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

August 12, 2026

Minutes

I. Call to Order

The meeting was called to order at 10:30 a.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
Dr. Sean Dennis
Dr. Gary McGill
Dr. Mark Myring
Mr. Steven Platau

Committee Members Absent:

None

Staff Members Present:

Kevin Brown, Acting Director
Alexandra Herrera
Karan Lee
Trencia Jenkins
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Talia Freelund, TEC

III. Ratify Minutes from May 26, 2026.

Motion was made by Dr. McGill and seconded by Dr. Dennis to approve the minutes of the May 26, 2026, meeting. Upon vote, motion passed unanimously.

IV. Individual Course Review

A. Long, Huanyu

Ms. Long is requesting three (3) semester hours for upper-division financial accounting for the courses listed below from Cornell University.

NBA 5060 – Financial Statement Analysis
NBA 5111 – Foundations of Financial Modeling

Board staff informed the Committee that an error had been made and that the course NBA - 5060 Financial Statement Analysis qualifies for only 1.5 semester hours.

Motion was made by Dr. McGill and seconded by Dr. Dennis to approve three (3) semester hours of upper-division financial accounting credit for NBA 5111 – Foundations of Financial Modeling from Cornell University and to deny 1.5 semester hours of upper-division financial accounting credit for NBA 5060 – Financial Statement Analysis from Cornell University because it is duplicative of NBA 5111.

V. Administrative Matters

A. Discuss what documentation the Committee requires from a company seeking approval as a Board-approved evaluation service for the Florida Board of Accountancy.

There was discussion regarding the process for adding new foreign credential evaluation providers to the current list. The Committee recommended that Board staff develop a formal application for the Committee’s review and recommendation to the Board.

The Committee indicated that the application should include criteria such as membership in the National Association of Credential Evaluation Services (NACES); length of NACES membership; colleges and universities currently using the provider’s services; boards and other professional licensing boards that have approved or accepted the provider’s evaluations; universities that have accepted the provider’s evaluations; membership in other professional organizations; whether any complaints have been filed against the provider; and whether the provider is qualified to do business in the United States.

Mr. Brown explained the process for implementing a new application. He stated that if the Board agrees with and approves the application, implementation will likely occur sometime in 2027.

B. Law and Rules (informational).

C. Executive Director/Licensing Supervisor Comments.

Mr. Brown informed the Committee that the Board had previously received a petition for variance or waiver seeking to add a DEAC-accredited institution to the Florida Board of Accountancy's list of approved accrediting agencies. He explained that the petitioner subsequently withdrew the petition because a variance or waiver was not the appropriate process for seeking recognition as an approved accrediting agency.

Mr. Brown explained that he nevertheless wanted to discuss the matter with the Committee to determine whether there was an interest in exploring the addition of accrediting bodies beyond those currently listed in Rule 61H1-27.001(1)(a) - (j), F.A.C.

The Committee agreed that this would need to go through a process similar to that used for a company seeking approval to become a foreign evaluator for the Florida Board of Accountancy.

Mr. Brown also informed the Committee that many states have moved to a pathway requiring 120 credit hours and two years of work experience. He further noted that bills had previously been filed in Florida that would allow for a bachelor's degree and two years of work experience.

Mr. Brown informed the Committee that the Division was considering sending a communication to universities to gather information regarding the graduation requirements for their accounting programs. He asked whether there was anything in particular the Committee would like to be included in that communication.

Mr. Brown expressed his desire to conduct preliminary research to better understand the current educational landscape and determine whether rule modifications might be necessary at a later date.

The Committee discussed these topics and agreed that the current requirement of 120 credit hours, including the specified accounting and business credit hours required to sit for the CPA examination, is sufficient and should remain unchanged in the event that the educational requirements for licensure were reduced.

VI. Set Future Meeting Date

November 9, 2026 @ 9:00 a.m.

VII. Adjourn

The meeting was adjourned at 11:31 a.m.

MGFennema

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M.G. Fennema