

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
EDUCATIONAL ADVISORY COMMITTEE MEETING
TELEPHONE CONFERENCE CALL

February 15, 2024

Minutes

I. Call to Order

The meeting was called to order at 12:01 p.m. by Dr. Fennema, Chair.

II. Roll Call

The roll was called by Karan Lee, Management Review Specialist, reflecting the following:

Committee Members Present:

Dr. Martin Fennema – Chair
Mr. Michael Kridel
Mr. Mark Margulies
Dr. Gary McGill
Dr. Richard Morton
Mr. Steven Platau

Committee Members Absent:

Dr. Gregory Trompeter - excused

Staff Members Present:

Roger Scarborough, Director
Trencia Jenkins
Harini Kumar
Karan Lee

Others Present:

Rachell Munson, Senior Assistant Attorney General and Board Counsel
Adam Caruso, applicant
Niharika Nalluri, applicant

III. Ratify Minutes from November 9, 2023, meeting.

Motion was made by Mr. Platau and seconded by Dr. McGill to approve the minutes from the November 9, 2023, meeting. Upon vote motion passed unanimously.

IV. Individual Course Review

A. Caruso, Adam

Mr. Caruso is requesting three (3) semester hours of upper-division accounting credit for MSB 571 Ethics for Accounting from Brigham Young University.

Motion was made by Dr. Morton and seconded by Dr. McGill to approve the course listed above. Upon vote the motion passed unanimously.

B. Coloma, Martha M.

Ms. Coloma is requesting nine (9) quarter hours of upper-division financial accounting credit for ACG 450: Advanced Topics in Accounting from American InterContinental University.

Motion was made by Dr. McGill and seconded by Mr. Platau to approve the course listed above for 4.5 quarter hours instead of nine (9) quarter hours. The Committee ruled that based on the topics covered in the course syllabus the course seems more consistent with a course qualifying for 4.5 quarter hours. Upon vote the motion passed unanimously.

C. Lamb, Melissa

Ms. Lamb is requesting three (3) semester hours of upper-division accounting credit for ACG 3041: Applied Financial Theory from the College of Central Florida.

Motion was made by Dr. McGill and seconded by Mr. Margulies to approve the course listed above. The Committee ruled that if she has an intermediate accounting course, it will duplicate the course listed above. Upon vote the motion passed unanimously.

D. Nalluri, Niharika

Ms. Nalluri is requesting three (3) semester hours of graduate level taxation credit for ACCT 4435001/ACCT 6635-01 – Federal Income Tax 1 and ACCT 6602-01 – Taxation of Property Transactions from the University of New Haven.

Motion was made by Dr. McGill and seconded by Dr. Morton to deny graduate level taxation credit for ACCT 4435001/ACCT 6635-01- Federal Income Tax I and approve the course for upper-division taxation credit and to approve ACCT 6602-01 -Taxation of Property Transactions for graduate level credit. Upon vote the motion passed unanimously.

E. Tuttle, Toren

Ms. Tuttle is requesting three (3) semester hours of upper-division accounting credit for the following courses from Western Governors University.

C213 – Accounting for Decision Makers

D102 – Financial Accounting

Motion was made by Dr. Morton and seconded by Dr. McGill to deny upper-division accounting credit for the courses listed above. The Committee ruled the courses are elementary level courses. Upon vote the motion passed unanimously.

V. Administrative Matters

A. Laws and Rules (informational)

B. Executive Director/Licensing Supervisor Comments

Mr. Scarborough shared with the Committee that he is working on a form that CPAs will submit to the Committee on Continuing Professional Education to receive authorship credit.

Mr. Scarborough also shared with the Committee that approximately one-third of CPAs required to report by December 31, 2024, have entered some courses in the CPE Reporting Tool and at least ten percent of them are showing in the system as having met all the required CPE to renew their license.

VI. Set Future Meeting Date

May 9, 2024 @ 3:00 p.m.

VII. Adjourn

The meeting was adjourned at 1:01 p.m.

A handwritten signature in black ink, appearing to read "M.G. Fennema". The signature is written in a cursive style with a large, stylized "M" and "F".

M.G. Fennema