

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-25, FLORIDA ADMINISTRATIVE CODE
CONTRACT AUDITING
PART II CERTIFIED AUDIT PROGRAM
REPEALING RULE 12-25.035

12-25.035 Responsibility for Program Training, Certification Procedures, and Program Availability.

(1) Subject to the Department's supervision and approval, the Florida Institute of Certified Public Accountants (FICPA) shall:

- (a) Develop the instructional curriculum and materials for the certified audit program;
- (b) Deliver this curriculum in a training context;
- (c) Test qualified practitioners and practitioners who have participated in such training; and,
- (d) Administer the training and testing process.

(2) The Department will approve the training, including instructional curriculum and materials, and testing administered and provided by the FICPA, if the FICPA meets all the conditions contained in the contract which must be established by both parties pursuant to section 213.285(1), F.S., and section 4 of chapter 98-95, Laws of Florida.

(3)(a) The Department is responsible for issuing a certification to each eligible training participant within twenty-one calendar days of receiving the list of participants who have successfully completed the training and examination program. The initial certification will be valid for 24 consecutive months beginning with the date of issuance. Any subsequent recertification will be valid for 24 consecutive months.

(b) The Department shall issue temporary recertification if a previously certified qualified practitioner fails to timely apply for and receive a recertification. These temporary recertifications shall expire 90 consecutive calendar days after the date of issuance. No more than two consecutive temporary recertifications shall be issued to a qualified practitioner.

(4) Only those qualified practitioners who hold an active and valid certificate issued by the Department are eligible to state or imply that they are certified in Florida Sales and Use Tax (CFST) or use the CFST designation.

(5) Continuing professional education is required for practitioners and qualified practitioners as part of the training required pursuant to the directives in section 213.285(1)(a), F.S., and section 4 of chapter. 98-95, L.O.F. These laws require the training to be developed and delivered by the FICPA and approved by the Department pursuant to the contract signed by the Department and the FICPA. The Department shall approve the continuing professional education program if it meets all the criteria established in the contract.

(a) Practitioners must complete a continuing professional education program which will not exceed eight hours every two years.

(b) A qualified practitioner must complete a continuing professional education program which will not exceed sixteen hours every two years.

(6) Revocation of a Certification or Recertification by the Department. A qualified practitioner's certification or recertification will be revoked by the Department if:

(a) The State of Florida, Board of Accountancy revokes the license to practice of the qualified audit firm; or,

(b) The qualified practitioner or qualified audit firm fails to comply with the provisions of rule 12-25.049, F.A.C.

(7) Procedures For Protesting Denials of Certification, Recertification, and Revocations:

(a) A qualified practitioner may protest the Department's decision to not issue a certification or recertification to such practitioner, or to revoke a previously-issued certification or recertification to such practitioner by following the procedures outlined in this rule.

(b) Within 30 days of receiving written notification from the Department of its decision to not issue a certification, recertification, or to revoke a previously-issued certification or recertification, the qualified practitioner must submit to the administrator of the certified audit program a request for reconsideration.

(c) A request for reconsideration must include additional material facts which the qualified practitioner believes the Department should review during the agency's reconsideration of its original decision.

(8) The FICPA shall provide the Department with a description of each fee for which it requests approval as payment for a service provided to any qualified practitioner prior to charging said fee, together with the information necessary for the Department to determine that the fee is consistent with making the certification program available to an otherwise qualified practitioner or practitioner.

(a) The Department shall make a determination regarding the fee request in relation to the program's availability by considering the following:

1. The contribution made by the FICPA in establishing, developing, administering, and updating the certification program, including associated costs;
2. The price per credit hour charged, compared to the price charged for similar professional programs;
3. The revenue required to maintain the program;
4. The revenue required to improve or update the training provided, and the testing conducted within the program.

(b) The amount of any fee so determined shall be rendered in an order and specified by amendment to a contract entered into between the FICPA and the Department.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed--XX-XX-XX