

Board of Accountancy  
Rules Committee  
Conference Call

Monday, April 30, 2018

The meeting was called to order at 10:03 a.m. The roll was called by Veloria Kelly, Executive Director, and reflected the following persons present:

Committee Members:

Tracy Keegan, Chair	Present
David Dennis	Present
M.G. Fennema	Present
Mindy Rankin	Present
H. Steven Vogel	Present

Staff:

Veloria Kelly	Present
Denise Graves	Present

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel; Also present were Justin Thames, Florida Institute of Certified Public Accountants (FICPA) and Jennifer Green, FICPA.

**1. Rules Committee Meeting Minutes from March 7, 2018.**

Motion was made by Dr. Fennema, seconded by Mr. Vogel, to approve minutes. Upon vote, the motion passed unanimously.

**2. Consider Recommendations from the Continued Professional Education (CPE) Committee.**

The Committee reviewed and considered the Committee recommendations.

<u>Issue</u>	<u>Applicable Statute and/or Rule</u>	<u>Proposed changes</u>
Total CPE	61H1-33.003, FAC 473.312(1)(a), FS 473.312(1)(b), FS	Change 80 CPE every two (2) years Implement a twenty (20) CPE Credit per year Replace with 50% Technical

The overall consensus was that the CPE rules needed to be updated to keep up with changing times. The committee was split on whether the changes should be made incrementally or whether to make overall sweeping change to the rules. Recommended further discussion by the full Board.

<u>Issue</u>	<u>Applicable Statute and/or Rule</u>	<u>Proposed changes</u>
Reactivation Rule	473.313(2), 61H1-33.006, FAC	Change to 120 total hours and – eliminate (b) & (c)

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to change the total number of hours to 120 and eliminate (b) & (c). Upon vote, the motion passed unanimously.

<u>Issue</u>	<u>Applicable Statute and/or Rule</u>	<u>Proposed changes</u>
CPE	61H1-33.003(b)(b)1,FAC 61H1-33.003(4), FAC 61H1-33.003(4), FAC 61H1-33.003(4), FAC	Implement Nano CPE for (ten)10 min & .2 CPE Add Authorship of articles Add nonqualified sponsor credits Add work on Technical Committee

The committee supports the proposed changes. In general, the committee supports nonqualified sponsor credits for industry, but agreed that there would need to be parameters around these sponsors.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to make the recommended changes and put the proposed draft language before the full board. Upon vote, the motion passed unanimously.

<u>Issue</u>	<u>Applicable Statute and/or Rule</u>	<u>Proposed changes</u>
Course Records	61H1-33.003(5), FAC	Change requirements for records

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to amend the current requirement of two (2) years to five (5) years. Upon vote, the motion passed unanimously.

<u>Issue</u>	<u>Applicable Statute and/or Rule</u>	<u>Proposed changes</u>
CPE Calculation	61H1-33.003(4)(b)1, FAC 61H1-33.003(4)(b)1, FAC 61H1-33.003(4)(b)1, FAC	Nano for only .2 CPE Self-Study credit starts at .5 CPE All CPE – starts at one (1) CPE with increments of .2 and .5

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to accept the proposed changes and go before the full Board. Upon vote, the motion passed unanimously.

<u>Issue</u>	<u>Applicable Statute and/or Rule</u>	<u>Proposed changes</u>
Limits on CPE Types	61H1-33.003(4), FAC 61H1-33.003(4), FAC 61H1-33.003(4), FAC 61H1-33.003(4), FAC	50% maximum for instruction 50% maximum for review of material 50% for authorship 25% for Technical Committee

Motion was made by Mr. Dennis, seconded by Ms. Rankin, to accept the proposed changes and go before the full Board for review. Upon vote, the motion passed unanimously.

<u>Issue</u>	<u>Applicable Statute and/or Rule</u>	<u>Proposed changes</u>
CPE Reciprocity	473.312(c), FS / New Rule 61H1-20.001(2), FAC	Implement CPE Reciprocity Define Home State

The committee supports CPE reciprocity; however the consensus was that Florida ethics should be required. This item was deferred to the Board for further discussion.

### **3. Discuss and consider draft language changes to Rule 61H1-23.001, FAC, Confidential Client Information.**

#### **61H1-23.001 Confidential Client Information.**

A certified public accountant shall not disclose any confidential information obtained in the course of a professional engagement except with the consent of the client. This rule shall not be construed to contravene or contradict any of the provisions of Chapter 473, F.S., or the rules promulgated thereto, or to relieve a certified public accountant of his or her obligation provided in these laws and rules, under Rules 61H1-20.008 and 61H1-20.007, F.A.C., or to contravene or contradict any of the provisions of Chapter 473, F.S. Furthermore, this rule shall not prohibit either a confidential review of a certified public accountant's professional practice as a part of a peer quality review program or compliance with a lawful court or Board order.

*Rulemaking Authority 473.304, 473.315, 473.316 FS. Law Implemented 473.315, 473.316 FS. History--New 12-4-79, Formerly 21A-23.01, 21A-23.001, Amended 1-17-11,\_\_\_\_\_.*

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to approve the draft language. Upon vote, the motion passed unanimously.

**4. Discuss Rule 61H1-23.002, FAC, Records Disposition Responsibility.**

This item will be added to the strategic planning session for further discussion and review.

Mr. Thames will also give the rule to the FICPA's Legislative Policy Committee for further discussion.

**5. Adjourn**

Ms. Keegan adjourned the meeting at 11:18 a.m.



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Tracy Keegan, Chair