

Guidance and Procedures for Reinstatement of a Null and Void License

Background:

For active licenses, complying with the renewal process involves:

- completing the required CPE,
- reporting completion of the CPE and
- paying the renewal fees

For inactive licenses, completing and reporting CPE is not required.

When a license is not renewed timely it becomes delinquent. If it is not reactivated, it remains delinquent for one renewal cycle (24 months) and then it expires again with the status changing to Null & Void.

For the normal re-establishment period, the CPE requirements are 80 hours total to include:

- 8 hours of A&A and
- 4 hours of Florida Board-approved Ethics and
- not more than 20 hours of behavioral subjects.

If you had to use the extension from 6/30 to 9/15, you need 8 additional hours of A&A for a total of 88 hours. If you had to use the 2nd extension to 12/31, you need 16 additional hours of A&A for a total of 96 hours.

Florida Statute providing for Reinstatement:

Section 473.313(5), F.S. provides... that the board may, at its discretion, reinstate the license of an individual whose license has become null and void if the individual has made a good faith effort to comply with this section but has failed to comply because of illness or unusual hardship.

General Guidance:

Because the above language is an excerpt from Florida Statute, the Board does not have the authority to waive or grant a variance based on a petition.

As part of the application to reinstate, the Board requires a written personal statement from the licensee detailing their good faith efforts to comply and detailing the hardship and or illness that caused them to fail to comply.

To decision reinstatement requests, the Board considers both the applicant's good faith effort to comply and the extent of the illness or unusual hardship that contributed to the applicant's failure to renew.

A timely renewal of a license is the responsibility of the licensee, not their employer or employees of the licensee.

Examples of Efforts to Comply:

Completion of CPE, efforts to pay fees or efforts to reactivate a delinquent license are examples of "good faith efforts to comply". On a case by case basis, and in consideration of the illness or hardship, the Board determines whether the CPE completed and other efforts were adequate to be considered a "good faith effort."

Applicants with active licenses that went delinquent are encouraged to provide details on the CPE they completed:

- in the re-establishment period prior to failing to renew and
- in the subsequent period after they became delinquent and prior to their license status changing to null & void.

Applicants with inactive licenses (no CPE required) that went delinquent are encouraged to share any efforts to renew or reactivate their license during the two periods prior to the license going null & void.

Hardship or Illness:

Applicants should detail their unusual hardship or illness experienced by them or their immediate family. These details should include dates or date ranges as they correlate to the two renewal periods.

Supporting documentation is always encouraged. Note that any materials submitted to the state are subject to Florida's Government-in-the-Sunshine Law.

Preparation:

Consider the relevant critical dates:

- License expired (e.g. 12/31/2020)
- Delinquent license expired and changed to null & void (e.g.12/31/22)

You may request these dates and the corresponding re-establishment period dates for your license by emailing cpa.applications@myfloridalicense.com

Gather your supporting documentation:

- CPE certificates of completion dated during the re-establishment period (e.g.. 7/1/18 to 6/30/20)
- CPE certificates of completion dated the subsequent re-establishment period (e.g. 7/1/20 to 6/30/22) **or** between the delinquent expiration and change to null & void (e.g. 1/1/21 and 12/31/22)
- Gather any supporting documents that provide details and/or dates of the illness or hardships.

As documentation of your good faith effort, prepare a CPE Reporting Form #DBPR CPA 41 listing the courses in chronological order. Submit form and the corresponding certificates of completion.

Here are links to the forms: [Application for Reinstatement of a Null & Void License DBPR CPA#9](#)
[CPE Reporting Form DBPR CPA #41](#)

Procedural Steps:

1) Submit an Application:

Complete the application & personal statement.
Complete the CPE Reporting Form and attach the certificates of completion.
Attach any other supporting documentation you want to share.

Mail these documents and your fees to: DBPR, 2601 Blair Stone Rd, Tallahassee, FL 32399

2) CPA Division Confirmation:

Upon receipt of your application, Division staff review the documents and prepares a summary. These are submitted to the Division Director for review. The Director will email you if he has questions or to let you know he has approved the package for submission to the board. If approved, your package becomes part of the materials submitted to the Board.

If you have not heard from the Director within 30 days from submission of your application, please email CPA.Applications@myfloridalicense.com and inquire regarding the status of your application.

3) Notice of Board Meeting:

You will be emailed details of the meeting no later than 2 weeks prior to the meeting where the Board will consider your request. The notice will provide the date, time and location of the meeting as well as a request that you confirm or deny your plans to attend.

4) Board Meeting Attendance

While it is not required, you are strongly encouraged to attend the board meeting. At the meeting, as a way of introducing your request, staff will present a summary. You will be allowed to speak and may add to the summary. Be prepared to answer questions about your application when it is considered by the Board.

5) Board Decision

The Division will notify the applicant of the Board's decision.

6) Subsequent To Board Approval, Submission of CPE Reporting Form and Proof of Completion:

If approved by the Board, the staff will notify the licensee and request they complete the process by submitting two sets of certificates of completion as detailed in the application.

- a) The first set of CPE reinstates the null & void license to a delinquent status.
- b) The second set of CPE reactivates the delinquent license to current/active status.
- c) Each set of certificates of completion must include 120 total CPE hours, to include
 - i. 30 hours in accounting & auditing,
 - ii. 8 hours in board-approved ethics.
 - iii. No more than 30 hours may be in behavioral subjects.
- d) The Division will accept certificates of completion dated up to 24 months before or after the date of application. Certificates beyond the 24 month window, may not be used to satisfy the 240 hour requirement.
- e) If the completion dates are within 24 months of the application, an applicant may include the same certificates of completion used to show the applicant's good faith effort to comply.
- f) An applicant is required to use the CPE Reporting Form DBPR CPA 41 to list the courses completed. Follow the detailed instructions for this form.
- g) The Division will not accept any duplicates of courses in the combined 240 hours.
- h) As proof of completion, the Division will accept individual certificates of completion or a provider transcript showing all the courses completed through that provider for the time period in question. Like individual certificates of completion, transcripts must be dated and signed with an original signature.

Ethics Courses:

Here is list of Florida Board-approved ethics courses: [Approved Ethics Providers & Courses](#)

Between the two sets of CPE, an applicant will need to complete 4 different Florida Board-approved ethics courses. We do not accept duplicate courses in these packages. The list of approved ethics courses includes courses with very similar names. Despite the names, the Division considers a course from a different provider not to be a duplicate.

7) Approval:

Staff will review the CPE and make a determination if all requirements have been satisfied. Once all the requirements are satisfied the staff will email the licensee and notify them of their change of status to current/active. The Division will also provide a forward looking notice that details future expiration dates, and renewal & CPE reporting requirements.