McGill and seconded by Mr. Platau to approve three (3) semester hours of upper-division accounting credit for ACCT 321 – Intermediate Financial Accounting I. Upon vote the motion passed unanimously.

ACCT 322 – Intermediate Financial Accounting II

Motion was made by Dr. Trompeter and seconded by Mr. Platau to approve three (3) semester hours of upper-division accounting credit for ACCT 322 – Intermediate Financial Accounting II. Upon vote the motion passed unanimously.

ACCT 323 – Federal Taxation I

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACCT 323 – Federal Taxation I. Upon vote the motion passed unanimously.

ACCT 325 – Federal Tax Research I



Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACCT 325 – Federal Tax Research I. Upon vote the motion passed unanimously.

#### ACCT 422 – Cost Accounting

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 422 – Cost Accounting. Upon vote the motion passed unanimously.

#### ACCT 425 – Auditing

Motion was made by Mr. Platau and seconded by Dr. McGill to approve two (2) semester hours of upper-division accounting credit for ACCT 425 – Auditing. Upon vote the motion passed unanimously.

#### ACCT 431 – Advanced Financial Accounting

Motion was made by Mr. Platau and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 431 – Advanced Financial Accounting. Upon vote the motion passed unanimously.

#### ACCT 432 – Accounting for Not-For-Profit Organizations

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 432 – Accounting for Not-For-Profit Organizations. Upon vote the motion passed unanimously.

After clarifying with Mr. Jacoby of CPA Credits, the Committee members stated for the record, CPA Credits is requesting three (3) semester hours of graduate credit for the following courses:

#### ACCT 533 – Advanced Accounting Information Systems

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of graduate accounting credit for ACCT 533 – Advanced Accounting Information Systems. Upon vote the motion passed unanimously.

#### ACCT 547 – Contemporary Topics in Accounting

Motion was made by Mr. Platau and seconded by Dr. McGill to approve two (2) semester hours of graduate accounting credit for ACCT 547 – Contemporary Topics in Accounting. Upon vote the motion passed unanimously.

#### ACCT 551 – Taxation for Corporations

Motion was made by Dr. McGill and seconded by Mr. Platau to approve (3) semester hours of graduate accounting credit for ACCT 551 – Taxation for Corporations. Upon vote the motion passed unanimously.

#### ACCT 552 - Forensic Accounting

Motion was made by Dr. Trompeter and seconded by Dr. Dennis to approve (3) semester hours of graduate accounting credit for ACCT 552 - Forensic Accounting. Upon vote the motion passed unanimously.

#### ACCT 553 - Advanced Managerial Accounting

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve (3) semester hours of graduate accounting credit for ACCT 553 - Advanced Managerial Accounting. Upon vote the motion passed unanimously.

#### ACCT 554 – Government and Non-Profit

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve (3) semester hours of graduate accounting credit for ACCT 554 – Government and Non-Profit. Upon vote the motion passed unanimously.

CPA Credits is requesting three (3) semester hours of upper-division business law credit for:

#### BA 302 – Business Law and Ethics.

Motion was made by Mr. Platau and seconded by Dr. McGill to approve (3) semester hours of lower-division business law credit for BA 302 – Business Law and Ethics. Upon vote the motion passed unanimously.

### **VII. Administrative Matters**

A. Law and Rules (informational)

B. Executive Director/Licensing Supervisor Comments.


None

C. Set Future Meeting Date

November 19, 2025 @ 9:00 a.m.

### VIII. Adjourn

The meeting was adjourned at 10:44 a.m.

A handwritten signature in black ink, appearing to read "M.G. Fennema". The signature is written in a cursive style with a large, stylized "M" and "F".

M.G. Fennema

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**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION**

**September 17, 2025**

**CONFERENCE CALL**

**MINUTES**

The meeting was called to order at 3:06 p.m. by Jason Lafser, Chair. The roll was called by Karan Lee reflecting the following:

**Committee members present:**

Jason Lafser – Chair  
Meagan Camp  
Mindy Rankin  
Alex Sueiro  
Alex Welsh

**Committee members absent:**

Maria Caldwell  
Madeline Domino

**Staff members present:**

Alexandra Herrera  
Trenia Jenkins  
Karan Lee  
Barbara Whitney

**Others present:**

Rachelle Munson, Senior Assistant Attorney General and Board Counsel

**Ratify Minutes from July 28, 2025, meeting.**

Motion was made by Ms. Rankin and seconded by Mr. Lafser to approve the minutes from the July 28, 2025, meeting. Upon vote, motion passed unanimously.

**ETHICS**

**Consider Ethics Provider and Course Applications.**

**a. CPE 365**

1. A Basic Ethics Guidebook for Florida CPAs – Self-Study – 4 CPE hours

Motion was made by Ms. Rankin and seconded by Mr. Sueiro to approve the course listed above. Upon vote, motion passed unanimously.

**b. Summit CPE**

1. Navigating Ethical Integrity: Florida CPA Ethics & Professional Conduct – Self-Study – 4 CPE hours

Motion was made by Ms. Rankin and seconded by Mr. Sueiro to approve the course listed above. Upon vote, motion passed unanimously.

**Consider Renewal Ethics Provider and Course Application.**

**a. CPETHINK.COM LTD.**

1. Ethics for Florida CPAs – Self-Study – 4 CPE hours

**b. The CPE Store, Inc.**

1. Ethics for Florida CPAs – Self-Study – 4 CPE hours

Motion was made by Ms. Rankin and seconded by Ms. Camp to approve a and b as listed above. Upon vote, motion passed unanimously.

**ADMINISTRATIVE MATTERS**

**a. Laws and Rules (informational)**

**b. Current Rule Changes**

None

Ms. Rankin asked if the Board was working on any rule changes.

Ms. Munson shared with the committee that the board recently passed a change to Rule 61H1-27.001, (j) F.A.C., where they removed Scotland and Hong Kong because they are no longer recognized by NASBA.

She also shared that due to legislative changes this year, SB 108 requires that every agency comprehensively reviews every rule by the year 2030 and report that information in detail to designated authorities.

**c. Executive Director and/or Licensing Supervisor Remarks.**

None

**d. Other Business**

**SET FUTURE MEETING DATE**

December 8, 2025, at 10:30 a.m.

Meeting adjourned at 3:31 p.m.

  
\_\_\_\_\_  
Jason Lafser, Chair

1                   A bill to be entitled  
2     An act relating to public accountancy; amending s.  
3     473.301, F.S.; making a technical change regarding the  
4     purpose of ch. 473, F.S.; amending s. 473.302, F.S.;  
5     deleting the definition of the term "Uniform  
6     Accountancy Act"; amending s. 473.3035, F.S.;  
7     authorizing the Board of Accountancy to competitively  
8     procure contracted services with certain corporations  
9     not for profit for the performance of certain duties  
10    assigned to the Division of Certified Public  
11    Accounting of the Department of Business and  
12    Professional Regulation; authorizing the board to  
13    rescind such contracted services at any time by a  
14    majority vote; amending s. 473.306, F.S.; conforming a  
15    cross-reference; making a technical change; amending  
16    s. 473.308, F.S.; revising the education and work  
17    experience requirements for a certified public  
18    accountant license; directing the board to prescribe  
19    specified coursework for licensure; revising  
20    requirements for licensure by endorsement; revising  
21    requirements for licensure of international  
22    applicants; deleting obsolete language; amending s.  
23    473.312, F.S.; revising requirements for the approval  
24    of providers who administer continuing education on  
25    ethics for certified public accountants; requiring the

board to give preference to certain providers;  
amending s. 473.3141, F.S.; revising requirements for  
certified public accountants licensed in another state  
or a territory of the United States to practice in  
this state without obtaining a license; reenacting s.  
473.311(1)(b), F.S., relating to renewal of license,  
to incorporate the amendment made to s. 473.312, F.S.,  
in references thereto; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

**Section 1. Section 473.301, Florida Statutes, is amended to read:**

473.301 Purpose.—The Legislature recognizes that there is a public need for independent and objective certified public accountants and that it is necessary to regulate the practice of public accounting to assure the minimum competence of practitioners and the accuracy of audit statements upon which the public relies and to protect the public from dishonest practitioners and, therefore, deems it necessary in the interest of public welfare to regulate the practice of public accountancy in this state.

**Section 2. Subsection (9) of section 473.302, Florida Statutes, is amended to read:**

473.302 Definitions.—As used in this chapter, the term:

51       ~~(9) "Uniform Accountancy Act" means the Uniform~~  
52       ~~Accountancy Act, Eighth Edition, dated January 2018 and~~  
53       ~~published by the American Institute of Certified Public~~  
54       ~~Accountants and the National Association of State Boards of~~  
55       ~~Accountancy.~~

56  
57       However, these terms shall not include services provided by the  
58       American Institute of Certified Public Accountants or the  
59       Florida Institute of Certified Public Accountants, or any full  
60       service association of certified public accounting firms whose  
61       plans of administration have been approved by the board, to  
62       their members or services performed by these entities in  
63       reviewing the services provided to the public by members of  
64       these entities.

65       **Section 3. Subsection (1) of section 473.3035, Florida**  
66       **Statutes, is amended to read:**

67       473.3035 Division of Certified Public Accounting.—

68       (1) All services concerning this chapter, including, but  
69       not limited to, recordkeeping services, examination services,  
70       legal services, and investigative services, and those services  
71       in chapter 455 necessary to perform the duties of this chapter  
72       are ~~shall be~~ provided by the Division of Certified Public  
73       Accounting. The board may, by majority vote, delegate a duty or  
74       duties to the appropriate division within the department or  
75       competitively procure contracted services pursuant to part I of



chapter 287 for the performance of such duties, except for investigative services. All such contracted services must be fulfilled by corporations organized under chapter 617. The board may, by majority vote, rescind any such delegation of duties or contracted services at any time.

**Section 4. Subsection (3) of section 473.306, Florida Statutes, is amended, and subsection (4) of that section is republished, to read:**

473.306 Examinations.—

(3) An applicant is entitled to take the licensure examination to practice in this state as a certified public accountant if:

(a) The applicant has completed 120 semester hours or 180 quarter hours from an accredited college or university with a concentration in accounting and business ~~courses~~ as prescribed ~~specified~~ by the board by rule; and

(b) The applicant shows that she or he has good moral character. For purposes of this paragraph, the term "good moral character" has the same meaning as provided in s. 473.308(6)(a) ~~s. 473.308(7)(a)~~. The board may refuse to allow an applicant to take the licensure examination for failure to satisfy this requirement if:

1. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant;

101 and

102 2. The finding by the board of lack of good moral  
103 character is supported by competent substantial evidence.

104  
105 If an applicant is found pursuant to this paragraph to be  
106 unqualified to take the licensure examination because of a lack  
107 of good moral character, the board must ~~shall~~ furnish to the  
108 applicant a statement containing the findings of the board, a  
109 complete record of the evidence upon which the determination was  
110 based, and a notice of the rights of the applicant to a  
111 rehearing and appeal.

112 (4) The board shall have the authority to establish the  
113 standards for determining and shall determine:

114 (a) What constitutes a passing grade for each subject or  
115 part of the licensure examination;

116 (b) Which educational institutions, in addition to the  
117 universities in the State University System of Florida, shall be  
118 deemed to be accredited colleges or universities;

119 (c) What courses and number of hours constitute a major in  
120 accounting; and

121 (d) What courses and number of hours constitute additional  
122 accounting courses acceptable under s. 473.308(4).

123 **Section 5. Subsections (4) through (10) of section**  
124 **473.308, Florida Statutes, are amended to read:**

125 473.308 Licensure.—

126       (4) (a) An applicant for licensure must do at least one of  
127 the following:

128       1. Complete ~~have~~ at least 150 semester hours of college  
129 education, including a baccalaureate or higher degree conferred  
130 by an accredited college or university, with a concentration in  
131 accounting and business as prescribed by the board ~~in the total~~  
132 ~~educational program to the extent specified by the board.~~

133       2. Hold a master's degree in accounting or finance  
134 conferred by an accredited college or university with a  
135 concentration in accounting and business as prescribed by the  
136 board.

137       3. Hold a baccalaureate degree in accounting or finance  
138 conferred by an accredited college or university with a  
139 concentration in accounting and business as prescribed by the  
140 board.

141       4. Hold a baccalaureate degree in any major course of  
142 study conferred by an accredited college or university and have  
143 completed coursework required for a concentration in accounting  
144 and business as prescribed by the board.

145       (b) The board shall prescribe the coursework required for  
146 a concentration in accounting and business. The board may deem  
147 an applicant to have satisfied requirements for such coursework  
148 if the applicant receives a baccalaureate or higher degree in  
149 accounting or finance conferred by an accredited college or  
150 university in a state or territory of the United States. An

151 applicant receiving a baccalaureate or higher degree with a  
152 major course of study other than accounting or finance must  
153 complete the coursework required for a concentration in  
154 accounting and business as prescribed by the board.

155 (5)(a) An applicant for licensure who completes the  
156 education requirements under subparagraph (4)(a)1. or  
157 subparagraph (4)(a)2. after December 31, 2008, must show ~~that he~~  
158 ~~or she has had~~ 1 year of work experience. An applicant who  
159 completes the education requirements under subparagraph (4)(a)3.  
160 or subparagraph (4)(a)4. must show 2 years of work experience.

161 (b) Such work ~~This experience includes~~ shall include  
162 providing any type of service or advice involving the use of  
163 accounting, attest, compilation, management advisory, financial  
164 advisory, tax, or consulting skills, all of which must be  
165 verified by a certified public accountant who is licensed by a  
166 state or territory of the United States. This experience is  
167 acceptable if it was gained through employment in government,  
168 industry, academia, or public practice; constituted a  
169 substantial part of the applicant's duties; and was verified by  
170 a certified public accountant licensed by a state or territory  
171 of the United States. The board shall adopt rules specifying  
172 standards and providing for the review and approval of the work  
173 experience required by this subsection ~~section~~.

174 ~~(b) However, an applicant who completed the requirements~~  
175 ~~of subsection (4) on or before December 31, 2008, and who passes~~

176 ~~the licensure examination on or before June 30, 2010, is exempt~~  
177 ~~from the requirements of this subsection.~~

178 (6) (a) An applicant for licensure must ~~shall~~ show that he  
179 or she ~~the applicant~~ has good moral character. For purposes of  
180 this paragraph, the term

181 ~~(7)(a)~~ "good moral character" means a personal history of  
182 honesty, fairness, and respect for the rights of others and for  
183 the laws of this state and nation.

184 (b) The board may refuse to certify an applicant for  
185 failure to satisfy this requirement if:

186 1. The board finds a reasonable relationship between the  
187 lack of good moral character of the applicant and the  
188 professional responsibilities of a certified public accountant;  
189 and

190 2. The finding by the board of lack of good moral  
191 character is supported by competent substantial evidence.

192 (c) When an applicant is found to be unqualified for a  
193 license because of a lack of good moral character, the board  
194 shall furnish to the applicant a statement containing the  
195 findings of the board, a complete record of the evidence upon  
196 which the determination was based, and a notice of the rights of  
197 the applicant to a rehearing and appeal.

198 (7)(8) The board shall certify as qualified for a license  
199 by endorsement an applicant who:

200 ~~(a) Is not licensed and has not been licensed in any state~~

~~or territory and who has met the requirements of this section for education, work experience, and good moral character and has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; or~~

~~(b)1. holds an active ~~a valid~~ license in good standing to practice public accounting issued by another state or a territory of the United States, if the applicant has maintained good moral character and, at the time of licensure by such other state or territory, the applicant was required to show evidence of having obtained at least a baccalaureate degree from an accredited college or university and having passed the Uniform CPA Examination ~~criteria for issuance of such license were substantially equivalent to the licensure criteria that existed in this state at the time the license was issued;~~~~

~~2. Holds a valid license to practice public accounting issued by another state or territory of the United States but the criteria for issuance of such license did not meet the requirements of subparagraph 1.; has met the requirements of this section for education, work experience, and good moral character; and has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; or~~

~~3. Holds a valid license to practice public accounting issued by another state or territory of the United States for at~~

226 ~~least 10 years before the date of application; has passed a~~  
227 ~~national, regional, state, or territorial licensing examination~~  
228 ~~that is substantially equivalent to the examination required by~~  
229 ~~s. 473.306; and has met the requirements of this section for~~  
230 ~~good moral character.~~

231 (8)(9) An international applicant who seeks licensure as a  
232 certified public accountant in this state must do at least one  
233 of the following:

234 (a) Hold an active license in good standing to ~~If the~~  
235 ~~applicant has at least 5 years of experience in the practice of~~  
236 ~~public accountancy in the United States or in the practice of~~  
237 ~~public accountancy or its equivalent in a foreign country that~~  
238 ~~the International Qualifications Appraisal Board of the National~~  
239 ~~Association of State Boards of Accountancy has determined has~~  
240 ~~licensure standards that are substantially equivalent to those~~  
241 ~~in the United States, or has at least 5 years of work experience~~  
242 ~~that meets the requirements of subsection (5), the board must~~  
243 ~~waive the requirements of subsection (4) which are in excess of~~  
244 ~~a baccalaureate degree. All experience that is used as a basis~~  
245 ~~for waiving the requirements of subsection (4) must be while~~  
246 ~~licensed as a certified public accountant by another state or~~  
247 ~~territory of the United States or while licensed in the practice~~  
248 ~~of public accounting, accountancy or its equivalent, in a~~  
249 ~~foreign country that the International Qualifications Appraisal~~  
250 ~~Board of the National Association of State Boards of Accountancy~~

has determined has licensure standards equal ~~that are~~  
substantially equivalent to those in the United States and has  
passed an exam pursuant to s. 473.306(5).

(b) Hold an active license in good standing to practice  
public accounting, or its equivalent, in a foreign country that  
the International Qualifications Appraisal Board of the National  
Association of State Boards of Accountancy has not determined  
has licensure standards equal to those in the United States and  
has met the requirements for education, work experience, and  
good moral character under subsections (4), (5), and (6) and has  
passed the Uniform CPA exam. The board shall have the authority  
to establish the standards for experience that meet this  
requirement.

~~(9)-(10)~~ The board may refuse to certify for licensure any  
applicant who is under investigation in another state for any  
act that would constitute a violation of this act or chapter  
455, until such time as the investigation is complete and  
disciplinary proceedings are ~~have been~~ terminated.

**Section 6. Paragraph (c) of subsection (1) of section**  
**473.312, Florida Statutes, is amended to read:**

473.312 Continuing education.—

(1)

(c) At least ~~Not less than~~ 5 percent of the total hours  
required by the board must ~~shall~~ be in ethics applicable to the  
practice of public accounting. ~~This requirement shall be~~



276 ~~administered by providers approved by the board,~~ and a majority  
277 of the hours must ~~shall~~ include a review of ~~the provisions of~~  
278 chapter 455 and this chapter and the related administrative  
279 rules. Such requirement must be administered by reputable  
280 providers determined by the board. The board shall give  
281 preference to corporations not for profit organized under  
282 chapter 617 who are exempt from taxation under s. 501(c)(6) of  
283 the Internal Revenue Code and who demonstrate their experience,  
284 integrity, knowledge, practice, professional responsibility, and  
285 representation of the largest numbers of certified public  
286 accountants in this state.

287 **Section 7. Subsections (1) and (3) of section 473.3141,**  
288 **Florida Statutes, are amended to read:**

289 473.3141 Certified public accountants licensed in other  
290 states.—

291 (1) ~~Except as otherwise provided in this chapter,~~ An  
292 individual who holds an active license in good standing to  
293 practice public accounting in another state or a territory of  
294 the United States and who does not have an office in this state  
295 has the privileges of Florida certified public accountants and  
296 may provide public accounting services in this state without  
297 obtaining a license under this chapter or notifying or  
298 registering with the board or paying a fee if, at the time of  
299 licensure by such other state or territory, the individual was  
300 required to show evidence of having obtained at least a

301 baccalaureate degree and having passed the Uniform CPA  
302 Examination;

303 ~~(a) Holds a valid license as a certified public accountant~~  
304 ~~from a state that the board or its designee has determined by~~  
305 ~~rule to have adopted standards that are substantially equivalent~~  
306 ~~to the certificate requirements in s. 5 of the Uniform~~  
307 ~~Accountancy Act in the issuance of licenses; or~~

308 ~~(b) Holds a valid license as a certified public accountant~~  
309 ~~from a state that has not been approved by the board as having~~  
310 ~~adopted standards in substantial equivalence with s. 5 of the~~  
311 ~~Uniform Accountancy Act, but obtains verification from the~~  
312 ~~board, or its designee, as determined by rule, that the~~  
313 ~~individual's certified public accountant qualifications are~~  
314 ~~substantially equivalent to the certificate requirements in s. 5~~  
315 ~~of the Uniform Accountancy Act.~~

316  
317 The board shall define by rule what constitutes an office.

318 (3) An individual certified public accountant from another  
319 state or a territory of the United States who practices pursuant  
320 to this section, and the firm that employs that individual, must  
321 ~~shall~~ both consent, as a condition of the privilege of  
322 practicing in this state:

323 (a) To the ~~personal and subject matter~~ jurisdiction and  
324 disciplinary authority of the board;

325 (b) To comply with this chapter and the applicable board

rules;

(c) That if the individual's license as a certified public accountant from another ~~the~~ state or a territory of the United States becomes invalid ~~of the individual's principal place of business is no longer valid~~, the individual must ~~will~~ cease offering or rendering public accounting services in this state, individually and on behalf of a firm; and

(d) To the appointment of the ~~state~~ board that issued the individual's license as the agent upon whom process may be served in any action or proceeding by the board or department against the individual or firm.

**Section 8. For the purpose of incorporating the amendment made by this act to section 473.312, Florida Statutes, in references thereto, paragraph (b) of subsection (1) of section 473.311, Florida Statutes, is reenacted to read:**

473.311 Renewal of license.—

(1)

(b) A nonresident licensee seeking renewal of a license in this state shall be determined to have met the continuing education requirements in s. 473.312, except for the requirements in s. 473.312(1)(c), if the licensee has complied with the continuing education requirements applicable in the state in which his or her office is located. If the state in which the nonresident licensee's office is located has no continuing education requirements for license renewals, the

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351 nonresident licensee must comply with the continuing education  
352 requirements in s. 473.312.

353       **Section 9.** This act shall take effect July 1, 2026.

By Senator Gruters

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A bill to be entitled

An act relating to public accountancy; amending s. 473.301, F.S.; making a technical change regarding the purpose of ch. 473, F.S.; amending s. 473.302, F.S.; deleting the definition of the term "Uniform Accountancy Act"; amending s. 473.3035, F.S.; authorizing the Board of Accountancy to competitively procure contracted services with certain corporations not for profit for the performance of certain duties assigned to the Division of Certified Public Accounting of the Department of Business and Professional Regulation; authorizing the board to rescind such contracted services at any time by a majority vote; amending s. 473.306, F.S.; conforming a cross-reference; making a technical change; amending s. 473.308, F.S.; revising the education and work experience requirements for a certified public accountant license; directing the board to prescribe specified coursework for licensure; revising requirements for licensure by endorsement; revising requirements for licensure of international applicants; deleting obsolete language; amending s. 473.312, F.S.; revising requirements for the approval of providers who administer continuing education on ethics for certified public accountants; requiring the board to give preference to certain providers; reenacting s. 473.311(1)(b), F.S., relating to renewal of license, to incorporate the amendment made to s. 473.312, F.S., in a reference thereto; providing an

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effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 473.301, Florida Statutes, is amended to read:

473.301 Purpose.—The Legislature recognizes that there is a public need for independent and objective certified public accountants and that it is necessary to regulate the practice of public accounting to assure the minimum competence of practitioners and the accuracy of audit statements upon which the public relies and to protect the public from dishonest practitioners and, therefore, deems it necessary in the interest of public welfare to regulate the practice of public accountancy in this state.

Section 2. Subsection (9) of section 473.302, Florida Statutes, is amended to read:

473.302 Definitions.—As used in this chapter, the term:  
~~(9) "Uniform Accountancy Act" means the Uniform Accountancy Act, Eighth Edition, dated January 2018 and published by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy.~~

However, these terms shall not include services provided by the American Institute of Certified Public Accountants or the Florida Institute of Certified Public Accountants, or any full service association of certified public accounting firms whose plans of administration have been approved by the board, to their members or services performed by these entities in

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59 reviewing the services provided to the public by members of  
60 these entities.

61 Section 3. Subsection (1) of section 473.3035, Florida  
62 Statutes, is amended to read:

63 473.3035 Division of Certified Public Accounting.—

64 (1) All services concerning this chapter, including, but  
65 not limited to, recordkeeping services, examination services,  
66 legal services, and investigative services, and those services  
67 in chapter 455 necessary to perform the duties of this chapter  
68 are shall be provided by the Division of Certified Public  
69 Accounting. The board may, by majority vote, delegate a duty or  
70 duties to the appropriate division within the department or  
71 competitively procure contracted services pursuant to part I of  
72 chapter 287 for the performance of such duties, except for  
73 investigative services. All such contracted services must be  
74 fulfilled by corporations organized under chapter 617. The board  
75 may, by majority vote, rescind any such delegation of duties or  
76 contracted services at any time.

77 Section 4. Subsection (3) of section 473.306, Florida  
78 Statutes, is amended, and subsection (4) of that section is  
79 republished, to read:

80 473.306 Examinations.—

81 (3) An applicant is entitled to take the licensure  
82 examination to practice in this state as a certified public  
83 accountant if:

84 (a) The applicant has completed 120 semester hours or 180  
85 quarter hours from an accredited college or university with a  
86 concentration in accounting and business ~~courses~~ as prescribed  
87 ~~specified~~ by the board by rule; and

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(b) The applicant shows that she or he has good moral character. For purposes of this paragraph, the term "good moral character" has the same meaning as provided in s. 473.308(6)(a) ~~s. 473.308(7)(a)~~. The board may refuse to allow an applicant to take the licensure examination for failure to satisfy this requirement if:

1. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant; and

2. The finding by the board of lack of good moral character is supported by competent substantial evidence.

If an applicant is found pursuant to this paragraph to be unqualified to take the licensure examination because of a lack of good moral character, the board must ~~shall~~ furnish to the applicant a statement containing the findings of the board, a complete record of the evidence upon which the determination was based, and a notice of the rights of the applicant to a rehearing and appeal.

(4) The board shall have the authority to establish the standards for determining and shall determine:

(a) What constitutes a passing grade for each subject or part of the licensure examination;

(b) Which educational institutions, in addition to the universities in the State University System of Florida, shall be deemed to be accredited colleges or universities;

(c) What courses and number of hours constitute a major in accounting; and



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117 (d) What courses and number of hours constitute additional  
118 accounting courses acceptable under s. 473.308(4).

119 Section 5. Subsections (4) through (10) of section 473.308,  
120 Florida Statutes, are amended to read:

121 473.308 Licensure.—

122 (4)(a) An applicant for licensure must meet at least one of  
123 the following requirements:

124 1. Complete ~~have~~ at least 150 semester hours of college  
125 education, including a baccalaureate or higher degree conferred  
126 by an accredited college or university, with a concentration in  
127 accounting and business as prescribed ~~in the total educational~~  
128 ~~program to the extent specified~~ by the board.

129 2. Hold a master's degree in accounting or finance  
130 conferred by an accredited college or university with a  
131 concentration in accounting and business as prescribed by the  
132 board.

133 3. Hold a baccalaureate degree in accounting or finance  
134 conferred by an accredited college or university with a  
135 concentration in accounting and business as prescribed by the  
136 board.

137 4. Hold a baccalaureate degree in any major course of study  
138 conferred by an accredited college or university and have  
139 completed coursework required for a concentration in accounting  
140 and business as prescribed by the board.

141 (b) The board shall prescribe the coursework required for a  
142 concentration in accounting and business. The board may deem an  
143 applicant to have satisfied requirements for such coursework if  
144 the applicant receives a baccalaureate or higher degree in  
145 accounting or finance conferred by an accredited college or

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146 university in a state or territory of the United States. An  
147 applicant receiving a baccalaureate or higher degree with a  
148 major course of study other than accounting or finance must  
149 complete the coursework required for a concentration in  
150 accounting and business as prescribed by the board.

151 (5) (a) An applicant for licensure who completes the  
152 education requirements under subparagraph (4) (a)1. or  
153 subparagraph (4) (a)2. after December 31, 2008, must show that he  
154 or she has had 1 year of work experience. An applicant who  
155 completes the education requirements under subparagraph (4) (a)3.  
156 or subparagraph (4) (a)4. must show 2 years of work experience.

157 (b) Such work ~~This experience includes shall include~~  
158 providing any type of service or advice involving the use of  
159 accounting, attest, compilation, management advisory, financial  
160 advisory, tax, or consulting skills, all of which must be  
161 verified by a certified public accountant who is licensed by a  
162 state or territory of the United States. This experience is  
163 acceptable if it was gained through employment in government,  
164 industry, academia, or public practice; constituted a  
165 substantial part of the applicant's duties; and was verified by  
166 a certified public accountant licensed by a state or territory  
167 of the United States. The board shall adopt rules specifying  
168 standards and providing for the review and approval of the work  
169 experience required by this subsection ~~section~~.

170 ~~(b) However, an applicant who completed the requirements of~~  
171 ~~subsection (4) on or before December 31, 2008, and who passes~~  
172 ~~the licensure examination on or before June 30, 2010, is exempt~~  
173 ~~from the requirements of this subsection.~~

174 (6) (a) An applicant for licensure must ~~shall~~ show that he

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or she ~~the applicant~~ has good moral character. For purposes of this paragraph, the term

~~(7)(a)~~ "good moral character" means a personal history of honesty, fairness, and respect for the rights of others and for the laws of this state and nation.

(b) The board may refuse to certify an applicant for failure to satisfy this requirement if:

1. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant; and

2. The finding by the board of lack of good moral character is supported by competent substantial evidence.

(c) When an applicant is found to be unqualified for a license because of a lack of good moral character, the board shall furnish to the applicant a statement containing the findings of the board, a complete record of the evidence upon which the determination was based, and a notice of the rights of the applicant to a rehearing and appeal.

~~(7)(8)~~ The board shall certify as qualified for a license by endorsement an applicant who:

~~(a) Is not licensed and has not been licensed in any state or territory and who has met the requirements of this section for education, work experience, and good moral character and has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; or~~

~~(b)1.~~ holds an active a valid license in good standing to practice public accounting issued by another state or a

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territory of the United States, if the applicant has maintained  
good moral character and, at the time of licensure by such other  
state or territory, the applicant was required to show evidence  
of having obtained at least a baccalaureate degree from an  
accredited college or university and having passed the Uniform  
CPA Examination ~~criteria for issuance of such license were~~  
~~substantially equivalent to the licensure criteria that existed~~  
~~in this state at the time the license was issued;~~

~~2. Holds a valid license to practice public accounting~~  
~~issued by another state or territory of the United States but~~  
~~the criteria for issuance of such license did not meet the~~  
~~requirements of subparagraph 1.; has met the requirements of~~  
~~this section for education, work experience, and good moral~~  
~~character; and has passed a national, regional, state, or~~  
~~territorial licensing examination that is substantially~~  
~~equivalent to the examination required by s. 473.306; or~~

~~3. Holds a valid license to practice public accounting~~  
~~issued by another state or territory of the United States for at~~  
~~least 10 years before the date of application; has passed a~~  
~~national, regional, state, or territorial licensing examination~~  
~~that is substantially equivalent to the examination required by~~  
~~s. 473.306; and has met the requirements of this section for~~  
~~good moral character.~~

~~(8)-(9)~~ An international applicant who seeks licensure as a  
certified public accountant in this state must meet at least one  
of the following requirements:

(a) Hold an active license in good standing to ~~If the~~  
~~applicant has at least 5 years of experience in the practice of~~  
~~public accountancy in the United States or in the practice of~~

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~~public accountancy or its equivalent in a foreign country that the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has determined has licensure standards that are substantially equivalent to those in the United States, or has at least 5 years of work experience that meets the requirements of subsection (5), the board must waive the requirements of subsection (4) which are in excess of a baccalaureate degree. All experience that is used as a basis for waiving the requirements of subsection (4) must be while licensed as a certified public accountant by another state or territory of the United States or while licensed in the practice of public accounting, accountancy or its equivalent, in a foreign country that the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has determined has licensure standards equal that are substantially equivalent to those in the United States, and the international applicant has passed an exam pursuant to s. 473.306(5).~~

(b) Hold an active license in good standing to practice public accounting, or its equivalent, in a foreign country that the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has not determined has licensure standards equal to those in the United States, and the international applicant has met the requirements for education, work experience, and good moral character under subsections (4), (5), and (6) and has passed the Uniform CPA Examination. The board shall have the authority to establish the standards for experience that meet this requirement.

(9) ~~(10)~~ The board may refuse to certify for licensure any

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applicant who is under investigation in another state for any act that would constitute a violation of this act or chapter 455, until such time as the investigation is complete and disciplinary proceedings are ~~have been~~ terminated.

Section 6. Paragraph (c) of subsection (1) of section 473.312, Florida Statutes, is amended to read:

473.312 Continuing education.—

(1)

(c) At least ~~Not less than~~ 5 percent of the total hours required by the board must ~~shall~~ be in ethics applicable to the practice of public accounting. ~~This requirement shall be administered by providers approved by the board,~~ and a majority of the hours must ~~shall~~ include a review of ~~the provisions of~~ chapter 455 and this chapter and the related administrative rules. Such requirement must be administered by reputable providers approved by the board. The board shall give preference to corporations not for profit organized under chapter 617 which are exempt from taxation under s. 501(c)(6) of the Internal Revenue Code and which demonstrate their experience, integrity, knowledge, practice, professional responsibility, and representation of the largest numbers of certified public accountants in this state.

Section 7. For the purpose of incorporating the amendment made by this act to section 473.312, Florida Statutes, in a reference thereto, paragraph (b) of subsection (1) of section 473.311, Florida Statutes, is reenacted to read:

473.311 Renewal of license.—

(1)

(b) A nonresident licensee seeking renewal of a license in

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291 this state shall be determined to have met the continuing  
292 education requirements in s. 473.312, except for the  
293 requirements in s. 473.312(1)(c), if the licensee has complied  
294 with the continuing education requirements applicable in the  
295 state in which his or her office is located. If the state in  
296 which the nonresident licensee's office is located has no  
297 continuing education requirements for license renewals, the  
298 nonresident licensee must comply with the continuing education  
299 requirements in s. 473.312.

300 Section 8. This act shall take effect July 1, 2026.