Volume 35, Number 30, July 31, 2009

Section I Notices of Development of Proposed Rules and Negotiated Rulemaking

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to http://www.dep.state.fl.us/ under the link or button titled "Official Notices."

EXECUTIVE OFFICE OF THE GOVERNOR

Florida Energy & Climate CommissionRULE NO.:RULE TITLE:27N-3.001State Energy Efficient Appliance
Rebate Program

PURPOSE AND EFFECT: Section 377.808, F.S., authorizes the Florida Energy and Climate Commission to establish a consumer rebate program for residential energy efficient appliances, consistent with 42 U.S.C. s. 15821 and any other federal agency guidance or regulations issued in furtherance of federal law.

SUBJECT AREA TO BE ADDRESSED: As part of the American Recovery and Reinvestment Act, Congress appropriated \$300 million nationwide to support state rebate programs for residential ENERGY STAR appliance products (those that represent improvements in efficiency compared to the majority of products in the market). States will receive formula-based funding to establish or supplement established ENERGY STAR appliance rebate programs. The Appliance Rebate Program objectives are: (1) save energy by encouraging appliance replacement through consumer rebates; (2) make rebates available to consumers; (3) enhance existing rebate programs by leveraging ENERGY STAR national partner relationships and local program infrastructure; (4) keep administrative costs low while adhering to monitoring and evaluation requirements; (5) promote state and national tracking and accountability; and (6) use existing ENERGY STAR consumer education and outreach materials.

Chapter 2009-36, Laws of Florida, authorizes the Florida Energy and Climate Commission (Commission) to develop and administer a consumer rebate program for residential energy efficient appliances, consistent with 42 U.S.C. s.15821 and any federal agency guidance or regulations issued in furtherance of federal law. The bill authorizes the Commission to adopt rules pursuant to Sections 120.536(1) and 120.54, F.S., designating eligible appliances, rebate amounts, and the administration of the issuance of rebates. The Commission is authorized to enter into contracts or memoranda of agreement with other state agencies, public-private partnerships, or other arrangements such that the most efficient means of administering consumer rebates can be achieved. RULEMAKING AUTHORITY: 377.807 FS.

LAW IMPLEMENTED: 377.807 FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATES, TIMES AND PLACES SHOWN BELOW: DATES AND TIME: August 10, 2009; September 16, 2009; 9:00 a.m. – 12:00 Noon

PLACE: Toni Jennings Room, 110 Senate Office Building, Tallahassee, FL

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Brittany Cummins, 600 S. Calhoun Street, Suite 251, Tallahassee, FL 32399-0001 or (850)487-3800. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Brittany Cummins, 600 S. Calhoun Street, Suite 251, Tallahassee, FL 32399-0001 or (850)487-3800

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

DEPARTMENT OF CORRECTIONS

RULE NO.: 33-602.223 RULE TITLE: Special Management Meal

PURPOSE AND EFFECT: The purpose and effect of the proposed rule is to permit the placement of inmates on close or maximum management status on the special management meal as a result of intentional, unauthorized exposure of genitalia to staff.

SUBJECT AREA TO BE ADDRESSED: Special Management Meal.

RULEMAKING AUTHORITY: 20.315, 944.09 FS.

LAW IMPLEMENTED: 20.315, 944.09 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Kendra Lee Jowers, 2601 Blair Stone Road, Tallahassee, Florida 32399-2500

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

33-602.223 Special Management Meal.(1) through (2) No change.

(3) Inmates in any confinement status may be placed on the special management meal for creating a security problem by any of the following acts:

(a) The throwing or misuse of food, beverage, food utensils, food tray, or human waste products, or spitting at staff;

(b) Spitting at staff;

(c)(b) The destruction of food trays or utensils;

(d)(c) Any other acts of violence that would place staff in jeopardy if a serving tray or utensils were provided.

(4) Inmates on close or maximum management status may be placed on the special management meal as a result of intential, unauthorized exposure of genitalia to staff.

(4) through (8) renumbered (5) through (9) No change.

<u>Rulemaking Specific</u> Authority 20.315, 944.09 FS. Law Implemented 20.315, 944.09 FS. History–New 1-12-88, Amended 3-4-92, 5-27-97, 11-25-98, Formerly 33-3.0085, Amended 8-1-00, 1-2-02, 11-3-03, 2-18-04_____.

WATER MANAGEMENT DISTRICTS

Southwest Florida Water Management District

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RULE NOS .:	RULE TITLES:
40D-1.1003	Time for Consideration of a Petition
	for an Emergency Variance or
	Waiver
40D-1.1010	Point of Entry into Proceedings
40D-1.1021	Emergency Authorization of Permits
	for Activities Regulated Under Part
	IV of Chapter 373, F.S.
40D-1.600	Permit Applications – General and
	Noticed General Permits
40D-1.604	Bonds
40D-1.6051	Timeframe for Providing Requested
	Information for Permit Applications
	and Denial of Incomplete
	Applications

PURPOSE AND EFFECT: The purpose and effect of this rulemaking is to make District permit application processing rules consistent with recent statutory amendments relating to the processing of permit applications.

SUBJECT AREA TO BE ADDRESSED: Permit application processes.

RULEMAKING AUTHORITY: 120.54(5), 373.044, 373.113, 373.118, 373.149, 373.171, 373.4135, 373.4136, 373.414 FS.

LAW IMPLEMENTED: 120.54(5), 120.569(2)(n), 120.60, 253.115, 373.079, 373.083, 373.084, 373.085, 373.116, 373.118, 373.119, 373.171, 373.216, 373.219, 373.229, 373.2295, 373.308, 373.309, 373.323, 373.413, 373.4136, 373.414, 373.416, 373.418, 373.421, 373.426, 373.427, 373.439 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha A. Moore, Senior Attorney, Southwest Florida Water Management District, 2379 Broad Street, Brooksville, FL 34604-6899, (352)796-7211, ext. 4660

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

WATER MANAGEMENT DISTRICTS

Southwest Florida Water Management District

RULE NOS.:	RULE TITLES:
40D-2.041	Permits Required
40D-2.091	Publications Incorporated by
	Reference
40D-2.311	Competing Applications
40D-2.331	Modification of Permits
40D-2.381	Standard Permit Conditions

PURPOSE AND EFFECT: The purpose and effect of this rulemaking is to make District rules for water use permit application processing consistent with recent statutory amendments relating to the processing of permit applications.

SUBJECT AREA TO BE ADDRESSED: Permit application processes.

RULEMAKING AUTHORITY: 373.044, 373.113, 373.118, 373.149, 373.171, 373.216, 373.249 FS.

LAW IMPLEMENTED: 373.036, 373.0361, 373.042, 373.0421, 373.079, 373.083, 373.0831, 373.116, 373.117, 373.118, 373.149, 373.171, 373.1963, 373.216, 373.219, 373.223, 373.224, 373.226, 373.229, 373.233, 373.239, 373.243, 373.244 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha A. Moore, Senior Attorney, Southwest Florida Water Management District, 2379 Broad Street, Brooksville, FL 34604-6899, (352)796-7211, ext. 4651

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

WATER MANAGEMENT DISTRICTS

Southwest Florida Water Management District

RULE NOS .:	RULE TITLES:
40D-4.021	Definitions
40D-4.091	Publications and Agreements
	Incorporated by Reference
40D-4.341	Revocation and Cancellation of
	Permits
40D-4.381	General Conditions

PURPOSE AND EFFECT: The purpose and effect of this rulemaking is to make District rules for individual environmental resource permit application processing consistent with recent statutory amendments relating to the processing of permit applications.

SUBJECT AREA TO BE ADDRESSED: Permit application processes.

RULEMAKING AUTHORITY: 373.016, 373.044, 373.046, 373.113, 373.118, 373.149, 373.171, 373.414 FS.

LAW IMPLEMENTED: 373.0361, 373.042, 373.114, 373.171, 373.403, 373.409, 373.413, 373.4135, 373.4136, 373.414, 373.4144, 373.416, 373.426, 373.429, 373.430(1), 373.441 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha A. Moore, Senior Attorney, Southwest Florida Water Management District, 2379 Broad Street, Brooksville, FL 34604-6899, (352)796-7211, ext. 4660

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

WATER MANAGEMENT DISTRICTS

Southwest Florida Water Management District

RULE NOS.:	RULE TITLES:
40D-40.302	Conditions for Issuance of General
	Permits
40D-40.381	General Conditions

PURPOSE AND EFFECT: The purpose and effect of this rulemaking is to make the District rules for general environmental resource permit application processing consistent with recent statutory amendments relating to the processing of permit applications.

SUBJECT AREA TO BE ADDRESSED: Permit application processes.

RULEMAKING AUTHORITY: 373.044, 373.113, 373.118 FS.

LAW IMPLEMENTED: 373.117, 373.413, 373.414, 373.416, 373.419, 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha A. Moore, Senior Attorney, Southwest Florida Water Management District, 2379 Broad Street, Brooksville, FL 34604-6899, (352)796-7211, ext. 4651

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

WATER MANAGEMENT DISTRICTS

Southwest Florida Water Management District

RULE NO.:	RULE TITLE:
40D-400.215	General Conditions for All Noticed
	General Permits

PURPOSE AND EFFECT: The purpose and effect of this rulemaking is to make District rules for noticed general environmental resource permit application processing consistent with recent statutory amendments relating to the processing of permit applications.

SUBJECT AREA TO BE ADDRESSED: Permit application processes.

RULEMAKING AUTHORITY: 373.044, 373.113, 373.118 FS.

LAW IMPLEMENTED: 373.413, 373.414, 373.416, 373.419, 373.429 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha A. Moore, Senior Attorney, Southwest Florida Water Management District, 2379 Broad Street, Brooksville, FL 34604-6899, (352)796-7211, ext. 4660

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Alcoholic Beverages and Tobacco

RULE NOS .:	RULE TITLES:
61A-1.010	Approved Advertising and
	Promotional Gifts
61A-1.01027	Merchandise Exception
61A-1.01028	Recordkeeping

PURPOSE AND EFFECT: The purpose and effect of the proposed rule amendment is to reformat and clarify the rules addressing advertising and promotional gifts as they pertain to the sale of alcoholic beverages.

SUBJECT AREA TO BE ADDRESSED: The subject area to be addressed in this rule is the implementation of the statutory ban on assistance to vendors from manufacturers and distributors of alcoholic beverages found in Section 561.42, Florida Statutes.

RULEMAKING AUTHORITY: 561.11, 561.42 FS.

LAW IMPLEMENTED: 561.08, 561.42 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Patricia Nelson, (850)488-0062

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Florida Condominiums, Timeshares and Mobile Homes

RULE NO.: RULE TITLE:

61B-39.003 Filing of Single-Site Timeshare Plans PURPOSE AND EFFECT: This rule amendment is required to address the new public offering statement disclosure requirement relating to a timeshare owner's obligation to pay assessments as amended by Section 8 of Chapter 2009-133, LOF. The amendment also deletes redundant disclosure requirements in this rule.

SUBJECT AREA TO BE ADDRESSED: This rule amendment addresses the public offering statement disclosure requirements for timeshare interests.

RULEMAKING AUTHORITY: 721.26(6) FS.

LAW IMPLEMENTED: 721.05, 721.06(1)(g), 721.07(5), (6), 721.52(4), (5), 721.53 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 17, 2009, 9:00 a.m.

PLACE: The Northwood Centre, Suite 16, Conference Room, 1940 North Monroe Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Sharon A. Malloy, Senior Management Analyst II, at (850)488-1631. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Sharon A. Malloy, Senior Management Analyst II, Division of Florida Condominiums, Timeshares, and Mobile Homes, 1940 North Monroe Street, Tallahassee, Florida 32399-1030. The preliminary text of the proposed rule development is also available on line at http://www.myflorida.com/dbpr/lsc/ LSCMHRulePromulgation.html

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Professional Engineers

RULE NO.:	RULE TITLE:
61G15-23.002	Seal, Signature and Date Shall Be
	Affixed

PURPOSE AND EFFECT: To update the signing and sealing rules for licensees who are unable to sign and seal due to disability.

SUBJECT AREA TO BE ADDRESSED: The Board proposes to update the signing and sealing rules for licensees who are unable to sign and seal due to disability.

RULEMAKING AUTHORITY: 471.008, 471.025 FS.

LAW IMPLEMENTED: 471.025 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Carrie Flynn, Executive Director, Board of Professional Engineers, 2507 Callaway Road, Suite 200, Tallahassee, Florida 32301 THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.:	RULE TITLE:
61H1-19.010	Criteria for Investigators and
	Consultants

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to clarify the criteria for investigators and consultants.

SUBJECT AREA TO BE ADDRESSED: Criteria for Investigators and Consultants.

RULEMAKING AUTHORITY: 455.203(8) FS., Ch. 81-302, § 27, Laws of Florida.

LAW IMPLEMENTED: 455.203(8) FS., Ch. 81-302, § 27, Laws of Florida.

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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-19.010 Criteria for Investigators and Consultants.

Except for investigation of non-technical matters, all investigators and consultants hired by the Department of Business and Professional Regulation who undertake the investigation of certified public accountants Florida CPA's shall be active Florida certified public accountants with a minimum of five (5) years of active licensure in the area of public accountancy. Non-technical matters are defined as those not encompassing the technical proficiency of a certified public accountant licensee in the practice of public accountancy.

<u>Rulemaking Specific</u> Authority 455.203(8) FS., Ch. 81-302, § 27, Laws of Florida. Law Implemented 455.203(8) FS., Ch. 81-302, § 27, Laws of Florida. History–New 11-2-81, Formerly 21A-19.10, 21A-19.010<u>Amended</u>.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

Board of Accountancy	
RULE NOS .:	RULE TITLES:
61H1-20.003	Client
61H1-20.004	Enterprise
61H1-20.0051	Assembled Financial Statements
61H1-20.0052	Offer to Perform or Perform Services
	Involving Assembled Financial
	Statements
61H1-20.0053	Standards for Assembled Financial
	Statements
61H1-20.007	Generally Accepted Accounting
	Principles
61H1-20.008	Generally Accepted Auditing
	Standards
61H1-20.009	Standards for Accounting and
	Review Services
61H1-20.0092	Government Auditing Standards
61H1-20.0093	Rules of the Auditor General
61H1-20.0095	Standards for Consulting Services
61H1-20.0096	Services for Tax Practice
61H1-20.0097	Standards for Personal Financial
	Planning
61H1-20.0099	Standards for Attestation
	Engagements
61H1-20.010	Engagement
61H1-20.013	Employee
61H1-20.016	Non-CPA Shareholders, Partners,
	and Members

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to clarify the definitions of client and enterprise; to provide the correct citation for "assembled financial statements;" to update language concerning the certified public accountant; to clarify and edit punctuation errors; to update generally accepted accounting principles from the GASB to the FASB; to update the auditing standards; to provide a website by which to obtain the Standards for Accounting and Review Services; to provide a website by which to obtain the Government Auditing Standards; to update the effective dates and rules of the Auditor General; to update the standards for consulting services; to update the standards for tax practice by providing the updated standards; to provide the updated standards for personal financial planning and to provide the updated standards for attestation engagements.

SUBJECT AREA TO BE ADDRESSED: Client; Enterprise; Assembled Financial Statements; Offer to Perform or Perform Services Involving Assembled Financial Statements; Standards for Assembled Financial Statements; Generally Accepted Accounting Principles; Generally Accepted Auditing Standards; Standards for Accounting and Review Services; Government Auditing Standards; Rules of the Auditor General; Standards for Consulting Services; Services for Tax Practice; Standards for Personal Financial Planning; Standards for Attestation Engagements; Engagement; Employee; Non-CPA Shareholders, Partners and Members.

RULEMAKING AUTHORITY: 455.203(8), 473.304, 473.314, 473.315, 473.317, 473.323 FS., Ch. 81-302, § 27, §1, Ch. 97-35, Laws of Florida.

LAW IMPLEMENTED: 455.203(8), 473.302, 473.304, 473.309(1)(b), 473.314, 473.315, 473.317, 473.318, 473.319, 473.322, 473.3101 FS., Ch. 81-302, § 27, §1, 12, Ch. 98-340, §1, Ch. 97-35, Laws of Florida.

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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-20.003 Client.

"Client" shall be deemed and construed to mean the person(s) or entity which retains a <u>certified public accountant or firm</u> licensee for the performance of public accounting services.

<u>Rulemaking</u> Specific Authority 473.304, 473.323 FS. Law Implemented 473.317, 473.318, 473.319 FS. History–New 12-4-79, Formerly 21A-20.03, 21A-20.003, Amended_____.

61H1-20.004 Enterprise.

"Enterprise" shall be deemed and construed to mean any person(s) or entity, whether organized for profit or not, for which a <u>certified public accountant or firm</u> licensee provides public accounting services.

Rulemaking Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 12-4-79, Formerly 21A-20.04, 21A-20.004, Amended_____.

61H1-20.0051 Assembled Financial Statements.

(1) No change.

(2) The term "assembled financial statements" refers to any financial statements included in Section 473.302(8)(7)(c), F.S.

(3) No change.

<u>Rulemaking</u> Specifie Authority 473.304, 473.315 FS. Law Implemented ss. 1, 12, Ch. 98-340, Laws of Florida. History–New 10-28-98<u>, Amended</u>. 61H1-20.0052 Offer to Perform or Perform Services Involving Assembled Financial Statements.

The term "offer to perform or perform services involving assembled financial statements" as used in Rule 61H1-20.0053, F.A.C., applies to an actively licensed <u>c</u>Certified <u>p</u>Public <u>a</u>Accountant who performs one or more types of services involving the preparation of assembled financial statements including:

(1) through (3) No change.

(4) Being the only <u>certified public accountant licensee</u> involved with providing services involved in the preparation of financial statements.

<u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented ss. 1, 12, Ch. 98-340, Laws of Florida. History–New 10-28-98<u>. Amended</u>.

61H1-20.0053 Standards for Assembled Financial Statements.

A <u>c</u>Certified <u>p</u>Public <u>a</u>Accountant holding an active license may offer to perform or perform services involving assembled financial statements so long as the <u>c</u>Certified <u>p</u>Public <u>a</u>Accountant complies with the standards for assembled financial statements, which are as follows:

(1) Understanding with the Entity – The <u>c</u>-ertified <u>p</u>Public <u>a</u>Accountant shall establish a written understanding with the entity regarding the services to be performed. This written understanding shall include a description of the nature and limitations of the services to be performed. The understanding shall also provide:

(a) That the engagement cannot be relied upon to disclose errors, fraud, or illegal acts; and

(b) Disclose whether or not the entity preparing the financial statement is or is not licensed by the Florida Board of Accountancy. An example engagement letter is provided for illustrative purposes:

(Appropriate Salutation)

This letter is to confirm our understanding of the terms and objectives of our engagement to provide accounting services during (date), the output of which will be in the form of (monthly/quarterly/other frequency) assembled financial statements.

• We will perform the following services (selected illustrations):

• Assist you in recording transactions on a (monthly/quarterly/other frequency) basis.

• Prepare a trial balance from your accounts and journals.

• Assemble that information in the form of financial statements.

• Provide comments of a business advisory nature.

We do not undertake to, and will not, provide any opinion or form of assurance on the financial statements we assemble in connection with these services and, accordingly, we do not undertake to make inquiries or perform other procedures to verify, corroborate, or review information supplied by you. In addition, those statements may (will) contain departures from generally accepted accounting principles or another comprehensive basis of accounting.

Our engagement to assemble financial statements cannot be relied upon to disclose errors, fraud, or illegal acts, including fraud or defalcations that may exist. These assembled financial statements are prepared by an entity that is (is not) licensed by the Florida Board of Accountancy.

Our fees for these services....

We shall be pleased to discuss this letter with you at any time.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

Sincerely yours,

(Signature of <u>Ceertified P</u>public <u>A</u>accountant) Accepted and agreed to: XYZ Company

President

Date

(2) Any <u>c</u>Certified <u>p</u>Public <u>a</u>Accountant who offers to perform or performs assembled financial statements must comply with the provisions of Rule 61H1-22.001, F.A.C.

(3) Language or style similar to that used in reports as defined in Rule 61H1-20.009, F.A.C., shall be avoided to reduce any possible risk of misunderstanding.

(4) Assembled financial statements are not prepared with an expression of any form of opinion or assurance.

(5) Assembled financial statements shall be accompanied by a transmittal letter. See example standard transmittal letter following (12) below.

(6) Before issuing the transmittal letter, the <u>c</u>Certified <u>p</u>Public <u>a</u>Accountant shall read the assembled financial statements and consider whether such financial statements appear to be free from obvious material errors. In this context, the term error refers to mistakes in the assembly of financial statements, including arithmetical or clerical mistakes.

(7) The date of completion of the assembled financial statement(s) shall be used as the date of the transmittal letter.

(8) The transmittal letter shall include the name and license number of the <u>c</u>Certified <u>pPublic a</u>Accountant who offers to perform or performs services involving assembled financial statements. If more than one <u>c</u>Certified <u>pPublic a</u>Accountant offers to perform or performs such services, then the name and license number of the <u>c</u>Certified <u>pPublic a</u>Accountant who assumes responsibility for the statements shall be included. If a Licensed Audit Firm or Public

Accounting Firm offers to perform or performs such services, the name and license number of the firm may be utilized instead of the name and license number of an individual <u>cCertified pPublic aAccountant</u>.

(9) The following language shall be included in the transmittal letter and on each page of the assembled financial statements: These assembled financial statements are not prepared with an expression of any form of opinion or assurance and they are prepared by an entity that is (is not) licensed by the Florida Board of Accountancy.

(10) If the Licensed Audit Firm, <u>c</u>Certified <u>p</u>Public <u>a</u>Accountant or the <u>c</u>Certified <u>p</u>Public <u>a</u>Accountant employer's is not independent, as defined in Rule 61H1-20.001, F.A.C., the transmittal letter shall disclose the lack of independence.

(11) Transmittal letters may include comments of a business advisory nature to which the <u>c</u>-Certified <u>p</u>Public <u>a</u>Accountant wishes to draw the client's attention.

(12) An example standard transmittal letter is provided for illustrative purposes:

(Date)

These assembled financial statements for XYZ Company as of (date) are prepared without an expression of any form of opinion or assurance and they are prepared by an entity that is (is not) licensed by the Florida Board of Accountancy.

(Comments of a business advisory nature may be included in a separate paragraph(s).

(Signature of Licensed Audit Firm), or

(Signature of Active Certified Public Accountant) Licensee

(State of Issuance and License Number)

<u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented 473.302, 473.322 FS. History–New 10-28-98, Amended 9-20-00, 8-28-06._____.

61H1-20.007 Generally Accepted Accounting Principles. Non-governmental generally accepted accounting principles in the United States of America shall be deemed and construed to mean the principles and standards as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards CodificationTM, published on July 1, 2009 and effective for interim and annual periods ending after September 15, 2009. The FASB Accounting Standards CodificationTM, is available from FASB at 401 Merritt 7, P.O. Box 5116, Norwalk, CT 06856-5116, telephone (203)847-0700 or at its website at http://asc.fasb.org/.

Governmental generally accepted accounting principles in the United States of America shall be deemed and construed to mean the principles and standards as promulgated by the Governmental Accounting Standards Board (GASB) Summary of Statement No. 55. The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments (Issued 03/09) and available from GASB at 401 Merritt 7, P. O. Box 5116, Norwalk, CT 06850-5116, telephone: (203)847-0700 or at its website at http://www.gasb.org/, for state and local governments or the principles and standards as promulgated by the Federal Accounting Standards Advisory Board (FASAB), available from FASAB, 750 First Street, Suite 1001, Washington, D.C. 20002, telephone (202)512-7350 or at its website at http://www.fasab.gov/index.html for federal governmental entities.

"Generally Accepted Accounting Principles" shall be deemed and construed to mean accounting principles generally accepted in the United States of America in effect as of June 30, 2002, including, but not limited to, Accounting Principles Board Opinions Nos. 1 to 31 as published by the American Institute of Certified Public Accountants, and statements of accounting standards and interpretations thereof, as published by the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board (GASB) and the Federal Accounting Standards Advisory Board (FASAB). The FASB materials are entitled Original Pronouncements 2001/2002 Edition, vols. I, II, & III, dated 12/31/00, and available from FASB, 401 Merritt 7, P. O. Box 5116, Norwalk, CT 06856 5116, 1(888)777 7077, http://www.cpa2biz.com. The GASB materials are entitled Governmental Accounting and Financial Reporting Standards, (Statement 34 Edition), available from GASB, 401 Merritt 7, P. O. Box 5116, Norwalk, CT 06850 5116. The FASAB materials are entitled FASAB Statements 1 22, dated 12/31/00, and are available from FASAB, 750 First Street, Suite 1001, Washington, D.C. 20002, (202)512 7350.

<u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 12-4-79, Amended 2-3-81, 3-16-81, 1-25-82, 7-6-82, 12-9-82, 7-27-83, 3-22-84, 7-2-85, Formerly 21A-20.07, Amended 9-23-86, 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.007, Amended 10-19-94, 9-30-97, 9-29-02,

61H1-20.008 Generally Accepted Auditing Standards.

Non-issuer ((non-issuers are (1) all entities who are not issuers as that term is defined by the Sarbanes-Oxley Act of 2002, and (2) entities whose audits are not required by Securities & Exchange Commission (SEC) rules to be conducted in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB))⁴⁴ gGenerally aAccepted aAuditing sStandards²⁴ shall be deemed and construed to mean auditing standards generally accepted in the United States of America in effect as of June 30, 20092, including, but not limited to, general, field work and reporting standards approved and adopted by the membership of the American Institute of Certified Public Accountants (AICPA), as amended by the AICPA Auditing Standard Board (ASB) and standards promulgated by the ASB in the form of Statements on Auditing Standards (entitled Codification of Statements on Auditing Standards, (including Statements on Standards for Attestation Engagements) Numbers 1 to 93, dated 2001, available from the AICPA's Resource Online at www.cpa2biz.com or <u>by telephonic request at</u> call 1(888)777-7077).

Issuer (issuer means an issuer (as defined in section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78c)), the securities of which are registered under section 12 of that Act (15 U.S.C. 78l), or that is required to file reports under section 15(d) (15 U.S.C. 78o(d)), or that files or has filed a registration statement that has not yet become effective under the Securities Act of 1933 (15 U.S.C. 77a et seq.), and that it has not withdrawn), generally accepted auditing standards shall be deemed and construed to mean auditing and attest standards generally accepted in the United States of America in effect as of July 1, 2009 as published by the PCAOB and available at its website at www.pcaob.org.

<u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 12-4-79, Amended 3-16-81, 7-6-82, 12-9-82, 7-27-83, 3-22-84, 7-2-85, Formerly 21A-20.08, Amended 9-23-86, 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.008, Amended 10-19-94, 9-30-97, 9-29-02._____.

61H1-20.009 Standards for Accounting and Review Services.

"Standards for Accounting and Review Services" shall be deemed and construed to mean Statements on Standards for Accounting and Review Services published by the American Institute of Certified Public Accountants in effect as of June 30, <u>2008</u>, <u>2002</u>. (Entitled Codification of Statements on Standards for Accounting and Review Services, Numbers 1-8, dated 1/1/02, available from the AICPA's Resource Online at <u>www.cpa2biz.com</u> or <u>by</u> telephonic request at <u>eall</u> 1(888)777-7077).

<u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 12-4-79, Amended 3-16-81, 1-25-82, 7-6-82, 12-9-82, 7-27-83, 3-22-84, 7-2-85, Formerly 21A-20.09, Amended 9-23-86, 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.009, Amended 10-19-94, 9-30-97, 9-29-02,_____.

61H1-20.0092 Government Auditing Standards.

"Government Auditing Standards" shall be deemed and construed to mean Government Audit Standards issued by the Comptroller General of the United States, in effect as of <u>July</u> <u>2007</u> June 30, 2002. (Entitled Government Auditing Standards, July 2007 Revision (GAO-07-731G)) 1994 Revision, and its Amendments entitled Government Auditing Standards Amendment No. 1, Documentation Requirements When Assessing Control Risk at Maximum for Controls Significantly Dependent Upon Computerized Information Systems, GAO/A-GAGAS-1, revised May 1999, and Amendment No. 2, Auditor Communication, GAO/A-GAGAS-2, revised July 1999, available from the United States General Accounting Office, Washington, D.C. 20548-0001) or from its website at <u>http://www.gao.gov/govaud/ybk01.htm</u>.

<u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented 473.304, 473.315 FS. History–New 10-28-86, Amended 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.0092, Amended 10-19-94, 9-30-97, 9-29-02,_____.

61H1-20.0093 Rules of the Auditor General.

"Rules of the Auditor General" shall be deemed and construed to mean the following Rules of the Auditor General of the State of Florida (effective 9-30-01), in effect as follows of June 30, 2002:

Chapter	Title
10.550	Local Government Entity Audits, effective
	<u>9/30/2007</u>
10.650	State Single Audits Non-profit and For-profit
	Organizations, effective 9/30/2007
10.700	Audits of Certain Nonprofit Organizations,
	effective 6/30/2008 Audits of Direct Support

effective 6/30/2008 Audits of Direct Support Organizations and Citizen Support Organizations

- 10.800 District School Board Audits, effective 6/30/2008
- 10.850 Charter School Audits, effective 6/30/2008

These rules are available from the State of Florida, Auditor General's Office or from the website http://www.state. fl.us/audgen, under the Rules and Guidelines section.

<u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 10-22-86, Amended 5-22-88, 4-8-90, 4-21-91, Formerly 21A-20.0093, Amended 9-30-97, 9-29-02._____.

61H1-20.0095 Standards for Consulting Services.

"Standards for Consulting Services" shall be deemed and construed to mean <u>the Statement on Standards for Consulting</u> <u>Services No. 1, as</u> <u>Statements on Standards for Consulting</u> <u>Services, aka CS Section 100, Consulting Services: Definitions and Standards from the AICPA Professional Standards</u> published by the <u>AICPA American Institute of Certified Public</u> <u>Accountants</u>, in effect as of June 30, 2002, available from the AICPA's Resource Online at www.cpa2biz.com or <u>by</u> telephonic request at <u>eall</u> 1(888)777-7077.

Rulemaking Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 5-20-91, Formerly 21A-20.0095, Amended 9-30-97, 9-29-02.

61H1-20.0096 Services for Tax Practice.

"Standards for Tax Services" shall be deemed and construed to mean Statements on Standards for Tax Services, dated August 2000, as published by the American Institute of Certified Public Accountants, and in effect as of <u>December 31, 2003</u>,

available	from	the	AICPA'	s Resource	Online	at
www.cpa2	biz.com	or	by	telephonic	request	at
1(888)777			-	*	•	

Rulemaking Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 5-20-91, Formerly 21A-20.0096, Amended 9-30-97, 9-29-02.

61H1-20.0097 Standards for Personal Financial Planning. "Standards for Personal Financial Planning" shall be deemed and construed to mean Basic Personal Financial Planning Engagement Functions and Responsibilities First Issued October 1992; Revised January 1996, aka Statements on Responsibilities in Personal Financial Planning Practice, as published by the American Institute of Certified Public Accountants, in effect as of June 30, 2002, available from the AICPA's Resource Online at www.cpa2biz.com or <u>by</u> telephonic request eall at 1(888)777-7077.

Rulemaking Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 11-8-95, Amended 9-30-97, 9-29-02.

61H1-20.0099 Standards for Attestation Engagements.

"Standards for Attestation Engagements" shall be deemed and construed to mean Statements on Standards for Attestation Engagements published by the American Institute of Certified Public Accountants, (entitled Codification of Statements on Standards for Attestation Engagements, Numbers 1 to <u>14</u> H, dated <u>December 2006</u> January 1, 2002, available from the AICPA's Resource Online at www.cpa2biz.com or <u>by</u> telephonic request at eall 1(888)777-7077), in effect as of June <u>30, 2002</u>.

<u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 9-29-96, Amended 6-22-98, 9-29-02._____.

61H1-20.010 Engagement.

"Engagement" shall be deemed and construed to mean the association between a client and a <u>certified public accountant</u> <u>or firm licensee</u> relative to the performance of public accounting services by the <u>certified public accountant or firm licensee</u> for the client.

<u>Rulemaking</u> Specific Authority 473.304, 473.314, 473.315, 473.317 FS. Law Implemented 473.314, 473.315, 473.317 FS. History–New 12-4-79, Formerly 21A-20.10, 21A-20.010, Amended_____.

61H1-20.013 Employee.

A <u>certified public accountant</u> licensee would be considered an employee of a CPA firm for purposes of Chapter 473 if the <u>certified public accountant</u> licensee has the status of an employee under the usual common law rules applicable in determining the employer-employee relationship. A <u>certified</u> <u>public accountant</u> licensee may be <u>leased</u> licensed to a CPA firm through an employee leasing company as defined in Section 443.036(16), F.S., as long as the CPA firm has the power to hire and fire, has complete supervision and control over the <u>certified public accountant's licensee's</u> work product, and accepts the <u>certified public accountant licensee</u> as its responsibility for purposes of complying with Rule 61H1-26.002, F.A.C.

Rulemaking Specific Authority 473.304, FS. Law Implemented 473.302, 473.309(1)(b), 473.3101 FS. History–New 10-17-90, Formerly 21A-20.013. Amended

61H1-20.016 Non-CPA Shareholders, Partners and Members.

(1) For purposes of Chapter 473, F.S., and these rules, the terms non-CPA shareholders, partners, and members shall be deemed and construed to mean natural persons materially participating in the business conducted by the firm and when their participation ceases, their interest shall revert to the firm.

(2) Non-CPA shareholders, partners, and members shall not hold themselves out as <u>c</u>Certified <u>p</u>Public <u>a</u>Accountants or <u>Public Accountants</u>.

<u>Rulemaking</u> Specific Authority 473.304 FS., s. 1, Chapter 97-35, Laws of Florida. Law Implemented s. 1, Chapter 97-35, Laws of Florida. History–New 2-5-98, <u>Amended</u>.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NOS .:	RULE TITLES:
61H1-21.001	Independence
61H1-21.002	Integrity and Objectivity
61H1-21.005	Contingent Fees
61H1-21.006	Communication with Client of
	Another Certified Public
	Accountant

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to clarify language concerning the certified public accountant.

SUBJECT AREA TO BE ADDRESSED: Independence; Integrity and Objectivity; Contingent Fees; Communication with Client of Another Licensee.

RULEMAKING AUTHORITY: 473.304, 473.315, 473.319 FS., s. 2, Chapter 97-35, Laws of Florida.

LAW IMPLEMENTED: 473.315 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-21.001 Independence.

(1) A licensed firm shall not express an opinion on financial statements (as that term is defined in the Standards for Independence) of an enterprise or on the reliability of an assertion by one party for use by another (third) party unless the firm is active licensed and independent with respect to such enterprise or the party making the assertion. A licensed firm is also precluded from expressing such an opinion if the firm is aware that an individual in the firm is not independent and that individual is a covered certified public accountant licensee or is otherwise required to be independent. A certified public accountant licensed individual shall not express such an opinion unless the certified public accountant individual is independent with respect to such enterprise or the party making the assertion. A certified public accountant licensed individual is also precluded from expressing such an opinion if he or she is aware that an individual in the firm is not independent and that individual is a covered certified public accountant licensee or is otherwise required to be independent. All covered certified public accountants licensees and all other individuals who are required to be independent are required to disclose to the firm that they are not independent prior to the issuance of such an opinion; failure to do so is a violation of this rule. All firms are required to adopt appropriate policies to implement the disclosure requirement and to monitor compliance therewith.

(2) In order to delineate the standards against which a certified public accountant's 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) In order to be considered independent a <u>certified public</u> <u>accountant</u> licensee must comply with the requirements set out in the "Standards for Independence" and the requirements of this rule.

<u>Rulemaking</u> 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, 1-31-05._____.

61H1-21.002 Integrity and Objectivity.

A certified public accountant shall not knowingly misrepresent facts, and, when engaged in the practice of public accounting, shall not subordinate his/her judgment to others including but

not limited to clients, employers or other third parties. In tax practice, a <u>certified public accountant</u> licensee may resolve doubt in favor of his/her client as long as there is reasonable support for his/her position.

Rulemaking Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 12-4-79, Formerly 21A-21.02, Amended 6-4-86, Formerly 21A-21.02, 21A-21.002, Amended______.

61H1-21.005 Contingent Fees.

(1) <u>No certified public accountant or firm</u> A licensee shall not accept a fee contingent upon the findings or results of such services if the service is of the type for which a commission or referral fee could not be accepted (See Rule 61H1-21.003, F.A.C.).

(2) No certified public accountant or firm A licensee shall not accept a contingent fee for tax filings with the federal, state, or local government unless the findings are those of the tax authorities and not those of the certified public accountant or firm licensee. Unless the certified public accountant or firm licensee has specific reason to know that the filing will be reviewed in detail by the taxing authorities, the findings will be presumed to be those of the certified public accountant or firm licensee and a contingent fee is not permissible. An original or amended federal tax return or a claim for refund cannot be prepared for a contingent fee since the findings are not considered to be those of the taxing authority. If the taxing authority has begun an audit, any findings will be considered those of the taxing authority and a contingent fee may be accepted. Fees to be fixed by courts or other public authorities, which are of an indeterminate amount at the time a public accounting service is undertaken, shall not be regarded as contingent fees for the purposes of this rule. However, a certified public accountant's or firm's licensee's fee may vary depending, for example, on the complexity of the service rendered.

Rulemaking Specific Authority 473.304, 473.319 FS., s. 2, Chapter 97-35, Laws of Florida. Law Implemented 473.319 FS., s. 2, Chapter 97-35, Laws of Florida. History–New 12-4-79, Formerly 21A-21.05, 21A-21.005, Amended 11-30-93, 2-23-98._____.

61H1-21.006 Communication with Client of Another <u>Certified Public Accountant Licensee</u>.

If a client of one <u>certified public accountant or firm</u> licensee requests a second <u>certified public accountant or firm</u> licensee to provide professional advice on accounting or auditing matters in connection with an expression of opinion, the second <u>certified public accountant or firm</u> licensee must consult with the first <u>certified public accountant or firm</u> licensee, after obtaining the client's consent, to make certain that the (the second <u>certified public accountant or firm</u>) licensee is aware of all the relevant facts. <u>Rulemaking</u> Specific Authority 473.304, 473.315 FS. Law Implemented 473.315 FS. History–New 12-4-79, Amended 2-3-81, Formerly 21A-21.06, 21A-21.006, <u>Amended</u>.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.:RULE TITLE:61H1-23.002Records Disposition ResponsibilityPURPOSE AND EFFECT: The Board proposes the ruleamendment in order to clarify language concerning thecertified public accountant.

SUBJECT AREA TO BE ADDRESSED: Records Disposition Responsibility.

RULEMAKING AUTHORITY: 473.304, 473.315 FS.

LAW IMPLEMENTED: 473.315, 473.318 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-23.002 Records Disposition Responsibility.

(1) A certified public accountant licensee shall furnish to a client or former client within a reasonable time after request of the document the following if they are in the certified public accountant's licensee's possession or control at the time of the request: Any accounting or other records belonging to the client which the certified public accountant licensee may have had occasion to remove from client's premises, or to receive for the client's account, including records prepared as part of the service to the client which would be needed to reconcile to the financial statements or tax return prepared and issued by the certified public accountant. If the tax return or financial statement has not been issued, the certified public accountant must only return records received from the client, but this shall not preclude the certified public accountant licensee from making copies of such documents when same form the basis of work done by the certified public accountant licensee.

(2) This rule shall not preclude a <u>certified public</u> <u>accountant licensee</u> from making reasonable charges for costs incurred. A <u>certified public accountant licensee</u> shall not withhold those items contemplated above under any circumstances following a demand for same from the client. (3) Provisions of this rule apply to Licensed Audit Firms and to all <u>c</u>Certified <u>p</u>Public <u>a</u>Accountants practicing public accounting.

<u>Rulemaking</u> Specifie Authority 473.304, 473.315 FS. Law Implemented 473.315, 473.318 FS. History–New 12-4-79, Amended 12-11-83, Formerly 21A-23.02, Amended 9-1-87, Formerly 21A-23.002, Amended 10-28-98.____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NOS.:RULE TITLES:61H1-24.001Advertising61H1-24.002Solicitation

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to clarify language concerning the certified public accountant.

SUBJECT AREA TO BE ADDRESSED: Advertising; Solicitation.

RULEMAKING AUTHORITY: 473.304, 473.315, 473.323 FS.

LAW IMPLEMENTED: 473.315, 473.318, 473.323 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-24.001 Advertising.

(1) No <u>certified public accountant</u> licensee shall disseminate or cause the dissemination of any advertisement or advertising which is in any way fraudulent, false, deceptive, or misleading, if it, among other things:

(a) through (d) No change.

(e) Contains any representation or claims, as to which the <u>certified public accountant</u> licensee, referred to in the advertising, does not expect to perform; or

(f) No change.

(g) In the event that a <u>certified public accountant</u> licensee uses the term "specialty" or "specialist" or any other term tending to indicate an advanced standing in any aspect of the practice of public accountancy, in any advertisement or offering to the public, the advertisement must state that the use of the term is a self-designation and is not sanctioned by the state or federal government. This requirement shall not apply to any statement indicating the <u>certified public accountant</u> licensee has received any bona fide formal recognition or attainment; or

(h) No change.

(2) As used in Section 473.302(6), F.S., and the rules of the Board, the terms "advertisement," "advertising" and "advertising as a part of a <u>certified public accountant's licensee's</u> business activities" shall mean:

(a) Any statements, oral or written, disseminated to or before the public or any portion thereof, with the intent of furthering the purpose, either directly or indirectly, of selling public accounting services, or offering to perform public accounting services, or including members of the public to enter into any obligation relating to such public accounting services. For purposes of this rule, oral or written statements include:

1. Business cards;

2. Letterhead;

3. Signs;

4. Listings in telephone and other media or communication directories;

5. Display of certificate or license from this or any other state;

6. Business reports;

7. Transmittal letters or other written communication issued or associated with accompanying financial statements;

8. Brochures;

9. Forms filed with state and federal regulatory agencies;

10. Press releases;

11. Paid promotional listing in any media;

12. Display of membership in CPA associations;

13. Listings in professional directories;

14. Presentation during court proceedings;

15. Website, e-mail, or any other electronic communication.

(b) "Advertisement," "advertising" and "advertising as a part of a <u>certified public accountant's licensee's</u> business activities" as defined terms by this rule does not include:

1. Verbal statements in a social context

2. Use of the designation by faculty members in an educational institution when functioning in the capacity of a faculty member, and

3. Use of the designation by authors when used only for identification as authors of books, articles or other publications, provided that such publications, do not offer the performance of services or the sale of products (other than books, articles or other publications).

<u>Rulemaking</u> Specific Authority 473.304, 473.323 FS. Law Implemented 473.323(1)(f) FS. History–New 12-4-79, Amended 2-3-81, 12-29-83, Formerly 21A-24.01, Amended 5-20-91, Formerly 21A-24.001, Amended 2-12-95, 5-7-96, 10-8-97, 11-18-07._____. 61H1-24.002 Solicitation.

(1) A <u>certified public accountant</u> licensee may respond to any request for a proposal to provide public accounting services and may provide such services to those requesting same.

(2) A <u>certified public accountant licensee</u> may solicit an engagement to perform public accounting services provided the <u>certified public accountant licensee</u> complies with 61H1-24.001, F.A.C., and provided the <u>certified public</u> <u>accountant licensee</u> does not use coercion, duress, compulsion, intimidation, threats, or conduct that is overreaching, or vexatious or harassing.

(3) Any form of written communication to a potential client, invited or not, is permissible under this rule provided such communication conforms to the advertising guidelines of Rule 61H1-24.001, F.A.C.

<u>Rulemaking</u> Specifie Authority 473.304, 473.323 FS. Law Implemented 473.323 FS. History–New 12-4-79, Amended 2-3-81, Formerly 21A-24.02, 21A-24.002, Amended 11-30-93._____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-25.001 Responsibility for Other Persons

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to clarify language concerning the certified public accountant.

SUBJECT AREA TO BE ADDRESSED: Responsibility for Other Persons.

RULEMAKING AUTHORITY: 473.304, 473.323 FS.

LAW IMPLEMENTED: 473.322, 473.323 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-25.001 Responsibility for Other Persons.

A <u>certified public accountant licensee</u> shall not permit others to carry out on his<u>/her</u> behalf, either with or without compensation, acts which, if carried out by the <u>certified public</u> <u>accountant licensee</u> would place him<u>/her</u> in violation of Chapters 455 and 473, F.S., or rules promulgated thereto. Rulemaking Specific Authority 473.304, 473.323 FS. Law Implemented 473.322, 473.323 FS. History–New 12-4-79, Formerly 21A-25.01, 21A-25.001, Amended_____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.:RULE TITLE:61H1-27.005Educational Advisory CommitteePURPOSE AND EFFECT: The Board proposes the ruleamendment in order to clarify language concerning thecertified public accountant.

SUBJECT AREA TO BE ADDRESSED: Educational Advisory Committee.

RULEMAKING AUTHORITY: 120.53(1), 473.304 FS.

LAW IMPLEMENTED: 120.53(1), 473.306 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-27.005 Educational Advisory Committee.

The Board shall appoint an Educational Advisory Committee which shall be composed of one (1) member of the Board, two (2) Florida certified public accountants licensees in public practice, and four (4) academicians on faculties of universities within the State of Florida. The Board member shall be appointed by the Chairman and serve at his or her pleasure. The other members of the Committee will be selected by the Chairman of the Committee for terms of two (2) years, with the potential for reappointment for one (1) additional two (2) year term. Any member appointed to fill a vacated, partial term, can serve two (2) full terms. In addition, the Committee shall consist of expert staff retained by the Department of Business and Professional Regulation. Said staff shall be individuals who have knowledge and experience with educational curricula and national accreditation standards for accounting and business programs. The Educational Advisory Committee shall assist the Board and Board staff with any educational matters or issues brought to the Committee, including but not limited to questions regarding academic qualification for applications for examination and licensure by endorsement. The Committee may also bring educational issues it deems of importance to the Board.

<u>Rulemaking</u> Specific Authority 120.53(1), 473.304 FS. Law Implemented 120.53(1), 473.306 FS. History–New 7-7-85, Formerly 21A-27.05, Amended 12-2-92, Formerly 21A-27.005, <u>Amended</u>.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.:RULE TITLE:61H1-28.0011Examinations

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to remove outdated language and update the requirements for the CPA examination.

SUBJECT AREA TO BE ADDRESSED: Examinations.

RULEMAKING AUTHORITY: 455.217(1), 473.304, 473.306 FS.

LAW IMPLEMENTED: 455.217(1), 473.306 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-28.0011 Examinations.

(1) The Board adopts the Uniform CPA Examination "CPA Examination" prepared by the Board of Examiners of the American Institute of Certified Public Accountants and the examination approved by the Board on Chapters 455 and 473, F.S., and the related administrative rules "Law and Rules Examination" as its licensure examinations.

(2) As used in Chapter 61H1-28, F.A.C., the following terms are hereby defined:

(a) "Examination window" means a three-month period in which candidates have an opportunity to take the CPA Examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus candidates will be able to test two out of the three months within each examination window.

(b) "Special examination window" means the period from April 5, 2004 to September 30, 2004 during which a candidate may have the opportunity to take the CPA Examination and during which the examination may be available for a period of time more than two months due to the unique circumstances surrounding the initial administration of the CPA Examination. The special examination window shall count as one examination window. During the special examination window a candidate may retake a failed section(s) one time.

(3) For purposes of the Uniform CPA Examination:

(a) A first-time candidate is defined as a candidate who is required to file an application in order to qualify to sit for all sections of an examination.

(b) A re-examination candidate is defined as a candidate who has not received credit for all sections within the time frame allotted, as set out in Rule 61H1-28.0052, F.A.C.

(c) Candidates cannot retake a failed test section(s) in the same examination window.

<u>Rulemaking</u> Specific Authority 455.217(1), 473.304, 473.306 FS. Law Implemented 455.217(1), 473.306 FS. History–New 1-1-04. <u>Amended</u>_____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-29.005 CPA Education/CPE Credit

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to clarify language concerning the certified public accountant.

SUBJECT AREA TO BE ADDRESSED: CPA Education/CPE Credit.

SPECIFIC AUTHORITY: 473.304, 473.3101, 473.323(2) FS. LAW IMPLEMENTED: 473.311, 473.312 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-29.005 CPA Education/CPE Credit.

The CPE reestablishment period for new <u>Florida certified</u> <u>public accountants licensees</u> begins on the date of certification, which is printed on the license. Only courses completed after that date may be used for CPE credit. Accordingly, no courses which count as education for obtaining the CPA license may be used for CPE credit. <u>Rulemaking</u> Specific Authority 473.304, 473.3101, 473.323(2) FS. Law Implemented 473.311, 473.312 FS. History–New 11-2-95._____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NOS.:	RULE TITLES:
61H1-33.002	Organization and Administration
61H1-33.0031	Continuing Professional
	Education/Ethics
61H1-33.0033	Obligations of CPA Ethics Course
	Continuing Education Providers
61H1-33.0065	Exemption from Renewal
	Requirements for Spouses of
	Members of the Armed Forces of
	the United States

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to clarify language concerning the certified public accountant and to update the requirements for ethics continuing professional education.

SUBJECT AREA TO BE ADDRESSED: Organization and Administration; Continuing Professional Education/Ethics; Obligations of CPA Ethics Course Continuing Education Providers; Exemption from Renewal Requirements for Spouses of Members of the Armed Forces of the United States. RULEMAKING AUTHORITY: 120.55(1)(a)4., 455.02(2), 455.213(6), 455.2178, 455.2179, 473.304, 473.312 FS.

LAW IMPLEMENTED: 455.02(2), 455.213(6), 455.2178, 455.2179, 473.312 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 AND A COPY OF THE PRELIMINARY DRAFT IS: Veloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61H1-33.002 Organization and Administration.

There is created the Committee on Continuing Professional Education. Subject to the approval of the Board, said Committee shall:

(1) through (2) No change.

(3) Audit the continuing professional education records of <u>Florida certified public accountants</u> licensees on a sample basis from time to time.

<u>Rulemaking</u> Specific Authority 473.304, 473.312 FS. Law Implemented 473.312 FS. History–New 12-4-79, Amended 2-3-81, 7-2-85, Formerly 21A-33.02, 21A-33.002, <u>Amended</u>.

61H1-33.0031 Continuing Professional Education/Ethics. Effective with the CPE reporting period ending June 30, 2006:

(1) A <u>Florida certified public accountant</u> licensee must complete no less than four of the total hours required for any reestablishment period <u>in ethics from a provider approved</u> pursuant to Rule 61H1-33.0032, F.A.C.

(2) Licensees shall attain a certificate of course completion prior to completing the exam requirements in Rule 61H1-28.007, F.A.C.

(2)(3) In the event the <u>four hours</u> course is <u>completed</u> taken in two modules, <u>Florida certified</u> <u>public</u> accountants licensees must complete the four-hour requirement with the same provider.

<u>Rulemaking</u> Specific Authority 120.55(1)(a)4., 473.304, 473.312 FS. Law Implemented 455.213(6), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History–New 5-18-05<u>, Amended</u>_____.

61H1-33.0033 Obligations of CPA Ethics Course Continuing Education Providers.

To maintain an approved status as an ethics course continuing education provider, the provider must:

(1) Retain documentation that the course instructor is a certified public accountant licensed by a state or territory of the United States who has practiced in a public accounting firm for five of the last ten years, whose background, training, education or experience makes it appropriate for the person to teach the course.

(2) Require each <u>Florida certified public accountant</u> <u>licensee</u> to complete the entire four-hour certified public accountant ethics course requirement in order to receive a certificate of attendance. Offer the four-hour certified public accountant ethics course in one module of four credit hours or two modules of two credit hours.

(3) No change.

(4) Ensure that all promotional material for courses or seminars offered to <u>Florida certified public accountant licensee</u> for credit contain the certified public accountant ethics course provider number and course title.

(5) through (6) No change.

(7) Provide a written examination to each participating <u>Florida certified public accountant</u> licensee in correspondence study courses. In order to complete the course, the <u>Florida</u> <u>certified public accountant</u> licensee must sign and date the examination and receive a minimum grade of eighty percent (80%). If a <u>Florida certified public accountant</u> licensee fails the examination, the <u>Florida certified public accountant</u> licensee fails the examination, the <u>Florida certified public accountant</u> licensee fails the examination again in order to achieve a passing grade.

(8) through (10) No change.

<u>Rulemaking Specific</u> Authority 120.55(1)(a)4., 455.213(6), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(6), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History–New 5-18-05<u>.</u> <u>Amended</u>_____.

61H1-33.0065 Exemption from Renewal Requirements for Spouses of Members of the Armed Forces of the United States.

A <u>Florida certified public accountant</u> licensee who is the spouse of a member of the Armed Forces of the United States and was caused to be absent from the State of Florida because of the spouse's duties with the armed forces shall be exempt from all licensure renewal provisions under these rules during such absence. The <u>Florida certified public accountant</u> licensee must show proof to the Board of the absence and the spouse's military status.

<u>Rulemaking</u> Specific Authority 455.02(2) FS. Law Implemented 455.02(2) FS. History–New 7-13-04<u>, Amended</u>.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Notices for the Department of Environmental Protection between December 28, 2001 and June 30, 2006, go to http://www.dep.state.fl.us/ under the link or button titled "Official Notices."

DEPARTMENT OF ENVIRONMENTAL PROTECTION

RULE NOS.:	RULE TITLES:
62-302.200	Definitions
62-302.300	Findings, Intent, and Antidegradation Policy for Surface Water Quality
62-302.400	Classification of Surface Waters,
	Usage, Reclassification, Classified Waters
62-302.500	Surface Waters: Minimum Criteria,
	General Criteria
62-302.520	Thermal Surface Water Criteria
62-302.530	Table: Surface Water Quality Criteria
62-302.540	Water Quality Standards for
	Phosphorus Within the Everglades Protection Area
62-302.700	Special Protection, Outstanding
	Florida Waters, Outstanding National Resource Waters
62-302.800	Site Specific Alternative Criteria

PURPOSE AND EFFECT: On July 20, 2009, the Department of Environmental Protection (Department) received a petition to initiate rulemaking from the Florida Stormwater Association to establish a more refined surface water classification system. The Department is initiating rulemaking and has scheduled a workshop to receive comments from the public regarding the establishment of a new surface water classification system based on the recommendations of a previously established advisory committee known as the Designated Uses Policy Advisory Committee.

SUBJECT AREA TO BE ADDRESSED: Rule development will address the need to establish a more refined surface water classification system.

RULEMAKING AUTHORITY: 373.043, 373.4592, 403.061, 403.062, 403.087, 403.088, 403.504, 403.704, 403.804, 403.805 FS.

LAW IMPLEMENTED: 373.016, 373.026, 373.414, 373.4592, 403.021, 403.031, 403.061, 403.062, 403.085, 403.086, 403.087, 403.088, 403.101, 403.141, 403.161, 403.182, 403.201, 403.502, 403.504, 403.702, 403.708, 403.802, 403.918 FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: Tuesday, August 18, 2009, 9:00 a.m.

PLACE: Florida Department of Environmental Protection, Southwest District Office, Main Conference Room, 13051 N. Telecom Parkway, Temple Terrace, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least five days before the workshop/meeting by contacting: Eric Shaw with the Water Quality Standards and Assesssment Section at (850)245-8429. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Eric Shaw, Water Quality Standards and Assessment Section, Florida Department of Environmental Protection, 2600 Blair Stone Road, MS 6511, Tallahassee, Florida 32399-2400, telephone (850)245-8429, Email: Eric.Shaw@dep.state.fl.us THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF HEALTH

Board of Medicine

RULE NO.:	RULE TITLE:
64B8-8.0021	Provisions Governing All
	Supervisors or Monitoring
	Physicians

PURPOSE AND EFFECT: The Board proposes the development of a rule amendment to address limited instances in which probation supervisors/monitors may be compensated by physicians who are on probation.

SUBJECT AREA TO BE ADDRESSED: Compensation of probation supervisors/monitors.

RULEMAKING AUTHORITY: 458.309, 459.331 FS. LAW IMPLEMENTED: 459.331 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Larry McPherson, Jr., Executive Director, Board of Medicine/MQA, 4052 Bald Cypress Way, Bin #C03, Tallahassee, Florida 32399-3253

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

DEPARTMENT OF HEALTH

Division of Environmental Health

RULE NOS.:	RULE TITI	LES:	
64E-11.002	Definitions		
64E-11.004	Food Protec	tion	
64E-11.006	Food Equip	ment and Utensi	ls
BURD DOGE VIND			

PURPOSE AND EFFECT: The purpose of the proposed rule changes is to incorporate food safety requirements that will allow the regulated community to utilize current practices that maintain food safety without the use of specified equipment and without submitting a variance. Additionally, the purpose of the proposed rule change is to clarify terminology used to document food safety practices and to clarify that the prerequisite for appropriate equipment to maintain food at a safe temperature when temperature requirements must be met. The effect of the changes will be to give food service establishments an alternative for complying with one of the current rule requirements.

SUBJECT AREA TO BE ADDRESSED: Methods for maintaining food safety temperatures when temperature requirements must be met and related terminology.

RULEMAKING AUTHORITY: 381.0072 FS.

LAW IMPLEMENTED: 381.0072 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Ric Mathis, Bureau of Community Environmental Health, 4052 Bald Cypress Way, Bin A08, Tallahassee, FL 32399-1710, (850)245-4277

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

FISH AND WILDLIFE CONSERVATION COMMISSION

Vessel Registration and Boating Safety

RULE NO.:	RULE TITLE:
68D-24.017	Palm Beach County Boating
	Restricted Areas

PURPOSE AND EFFECT: The purpose of this amendment is to protect vessel traffic safety on the Atlantic Intracoastal Waterway. The effect of this rule will be to reduce vessel speeds over specified portions of the Atlantic Intracoastal Waterway in Palm Beach County where necessary to manage and promote the use of this state waterway for safe and enjoyable boating.

SUBJECT AREA TO BE ADDRESSED: Vessel speed limits within and adjacent to portions of the Florida Intracoastal Waterway in Palm Beach County.

RULEMAKING AUTHORITY: 327.04, 327.46 FS.

LAW IMPLEMENTED: 327.46 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 AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Ms. Tara Alford, Management Analyst, Boating and Waterways Section, Division of Law Enforcement, 620 South Meridian St., Tallahassee, Florida 32399-1600, (850)410-0656, ext. 17169 THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

FINANCIAL SERVICES COMMISSION

OIR – Insurance Regulation

RULE NO.:	RULE TITLE:
69O-170.0144	Public Hurricane Loss Projection
	Model-Fee Schedule

PURPOSE AND EFFECT: Amending Fee Schedule for Public Hurricane Loss Projection Model.

SUBJECT AREA TO BE ADDRESSED: Public Hurricane Loss Projection Model.

RULEMAKING AUTHORITY: 627.06281 FS.

LAW IMPLEMENTED: 627.06281 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 20, 2009, 2:00 p.m.

PLACE: 142 Larson Building, 200 East Gaines Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Laura Parsons, Office of Insurance Regulation, E-mail Laura.parsons @floir.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Laura Parsons, Office of Insurance Regulation, E-mail Laura.parsons @floir.com

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

FINANCIAL SERVICES COMMISSION

OIR – Insurance Regulation

RULE NO.: RULE TITLE: 69O-170.0155 Forms

PURPOSE AND EFFECT: This rule is being amended to adopt revised versions of Office of Insurance Regulation forms OIR-B1-1655, "Notice of Premium Discounts for Hurricane Loss Mitigation", and OIR-B1-1802, "Uniform Mitigation Verification Inspection Form". The forms are being revised based on changes to the My Safe Florida Home program and the experience of the Office of Insurance Regulation, insurers and policyholders with the forms since their last revisions in July 2007.

SUBJECT AREA TO BE ADDRESSED: Section 627.711, Florida Statutes, required the Office to develop two forms. The first, OIR-B1-1655, is used by insurers to provide policyholders information about available windstorm mitigation discounts. The second, OIR-B1-1802, is used by home inspectors to verify the presence of windstorm-mitigation features on policyholder's property so the insurer can calculate appropriate discounts. Because the free inspections and the grants offered by the My Safe Florida Home program are no longer available, Form OIR-B1-1655 is being revised to remove references to these programs. Form OIR-B1-1802 is being revised to use terminology commonly used in the construction industry in describing the construction features to be inspected and to require the inspector and homeowner to verify the inspector actually conducted the inspection.

RULEMAKING AUTHORITY: 624.308, 627.711 FS.

LAW IMPLEMENTED: 215.5586, 627.711 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 18, 2009, 9:30 a.m.

PLACE: 142 Larson Building, 200 East Gaines Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Michael Milnes, Bureau of Property and Casualty, Office of Insurance Regulation, E-mail michael.milnes@ floir.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Michael Milnes, Bureau of Property and Casualty, Office of Insurance Regulation, E-mail michael.milnes@floir.com

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

Section II **Proposed Rules**

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to http://www.dep.state.fl.us/ under the link or button titled "Official Notices."

DEPARTMENT OF CORRECTIONS

RULE NO.: RULE TITLE:

Reporting Disciplinary Infractions

33-601.303 PURPOSE AND EFFECT: The purpose and effect of the proposed rule is to state that acts directly associated with an inmate's intentional self injurious behavior shall not be reported for disciplinary action.

SUMMARY: The proposed rule is amended to state that acts directly associated with an inmate's intentional self injurious behavior shall not be reported for disciplinary action.

OF STATEMENT OF SUMMARY **ESTIMATED REGULATORY COSTS:** The agency has determined that this rule will not have an impact on small business. A SERC has not been prepared by the agency.

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

RULEMAKING AUTHORITY: 944.09 FS.

LAW IMPLEMENTED: 20.315, 944.09, 945.04 FS.