



Ron DeSantis, Governor
Melanie S. Griffin, Secretary

COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION

TELEPHONE CONFERENCE CALL
Wednesday, March 25, 2026, at 10:30 a.m.

Conference Number: 1-888-585-9008
Conference Room Number: 624-410-563

Notice of Meeting Link: http://www.FLRules.org/gateway/View_Notice.asp?id=30614478

AGENDA

- I. Call to order – Jason Lafser, Chair
- II. Roll Call – Karan Lee
Jason Lafser – Chair
Maria Caldwell
Meagan Camp
Madeline Domino
Mindy Rankin
Sonia Singh
Alex Sueiro
Alex Welsh
- III. Ratify Minutes from December 8, 2025, meeting. **Pgs. 2 - 3**
- IV. Consider Ethics Provider and Course Application.
 - a. **Embry-Riddle Aeronautical University, Daytona Beach – Pgs. 4 - 211**
 1. Aviation and Aerospace Ethics for Florida CPAs – Self-Study – 7 CPE hours
- V. Administrative Matters
 - a. Discuss NASBA’s decision to remove the requirement that a sponsor sign the certificate of completion.
 - b. Laws and Rules (informational) **Pgs. 212 -220**
 - c. Current Rule Changes - None
 - d. Executive Director/Licensing Supervisor Comments.
 - e. Other Business.
- VI. Set Future Meeting Date
- VII. Adjourn

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

December 8, 2025

CONFERENCE CALL

MINUTES

The meeting was called to order at 10:32 a.m. by Jason Lafser, Chair. The roll was called by Karan Lee reflecting the following:

Committee members present:

Jason Lafser – Chair
Maria Caldwell
Meagan Camp
Madeline Domino
Mindy Rankin
Sonia Singh
Alex Sueiro
Alex Welsh

Committee members absent:

None

Staff members present:

Karan Lee

Others present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel

Ratify Minutes from September 17, 2025, meeting.

Motion was made by Ms. Rankin and seconded by Ms. Camp to approve the minutes from the September 17, 2025, meeting. Upon vote, motion passed unanimously.

ETHICS

Consider Renewal Ethics Provider and Course Application.

a. **Tindall & Company**

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

Motion was made by Ms. Caldwell and seconded by Mr. Sueiro to approve the course listed above, contingent upon the provider's resubmission of the course with the updated Florida Laws and Rules . Upon vote, motion passed unanimously. The Committee agreed that when the updated course is submitted, Mr. Lafser, Chair, may review the course for approval.

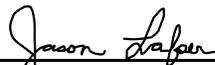
ADMINISTRATIVE MATTERS

- a. Laws and Rules (informational)
- b. Current Rule Changes
None
- c. Executive Director and/or Licensing Supervisor Remarks.
None
- d. Other Business

SET FUTURE MEETING DATE

March 25, 2026, at 10:30 a.m.

Meeting adjourned at 10:50 a.m.



Jason Lafser, Chair

March 9, 2026

EMBRY-RIDDLE AERONAUTICAL UNIVERSITY, DAYTONA BEACH
1 AEROSPACE BOULEVARD
DAYTONA BEACH, FL 32114

RE: Application Number: 526, Profession: 0107

Dear Provider:

The Committee on Continuing Professional Education will consider your request for course approval at the following date, time, and place:

DATE AND TIME: March 25, 2026, at 10:30 a.m. EST
Or as soon thereafter as can be heard

PLACE: Telephone Conference Call
Conference Number: 888-585-9008
Conference Room Number: 624-410-563

This is an open meeting, and you are welcome to attend.

If you have any questions, please call the number above.

State of Florida
Department of Business and Professional Regulations
Board of Accountancy
2601 Blair Stone Road
Tallahassee, FL 32399

Dear Sir or Madam,

Enclosed, please find:

1. Our application Form # DBPR CPA 10, Continuing Education Provider and Ethics Course Approval Application
2. The \$250 application fee (check)
3. Detailed response to Application page 3 of 3 "Additional Materials"
 - a. Includes all Exam and Review Questions
4. A printout of all course materials
 - a. Includes PowerPoints and Readings
5. NASBA Approval of this QAS™ Ethics course

Please don't hesitate to contact me at the contact information shown below. Alternatively, please contact Ms. Sarah Ochs, Director Daytona Beach Professional Programs, at 386-226-6928 or ochs839@erau.edu.

Sincerely,



Bert J. Zarb, DBA, MBA, CPA, CGMA
Interim Dean and Professor
zarbb@erau.edu
386-226-7283

1 Aerospace Boulevard
Daytona Beach, FL 32114-3900



State of Florida
Department of Business and Professional Regulation
Board of Accountancy
Continuing Education Provider and Ethics Course Approval Application
Form # DBPR CPA 10

RECEIVED
CIU MAIL INTAKE

FEB 27 2026

APPLICATION TYPES

Stamp #2

If you are not a current ethics provider, check boxes 1 and 3.

If you are a current ethics provider, and you are looking to add an additional course, check box 3.

If you are a current ethics provider, and you are looking to renew your approved course, check boxes 2 and 4.

Note: You will have to submit a separate application for each course that you would like approved.

Select all that apply:

- | | | |
|--|-------------|--------------|
| <input checked="" type="checkbox"/> Continuing Education Ethics Provider – New | [0106/1030] | no fee |
| <input type="checkbox"/> Continuing Education Ethics Provider – Renewal | [0106/2020] | no fee |
| <input checked="" type="checkbox"/> Continuing Education Ethics Course – New | [0107/1030] | \$250.00 fee |
| <input type="checkbox"/> Continuing Education Ethics Course – Renewal | [0107/2020] | \$250.00 fee |

APPLICANT INFORMATION

Fill out each section completely. Do not use any nicknames, aliases, or initials. Note: a social security number/FEIN is required.

Are you an approved continuing education provider with any board within the Department of Business and Professional Regulation?

Yes No

If you answered "yes" to the above question, enter your current Provider Number (if applicable):

Last/Surname	First	Middle	Suffix
Zarb	Norbert	J	

Company/Organization Name Check if Name Change
Embry-Riddle Aeronautical University, Daytona Beach

Social Security Number* (if applying as individual)

Federal Employer ID Number (if applying as company/organization)

EIN 59-0936101

CONTACT INFORMATION

Primary Phone Number	Primary E-Mail Address
386-226-7283	Zarbbe@rau.edu

Authorized Representative (First, Last and Title)

Norbert Zarb, Interim Dean, college of Business

PHYSICAL ADDRESS Check if Address Change

Street Address
1 Aerospace Boulevard

City	State	Zip Code (+4 Optional)
Daytona Beach	Florida	32114

County (if in Florida)	Country
Volusia	USA

MAILING ADDRESS Check if Address Change

If your mailing address is the same as your physical address, write, "Same as above" in the space provided for the street address.

Street Address
same as above

City	State	Zip Code (+4 Optional)
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County (if in Florida)	Country
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* The disclosure of your social security number is mandatory on all professional and occupational license applications, is solicited by the authority granted by 42 U.S.C. §§ 653 and 654, and will be used by the Department of Business and Professional Regulation pursuant to §§ 409.2577, 409.2598, 455.203(9), and 559.79(3), Florida Statutes, for the efficient screening of applicants and licensees by a Title IV-D child support agency to assure compliance with child support obligations. It is also required by § 559.79(1), Florida Statutes, for determining eligibility for licensure and mandated by the authority granted by 42 U.S.C. § 405(c)(2)(C)(i), to be used by the Department of Business and Professional Regulation to identify licensees for tax administration purposes.



PROVIDER ELIGIBILITY STATUS

Select the option that best describes either you or your organization. If you are applying as a Certified Public Accountant or Certified Public Accounting Firm, enter your license number in the space provided.

- Regionally Accredited Educational Institution
 Commercial Educator
 Governmental Agency
 State or national Certified Public Accounting Professional Association
 Certified Public Accountant License Number: _____
 Certified Public Accounting Firm License Number: _____

Applicants must submit the following additional materials:

- A description of the ethics course. See Attached
 A description of your staffing capabilities.
 All course materials, to include your final exam and answer key. You must submit documentation showing that a minimum score of 80% is required to pass the final exam.
 A list of anticipated locations and dates you plan to conduct the courses (for live courses).
 Live Study Courses – Submit a complete course curriculum (table of contents) indicating the time spent on each topic and indicating the areas that pertain to Florida laws and rules. At least 51% of the course must include a review of ch. 455, F.S., ch. 473, F.S., and the related administrative rules.
 Self-Study Courses – Submit a complete course curriculum (table of contents) indicating the time spent on each topic and a copy of the final exam indicating the questions that pertain to Florida laws and rules. At least 51% of the course and questions must include a review of ch. 455 F.S., ch. 473, F.S. and the related administrative rules.
 A description of how you will update the course in response to rule or law changes
 Documentation that the ethics course instructors will notify the ethics course provider of any disciplinary action taken against the instructor by the Board.
 A sample copy of your certificate of completion. The certificate must include the sponsor's name, sponsor's signature, licensee's name, course name, course completion date, number of hours received, credit type, delivery method (live or self-study) and clearly list the DBPR seven-digit ethics course number. If this is a new course, include an area on the certificate to include the ethic course number once it has been issued. Self-Study course certificates must include NASBA's QAS provider number.

Course Information

Course Name: Aviation and Aerospace Ethics for Florida CPAs
 Contact Hours: 7 Course Method: Live Study Self-Study
 NASBA's QAS Provider Number (for self-study courses): 147583

AFFIRMATION BY WRITTEN DECLARATION

Each applicant or authorized representative must sign and date the affirmation by written declaration.

I certify that I am empowered to execute this application as required by Section 559.79, Florida Statutes. I understand that my signature on this written declaration has the same legal effect as an oath or affirmation. Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that falsification of any material information on this application may result in criminal penalty or administrative action, including a fine, suspension or revocation of the license.

Signature: Robert J Zarr

Date: 2/13/2026

Print Name: NORBERT J. ZARR.

State of Florida Ethics Course Approval Application

Page 3: "Following Additional Materials"

1. A Description of the Ethics Course

RESPONSE

Overview

The Aviation and Aerospace Ethics for Florida CPAs course provides the ethics training required for Florida Certified Public Accountants (CPAs) engaged in the practice of public accounting. The course explores aviation ethical guidelines issued by leading aviation professional organizations as well as addressing federal ethical requirements targeted to aviation and aeronautical endeavors. The use of current readings, review questions with evaluative feedback, exam quizzes, and narrated PowerPoint presentations will be utilized throughout the course.

What You Will Learn

- Navigation of ethical information included in the web sites for:
 - Florida Institute of Certified Public Accountants (FICPA)
 - Florida Department of Business and Professional Regulation (DBPR)
 - American Institute of Certified Public Accountants (AICPA)
 - Leading Aviation professional associations
 - Federal sources of ethical requirements
 - Ethical content of Florida legislature statutes:
 - Chapter 455 Business and Professional Regulation
 - Chapter 473 Public Accountancy
 - Florida Administrative Code Chapter 61H1 19-39
- Ethical content of:
 - AICPA Code of Professional Conduct
 - Major aviation professional organizations
 - Federal sources for ethical requirements
- Key Topics
 - State of Florida
 - Florida legislature statutes Chapter 455 Business and Professional Regulation

- Chapter 473 Public Accountancy
 - Florida Administrative Code Chapter 61H1 19-39
 - AICPA Code of Professional Conduct
- Aviation ethics guidance issued by professional aviation associations
 - Federal ethics requirements

Learning Objectives

- State of Florida
 - Identify ethical requirements in Florida Statute Chapter 455 Business and Professional Regulation
 - Recognize ethical requirements in Florida Statute Chapter 473 Public Accountancy
 - Florida Administrative Code Chapter 61H1, -19 through 39
 - Define ethical topics addressed by the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct
- Aviation Ethics
 - Determine which ethical situations would be addressed by a given aviation professional organization
 - Recognize ethical considerations promulgated by the aviation professional organizations
 - Identify key terms in ethical guidance provided by aviation professional organizations
- Federal Ethics Requirements
 - Identify parameters of specified federal ethical requirements
 - Define terms associated with given federal ethics requirements and guidance
 - Correlate ethics test and training guidance with their associated federal Requirement

2. A description of your staffing capabilities

RESPONSE

The Embry-Riddle Aeronautical University Daytona Ethics course is a collaborative effort of the College of Business and the Department of Professional Program, reporting to the Associate Vice-President of Continuous Improvement.

- The College of Business has three Florida CPAs on staff (Dr. Bert Zarb, Professor John Ledgerwood and Dr. Gabrielle G. McClure-Nelson), one North

Carolina CPA (Joseph Lakatos) and one Ph.D. in Accounting (Dr. Maria Rickling).

- The Department of Professional Regulation is headed by Ms. Sarah Ochs, Director Professional Programs who, in turn, is supported by four staff.
- Also reporting to the Associate Vice-President of Continuous Improvement is Dr. Amy Rosenberg, Assistant Director of Instructional Design Professional Education; a key contributor in designing our courses and ensuring University compliance.

3. All course material, to include your final exam and answer key

RESPONSE

- State of Florida content. The full set of exam and review questions is provided below as part of the response to question No. 6.
- However, with respect to the Aviation and Federal ethics course content, we invite the State of Florida reviewer to inspect our course as NASBA did during its approval process; that is, obtain a log-in provided by Ms. Ochs and review all course material on-line within the Canvas ethics course application
- Documentation showing that a minimum score of 80% is required to pass the final exam.
 - i. The NASBA minimum, passing requirement is 70%. For State of Florida, we will advertise that a score of 80% is required to satisfy State of Florida ethics CPE requirements.

4. A list of anticipated locations and dates you plan to conduct the courses (for live courses).

RESPONSE

Not applicable

5. Live Study Courses

RESPONSE

Not applicable

6. Self-Study Courses – Submit a complete course curriculum (table of contents) indicating the time spent on each topic and a copy of the final exam indicating the questions that pertain to Florida laws and rules. At least 51% of the course and

Select Year:

The 2024 Florida Statutes (including 2025 Special Session C)

[Title XXXII](#)

[Chapter 473](#)

[View Entire Chapter](#)

REGULATION OF PROFESSIONS AND OCCUPATIONS

PUBLIC ACCOUNTANCY

473.312 Continuing education.—

(1)(a) As part of the license renewal procedure, the board shall by rule require Florida certified public accountants to submit proof satisfactory to the board that during the 2 years prior to application for renewal, they have successfully completed not less than 48 or more than 80 hours of continuing professional education programs in public accounting subjects approved by the board. The board may prescribe by rule additional continuing professional education hours, not to exceed 25 percent of the total hours required, for failure to complete the hours required for renewal by the end of the reestablishment period.

(b) Not less than 10 percent of the total hours required by the board shall be in accounting-related and auditing-related subjects, as distinguished from federal and local taxation matters and management services.

(c) Not less than 5 percent of the total hours required by the board shall be in ethics applicable to the practice of public accounting. This requirement shall be administered by providers approved by the board, and a majority of the hours shall include a review of the provisions of chapter 455 and this chapter and the related administrative rules.

(2) Programs of continuing professional education approved by the board shall be formal programs of learning which contribute directly to the professional competency of an individual following licensure to practice public accounting and may be any of the following:

(a) Professional development programs of the American Institute of Certified Public Accountants, state societies of certified public accountants, or other organizations.

(b) Technical sessions at meetings of the American Institute of Certified Public Accountants, state societies, chapters, or other organizations.

(c) University and college courses.

(d) Formal organized in-firm education programs.

(3) The board shall adopt rules establishing the continuing education requirements for Florida certified public accountants who are engaged in the audit of a governmental entity. The board shall approve subjects directly related to the governmental environment and to governmental auditing for purposes of satisfying the requirement of this subsection.

(4) For the purposes of maintaining proper continuing education requirements for renewal of licensure under this chapter, the board may appoint a Continuing Professional Education Advisory Committee, which shall be composed of one member of the board, one academician on the faculty of a university in this state, and six certified public accountants.

History.—ss. 10, 25, ch. 79-202; s. 345, ch. 81-259; ss. 2, 3, ch. 81-318; ss. 6, 10, 11, ch. 85-9; s. 3, ch. 87-221; s. 2, ch. 89-87; s. 4, ch. 91-429; s. 7, ch. 98-340; s. 3, ch. 2004-87; s. 2, ch. 2007-139; s. 11, ch. 2009-54; s. 2, ch. 2019-89; s. 3, ch. 2021-98.

CHAPTER 61H1-33
REESTABLISHMENT OF PROFESSIONAL KNOWLEDGE AND COMPETENCY

61H1-33.001	Certified Public Accountants Required to Comply with this Chapter
61H1-33.002	Organization and Administration
61H1-33.003	Continuing Professional Education
61H1-33.0031	Continuing Professional Education/Ethics
61H1-33.0032	Board Approval of CPA Ethics Continuing Education by Providers
61H1-33.0033	Obligations of CPA Ethics Course Continuing Education Providers
61H1-33.0034	Evaluation of CPA Ethics Course Providers
61H1-33.00341	Duration of CPA Ethics Course Provider Status
61H1-33.00342	CPA Ethics Courses – Standards for Approval of Courses
61H1-33.0035	Continuing Professional Education/Governmental Auditing
61H1-33.006	Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees
61H1-33.0065	Exemption from Renewal Requirements for Spouses of Members of the Armed Forces of the United States (Repealed)
61H1-33.007	Reactivation of Inactive Licenses (Repealed)
61H1-33.008	Permanent Retirement Defined (Repealed)
61H1-33.009	Relicensure of Expired Licenses (Repealed)

61H1-33.001 Certified Public Accountants Required to Comply with this Chapter.

(1) Each Florida certified public accountant shall be required to reestablish his/her professional knowledge and competency in conformity with this rule by the completion of continuing professional education programs.

(2) Pursuant to Section 473.311(1)(b), F.S., a Florida licensed certified public accountant, who is not a resident of Florida and is licensed in another state, may satisfy Florida's CPE requirements by completing the CPE requirements of the state where the licensee's office is located and by completing a Florida Board-approved ethics course. If the state where the licensee's office is located does not have continuing professional education requirements, the licensee must comply with the requirements set forth in paragraph 61H1-33.003(1)(b), F.A.C.

(3) See Rule 61H1-33.006, F.A.C., for reinstatement of inactive Florida certified public accountants who desire to become active Florida certified public accountants, and the requirements related to continuing professional education.

Rulemaking Authority 473.304, 473.311, 473.312, 473.313 FS. Law Implemented 473.311, 473.312, 473.313 FS. History—New 12-4-79, Amended 2-3-81, 12-19-82, Formerly 21A-33.01, Amended 4-8-86, Formerly 21A-33.001, Amended 5-24-07, 11-18-07, 12-10-09, 9-7-22.

61H1-33.002 Organization and Administration.

There is created the Committee on Continuing Professional Education. Subject to the approval of the Board, said Committee shall:

(1) Evaluate and determine, either prospectively or retrospectively, whether specific courses, programs, education and training qualify as formal programs of learning which contribute directly to professional competency of an individual following licensure to practice public accounting, and the credit to be granted therefore;

(2) Determine in individual cases whether professional knowledge and competency have been reestablished by virtue of the completion of such programs; and

(3) Audit the continuing professional education records of Florida certified public accountants on a sample basis from time to time.

Rulemaking Authority 473.304, 473.312 FS. Law Implemented 473.312 FS. History—New 12-4-79, Amended 2-3-81, 7-2-85, Formerly 21A-33.02, 21A-33.002, Amended 10-26-09.

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 31 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 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 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 an additional 16 hours in Accounting and Auditing subjects, totaling 96 hours of completed CPE on or before the extension date.

(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 constitutes 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.

61H1-33.0031 Continuing Professional Education/Ethics.

(1) A Florida certified public accountant must complete no less than four of the total hours required for any reestablishment period in ethics from a provider approved pursuant to Rule 61H1-33.0032, F.A.C.

(2) In the event the four hours is completed in two modules, Florida certified public accountants must complete the four-hour requirement with the same provider.

Rulemaking Authority 455.213(7), 473.304, 473.312 FS. Law Implemented 455.213(7), 473.312(1)(a), (c) FS. History—New 5-18-05, Amended 10-26-09.

61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers.

(1) Applicants for continuing education provider status to offer courses which satisfy the four (4) hour certified public accountant continuing education ethics requirement in Section 473.312(1)(c), F.S., must meet the requirements of subsections (2) and (3) of this rule.

(2) To demonstrate the education and/or the experience necessary to offer courses which satisfy the CPA continuing education ethics requirement, an applicant for continuing education provider status must be a regionally accredited educational institution, a commercial educator, a governmental agency, a state or national certified public accounting professional association whose purpose includes fostering ethical conduct and promoting standards of independence, integrity, and objectivity in the certified public accounting profession, a certified public accountant who has not been disciplined by the Board, or a certified public accounting firm.

(3) To allow the Board to evaluate an application for continuing education provider status, the applicant must submit the following:

(a) The name, address and telephone number of the prospective provider;

(b) A description of the ethics course the provider expects to conduct for credit to include a review of Chapters 455 and 473, F.S., the related administrative rules, and topics 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;

(c) A description of the staffing capability of the applicant;

(d) A sample of intended course materials;

(e) A list of anticipated locations to conduct the courses;

(f) A complete course curriculum;

(g) A description of the means the applicant will use to update the course in response to rule or law changes; and

(h) Documentation that the ethics course instructor will notify the ethics course provider of any disciplinary action taken against the instructor by the Board.

(4) Should the Board determine that the provider has failed to provide appropriate continuing education services, it shall request that the Department issue an order requiring the provider to cease and desist from offering certified public accountant ethics

continuing education courses and shall request that the Department revoke any approval of the certified public accountant ethics course provider granted by the Board.

(5) No provider may allow any certified public accountant to conduct any certified public accountant ethics course or seminar offered by the provider if that certified public accountant has been disciplined. Upon receipt of notice from an instructor that the instructor has been disciplined, the provider shall, within fourteen (14) days, write to the Board office and confirm that the instructor is no longer conducting certified public accountant ethics courses or seminars offered by the provider. For the purpose of this subsection, a letter of guidance shall not constitute “discipline.”

(6) The Board retains the right and authority to audit and/or monitor programs and review records and course materials given by any provider approved pursuant to this rule. The Board shall revoke the approved status of the ethics course provider or reject individual ethics courses given by an ethics course provider if the provider disseminated any false or misleading information in connection with the continuing education programs, or if the provider fails to conform to and abide by the rules of the Board.

Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History—New 6-30-05, Amended 9-24-07, 12-11-07, 12-10-09, 1-7-13.

61H1-33.0033 Obligations of CPA Ethics Course Continuing Education Providers.

To maintain an approved status as an ethics course continuing education provider, the provider must:

(1) Retain documentation that the course instructor is a certified public accountant who has practiced in a public accounting firm for five of the last ten years, whose background, training, education or experience makes it appropriate for the person to teach the course.

(2) Require each Florida certified public accountant to complete the entire four-hour certified public accounting ethics course requirement in order to receive proof of CPE completion. Offer the four-hour certified public accounting ethics course in one module of four credit hours or two modules of two credit hours.

(3) Furnish each attendee with an individual proof of CPE completion certificate in a format to include approved course title and completion date, number of hours earned, attendee name, DBPR course approval number, DBPR ethics provider number, and signature by the provider furnishing said certificate after successful completion of the course. An attendance record shall be maintained by the provider for four years and shall be available for inspection by the Board. Providers shall maintain security of attendance records and attendance records.

(4) Ensure that all promotional material for courses or seminars offered to Florida certified public accountants for credit contain the certified public accountant DBPR course approval number, DBPR ethics provider number, and course title.

(5) Allow only one hour credit for each hour of classroom, audio or video instruction, an “hour of classroom, audio or video instruction” being a minimum of 50 minutes instruction or presentation.

(6) Allow only one hour of credit for each “hour of correspondence study.” The “hour of correspondence study” must be based on the average completion time of each course as established by the provider.

(7) Provide a written examination to each participating Florida certified public accountant in correspondence study courses. In order to complete the course, the Florida certified public accountant must sign and date the examination and receive a minimum grade of eighty percent (80%). If a Florida certified public accountant fails the examination, the Florida certified public accountant will be permitted to take the examination again in order to achieve a passing grade.

(8) Ensure that all correspondence or other individual study courses are approved by the National Association of State Boards of Accountancy Quality Assurance Service.

(9) Notify the Board within thirty (30) days of any change in the address or telephone number of the provider.

(10) Allow the Board to have access to information concerning courses or seminars conducted by the provider for continuing education credit.

Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History—New 5-18-05, Amended 10-26-09, 11-7-12, 9-7-22.

61H1-33.0034 Evaluation of CPA Ethics Course Providers.

The Board or its designee reserves the right to evaluate continuing education ethics courses or seminars offered to certified public accountants for credit by the following methods:

(1) Observing such ethics courses or seminars; and

(2) Reviewing the files of the provider to gain information about any course or seminar offered to certified public accountants for ethics course credit.

Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History—New 5-18-05.

61H1-33.00341 Duration of CPA Ethics Course Provider Status.

(1) Continuing education providers are approved only for the biennium during which their application was received and approved. Providers must reapply for approved provider status at the beginning of each biennium. The biennium for continuing education providers ends on June 30th of each odd-numbered year.

(2) The Board shall notify certified public accountant ethics course providers at least ninety (90) days prior to the date of expiration of the provider status.

(3) A provider must reapply for approval at least sixty (60) days prior to the date of expiration of provider status in order to prevent a lapse in provider status.

Rulemaking Authority 455.213(7), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(7), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History—New 5-18-05.

61H1-33.00342 CPA Ethics Courses – Standards for Approval of Courses.

(1) In order to meet the requirements of paragraph 61H1-33.0032(3)(b), F.A.C., each approved CPA Ethics Course Provider shall submit a syllabus of each ethics course for which it seeks Board approval. The syllabus shall include a description of the manner by which the course (including its various components) meets the requirements of this rule.

(2) The syllabus of the course shall include the following:

(a) A description of each subject to be covered during the presentation of the course with the estimated time to be spent addressing each subject, the individual(s) who will be responsible for presenting each subject, a listing of the sources (through a bibliography or notes) from which the course material addressing each subject is drawn, and any tests, quizzes or exercises provided during the offering of the course;

(b) The manner in which the course complies with the requirements of Section 473.312(1)(c), F.S. In order to meet this requirement the course shall be limited to addressing the ethical and professional responsibilities of CPAs with emphasis on 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 standard and interpretations, and appropriate national issues related to the practice of accounting. Practice-oriented programs are preferred insofar as such programs involve the CPA in the process of the practice of public accountancy. Courses should be structured to confront the question, “How will you handle this situation when it occurs in your practice?”

(c) The course shall include a review of Chapters 455 and 473, F.S., and the related administrative rules.

(3) A provider may meet the requirements set forth herein through various generally accepted methodologies. Thus, lectures, case studies, discussion groups, interactive studies and other recognized methods may be utilized. Additionally, providers may target specific areas of CPA practice in each course submitted for approval. A provider may offer a course module which, for example, addresses CPA ethics and professionalism in Tax Practice or Managerial Accounting as well as other areas of practice.

(4) Upon receipt of the syllabus required in subsection 61H1-33.00342(2), F.A.C., the Board will review the course to determine whether it complies with this rule, the provisions of Section 473.312(1), F.S., and the CPA Ethics Provider Rules set forth in Chapter 61H1-33, F.A.C. If the Board rejects a course in whole or in part, a provider will be offered the option of modifying the course or withdrawing the course and resubmitting the course for approval. However, all courses submitted for approval must be submitted at least sixty (60) days prior to either the ending of the provider’s approval as a CPA Ethics Course Provider as set forth in Rule 61H1-33.00341, F.A.C., or sixty (60) days prior to the initial date the course will be taught—whichever occurs earlier.

Rulemaking Authority 455.2177, 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.2177, 455.2178, 455.2179, 473.312(1)(a), (c) FS. History—New 7-10-05.

61H1-33.0035 Continuing Professional Education/Governmental Auditing.

(1) Any certified public accountant who is involved in governmental audits shall be required to comply with the continuing

professional education (CPE) requirements imposed by Government Auditing Standards 2018 Revision commonly referred to as the “Yellow Book,” which is hereby incorporated by reference and available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-13319> or at <http://www.gao.gov/yellowbook>, if during the engagement:

- (a) The certified public accountant is the in charge person, or
- (b) The certified public accountant reviews the working papers or report or both, or
- (c) The certified public accountant supervises others, or
- (d) The certified public accountant is the only certified public accountant performing the work.

(2) Certified public accountants conducting audits controlled by either paragraph (a) or (b) below, shall be required to take 24 hours of governmental CPE and shall be required to comply with the CPE requirements imposed by Government Auditing Standards.

- (a) Government Auditing Standards, 2018 Revision, as referenced in subsection (1) of this rule.
- (b) The Rules of the Auditor General, Chapter 10.550, as referenced in Rule 61H1-20.0093, F.A.C.

(3) The required 24 hours of governmental CPE may be used to meet the courses required in paragraph 61H1-33.003(1)(a), F.A.C., provided they meet the requirements of subsection 61H1-33.003(2), F.A.C.

Rulemaking Authority 473.312(3) FS. Law Implemented 473.312(3) FS. History—New 8-22-90, Amended 7-7-92, Formerly 21A-33.0035, Amended 5-26-96, 4-13-08, 12-10-09, 7-27-21.

61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.

(1) Each Florida certified public accountant who has requested inactive status or became delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant, i.e., engage or reengage in the practice of public accounting in Florida, shall apply for such reactivation by completing and submitting to the Department, the CPA Change of Status Form (DBPR CPA 7), which is incorporated by reference in Rule 61-35.003, F.A.C., and available on the Department’s website and the Board office located at 240 N.W. 76th Drive, Suite A, Gainesville, FL 32607-6655.

(2) However, if a licensee completed, reported, and provided proof of CPE completion in the DBPR On-line Services Portal pursuant to Rule 61H1-33.003, F.A.C., but their license is delinquent on January 1 for failure to report compliance with continuing professional education requirements and pay renewal fees by the preceding December 31st, a licensee may reactivate, pursuant to Section 473.311, F.S., by certifying the required hours have been completed and by paying the renewal and reactivation fees required by Rules 61H1-31.003, 61H1-31.004 and 61H1-31.006, F.A.C., by March 15 of the same year of the delinquency.

(3) For a licensee to reactivate a delinquent license after March 15 of the same year of the delinquency or to reactivate an inactive license at any time, their application shall include proof of CPE completion of the required number of continuing professional education hours as follows:

Accounting/Auditing	Ethics	Behavioral	Total Hours
At least 30 hours	At least 8 hours of Florida Board-approved ethics.	No more than 30 hours	120 Hours

(4) All continuing professional education courses must be completed no more than 24 months immediately prior to the date of the application for reactivation.

(5) The first establishment period after reactivation shall commence on the following June 1st and the initial designated reestablishment date shall be the third June 30th following reactivation.

Rulemaking Authority 455.271, 473.304, 473.312, 473.313 FS. Law Implemented 455.271, 473.312, 473.313, 559.79 FS. History—New 12-4-79, Amended 2-3-81, 11-6-83, 3-29-84, 8-20-85, Formerly 21A-33.06, Amended 4-8-86, 12-28-89, 10-16-90, Formerly 21A-33.006, Amended 12-14-93, 5-26-96, 7-23-06, 12-10-09, 7-7-10, 12-3-13, 7-29-18, 10-15-19, 12-23-21, 9-7-22.

61H1-33.0065 Exemption from Renewal Requirements for Spouses of Members of the Armed Forces of the United States.

Rulemaking Authority 455.02(2) FS. Law Implemented 455.02(2) FS. History—New 7-13-04, Amended 10-26-09, Repealed 1-12-21.

61H1-33.007 Reactivation of Inactive Licenses.

Rulemaking Authority 473.304, 473.313 FS. Law Implemented 473.313 FS. History–New 8-9-82, Amended 11-6-84, Formerly 21A-33.07, Amended 4-8-86, Formerly 21A-33.007, Repealed 7-23-03.

61H1-33.008 Permanent Retirement Defined.

Rulemaking Authority 473.304, 473.313 FS. Law Implemented 473.313 FS. History–New 10-25-84, Amended 5-12-85, Formerly 21A-33.08, Amended 12-2-92, Formerly 21A-33.008, Repealed 1-11-95.

61H1-33.009 Relicensure of Expired Licenses.

Rulemaking Authority 473.304, 473.313 FS. Law Implemented 473.313 FS. History–New 10-25-84, Formerly 21A-33.09, 21A-33.009, Repealed 1-30-96.