

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

**December 15, 2020**

**CONFERENCE CALL**

**MINUTES**

The meeting was called to order at 10:01 a.m. by Mindy Rankin, Chair. The roll was called by Karan Lee reflecting the following:

**Committee members present:**

Mindy Rankin – Chair  
Maria Caldwell  
Dr. M. G. Fennema  
Dr. Gary Laursen  
Bill Michaelson

**Committee members absent:**

Madeline Domino - Excused  
Jeffrey Haller  
Johnny Session

**Staff members present:**

Roger Scarborough, Director  
Karan Lee  
Aerin Davison  
Trecia Jenkins  
Barbara Whitney  
Avon Witherspoon

**Others present:**

Rachelle Munson, Assistant Attorney General and Board Counsel  
Kristin Bivona, FICPA  
Melanie Bostick, Liberty Partners on behalf of the FICPA  
Julian Dozier, FICPA  
Abby Dupree, FICPA  
Jennifer Green, Liberty Partners on behalf of the FICPA  
Brenda Hubbard, FICPA  
Donna Son, FICPA

W.G. Spoor, FICPA  
Justin Thames, FICPA  
Belinda Vialdores, Wolters Kluwer, CCH CPELink

### **Ratify Minutes from September 17, 2020 meeting**

Motion was made by Mr. Michaelson and seconded by Dr. Laursen to approve the minutes from the September 17, 2020 meeting. Upon vote, motion passed unanimously.

### **ETHICS**

#### **Consider Ethics Provider and Course Application for:**

##### A. CPE Depot

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

Motion was made by Mr. Michaelson and seconded by Dr. Laursen to approve the ethics provider and course application listed above. Upon vote, motion passed unanimously.

#### **Reconsider Ethics Provider and Course Application for:**

##### A. Wolters Kluwer, CCH CPELink

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

Motion was made by Dr. Laursen and seconded by Mr. Michaelson to approve the ethics provider and course application listed above. Upon vote, motion passed unanimously.

### **REPORTS**

- #### A. CPA Audit Final Update for Group B for the Reestablishment Period of 07/01/2017 – 06/30/2019.

Mr. Scarborough informed the Committee based on the Bureau of Education and Testing (BET) report we are at 78 percent compliance. He informed the Committee that BET makes the first review of the audit and then they submit those in non-compliance to the board enforcement team who can override BET's decision. Mr. Scarborough informed the Committee that once the Enforcement team gets involved the licensees seem to be more responsive and the compliance percentage improves. He informed the Committee that the compliance rate moved up to about 88 percent once the Enforcement team started contacting the licensees. Mr. Scarborough informed the Committee that they are still working on the statistics and will share the final results with the Committee in the future.

Dr. Laursen asked if these results are looking better than past years. Mr. Scarborough informed him that they are looking about the same as in at least the past ten years. Dr. Laursen asked if we were okay with everything. Mr. Scarborough informed him that there is a statute that says we need to be at 95 percent compliance, so we are not where we want to be. Mr. Scarborough informed the Committee that the Board has been having conversation on how they can improve the numbers. He indicated that the Board has reviewed and continues to consider options for the way CPE is reported.

## **ADMINISTRATIVE**

A. Laws and Rules (informational).

B. Executive Director and/or Licensing Supervisor Remarks.

None

C. Other Business

Ms. Rankin informed the Committee that the reason we have so many people from the FICPA attending today's meeting is because we are in the process of trying to craft some kind of rule to try to be in compliance with the 95 percent requirement. She informed them that this will affect everyone including licensee, CPE providers, and other states. Ms. Rankin informed the Committee that there is a push from the Department head to try to get the course providers to be the ones responsible for reporting CPE to the Department instead of the actual CPA themselves.

Ms. Rankin also informed the Committee that her term on the board ended in October and she has been replaced so this will be her last meeting as the committee's chair.

Mr. Thames from the FICPA informed the Committee that they are committed to working with the Department to ratify the lack of compliance by licensees. He indicated that they submitted a letter to the Secretary outlining some concerns with things they have seen in the current proposal. Mr. Thames informed the Committee that there are a couple of issues they have raised as it pertains to mobility and some of the impacts it can have on licensees and the challenges it can present to providers not to mention there could be some impact to educators and the different ways that licensee get their continuing education. Mr. Thames informed the Committee that he would send them a copy of the letter that was sent to the Secretary so that they can see some of the concerns they raised in detail.

Ms. Caldwell inquired as to whether or not any other states have the providers report. Mr. Thames informed her that there are no other states that do this. He indicated that this would be a totally new concept.

Dr. Laursen inquired as to the just of the proposed change. Mr. Scarborough informed him that the statute says that if a profession does not meet the 95 percent compliance threshold that they should move to the providers reporting to the Department so that the Department can determine compliance with the CPE requirements prior to renewal. Mr. Scarborough informed the Committee that the vast majority of profession with DBPR report this way. He indicated that there are only a handful of professions that do not report this way.

Mr. Scarborough shared the Board had also considered a second option, allowing licensees to report, but requiring them to upload copies of their certificates of completion as proof of taking the course.

Mr. Scarborough shared that NASBA has a possible solution the Board had discussed. This solution allows providers to report and allows a licensee to report with the requirement to upload a copy of the certificate of completion to document proof that they took the course. NASBA continues to work through revisions and Mr. Scarborough informed the Committee that the NASBA solution is really not on the table at this point.

Dr. Laursen inquired as to how they came up with the 95 percent and wanted to know if we are being realistic and should we get the Legislative to lower the number. Mr. Scarborough informed him that the 95 percent is not part of our practice act within Statute 473; it is part of the boarder Departmental Statute in 455.

Ms. Green informed the Committee that the section in 455, F.S. that talks about CPE and CPE compliance has been in the statute since the early 2000 and prior to 2011 licensees reported directly to the Department. She indicated when check the box was instituted and licensees stop reporting there wasn't an imposition of the provider reporting but based on what the Director has told us there was an issue of compliance not hitting that 95 percent compliance rate sometime leading up to check the box. Ms. Green informed the Committee that the 95 percent compliance rate is simply to say you have a compliance monitoring system in place; therefore, you don't have to have providers report to the Department. Ms. Green informed the Committee that the Department has the ability to impose it or require it. Ms. Green stated as pointed out by Mr. Thames they are working through it with the Board and the Director to ensure that the process is easy and does not cause any issue for licensure from state to state or even individual mobility. Ms. Green informed the Committee that the FICPA is concern about that abysmal compliance rate and the responses from licensees to the audit.

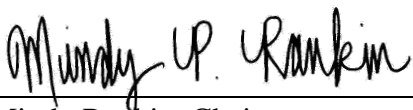
The Committee discussed the concept of the providers reporting and the type of issues that they could run into. The Committee agreed that they do not think the provider reporting will work for CPAs because of the different ways that CPAs receive CPE.

Mr. Scarborough informed the Committee that his goal would be that we have a database designed so that licensees can go there and look at their account at any time and see where they stand relative to meeting the CPE requirements. He indicated that the hope is that we could then use that to monitor people and provide periodic feedback though out the reestablishment period informing the licensees of the status of their CPE with the Board, so that there is no surprise at the end of the year that they have not done their CPE.

**FUTURE MEETING DATE**

No meeting date set. Calendars will be sent out at a later date

Meeting adjourned at 10:34 a.m.

  
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Mindy Rankin, Chair