

Section I

Notices of Development of Proposed Rules and Negotiated Rulemaking

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Board of Trustees of the Internal Improvement Trust Fund are published on the Internet at the Department of Environmental Protection's home page at http://www.dep.state.fl.us/ under the link or button titled "Official Notices."

DEPARTMENT OF ENVIRONMENTAL PROTECTION

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FISH AND WILDLIFE CONSERVATION COMMISSION

Manatees

RULE CHAPTER TITLE: Manatees RULE CHAPTER NO.: 68C-22

RULE TITLE: Lee County Zones RULE NO.: 68C-22.005

PURPOSE AND EFFECT: The Commission is considering whether amendments to the existing manatee protection zones in Lee County are needed to more appropriately protect manatees and manatee habitat. At the request of the Commission, and as required by §370.12(2)(f), F.S., in June 2004 Lee County established a Local Rule Review Committee (LRRC) to review and comment on a preliminary rule proposal. The LRRC met seven times over a two-month period and submitted its final report in August 2004. The Commission is scheduled to consider the LRRC report and Commission staff recommendations for potential rule amendments at the December 1-3, 2004, Commission meeting to be held in Key Largo. The agenda for this meeting and information on the Lee County rule can be viewed on-line at: http://myfwc.com/commission/.

SUBJECT AREA TO BE ADDRESSED: Manatee protection in Lee County.

SPECIFIC AUTHORITY: 370.12(2)(g),(n),(o) FS.

LAW IMPLEMENTED: 370.12(2)(d),(g),(k),(n),(o) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT, IF AVAILABLE, IS: Mr. Scott Calleson, Imperiled Species Management Section, Florida Fish and Wildlife Conservation Commission, 620 South Meridian Street, Tallahassee, Florida 32399, (850)922-4330

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

Section II Proposed Rules

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Board of Trustees of the Internal Improvement Trust Fund are published on the Internet at the Department of Environmental Protection's home page at http://www.dep.state.fl.us/ under the link or button titled "Official Notices."

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE TITLE: Independence RULE NO.: 61H1-21.001

PURPOSE AND EFFECT: This rule is being amended to strike obsolete language and to update the Standards for Determining Independence in the Practice of Public Accountancy for CPAs Practicing Public Accountancy in the State of Florida," incorporated within.

SUMMARY: This rule delineates the standards against which a licensee's independence or lack thereof is to be judged, and incorporates the document created by the Board entitled "Standards for Determining Independence in the Practice of Public Accountancy for CPAs Practicing Public Accountancy in the State of Florida."

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

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

SPECIFIC AUTHORITY: 473.304, 473.315 FS.

LAW IMPLEMENTED: 473.315 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW (IF NOT REQUESTED IN WRITING, A HEARING WILL NOT BE HELD):

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: John W. Johnson, Executive Director, Board of Accountancy, 240 N. W. 76 Drive, Suite A, Gainesville, Florida 32607

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 27, 2004  
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 24, 2004

THE FULL TEXT OF THE PROPOSED RULE IS:

61H1-21.001 Independence.

(1) No change.

(2) In order to delineate the standards against which a licensee's independence or lack thereof is to be judged, the Board has created a document entitled "Standards for Determining Independence in the Practice of Public Accountancy for CPAs Practicing Public Accountancy in the State of Florida" (effective 5-1-2003, revised 12-31-2004) (hereinafter "Standards for Independence" which document is hereby incorporated by reference in this Rule. The standards contained in the "Standards for Independence" are similar to those contained in the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants.

(3) No change.

~~(4) Accounting Services. A licensee performing public accounting services for an audit or review client must meet the following requirements to retain the appearance that the licensee is not virtually an employee and therefore lacking independence in the eyes of a reasonable observer.~~

~~(a) The licensee must not have any relationships with the client or any conflict of interest which would impair the licensee's integrity and objectivity as defined by Rule 61H1-21.002, F.A.C.~~

~~(b) The licensee shall discuss accounting matters with the client to be sure that the client accepts responsibility for the financial statements as the client's.~~

~~(c) The licensee must not assume the role of employee or of management conducting the operations of an enterprise. For example, the licensee shall not consummate transactions, have custody of assets or exercise authority on behalf of the client. The client must prepare the source documents on all transactions in sufficient detail to identify clearly the nature and amount of such transactions and maintain an accounting control over data processed by the licensee such as control totals and document counts. The licensee should not make changes in such basic data without the concurrence of the client.~~

Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History—New 12-4-79, Amended 2-3-81, 10-28-85, Formerly 21A-21.01, Amended 10-20-86, Formerly 21A-21.001, Amended 5-21-03, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
 Board of Accountancy

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Accountancy

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Board of Accountancy**

RULE TITLE: Licensure of Changes by Firms  
 RULE NO.: 61H1-26.004

PURPOSE AND EFFECT: The Board finds it necessary to require notification to the Board when any CPA or Non-CPA co-partner or shareholder within the firm is charged or found guilty of certain violations exhibiting conduct which shows a lack of good moral character.

SUMMARY: This Rule sets forth the criteria for notification to the Board regarding licensure changes of firms when, among other things, the firm experiences a change such as admission or addition of a non-CPA co-partner, shareholder, or member is added; admission or addition of a CPA co-partner, shareholder or member of is added; retirement or death of a co-partner or shareholder; or changes in firm names, etc.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

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

SPECIFIC AUTHORITY: 473.304, 473.3101 FS.

LAW IMPLEMENTED: 473.3101 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW (IF NOT REQUESTED IN WRITING, A HEARING WILL NOT BE HELD):

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: John W. Johnson, Executive Director, Board of Accountancy, 240 N. W. 76 Drive, Suite A, Gainesville, Florida 32607

THE FULL TEXT OF THE PROPOSED RULE IS:

61H1-26.004 Licensure of Changes by Firms.

(1) through (1)(e) No change.

(f) When the firm or any existing CPA or Non-CPA co-partner, shareholder or member has been the recipient of a conviction or finding of guilt, regardless of adjudication, of a crime in any jurisdiction; has been the subject of a judgment or settlements of a civil lawsuit (excluding domestic matters); has had the right to practice public accountancy acted against, including denial of licensure, by the Securities Exchange Commission (SEC), Internal Revenue Service (IRS), or any

other regulatory agency or court; and any other matters which show a lack of good moral character as defined in Section 473.306(4)(a), F.S.

(2) through (3) No change.

Specific Authority 473.304, 473.3101 FS. Law Implemented 473.3101 FS. History—New 12-4-79, Amended 2-3-81, Formerly 21A-26.04, Amended 6-4-86, Formerly 21A-26.004, Amended 11-3-97, 7-16-98, 8-17-98, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Board of Accountancy

NAME OF SUPERVISOR OR PERSON WHO APPROVED

THE PROPOSED RULE: Board of Accountancy

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: August 27, 2004

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAW: September 10, 2004

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Board of Accountancy**

RULE TITLE: RULE NO.:

Concentrations in Accounting and Business 61H1-27.002

PURPOSE AND EFFECT: Pursuant to Section 473.306, F.S., the Board deems it necessary to amend this rule to add approval for examination those individuals who have completed a program that is approved by the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy.

SUMMARY: This Rule sets forth requirements, pursuant to Section 473.306, F.S., criteria required prior to and after August 1983 for concentrations in accounting and business. Defines terms utilized in the rule and sets forth number of hours that meet the requirements as set forth within the rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

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

SPECIFIC AUTHORITY: 473.304, 473.306 FS.

LAW IMPLEMENTED: 473.304, 473.306 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW (IF NOT REQUESTED IN WRITING, A HEARING WILL NOT BE HELD):

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: John W. Johnson, Executive Director, Board of Accountancy, 240 N. W. 76 Drive, Suite A, Gainesville, Florida 32607

THE FULL TEXT OF THE PROPOSED RULE IS:

61H1-27.002 Concentrations in Accounting and Business.

(1) through (6)(b) No change.

(7) Individuals who have graduated from accounting programs approved by the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy and whose educational degrees are from accredited institutions as set forth in subsection 61H1-27.001(1), F.A.C., shall be deemed to have met the requirements set forth in subsections 61H1-27.002(1)-(3), F.A.C.

Specific Authority 473.304, 473.306 FS. Law Implemented 473.304, 473.306 FS. History—New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.02, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Board of Accountancy

NAME OF SUPERVISOR OR PERSON WHO APPROVED

THE PROPOSED RULE: Board of Accountancy

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: August 27, 2004

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAW: September 10, 2004

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Board of Accountancy**

RULE TITLE: RULE NO.:

Experience for Licensure by Endorsement 61H1-29.003

PURPOSE AND EFFECT: This rule is being amended to clarify, pursuant to Section 473.308(4), F.S., the requirements to show experience qualifying a CPA for licensure by endorsement.

SUMMARY: This Rule clarifies the requirements to meet the experience for licensure by endorsement.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

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

SPECIFIC AUTHORITY: 473.304, 473.308 FS.

LAW IMPLEMENTED: 473.308 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW (IF NOT REQUESTED IN WRITING, A HEARING WILL NOT BE HELD):

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: John W. Johnson, Executive Director, Board of Accountancy, 240 N. W. 76 Drive, Suite A, Gainesville, Florida 32607

THE FULL TEXT OF THE PROPOSED RULE IS:

61H1-29.003 Experience for Licensure by Endorsement. Experience used to meet the requirements of Section 473.308(4), F.S., must include at least five years experience in the practice of public accounting while licensed after licensure as a Certified Public Accountant or Chartered Accountant in the practice of public accounting or as an auditor or accountant in a unit of federal, state, or local government. ~~In addition, the applicant must have practiced at least two years of the last three years immediately preceding application for licensure.~~ The applicant shall, while licensed in another state, during those three years, complete continuing education required to be recognized to practice public accounting in the state in public accountancy at least equivalent to that required in Florida during that period.

Specific Authority 473.304, 473.308 FS. Law Implemented 473.308 FS. History—New 4-24-88, Amended 6-12-88, Formerly 21A-29.003, Amended 2-12-98, 5-19-03,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Board of Accountancy  
NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Accountancy  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 27, 2004  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 10, 2004

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Board of Accountancy**

RULE TITLE: Fees RULE NO.: 61H1-31.001

PURPOSE AND EFFECT: This rule is being amended to allow for on-line submission of forms and to clarify requirements, late fees and deadlines when filing by mail or online.

SUMMARY: This Rule sets forth fees for among other things, examination, licensure renewal of licensure, change of status, active and inactive status, and for reactivation of licenses.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

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

SPECIFIC AUTHORITY: 455.213(2), 455.219(4), 455.271, 473.305, 473.312 FS.

LAW IMPLEMENTED: 119.07, 455.219(4), 455.271, 473.305, 473.312, 473.313 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW (IF NOT REQUESTED IN WRITING, A HEARING WILL NOT BE HELD):

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: John W. Johnson, Executive Director, Board of Accountancy, 240 N. W. 76 Drive, Suite A, Gainesville, Florida 32607

THE FULL TEXT OF THE PROPOSED RULE IS:

61H1-31.001 Fees.

(1) through (4) No change.

(5) The biennial renewal fee provided in Section 473.305, F.S., for partnerships, corporations, and limited liability companies licensed in Section 473.3101, F.S., one hundred fifty dollars (\$150.00). ~~The penalty for late renewal for partnerships, corporations, and limited liability companies shall be fifty dollars (\$50.00).~~ The biennial renewal fee provided in Section 473.305, F.S., for sole proprietor firms and other legal entities owned by a sole proprietor licensed in Section 473.3101, F.S., twenty-five (\$25.00). ~~The penalty for late renewal for sole proprietor firms and other legal entities owned by a sole proprietor shall be twenty-five dollars (\$25.00).~~

(6) through (9) No change.

(10) The scan sheet for the Laws and Rules Examination must be postmarked or completed on-line by or on December 31 July 15. No Laws and Rules Examination scan sheet will be accepted if it is postmarked or completed on-line after December 31.

(11) The CPE reporting form must be postmarked by or on July 15. If it is postmarked or completed on-line after July 15 but by or on December 31, a \$50 delinquency fee will be imposed by the Board. No CPE reporting form will be accepted if it is postmarked or completed on-line after December 31.

(12) No change.

Specific Authority 455.213(2), 455.219(4), 455.271, 473.305, 473.312 FS. Law Implemented 119.07, 455.219(4), 455.271, 473.305, 473.312, 473.313 FS. History—New 12-4-79, Amended 2-3-81, 3-4-82, 11-6-83, 3-29-84, Formerly 21A-31.01, Amended 6-4-86, 9-16-87, 2-1-88, 8-30-88, 2-6-89, 12-18-89, 8-16-90, 4-8-92, 12-2-92, Formerly 21A-31.001, Amended 11-4-93, 2-14-95, 11-3-97, 6-22-98, 10-28-98, 7-15-99, 4-3-02, 1-27-04,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Board of Accountancy  
NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Accountancy  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 27, 2004  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 10, 2004

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Board of Accountancy**

RULE TITLE: Continuing Professional Education  
RULE NO.: 61H1-33.003

PURPOSE AND EFFECT: This rule is amended to set out criteria for requesting an automatic extension by applying on line.

SUMMARY: This Rule sets forth the criterial for maintaining continuing education requirements for licensure.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

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

SPECIFIC AUTHORITY: 120.55(1)(a)4., 473.304, 473.312 FS.

LAW IMPLEMENTED: 473.312 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW (IF NOT REQUESTED IN WRITING, A HEARING WILL NOT BE HELD):

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: John W. Johnson, Executive Director, Board of Accountancy, 240 N. W. 76 Drive, Suite A, Gainesville, Florida 32607

THE FULL TEXT OF THE PROPOSED RULE IS:

61H1-33.003 Continuing Professional Education.

(1)(a) No change.

(b) Licensees who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the licensee submits an additional 8 hours in Accounting and Auditing subjects. An automatic extension will be granted until December 1st provided the licensee submits an additional 16 hours in Accounting and Auditing subjects. Licensees utilizing the automatic extension must submit the required information postmarked or recorded on-line by September 15th or December 31st.

(2) through (7) No change.

Specific Authority 120.55(1)(a)4., 473.304, 473.312 FS. Law Implemented 473.312 FS. History—New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Accountancy

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Accountancy

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 27, 2004

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 10, 2004

**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

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**Section III  
Notices of Changes, Corrections and  
Withdrawals**

**BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND**

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**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

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**DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

**Mental Health Program**

RULE NOS.:  
65E-14.005  
65E-14.021  
65E-14.022

RULE TITLES:  
Matching  
Unit Cost Method of Payment  
Data Requirements

**NOTICE OF CHANGE**

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., based upon comments received in public hearing and as previously published in the Vol. 30, No. 28, June 4, 2004 issue of the Florida Administrative Weekly: