July 17, 2026
Board of Accountancy
Department of Business and Professional Regulation
Division of Real Estate Board Room
400 W. Robinson Street, Suite N901
Orlando, Florida 32801
Notice

Friday, July 17, 2026

9:00 a.m. Call to Order — Jason Lafser
Roll Call and Quorum — Kevin Brown

1. Approve Minutes
   a. May 29, 2026

2. Deceased
   a. Toca, Mario Eduardo

3. Exam Considerations
   a. Dolan, Zachery A.
   b. Fernandez, Kristen E.
   c. Montero, Victoria H.

4. Endorsement Considerations
   a. Conyngham, Kevin J.
   b. Ortiz, Samuel

5. Endorsement Considerations – Military
   a. Mayers, Eugenia

6. Maintenance and Reactivation: Null and Void
   a. Fleitas, Andit
   b. High, Joshua

7. Chief Attorney's Report

8. Board Counsel's Report
   a. June 2026 Rules Report
   b. Rules Review
   c. Rule 61H1-33.003, FAC

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

9. Committees
   a. May 26, 2026 – Education Advisory

10. Administrative Items
    a. Remarks from Chair
    b. Remarks from Acting Director

11. Florida Institute of Certified Public Accountants

12. Public Comments

13. Future Meetings

August 20 PC	Virtual
August 21 BD	Virtual
October 1 PC	Orlando, FL
October 2 BD	Orlando, FL
November 12 PC	Orlando, FL
November 13 BD	Orlando, FL

May 29, 2026
Board of Accountancy
Department of Business and Professional Regulation
Division of Real Estate Board Room
400 W. Robinson Street, Suite N901
Orlando, Florida 32801
Notice

Friday, May 29, 2026

The meeting was called to order at 9:02 a.m. Roll call of Attendees was called by Roger Scarborough, and reflected the following persons present:

Board Members		Staff	
William Blend	Present	Roger Scarborough	Present
Brent Sparkman	Present	Kevin Brown	Present
Jason Lafser (Chair)	Present		
Tracy Keegan	Present		
Shireen Sackreiter	Present		
Michelle Maingot	Present		
William Benson	Present		
Steve Platau	Present		
Caridad Vasallo	Present		

Melanie Griffin, Secretary, and Adam Bonefant, Deputy Director, Legislative Affairs, Florida Department of Business and Professional Regulation. Rachelle Munson, Senior Assistant Attorney General and Board Counsel. Heather Page, Chief Attorney, Office of the General Counsel. Katie Pareja, Director of Support Services and Attorney, Legal Aid Society of OCBA, Inc., Shelly Weir, Vannessa Rivera, and Jason Harrell of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Cindy Green.

1. Approve Minutes

Motion was made by Mr. Platau, seconded by Ms. Vasallo, to approve minutes. Upon vote, the motion passed unanimously.

2. Deceased Licensees

A moment of silence was held for deceased practitioners.

3. OGC Final Action

Motion for Waiver

a. Shomar, Shadi (2025-051649)

Ms. Shomar was not present.
Ms. Keegan was recused.
Ms. Page presented the case.
Motion was made by Ms. Sackreiter, seconded by Mr. Platau 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 Mr. Platau, seconded by Ms. Sackreiter to accept the recommended penalties. Upon vote, the motion passed unanimously.

b. Shomar, Shadi (2025-051658)

Ms. Shomar was not present.
Ms. Keegan was recused.
Ms. Page presented the case.
Motion was made by Ms. Sackreiter, seconded by Mr. Blend 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 Mr. Benson, seconded by Mr. Sparkman to accept the recommended penalties with the amendment that the respondent's license shall be suspended until the fine and costs are paid. Upon vote, the motion failed with Ms. Vasallo, Ms. Sackreiter, Mr. Blend, Mr. Lafser, and Ms. Maingot voting no.
Motion made by Mr. Blend, seconded by Ms. Maingot to amend the final order to reflect that the respondent's license shall be revoked, rather than suspended. Upon vote, this motion passed with Mr. Sparkman and Mr. Benson voting no.

Settlement Stipulation

c. Unsworth, Thomas

Mr. Unsworth was not present.
Ms. Page presented the case.
Motion was made by Ms. Keegan, seconded by Mr. Sparkman to adopt the terms of the proposed Settlement Stipulation. Upon vote, the motion passed with Ms. Vasallo voting no.

4. Petition for Variance or Waiver

a. Hoang, Nguyet Thi Minh

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

b. Prinz, Daniel

Mr. Prinz was present.
Motion was made by Mr. Benson, seconded by Ms. Maingot, 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. Lutz, Jessica A.

Ms. Lutz was present.
Motion was made by Ms. Keegan, seconded by Ms. Maingot, to approve for convictions only. Upon vote, the motion passed unanimously.

b. Varrasse, Taylor A.

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

6. Endorsement Considerations

a. Biagi, James B.

Mr. Biagi was present.
Motion was made by Mr. Benson, seconded by Ms. Vasallo, to approve for question four only. Upon vote, the motion passed with Mr. Platau and Mr. Blend voting no.

b. Callahan, Michael A.

Mr. Callahan was present.
Motion was made by Mr. Sparkman, seconded by Ms. Vasallo, to approve for question four only. Upon vote, the motion failed with Ms. Sackreiter, Mr. Blend, Mr. Benson, Mr. Platau, and Ms. Maingot voting no.
Mr. Callahan requested to withdraw his application.
Motion was made by Mr. Blend, seconded by Mr. Benson to accept the withdrawal. Upon vote, the motion passed unanimously.

7. Maintenance and Reactivation: Null and Void

a. Correia, Ashlee D.

Ms. Correia was not 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.

b. Cowan, Roman O.

Mr. Cowan was present.
Mr. Platau was recused.
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 unanimously.

c. Dubrovsky, Gaston R.

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

d. Elias, Steven

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

e. Faigen, Debra R.

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

f. Henriques, Robert

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

g. Hillison, William A.

Mr. Hillison was not present.

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

h. MacLaren, Walter A.

Mr. MacLaren 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.

i. Markun, Jessica L.

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

j. Moore, Walter R.

Mr. Moore was not 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 with Mr. Blend voting no.

k. Rodriguez, Mitzi M.

Ms. Rodriguez 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.

l. Smith, Paul A.

Mr. Smith 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.

8. Chief Attorney's Report

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

9. Board Counsel's Report

a. May 2026 Rules Report and Rules Review

This was an informational item. Ms. Munson also informed the Board that DBPR and the Attorney General's Office are reviewing the Board's rules, and will provide a report on the preliminary rules review next month.

10. Administrative Items

a. Remarks from Chair

Mr. Lafser thanked Mr. Scarborough for his years of service to the Board.

b. Remarks from Executive Director

Mr. Scarborough provided an update concerning discussions by the Education Advisory Committee regarding the accounting education requirements for licensure- if Florida statute is changed, allowing eligibility for licensure to include a bachelor's degree plus two years work experience. The Director's current strategy is to poll 10 public and 10 private universities in Florida with undergraduate accounting programs asking them to provide their course requirements. The Division will summarize this information and present it to the Education committee who can utilize it as it considers potential changes to the licensure requirements. Based on previous bill drafts, the board also may use this information to identify and approve a list of universities that the Department will automatically accept the accounting degree, in lieu of reviewing transcripts in detail for the concentration requirements.

Mr. Scarborough thanked the Board for their continuous support during his tenure as Director.

11. National Association of State Boards of Accountancy

a. 2027 Fee Change

Mr. Scarborough provided an update pertaining to exam fees.

b. AICPA Ethics Exposure Draft – Alternative Practice Structures

This was an informational item.

c. Eastern Regional Meeting

Mr. Platau and Mr. Brown will be attending the meeting.

12. Florida Institute of Certified Public Accountants

Ms. Weir and Mr. Harrell presented an update regarding the legislative session, FICPA events and national advocacy efforts.

Ms. Weir thanked Mr. Scarborough for his years of service to the profession at the state and national scope.

13. Public Comments

Mr. Scarborough presented Mr. Benson with a plaque recognizing his tenure as the previous Board chair.

Ms. Griffin presented Mr. Scarborough a plaque recognizing his years of service.

Ms. Munson thanked Mr. Scarborough for his years of service.

14. Adjourn

The meeting was adjourned at 12:11 p.m.

______________________________	______________________
Jason Lafser, Chair	Date

STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD

July 17, 2026

Deceased Practitioners

Name	Certificate Number	Date Deceased
Toca, Mario Eduardo	5524	March 15, 2026

STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD

July 17, 2026

ENDORSEMENT CONSIDERATIONS AGENDA

Endorsement - Military Staff Approvals

Mayers, Eugenia

BOARD OF ACCOUNTANCY
RULES REPORT
JUNE 2026
Rachelle Munson – Board Counsel
Tracy Smith – Paralegal Specialist I

Rule Number	Rule Title	Date Rule Language Approved by Board	Date Sent to OFARR	Rule Development Published	Notice Published	Adopted	Effective

*There are currently no rules in the rulemaking process.

BOARD OF ACCOUNTANCY

Rules Review Summary Pursuant to s. 120.5435, F.S.

2027

RULE NUMBER	TITLE	INTENDED ACTION
61H1-19.006	**Attendance at Board Meetings, Unexcused Absences**	**No Change**
61H1-19.007	**Probable Cause Panel**	**Substantive Change**
61H1-19.010	**Criteria for Investigators and Consultants**	**No Change**
61H1-20.001	**Definitions**	**Technical Change**
61H1-20.002	**Attest as an Expert in Accountancy to the Reliability or Fairness of Presentation or “Expression of Opinion”**	**Technical Change**
61H1-20.004	**Enterprise**	**No Change**
61H1-20.005	**Financial Statements**	**No Change**
61H1-20.0093	**Rules of the Auditor General**	**Technical Change**
61H1-20.010	**Engagement**	**Technical Change**
61H1-20.013	**Employee**	**Technical Change**
61H1-20.016	**Non-CPA Shareholders, Partners, and Members**	**No Change**
61H1-21.001	**Independence**	**No Change**
61H1-21.002	**Integrity and Objectivity**	**No Change**
61H1-21.003	**Commissions or Referral Fees**	**No Change**
61H1-21.005	**Contingent Fees**	**No Change**
61H1-21.006	**Communication with Client of Another Certified Public Accountant**	**Substantive Change**
61H1-22.001	**Competence (General Standards)**	**No Change**
61H1-23.001	**Confidential Client Information**	**No Change**
61H1-23.002	**Records Disposition Responsibility**	**No Change**

61H1-24.001	Advertising	Substantive Change
61H1-26.001	Form of Practice and Name-Shared Office Space	No Change
61H1-26.002	Minimum Capitalization or Adequate Public Liability Insurance for Florida Firms with the Exception of a Sole Proprietorship	Substantive Change
61H1-26.003	Licensure of Florida Certified Public Accountant Firms	Substantive Change
61H1-26.004	Changes by Firms	Substantive Change
61H1-26.005	Address of Record	No Change
61H1-27.001	College or University Requirements	No Change
61H1-27.002	Concentrations in Accounting and Business	No Change
61H1-27.0041	One Year of Work Experience	Substantive Change
61H1-27.005	Educational Advisory Committee	No Change
61H1-28.0001	Initial Licensure by Examination	No Change
61H1-28.0011	Examinations	No Change
61H1-28.0052	Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules	Substantive Change
61H1-28.0061	Examination Credit from Other States	Substantive Change
61H1-29.002	Temporary License	Substantive Change
61H1-29.003	Experience for Licensure by Endorsement	Substantive Change
61H1-29.005	CPA Education/CPE Credit	No Change
61H1-30.010	Active License	No Change
61H1-30.020	Delinquent License	No Change
61H1-30.030	Null and Void License	No Change
61H1-30.040	Inactive License	No Change
61H1-30.050	License Relinquishment	No Change
61H1-30.060	Retired License	No Change

61H1-31.001	**Collection and Payment of Fees**	**No Change**
61H1-31.002	**Examination Application Fee**	**No Change**
61H1-31.003	**Renewal of Active and Inactive License Fee for CPA**	**No Change**
61H1-31.004	**Delinquency Fee**	**No Change**
61H1-31.005	**Initial Licensure Fee**	**No Change**
61H1-31.006	**Reactivation Fee**	**No Change**
61H1-31.0065	**Change of Status Process Fee**	**No Change**
61H1-31.007	**Temporary License Fee**	**No Change**
61H1-31.008	**Licensure by Endorsement**	**No Change**
61H1-31.009	**Renewal of Accountancy Firm License Fee**	**No Change**
61H1-31.010	**Initial Accountancy Firm License Fees**	**No Change**
61H1-31.011	**Licensure and Exam Score Verification Fee**	**No Change**
61H1-31.012	**Duplicate License Fee**	**No Change**
61H1-31.014	**Continuing Education Course Approval Fees**	**No Change**
61H1-31.015	**Reinstatement of a Null and Void License Fee**	**No Change**
61H1-33.001	**Certified Public Accountants Required to Comply with this Chapter**	**No Change**
61H1-33.002	**Organization and Administration**	**No Change**
61H1-33.003	**Continuing Professional Education**	**Substantive Change**
61H1-33.0031	**Continuing Professional Education/Ethics**	**No Change**
61H1-33.0032	**Board Approval of CPA Ethics Continuing Education by Providers**	**No Change**
61H1-33.0033	**Obligations of CPA Ethics Course Continuing Education Providers**	**Substantive Change**
61H1-33.0034	**Evaluation of CPA Ethics Course Providers**	**No Change**
61H1-33.00341	**Duration of CPA Ethics Course Provider Status**	**No Change**
61H1-33.00342	**CPA Ethics Courses – Standards for Approval of Courses**	**No Change**
61H1-33.0035	**Continuing Professional Education/Governmental Auditing**	**Substantive Change**
61H1-33.006	**Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees**	**No Change**

61H1-34.001	**Preparation of Financial Statements by Persons Other than Certified Public Accountants or Inactive Certified Public Accountants**	**No Change**
61H1-34.002	**Notice to Public by Non-Licensed Persons**	**Substantive Change**
61H1-36.004	**Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances**	**No Change**
61H1-36.005	**Citations**	**No Change**
61H1-36.0055	**Minor Violation, Notice of Non-Compliance**	**No Change**
61H1-36.006	**Mediation**	**No Change**
61H1-38.001	**Definitions**	**No Change**
61H1-38.002	**Fifth Year of Accounting Education Program**	**No Change**
61H1-38.003	**General Requirements**	**No Change**
61H1-38.004	**Eligibility Criteria**	**Substantive Change**
61H1-38.005	**Scholarships**	**No Change**
61H1-38.006	**Terms for Council Members**	**No Change**
61H1-38.007	**Fees**	**No Change**
61H1-39.001	**Definitions**	**No Change**
61H1-39.002	**Peer Review Program Standards**	**No Change**
61H1-39.003	**Peer Review Administering Entities**	**No Change**
61H1-39.004	**Peer Review Oversight Committee Composition and Responsibilities**	**No Change**
61H1-39.005	**Compliance with Peer Review Requirements**	**No Change**

Report Due: July 1, 2026

61H1-33.003 Continuing Professional Education.

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

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

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

(d) A nonresident Florida licensed certified public accountant seeking renewal of a Florida license may provide proof of CPE completion in the State where the licensee's office is located by submission of the Out of State Licensee CPE Acknowledgement Form (DBPR CPA 14, effective April 2023), which is incorporated by reference in Rule 61-35.003, F.A.C., and proof of completion of a Florida Board-approved ethics course in the DBPR On-Line Services portal prior to renewal.

(e) Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the licensee ~~submits proof of CPE completion in the DBPR On-Line Services portal for~~ completes an additional eight hours in Accounting and Auditing subjects, totaling 88 hours of completed CPE on or before the extension date. An automatic extension will be granted until December 31st provided the licensee ~~submits proof of CPE completion in the DBPR On-Line Services portal for~~ completes an additional 16 hours in Accounting and Auditing subjects, totaling 96 hours of completed CPE on or before December 31 ~~the extension date~~. All CPE proof of completion associated with the extension requirements must be reported in the DBPR On-Line Services portal on or before December 31 and prior to their biennial license renewal.

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

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

(b) Technical business subjects to consist of:

1. Taxation including tax compliance and tax planning.

2. Consulting services including management advisory services; personal financial planning services; planning and control systems dealing with planning, organizing and controlling any phase of individual financial activity or business activity; designing, implementing, and evaluating operating systems as well as business advisory services and personal financial planning.

3. Management including practice management for the public practitioner; financial management of an organization including information systems, budgeting and asset management, planning, buying and selling businesses, contracting for goods and services and foreign operation; budgeting; cost analysis; human resource management; and financial management.

4. Specialized knowledge and applications including subjects related to specialized industries such as not for profit organizations, health care, oil and gas.

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

1. A review of Chapters 455 and 473, F.S., and the related administrative rules.

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

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

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

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

(a) Courses taken at institutions of higher education:

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

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

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

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

5. To receive instructor credit for courses taught, licensees must submit a completed DBPR CPA 13, Instructor CPE Credit Reporting Form, effective April 2023, which is incorporated by reference in Rule 61-35.003, F.A.C.

(b) Other professional education or training:

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

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

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

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

5. Credit may be granted to an author for published materials related to an Accounting, Assurance, Tax or Technical Business topic in a journal listed in or published by the (1) Australian Business Deans Council Journal Quality List, (2) Cabells, (3) American Accounting Association, (4) any state or national society of CPAs and (5) any textbook addressing accounting, assurance, tax or technical business topic that would otherwise qualify as continuing professional education. No authorship hours may apply to fulfill the ethics requirement. Credit will not be granted for repeated publishing of the same material. The maximum number of continuing

professional education hours in any re-establishment period for authorship is 20 hours. The Continuing Professional Education Advisory Committee of the Board shall determine the hours granted for each publication submitted and the day of their approval shall serve as the date of awarded credit for reporting purposes.

(5) As a part of each licensee's biennial license renewal, each Florida certified public accountant shall comply with the continuing professional education requirements during the applicable reestablishment period, and upload proof of CPE completion to the DBPR On-Line Services Portal. Each Florida certified public accountant's proof of CPE completion shall be retained for at least two years following a two-year reestablishment period and be made available if requested for a random audit by the Department of Business and Professional Regulation (DBPR) to determine compliance with the requirements. Proof of CPE completion for each course shall be in a format as prescribed by the Board in subsection 61H1-20.001(9), F.A.C.

(6) If staff review or review by the Committee on Continuing Professional Education determines that courses are either improperly classified by the provider or do not otherwise meet the requirements of the chapter, then the Florida certified public accountant shall be notified and given 60 days from the date of notification to comply with the continuing professional education requirements. Failure to timely correct the error consititutes grounds for disciplinary action pursuant to Section 455.227 or 473.323, F.S.

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

Rulemaking Authority 455.213(7), 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2179, 473.312(1)(a), (b), (c) FS. History–New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01, 3-21-05, 5-18-05, 7-10-05, 7-23-06, 12-10-09, 7-7-10, 11-7-12, 8-7-13, 4-21-16, 11-3-19, 10-20-20, 12-23-21, 8-6-23, 10-26-23.

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

May 26, 2026

Minutes

I. Call to Order

The meeting was called to order at 2:05 p.m. by Dr. Fennema, Chair.

II. Roll Call

The roll was called by Karan Lee, Management Review Specialist, reflecting the following:

Committee Members Present:

Dr. Martin Fennema – Chair
Dr. Sean Dennis
Dr. Gary McGill

Committee Members Absent:

Dr. Mark Myring
Mr. Steven Platau

Staff Members Present:

Roger Scarborough, Director
Kevin Brown
Alexandra Herrera
Karan Lee
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel

Ms. Lee informed the committee that Mr. Michael Kridel and Dr. Gregory Trompeter had resigned from the committee.

III. Ratify Minutes from November 19, 2025

Motion was made by Dr. McGill and seconded by Dr. Sean to approve the minutes of the February 3, 2026, meeting. Upon vote, motion passed unanimously.

IV. Individual Course Review

A. Alcorn, Darren

Mr. Alcorn is requesting 2.67 semester hours of upper-division cost/managerial accounting credit for ACCT 431 – Management Accounting from Northwestern University.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve 2.67 semester hours of upper-division cost/managerial accounting credit for ACCT 431 – Management Accounting from Northwestern University.

B. Gjura, Luka

Mr. Gjura is requesting three (3) semester hours of upper-division accounting credit for MSA 741 Critical Thinking for Accountants from Nichols College.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for MSA 741 Critical Thinking for Accountants from Nichols College. Upon vote, the motion passed unanimously.

C. Kulp, Christopher Dale

Mr. Kulp is requesting the following:

- Two (2) semester hours of upper-division accounting or cost/managerial accounting credit for BUSI 611 – Managerial Accounting from the University of Maryland.

Motion was made by Dr. Dennis and seconded by Dr. McGill to deny two (2) semester hours of upper-division accounting or cost/managerial accounting credit for BUSI 611 – Managerial Accounting from the University of Maryland. Upon vote, the motion passed unanimously.

- Three (3) semester hours of upper-division accounting or cost/managerial accounting credit for ACCT 604 – Performance Management and Accounting Controls from the University of Baltimore.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting or cost/managerial accounting credit for ACCT 604 – Performance Management and Accounting Controls from the University of Baltimore. Upon vote, the motion passed unanimously.

- Three (3) semester hours of cost/managerial accounting credit for ACCT 752 – Accounting Information Systems from the University of Baltimore.

Motion was made by Dr. McGill and seconded by Dr. Dennis to deny three (3) semester hours of cost/managerial accounting credit for ACCT 752 – Accounting Information Systems from the University of Baltimore; however, they approved it for upper-division accounting information systems credit. Upon vote, the motion passed unanimously.

D. Nelson, Kenneth

Mr. Nelson is requesting three (3) semester hours of upper-division accounting credit for ACCT 4750 – Technology and Values in the Accounting Profession from Georgia State University.

Motion was made by Dr. McGill and seconded by Dr. Dennis to deny three (3) semester hours of upper-division accounting credit for ACCT 4750 – Technology and Values in the Accounting Profession from Georgia State University due to the lack of detail in the syllabus regarding topics covered. Upon vote, the motion passed unanimously.

V. Administrative Matters

A. Law and Rules (informational)
B. Executive Director/Licensing Supervisor Comments.

Mr. Scarborough informed the committee that he had reached out to the FICPA to help identify individuals to fill the position vacated by Mr. Kridel and Dr. Trompeter. He explained that, pursuant to statute, the committee's composition requires a professor and a practicing CPA to fill the two vacancies. He also shared that he informed the FICPA that he would like to consider candidates from universities that are not currently represented on the committee.

Mr. Scarborough asked the committee members about their area of expertise and what areas do they believed should be represented by the new members.

The committee indicated that they would like someone with knowledge of accounting information systems (AIS) or data analytics.

Mr. Scarborough informed the committee that he would put together a list of the current committee member and their areas of expertise and send it to the members for review. After the information is confirmed, he will ask the committee to identify any areas where additional expertise may be needed based on the committee's current makeup.

Mr. Scarborough shared that most states are moving towards a 120-hour alternative licensure pathway. He explained that many states have polled major universities in their state to determine the accounting and business concentrations requirements for a bachelor’s degree in accounting.

He stated that he would like to do the same with Florida universities and share the results with the committee to determine whether there should be a discussion about changing Florida's concentration requirements.

Dr. Fennema stated that, since Florida adopted the 120-semester-hour requirement to sit for the CPA examination, he did not think there was much to discuss.

VI. Set Future Meeting Date

August 12, 2026 @ 10:30 a.m.

VII. Adjourn

The meeting was adjourned at 2:53 p.m.

____
M.G. Fennema