

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

**June 16, 2021**

**CONFERENCE CALL**

**MINUTES**

The meeting was called to order at 10:39 a.m. by William Blend, Chair. The roll was called reflecting the following:

**Committee members present:**

William Blend – Chair  
Maria Caldwell  
Dr. Gary Laursen  
Mindy Rankin  
Johnny Session

**Committee members absent:**

Madeline Domino  
Jeffrey Haller  
Bill Michaelson

**Staff members present:**

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

**Others present:**

Rachelle Munson, Assistant Attorney General and Board Counsel  
David Freed, Beacon Hill Financial Educators  
Jana Pugh, WebCE Inc.  
Justin Thames, FICPA

## **Ratify Minutes from April 21, 2021 meeting**

Motion was made by Dr. Laursen and seconded by Mr. Session to approve the minutes from the April 21, 2021 meeting. Upon vote, motion passed unanimously.

Mr. Blend addressed the recently passed bill regarding the four hours of ethics and the potential interpretation of that statute and what it means that a majority of the course hours has to be on Florida laws and rules. Mr. Blend asked that Ms. Munson give them some general information on the topic and then he would open it up for the Committee members to discuss.

Ms. Munson inquired of Mr. Scarborough as to whether the law had been signed by the Governor. Mr. Scarborough confirmed that the bill had not been signed by the Governor yet. Ms. Munson informed the Committee that we are required to operate under existing rules and any pending changes or anticipated changes that are not yet legally in effect does not govern this particular moment in time. Ms. Munson informed Mr. Blend that legally she could not direct them to follow the new law knowing that it is not yet in effect or when it will be in effect. She stressed the committee is confined to the existing law.

The Committee inquired if there was anything in the new proposed law that indicates how many questions must be on the final exam.

Ms. Munson informed them that the law does not mention the questions and only reference the hours of the course. She informed them that as a Division they would have to review the bill to see how to best apply it.

Mr. Scarborough opined that if more than fifty percent of the questions on the exam were related to F.S. Sections 455, 473 and the related rules, the exam would be a good indicator that the provider was making an effort to meet the requirements of the statute.

Mr. Thames shared that the bill was presented to the Governor on Monday and he has fifteen days to sign the bill into law or veto it. If he does not take any action within the fifteen days, the law will take effect July 1<sup>st</sup>.

Concerns were expressed over the bill taking effect immediately and impacting providers' ability to offer the course. Mr. Thames shared his understanding was that any courses that were approved today could be offered during the coming reestablishment period but that courses approved after the law went into effect would have to meet the new statutory requirement. Ms. Munson agreed with Mr. Thames statement.

Committee members encouraged staff to give guidance to the providers regarding the change in law.

A member suggested that as the Board looks into the new law and considers future rulemaking that we require providers to pull information from the current rules of the

Florida Board of Accountancy and that their course material identify the year of the rules they are referencing.

Ms. Munson agreed that the committee should consider language in the rule that providers are expected to include the most recent version of the laws and rules.

Dr. Laursen suggested for the 20 questions that we want for self-study courses that we indicate how many of those questions should be on Florida laws and rules.

## **ETHICS**

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

a. Furthered, Inc.

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

Motion was made by Dr. Laursen and seconded by Ms. Rankin to approve the ethics provider and course application as listed above pending the course material is updated to show that an eighty percent is required for passing the exam by June 30, 2021. Upon vote, motion passed unanimously.

### **Consider Ethics Provider and Course Renewal Applications for:**

a. Accounting Tools, Inc.

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

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

b. Allison M. McLeod, L.L.M. CPA A PLLC

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

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

c. American CPE Inc.

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

Motion was made by Dr. Laursen and seconded by Ms. Caldwell to approve the ethics provider and course application as listed above pending the course material is updated to show that an eighty percent is required for passing the exam by June 30, 2021. Upon vote, motion passed unanimously.

d. Beacon Hill Financial Educators

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

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

e. Becker Professional Education

1. Ethics & Professional Conduct for CPAs – Self-Study – 4 CPE hours
2. Ethics & Professional Conduct for CPAs – Live Study – 4 CPE hours

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

f. CFO Resources LLC DBA CPAselfstudy.com

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

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

g. Checkpoint Learning

1. 2021 Personal and Professional Ethics for Florida CPAs – Self-Study – 4 CPE hours

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

h. CPE Solutions, LLC

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

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

i. CPE247.com LLC

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

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

j. CPETHink.com

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

Motion was made by Dr. Laursen and seconded by Ms. Caldwell to approve the ethics provider and course application as listed above pending the course material is updated to show that an eighty percent is required for passing the exam by June 30, 2021. Upon vote, motion passed unanimously.

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

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

k. Encoursa LLC

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

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

l. FICPA

1. Ethics: Protecting the Integrity of Florida CPAs in Industry – Live Study – 4 CPE hours
2. Protecting the Integrity of Florida CPAs – Live Study – 4 CPE hours
3. Ethics for Governmental CPAs in Florida – Live Study – 4 CPE hours
4. Ethics: Protecting the Integrity of Florida CPAs – Self-Study – 4 CPE hours

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

m. Furthered, Inc.

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

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

n. Gleim Publications Inc.

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

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

o. Global CPE Network LLC

1. Florida Ethics: An Overview for Accountants – Self-Study – 4 CPE hours

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

p. JN Productions CPE Courses

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

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

q. MasterCPE LLC

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

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

r. Professional Education Services LP

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

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

s. Professional Scholastics Inc.

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

Motion was made by Dr. Laursen and seconded by Ms. Rankin to approve the ethics provider and course application as listed above pending submission of the final exam for review by Dr. Laursen by June 30, 2021. Upon vote, motion passed unanimously.

t. Sequoia CPE

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

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

u. Surgent McCoy CPE, LLC

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

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

- v. The CPE Store, Inc.

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

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

- w. Tindall & Company, P.A.

1. The Practical Application of Accounting Ethics – Live Study – 4 CPE hours

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

- x. Ultimate CPE

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

Motion was made by Dr. Laursen and seconded by Ms. Rankin to approve the ethics provider and course application as listed above pending submission of the final exam for review by Dr. Laursen by June 30, 2021. Upon vote, motion passed unanimously.

- y. University of South Florida, St. Petersburg

1. ABC's of Florida Ethics – Live Study – 4 CPE hours

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

- z. Web CPE Inc.

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

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

- aa. WebCE Inc.

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

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

bb. Western CPE

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

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

## **REPORTS**

- a. Review of Department Approved Sponsors (Informational)
- b. CPA Audit Final Update for Group A for the Reestablishment Period of July 1, 2018 – June 30, 2020.
- c. CPA Audit Update for Group B for the Reestablishment Period of July 1, 2018 – June 30, 2020.

## **ADMINISTRATIVE**

- A. Laws and Rules (informational).
- B. Executive Director and/or Licensing Supervisor Remarks.

Mr. Scarborough informed the Committee that if the statute is approved and goes into effect on July 1<sup>st</sup>, staff will point that out when we distribute the material for the next meeting.

Mr. Scarborough informed the Committee there is another section of the bill that addresses Florida CPAs who are non-Florida residents satisfying their Florida CPE requirements by fulfilling the requirements in their home state and taking a Florida approved ethics course.

In response to a request, the committee confirmed to Mr. Scarborough their desire for the board to require more than fifty percent of the questions on a self-study ethics course pertain to the Florida laws and rules.

- C. Other Business

None



**FUTURE MEETING DATE**

September 21, 2021 at 10:00 a.m.

Meeting adjourned at 12:08 p.m.

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William Blend, Chair