

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

September 21, 2021

CONFERENCE CALL

MINUTES

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

Committee members present:

William Blend – Chair
Maria Caldwell
Madeline Domino
Dr. Gary Laursen
Bill Michaelson
Mindy Rankin

Committee members absent:

Jeffrey Haller
Johnny Session

Staff members present:

Roger Scarborough, Director
Karan Lee
Niyati Bhatt
Aerin Davison
Trecia Jenkins

Others present:

Rachelle Munson, Assistant Attorney General and Board Counsel
Anna Dougherty, Wolters Kluwer, CCH CPELink

Ratify Minutes from April 21, 2021 meeting

Motion was made by Dr. Laursen and seconded by Ms. Domino to approve the minutes from the June 16, 2021 meeting. Upon vote, motion passed unanimously.

ETHICS

Consider Ethics Provider and Course Application for:

- a. My-CPE LLC
 1. Ethics 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 as listed above pending the course material is updated to show the following corrections: Change item one (1) under “Additional Details Required for Application” to make it clear that the course provider will update the course material when there are changes to the Florida Laws and Rules and to change the multiple choice answers for question number five (5) under “Review Questions” and question number five (5) under “Review Quiz” to change the options to include the correct answer to the questions. The correct answer is eight (8) accounting and auditing hours are required for renewal of a license. Upon vote, motion passed unanimously.

2. Regulatory Ethics and Conduct for CPAs in Florida – self-study- 4 CPE hours

Motion was made by Dr. Laursen and seconded by Ms. Domino to approve the ethics provider and course application as listed above pending the course material is updated to show the following correction: Change item one (1) under “Additional Details Required for Application” to make it clear that the course provider will update the course material when there are changes to the Florida Laws and Rules. Upon vote, motion passed unanimously.

Consider Ethics Provider and Course Renewal Applications for:

- a. Wolters Kluwer, CCH CPELink
 1. A Basic Ethics Guidebook for 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 pending the course is updated to show the correct number of accounting and auditing hours required for renewal. Upon vote, motion passed unanimously.

Based on further review of the course by board staff, it was noted that the information in the material is correct and requires no changes. Mr. Blend, Chair confirmed that there are no corrections needed to the course and that the course can be approved.

New Requirements for Ethics Course:

The Committee discussed how to determine whether or not the majority of an ethics course is covering Florida Laws and Rules. It was discussed that a good indicator for self-

study courses will be if the exam has more than fifty percent of the questions related to Florida Laws and Rules.

Ms. Caldwell suggested that we ask the sponsors to provide information on how they are ensuring that their courses have met this requirement. The Committee and board counsel agreed that this is a good idea. There was some discussion that maybe something could be added to the ethics application to capture this information.

Mr. Blend asked board staff to update the ethics application to capture this information and present it to the Committee at its next meeting.

ADMINISTRATIVE

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

Mr. Scarborough informed the Committee that our enforcement team has completed the audit and he will give them the numbers at the next meeting. He informed them that he does not have the exact number but it is in the eighty percent range like similar years.

- C. Laws and Rules (informational).
- D. Executive Director and/or Licensing Supervisor Remarks.

Mr. Scarborough informed the Committee that we are moving forward with the implementation of a CPE reporting system. He explained how the system would work and that we anticipate implementing the system with the period beginning July 1, 2022 – June 30, 2024.

Mr. Scarborough informed the Committee that we have taken a three (3) prong approach in implementing the system. The first step is creating the system, which IT has given us the first version. He informed them that we have three groups testing the system and working on providing feedback to give to IT. The second step is identifying rules that may need to be amended to make all of this possible. He stated that we have identified a list of rules that will be noticed for development and that list will go before the Board on Friday, September 24, 2021 for approval. The third step is communicating to all the stakeholders. Mr. Scarborough explained that we want to make sure the system works and all the rules are in place before we communicate to the stakeholders.

Mr. Scarborough confirmed that we will still perform the audit. He explained that the CPE reporting system will make the process a lot easier.

E. Other Business

None

FUTURE MEETING DATE

December 7, 2021 at 3:00 p.m.

Meeting adjourned at 10:59 p.m.

William Blend, Chair