

Halsey Beshears, Secretary

Ron DeSantis, Governor

Board of Accountancy
Rules Committee Meeting
September 9, 2020
1:30 p.m.

<https://global.gotomeeting.com/join/660903253>
Dial in: United States (Toll Free): 1 866 899 4679
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Access Code: 660-903-253

Meeting Minutes

The meeting was timely called to order by Steve Platau, Committee Chair, Florida Board of Accountancy

Board Members: Steve Platau (Committee Chair), Jesus Socorro (Board Chair), David Dennis, Bud Fennema, Tracy Keegan, Mindy Rankin, Michelle Maingot, David Skup

Staff: Rachelle Munson, Assistant Attorney General and Board Counsel, Brande Miller. **Board Staff:** Roger Scarborough, June Carroll, Ashley Bordeaux, Kevin Brown

Guests: Jennifer J. Green, President of Liberty Partners of Tallahassee, LLC and Justin Thames, of the Florida Institute of CPAs (FICPA), Director of Governmental Affairs

Agenda Items

1. Minutes from February 25, 2020

This was an FYI item

2. Memo

This was an FYI

3. Rules Report

This was an informational item

4. Consideration of JAPC's Recommendations for Revisions to Rules

- a. 20.013 and 20.016
- b. 21.001
- c. 33.0035(1), (2)(a), (2)(b) and 33.0065
- d. 61H1-38.001 and .004
- e. 27.002

Ms. Munson presented the listed revisions and concerns presented by JAPC. Ms. Munson proposes to forward the changes Ms. Munson provided as written. Discussion of the proposed changes covered

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Rules 61H1-20.016, 61H1-20.013. Ms. Maingot provided a friendly amendment to remove from 61H1-20.013 the following sentence: "FS. if the certified public accountant has the status of an employee under the usual common law rules applicable in determining the employer-employee relationship." Mr. Dennis then recommended merging the first and third sentences together. The Committee voted to submit the revisions as written by Ms. Munson with the amendments provided by Ms. Maingot and Mr. Dennis.

The Committee discussed Independence Rule 61H1-21.001. The Committee then moved to reconsider language written in the proposed changes in sections one, two and three. Ms. Maingot provided a friendly amendment to remove specific references to any agency standards in favor of general verbiage. The Chair instructed Mr. Dennis and Ms. Munson to review with him the proposed changes with feedback for the next meeting.

Ms. Munson presented rules changes for 61H1- 33.0035(1), (2)(a), (2)(b) and 61H1- 33.0065. The Committee discussed the proposed changes and moved to amend in 61H1- 30.0035, "Yellow Book's date" to July 2018. The Committee then tabled the discussion of 61H1- 33.0065 for more information involving the proposed change. The Committee moved to accept the revisions to 61H1- 38.001 and 61H1- 38.004.

The Committee discussed Rule 61H1- 33.003 and accepted the revision to the rule.

The Committee then discussed rule 61H1- 27.002, and accepted the revision to the rule.

5. HB 1193- Removal of CPE requirement for Endorsement

Ms. Munson presented the listed changes to 61H1-29, Licensure by Endorsement. The Committee discussed the changes and accepted them. Ms. Munson presented 61H1- 29.001 as a new rule, presented rules 61H1- 29.003 and 61H1- 29.005 for repeal, and revised forms CPA 3, CPA 32, CPA 5012-1 to reflect the changes in the applicable rules. The Committee accepted the revisions and moved to send the rules to JAPC for review.

6. Null and Void

- a. 30.011
- b. Forms CPA 9, CPA 41
- c. 33.003

The Committee discussed Rule 61H1- 30.011. The Chair asked Mr. Scarborough and Ms. Munson to review 61H1- 30.011(1b) and (1c) to reflect the progression from "Null and Void" to "Delinquent and Active"(1b) and "Delinquent and Active" to "Current and Active" (1c). The Committee discussed the conditions in which a Null and Void Application comes to the Board.

The Chair addressed concerns with background question on page 2 of DBPR CPA 9. The Committee discussed the issue and the Chair's concerns were addressed.

7. Rule 61H1-33.003 – Status of CPE Completion Deadline

This item was not discussed at the meeting.

8. 61H1-26.002- Minimum Capitalization or Adequate Public Liability Insurance for Florida Firms with the Exception of a Sole Proprietorship.

The Committee discussed the rule and moved to table the discussion.

9. Ethics CPE Citation Consideration

Ms. Munson presented Rule 61H1- 36.005 and 36.0055 for discussion to the Committee. Ms. Miller informed the Committee that the language for the citation is already in place in Rule 61H1-36.005 (e). It was determined further discussion will be brought before the Board.

10. Other Business


There was none at this time

11. Old Business

There was none at this time.

12. Adjourn

The meeting was adjourned at 3:52 p.m.


Steve Platau, Chair

AS of SEPT 9, 2020
Date