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2008 Legislature

1 A bill to be entitled
2 An act relating to public accountancy; amending s.
3 473.306, F.S.; revising prerequisites for taking the
4 examination for licensure as a certified public
5 accountant; eliminating certain obsolete provisions;
6 amending s. 473.308, F.S.; revising and updating the
7 requirements for education and work experience; requiring
8 the Board of Accountancy to adopt rules governing
9 requirements for work experience; clarifying provisions
10 that specify what constitutes good moral character for
11 purposes of qualifying for licensure as a certified public
12 accountant; revising provisions governing licensure by
13 endorsement; amending s. 473.323, F.S.; correcting a
14 cross-reference; providing an effective date.

15
16 Be It Enacted by the Legislature of the State of Florida:

17
18 Section 1. Section 473.306, Florida Statutes, is amended
19 to read:

20 473.306 Examinations.--

21 (1) A person desiring to be licensed as a Florida
22 certified public accountant shall apply to the department to
23 take the ~~for~~ licensure examination.

24 (2) An applicant is entitled to take the licensure
25 examination to practice in this state as a certified public
26 accountant if the applicant has completed 120 semester hours or
27 160 quarter hours from an accredited college or university with

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28 a concentration in accounting and business courses as specified
29 by the board by rule.+

30 ~~(a) Is of good moral character; and~~

31 ~~(b) Has met the following educational requirements from an~~
32 ~~accredited college or university:~~

33 ~~1. If application is made prior to August 2, 1983, a~~
34 ~~baccalaureate degree with a major in accounting or its~~
35 ~~equivalent with a concentration in accounting and business to~~
36 ~~the extent specified by the board.~~

37 ~~2. If application is made after August 1, 1983, a~~
38 ~~baccalaureate degree with a major in accounting or its~~
39 ~~equivalent plus at least 30 semester or 45 quarter hours in~~
40 ~~excess of those required for a 4-year baccalaureate degree, with~~
41 ~~a concentration in accounting and business in the total~~
42 ~~educational program to the extent specified by the board.~~

43 (3) The board shall have the authority to establish the
44 standards for determining and shall determine:

45 (a) What constitutes a passing grade for each subject or
46 part of the licensure examination;

47 (b) Which educational institutions, in addition to the
48 universities in the State University System of Florida, shall be
49 deemed to be accredited colleges or universities;

50 (c) What courses and number of hours constitute a major in
51 accounting; and

52 (d) What courses and number of hours constitute additional
53 accounting courses acceptable under s. 473.308(3) ~~subparagraph~~

54 ~~(2)(b)2.~~

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55 ~~(4)(a) "Good moral character" means a personal history of~~
 56 ~~honesty, fairness, and respect for the rights of others and for~~
 57 ~~the laws of this state and nation.~~

58 ~~(b) The board may refuse to certify an applicant for~~
 59 ~~failure to satisfy this requirement if:~~

60 ~~1. The board finds a reasonable relationship between the~~
 61 ~~lack of good moral character of the applicant and the~~
 62 ~~professional responsibilities of a certified public accountant,~~
 63 ~~and~~

64 ~~2. The finding by the board of lack of good moral~~
 65 ~~character is supported by competent substantial evidence.~~

66 ~~(c) When an applicant is found to be unqualified for a~~
 67 ~~license because of a lack of good moral character, the board~~
 68 ~~shall furnish the applicant a statement containing the findings~~
 69 ~~of the board, a complete record of the evidence upon which the~~
 70 ~~determination was based, and a notice of the rights of the~~
 71 ~~applicant to a rehearing and appeal.~~

72 (4)(5) The board may adopt an alternative licensure
 73 examination for persons who have been licensed to practice
 74 public accountancy or its equivalent in a foreign country so
 75 long as the International Qualifications Appraisal Board of the
 76 National Association of State Boards of Accountancy has ratified
 77 an agreement with that country for reciprocal licensure.

78 (5)(6) For the purposes of maintaining the proper
 79 educational qualifications for licensure under this chapter, the
 80 board may appoint an Educational Advisory Committee, which shall
 81 be composed of one member of the board, two persons in public

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82 practice who are licensed under this chapter, and four
 83 academicians on faculties of universities in this state.

84 Section 2. Section 473.308, Florida Statutes, is amended
 85 to read:

86 473.308 Licensure.--

87 (1) A person desiring to be licensed as a Florida
 88 certified public accountant in this state shall apply to the
 89 department for licensure and the department shall license any
 90 applicant who the board certifies is qualified to practice
 91 public accounting.

92 (2) The board shall certify for licensure any applicant
 93 who successfully passes the licensure examination and satisfies
 94 the requirements of subsections (3), (4), and (5), s. ~~473.306~~
 95 and shall certify for licensure any firm that ~~which~~ satisfies
 96 the requirements of ss. 473.309 and 473.3101. The board may
 97 refuse to certify any applicant or firm that has violated any of
 98 the provisions of s. 473.322.

99 (3) An applicant for licensure must have received a
 100 baccalaureate degree with a major in accounting or its
 101 equivalent plus at least 30 semester hours or 45 quarter hours
 102 in excess of those required for a 4-year baccalaureate degree,
 103 with a concentration in accounting and business in the total
 104 educational program to the extent specified by the board.

105 (4) An applicant for licensure after December 31, 2008,
 106 must show that he or she has had 1 year of work experience. This
 107 experience shall include providing any type of service or advice
 108 involving the use of accounting, attest, compilation, management
 109 advisory, financial advisory, tax, or consulting skills, all of

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110 which must be verified by a certified public accountant who is
 111 licensed by a state or territory of the United States and who
 112 has supervised the applicant. This experience is acceptable if
 113 it was gained through employment in government, industry,
 114 academia, or public practice; constituted a substantial part of
 115 the applicant's duties; and was under the supervision of a
 116 certified public accountant licensed by a state or territory of
 117 the United States. The board shall adopt rules specifying
 118 standards and providing for the review and approval of the work
 119 experience required by this section.

120 (5) An applicant for licensure shall show that the
 121 applicant has good moral character.

122 (6) (a) "Good moral character" means a personal history of
 123 honesty, fairness, and respect for the rights of others and for
 124 the laws of this state and nation.

125 (b) The board may refuse to certify an applicant for
 126 failure to satisfy this requirement if:

127 1. The board finds a reasonable relationship between the
 128 lack of good moral character of the applicant and the
 129 professional responsibilities of a certified public accountant;
 130 and

131 2. The finding by the board of lack of good moral
 132 character is supported by competent substantial evidence.

133 (c) When an applicant is found to be unqualified for a
 134 license because of a lack of good moral character, the board
 135 shall furnish to the applicant a statement containing the
 136 findings of the board, a complete record of the evidence upon
 137 which the determination was based, and a notice of the rights of

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138 | the applicant to a rehearing and appeal.

139 | ~~(7)(3)~~ The board shall certify as qualified for a license
140 | by endorsement an applicant who:

141 | (a)1. Is not licensed and has not been licensed in another
142 | state or territory and who has met the requirements of this
143 | section for education, work experience, and good moral character
144 | ~~qualifies to take the examination as set forth in s. 473.306~~ and
145 | has passed a national, regional, state, or territorial licensing
146 | examination that ~~which~~ is substantially equivalent to the
147 | examination required by s. 473.306; and

148 | 2. Has completed such continuing education courses as the
149 | board deems appropriate, within the limits for each applicable
150 | 2-year period as set forth in s. 473.312, but at least such
151 | courses as are equivalent to the continuing education
152 | requirements for a Florida certified public accountant licensed
153 | ~~licensee~~ in this state during the 2 years immediately preceding
154 | her or his application for licensure by endorsement; or

155 | (b)1.a. Holds a valid license to practice public
156 | accounting issued by another state or territory of the United
157 | States, if the criteria for issuance of such license were
158 | substantially equivalent to the licensure criteria that ~~which~~
159 | existed in this state at the time the license was issued; or

160 | b. Holds a valid license to practice public accounting
161 | issued by another state or territory of the United States but
162 | the criteria for issuance of such license did not meet the
163 | requirements of sub-subparagraph a.; has met the requirements of
164 | this section for education, work experience, and good moral
165 | character; ~~who qualifies to take the examination as set forth~~

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166 ~~in s. 473.306~~ and has passed a national, regional, state, or
167 territorial licensing examination that ~~which~~ is substantially
168 equivalent to the examination required by s. 473.306; and

169 2. Has completed continuing education courses that ~~which~~
170 are equivalent to the continuing education requirements for a
171 Florida certified public accountant licensed licensee in this
172 state during the 2 years immediately preceding her or his
173 application for licensure by endorsement.

174 (8) ~~(4)~~ If the applicant has at least 5 years of experience
175 in the practice of public accountancy in the United States or in
176 the practice of public accountancy or its equivalent in a
177 foreign country that the International Qualifications Appraisal
178 Board of the National Association of State Boards of Accountancy
179 has determined has licensure standards that are substantially
180 equivalent to those in the United States, or has at least 5
181 years of work experience that meets the requirements of
182 subsection (4) ~~as an auditor or accountant in the employment of~~
183 ~~a unit of federal, state, or local government and that~~
184 ~~employment required the use of accounting skills as a~~
185 ~~substantial part of the applicant's duties and was under the~~
186 ~~supervision of a certified public accountant licensed by a state~~
187 ~~or territory of the United States, the board shall waive the~~
188 requirements of subsection (3) ~~which s. 473.306(2)(b)2. that are~~
189 in excess of a baccalaureate degree. All experience that is used
190 as a basis for waiving the requirements of subsection (3) ~~s.~~
191 ~~473.306(2)(b)2.~~ must be while licensed as a certified public
192 accountant by another state or territory of the United States or
193 while licensed in the practice of public accountancy or its

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194 equivalent in a foreign country that the International
 195 Qualifications Appraisal Board of the National Association of
 196 State Boards of Accountancy has determined has licensure
 197 standards that are substantially equivalent to those in the
 198 United States. The board shall have the authority to establish
 199 the standards for experience that meet this requirement.

200 (9)~~(5)~~ The board may refuse to certify for licensure any
 201 applicant who is under investigation in another state for any
 202 act that ~~which~~ would constitute a violation of this act or
 203 chapter 455, until such time as the investigation is complete
 204 and disciplinary proceedings have been terminated.

205 Section 3. Paragraph (1) of subsection (1) of section
 206 473.323, Florida Statutes, is amended to read:

207 473.323 Disciplinary proceedings.--

208 (1) The following acts constitute grounds for which the
 209 disciplinary actions in subsection (3) may be taken:

210 (1) Failing to maintain a good moral character as provided
 211 in s. 473.308 ~~473.306~~.

212 Section 4. This act shall take effect July 1, 2008.