

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

April 21, 2021

CONFERENCE CALL

MINUTES

The meeting was called to order at 10:30 a.m. by William Blend, Chair. The roll was called by Karan Lee reflecting the following:

Committee members present:

William Blend – Chair
Madeline Domino
Dr. M. G. Fennema
Dr. Gary Laursen
Jeffrey Haller
Johnny Session

Committee members absent:

Maria Caldwell – Unexcused
Bill Michaelson - Unexcused

Staff members present:

Roger Scarborough, Director
Karan Lee
Trecia Jenkins
Barbara Whitney

Others present:

Rachelle Munson, Assistant Attorney General and Board Counsel
Justin Thames, FICPA

Mr. Blend informed the Committee that he was the new Chair and introduced himself. He also asked each committee member to introduce themselves.

Ratify Minutes from December 15, 2020 meeting

Motion was made by Dr. Laursen and seconded by Ms. Domino to approve the minutes from the December 15, 2020 meeting with two corrections. Upon vote, motion passed unanimously.

Mr. Blend addressed Ms. Munson, board counsel and shared that he is a presenter of the FICPA's Ethics course. He also said he previously received an honorarium for doing so. He said he has notified the FICPA that he will no longer accept this honorarium. Mr. Blend informed Ms. Munson that he intends to continue to instruct this course but he will not receive any compensation for doing so. Mr. Blend asked Ms. Munson for the benefit of potential entities at this meeting that are looking at this committee to approve their Ethics courses should he recuse himself from voting on them? He also asked if this would exclude him from voting on ethics courses in the future?

Ms. Munson indicated that it probably would be in the best interest of board business to have Mr. Blend recuse himself. Ms. Munson suggested that Mr. Blend contact the Ethics Commission to confirm whether or not the conflict would be a viable conflict that would require recusal.

Mr. Blend recused himself from ruling on the ethics courses and asked if one of the committee members would facilitate this portion of the meeting. Dr. Fennema agreed to take over the ethics portion of the meeting.

ETHICS

Consider Ethics Provider and Course Application for:

A. Accountants Education Group

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

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

B. Continuing Academics CPE Tutor

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

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

C. CPE Depot

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

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

2. Ethics for Florida CPAs-2020 – Self-Study – 4 CPE hours

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

D. Kaplan Financial Education Powered by SmartPros

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

REPORTS

A. CPA Audit Update for Group A for the Reestablishment Period of 07/01/2018 – 06/30/2020.

Mr. Scarborough informed the Committee that like last year, the audit was divided into two groups. The first group is noticed in the spring and upon completion of that audit, the second group is noticed. He shared some current statistics on the first group of licensees being audited. Mr. Scarborough then reviewed the report provided by the Bureau of Education and Testing (BET).

Mr. Scarborough shared with the Committee that the Board has formed a task force to look at CPE compliance and how it can be improved. He informed them that the task force has had one meeting in which they tried to lay the foundation of why they formed the task force and what they are trying to accomplish- a significant improvement in compliance with CPE requirements. He shared that what he is hearing so far from the task force is they like the idea of a centralized database for housing CPE records with the licensees continuing to report their CPE. He indicated that they would like to have a system that would allow course providers to also report but it would not be a requirement for providers to report.

Mr. Scarborough indicated that the key challenge is creating a database whereby the licensees would input seven or eight key data elements about each of the courses they completed and the system would maintain this information. He indicated that the licensee would be able to go to the database and look at their information at any time to check their status. He indicated the goal was to build some logic in the system so that it will determine when the licensee has met the requirements in total and by category. Mr. Scarborough indicated that another important element would be that when the licensee inputs the course, they would upload a certificate of completion as proof of taking the course.

He stated the system would have to indicate the licensee is compliant before they could renew. Mr. Scarborough shared that the Division would use this system to do

more communicating to the licensees regarding the status of their renewal, such as an email after the June 30th deadline to licensees whose records did not indicate compliance and reminders at 90, 60 and 30 days prior to the renewal deadline.

There was some discussion by committee members and interested parties regarding the reporting of CPE by the licensees and the providers.

ADMINISTRATIVE

A. Laws and Rules (informational).

B. Executive Director and/or Licensing Supervisor Remarks.

None

C. Other Business

None

FUTURE MEETING DATE

June 16, 2021 at 10:30 a.m.

Meeting adjourned at 11:13 a.m.

William Blend, Chair