

Board of
Accountancy
Rules
Committee
Minutes

Wednesday, November 13, 2019

Meeting was called to order at 11:00 a.m. by Chair, Mr. Socorro. The roll was called by Roger Scarborough, Executive Director.

Rules Committee Members

Jesus Socorro	Present
David Dennis	Present
Dr. Martin Fennema	Present
Mindy Rankin	Present
Michelle Maingot	Excused Absence

Rachelle Munson, Assistant Attorney General and Board Counsel; Roger Scarborough, Executive Director; Karan Lee, Board Staff and Milisa Williams, Board Staff

1. Staff Suggestions:

- a. 61H1-26.005 (2) Address of Record
- the "or" needs to be delete

Mr. Scarborough discussed with the committee some "scrivener's errors" that the Staff has noticed and would like to be corrected with clarity issues or possible contradictions. Mr. Scarborough requested that Rule 61H1-26.005 (2) read as follows; any time a Florida certified public accountant or licensed firm changes their address of record or mailing, the Board office must be notified in writing within thirty days.

- b. 61H1-29.002 (1) Temporary License
- The word "days" needs to be inserted after thirty (30).

Mr. Scarborough requested that Rule 61H1-29.002 be corrected with the following changes; Applicants for temporary licenses must be filled thirty (30) days prior to the commencement of the engagement.

- c. 61H1-33.003 Continuing Professional Education
- Subparagraph 61H1-33.003(5) no longer has subsections. There are 3 references within 33.003 to (5) that should be corrected.

Mr. Scarborough requested that references to section 4(b) within 33.003 be changed to (5). Ms. Munson made mention of adding a new DBPR CPA 41, entitled Continuing Professional Education Reporting form that entails the new A&A hour requirements be incorporated in with the change.

Motion was made by Mr. Socorro, seconded by Dr. Fennema to make the changes needed in section 1(a) (b) and (c) on the agenda. Upon vote, the motion was passed unanimously.

2. Staff Concerns:

- a. 61H1-27.001(5) College or University Requirement
 - The previous rule indicated graduate level courses. Now the rule indicates post-baccalaureate education

Mr. Scarborough spoke on the issues and concerns that Staff had on the revisions in the recent past and as part of the change the Staff was not anticipating, the change that was made to old language “graduate level courses” to new language of “post- baccalaureate education”. Motion was made by Dr. Fennema, seconded by Ms. Rankin to make the change to use the language of “graduate level courses” opposed to “post-baccalaureate education. Upon vote, the motion was passed unanimously.

- b. 61H1-27.002 (2) (c) Concentrations in Accounting & Business
 - Concerns whether (2)(c) contradicts with (2)(a).
- c. 61H1-27.002 (3)(b) and (4)
 - Max use of statistic courses to meet requirements

Mr. Scarborough explained the two concerns that the Staff has brought to his attention on the above stated rule. Ms. Lee spoke on Rule 61H1-27.002 (2)(a) with the understanding that the sub-sections seem to contradict with (2)(c). After further review and discussion by committee members the committee decided that Sub (2)(a) should read as it opens, to include a comma and by adding three (3) semester hours or four (4) quarter hours of US Tax and three (3) semester hours or four (4) quarter hours of US Finance and Accounting and Sub (b) to include a comma adding three (3) semester hours or four (4) quarter hours of US Business Law. Sub-section of (2)(b)and (3)(b) changes to include semester hours consisting of adding language “information technology courses” and remove the language “ computer courses” and remove last remaining part of sentence stating; **six(6)upper division semester hours (8 quarter hours) of statistics courses will be accepted for proposes of meeting the general business requirement;** Ms. Munson agreed to rewrite language and bring to the Board meeting in December 2019, for further review and discussion but also, wanted the Board to be aware that this rule is still in the back end of the rule making process from a prior change and said that she would like this rule to go completely through the rule making process before we make any further changes to it. Motion was made by Mr. Socorro, seconded by Dr. Fennma to ratify the above changes that were discussed in Rule 61H1-27.002 and bring before the Board at the December 2019, board meeting for further discussion. Upon vote, the motion was passed unanimously.

- d. 61H1-27.005 Education Advisory Committee
 - Committee Chair, Board to Ratify Appointees, Term Limits

Mr. Scarborough discussed the committee members and appointments and terms of each committee. Mr. Scarborough asked the committee members for their input concerning who selects the members and decides the term limits. Mr. Socorro agrees that a fresh look needs to be taking

and should be consistent with what other committee do. Dr. Fennema stated that there is no reason for term limits. Ms. Green requested a list of the committees and current board members and their terms along with the statutes that support the committees. Ms. Munson reported that this is for informational purposes only.

3. Discussion Items:

- a. 61H1-21.001 Independence
- consider to incorporate standards for determining independence from various entities such as the AICPA, SEC or governmental bodies

Ms. Munson reported that she has had several conversations with Ms. Maingot and Mr. Themes about Rule 61H1-21.001 and the difficulty clarifying on what exactly the committee is trying to incorporate. Ms. Munson indicated that Ms. Maingot spoke to Mr. Platau and he would be willing to work together with Ms. Maingot and Ms. Munson on a clarification of what is needed. Ms. Munson said she will do further research and have additional information to present to the Board at the December 2019 meeting.

- b. New Rule Reinstatement of Null and Void Licenses
- Paths to reinstate a null and void license


Mr. Scarborough shared with the Board the different paths to reinstate null and void license and went on to discuss the Delegation of Authority and informed the Board that if any applications came through staff concerning a null and void license that he did not feel comfortable making a decision at the office level and would recommend that the application go in front of the Board members for further review

4. Other Business

There was none at this time.

5. Adjourn

Mr. Socorro adjourned the meeting at 12:13 p.m.



Jesus Socorro, Chair