

Notice of Proposed Rule

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
Board of Accountancy

RULE NO: RULE TITLE

[61H1-33.006](#): Inactive Florida Certified Public Accountants Who Desire to Become Active Licensees

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to clarify language concerning the certified public accountant and to clarify the requirements for inactive or delinquent Florida CPAs to become active licensees.

SUMMARY: Requirements for inactive or delinquent Florida CPAs to become active licensees will be clarified. Language concerning the certified public accountant will be clarified.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: A Statement of Estimated Regulatory Cost has been prepared and is available by contacting Veloria Kelly, Division Director, at the address listed below. The following is a summary of the SERC:

- The rule will apply to approximately 500 applicants annually.
- Of the approximately 500 applicants for reactivation, it is unknown how many are employed by or own a small business.
- CPAs who reactivate Florida license will incur costs associated with obtaining professional education courses.
- The proposed rule should only impact a small county or city if the municipality bears the cost of an employee obtaining the necessary continuing professional education.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: [455.271](#), [473.304](#), [473.311](#), [473.312](#), [473.313 FS](#).LAW IMPLEMENTED: [455.271](#), [473.311](#), [473.312](#), [473.313](#), [473.323\(1\)\(i\) FS](#).

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE FULL TEXT OF THE PROPOSED RULE IS:

61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.

(1) Each Florida certified public accountant who has requested inactive status or became delinquent, as distinguished from a Florida certified public accountant whose certificate or license has been suspended, who desires to become an active Florida certified public accountant licensee, i.e., engage or reengage in the practice of public accounting in Florida, shall apply for such reactivation by completing and submitting to the Department Forms DBPR 0010-2 – Master Individual Application and DBPR CPA 5011-1 – Request for Change of Status, hereby incorporated by reference and effective 7-23-06, respectively; copies of these forms may be obtained from the Board office.

(2) Each such application shall demonstrate successful completion of the required number of continuing professional education hours.

(a) Florida certified public accountants who have been inactive or delinquent for one reporting period following their most recent current/active license, shall ~~must~~ satisfy the requirements of their most recent biennium while active ~~last reestablishment period plus successful completion of at least 32 hours total, of which at least 8 hours must be in accounting and auditing subjects for each year or portion thereof the license was inactive and/or delinquent prior to July 1, 1989 and 40 hours total, of which at least 10 hours must be in accounting and auditing subjects for each year or portion thereof license was inactive after June 30, 1980.~~ 40 additional CPE hours in the following manner:

<u>Accounting/Auditing</u>	<u>Ethics</u>	<u>Behavioral</u>	<u>Total Hours</u>
<u>At least 20 hours</u>	<u>At least 4 hours</u>	<u>No more than 20 hours</u>	<u>120 Hours</u>

(b) Florida certified public accountants who have been inactive for no more than two reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 120 additional CPE hours in the following manner:

Accounting/Auditing	Ethics	Behavioral	Total Hours
At least 30 hours	At least 4 hours	No more than 20 hours	200 Hours

(c) Florida certified public accountants who have been inactive for three or more reporting periods since maintaining a current/active license, shall satisfy the requirements of their most recent biennium plus 200 additional CPE hours in the following manner:

Accounting/Auditing	Ethics	Behavioral	Total Hours
At least 40 hours	At least 4 hours	No more than 20 hours	280 Hours

~~No more than 25% of the total required hours may be in behavioral subjects, as defined in paragraph 61H1-33.003 (3)(c), F.A.C., if taken subsequent to July 1, 1985. At least eighty percent (80%) of the necessary hours must have been completed in the twenty-four months immediately preceding the date of application for reactivation. This twenty-four month requirement will be waived where the licensee can document completion of the CPE requirements in all biennia in the same manner as if the licensee had remained active.~~

(3) Florida certified public accountants who have been inactive for two or more reporting periods since maintaining a current/active license must complete at least sixty percent (60%) of the necessary hours in the twenty-four (24) months immediately preceding the date of the application for reactivation and the remaining forty percent (40%) may have been completed no more than forty-eight (48) months immediately preceding the date of the application for reactivation.

~~(4)(3)~~ The first establishment period after reactivation shall commence on the following July 1st and the initial designated reestablishment date shall be the third June 30th following reactivation.

~~(4) Each such applicant must pass the examination on Chapters 455 and 473, F.S., and related administrative rules approved by the Board. A grade of at least 80 is a passing grade.~~

~~Rulemaking Specific Authority 455.271, 473.304, 473.311, 473.312, 473.313 FS. Law Implemented 455.271, 473.311, 473.312, 473.313, 473.323(1)(i) FS. History—New 12-4-79, Amended 2-3-81, 11-6-83, 3-29-84, 8-20-85, Formerly 21A-33.06, Amended 4-8-86, 12-28-89, 10-16-90, Formerly 21A-33.006, Amended 12-14-93, 5-26-96, 7-23-06,_____.~~

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Accountancy

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Accountancy

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2009

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 11, 2009