

Julie I. Brown, Secretary

Ron DeSantis, Governor

May 6, 2021

Continuing Professional Education Task Force
Board of Accountancy
Department of Business and Professional Regulations
<https://global.gotomeeting.com/join/208472373>
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Access Code: 208-472-373

Notice

Task Force Members:

Board of Accountancy Members:

Steven Platau, Chair
William Blend

Other Task Force Members:

Daniel Snider
Ed Duarte
Jennifer Green
Justin Thames
Dr. M.G. "Bud" Fennema
Paul Shamoun – Not Present

Division of Certified Public Accounting Staff:

Roger Scarborough, Executive Director
Kevin Brown, Committee Liaison
Ashley Bordeaux

Others Present:

Rachelle Munson, Board of Accountancy Counsel,
Office of the Attorney General
Brandie Miller, Deputy General Counsel -
Professions
Elizabeth Spencer, CLA
Shane Berry, Ernst and Young
James Cox, AICPA
Alfredo Ruiz, Verizon
Ellen Stevens, BDO
Lisa Chamberlain, LCvista
Amy Eubanks, AICPA
Danielle Turner, LCvista
Shelly Weir, FICPA

Thursday, May 6, 2021

1. Call to Order

The meeting was called to order by the Chair at 3:02pm EST.

2. Statutory and Rule Guidance

This was an informational item.

3. Old Business

a. Discussion from April 5, 2021

This was an informational item

b. Follow-Up Discussion from April 5, 2021

Mr. Thames provided an update from the legislative session, noting upcoming changes to the ethics course requirements.

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Mr. Scarborough summarized prior discussion from the previous meeting. He additionally outlined the three methods of CPE reporting (Licensee, Provider, and Dual Reporting) proposed. Mr. Scarborough coordinated with DBPR Technology Division to evaluate the feasibility to implement each method of reporting and how the reporting process would work. Mr. Scarborough also brought before the Task Force the estimated costs and time-frame to implement each of the reporting systems. Mr. Scarborough addressed the concern that dual reporting would not be cost effective and involve multiple issues during implementation, including duplicative certificates of completion.

Ms. Green provided a historical background on the declining rate of compliance of licensees. Ms. Green suggested that the Department take a proactive approach to facilitate the reporting process during an audit. Ms. Green additionally suggested a potential rule change to add disciplinary measures for licensees that fail to respond to audit requests. Ms. Munson and Ms. Munson stated that there could be a potential rule change to enforce the audit response process.

Mr. Thames echoed the need to proactively notify the licensees that compliance is a requirement to maintain the license. Mr. Thames encouraged the Task Force and all present to notify licensees when deadlines for CPE Reporting are approaching.

Mr. Duarte provided a personal account on how he and his agency tracks CPE hours, and emphasized the importance on maintaining accountability of the licensees.

Mr. Ruiz provided his personal account on how he tracks his CPE and is supportive of a centralized reporting process. Mr. Ruiz further asserted that the current method of auditing is antiquated, and a modern and digital reporting method would enable him to report. Mr. Thames suggested a uniform certificate would ease the data recognition process for submitting CPE certificates of completion along with the course data.

Mr. Snider provided how his role as a provider would work with submitting data to a governing agency, and suggests an excel-based document approach to provide course data. Ms. Green echoed this sentiment by presenting a historical example of when spreadsheets were used for reporting. Ms. Chamberlain seconded Mr. Snider's comments.

Ms. Spencer discussed the feasibility of a uniform certificate to ensure that certificates are able to be used in other jurisdictions other than Florida.

Ms. Chamberlain also proposed that a firm could report on behalf of their licensees. Ms. Stevens elaborated on Ms. Chamberlain's comments by using an example of how firms report for licensees in Michigan.

Mr. Snider addressed the concern for large firms that there needs to be a specific identifier for Florida CPAs in order for the firm to provide such a service.

Ms. Eubanks seconded the comments that the licensee is responsible for reporting CPE hours. Ms. Eubanks highlighted issues that providers face in the event that providers should be required to report for licensees.

Mr. Barry provided an account of how a service can retain records for a governing agency to track and make reporting CPE more accessible for licensees to report and actively track their progress.

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Mr. Blend emphasized that the intent of the Task Force is not to require providers to report CPE hours. Mr. Blend stated that the intent of the Task Force is to not relieve the responsibility to report from a licensee. Mr. Blend also acknowledged that there needs to be more input from licensees on how to implement a mandated reporting process. Mr. Blend additionally fielded questions to the audience, to include how course data and/or attendance information is able to be captured and submitted to a governing agency.

Mr. Blend presented the potential for an additional method of reporting by providers that would not be mandated by statute and rule. Mr. Blend stated that the provider could be approved by the Department as a recognized CPE provider and submit to the Department, a database-style submission (as opposed to a certificate of completion, showing course information, course dates and which licensees took the course during a renewal window. Mr. Blend further emphasized that this approach to reporting would be strictly voluntary.

4. Other Issues

Mr. Platau encouraged all attendees to send input in regard to the matters discussed today to Mr. Scarborough to compile for a report to present to the task force during the next meeting.

The meeting was adjourned at 4:23pm.



Steven Platau, Chair

June 22, 2021

Date