

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

AMENDING RULES 12-25.0305, 12-25.031, 12-25.037, 12-25.041, 12-25.045, 12-25.047, 12-25.048, 12-25.050

REPEALING RULES 12-25.033, 12-25.035, 12-25.038, 12-25.039, 12-25.042, 12-25.049

**12-25.0305 Scope of Rules.**

The rules in Part II of this chapter implement the certified audits project authorized by Section 213.285, F.S. The rules set forth in this part are applicable to all taxes: ~~imposed by~~

(1) ~~Imposed by sections~~ Sections 125.0104 and 125.0108, F.S., unless the tax is self-administered by a county;  
and

(2) ~~Imposed by chapter~~ Chapter 212, F.S.

No later than five years after the effective date of this rule, the Department will evaluate the rules in Part II of this chapter during the agency's annual rulemaking and regulatory plan review conducted pursuant to s. 120.74, F.S, to determine whether the rules remain necessary for the proper implementation of the statutes being implemented.

Rules determined to be unnecessary, or that can be implemented in a more efficient or cost-effective manner, will be proposed for repeal or amendment in accordance with the procedures set forth s. 120.54, F.S.

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

Substantial rewording of Rule 12-25.031 follows. See Florida Administrative Code for present text.

**12-25.031 Definitions.**

Terms defined in s. 213.285(1), F.S., apply to this Part in addition to the following definitions:

(1) “Audit Plan” means a detailed, comprehensive list of procedures to be used by a qualified practitioner to conduct a review of a participating taxpayer’s books and records to determine tax compliance. The Audit Plan will be customized for the participating taxpayer.

(2) “Board” means the State of Florida Board of Accountancy.

(3) “Practitioner(s)” means the individual(s) on the certified audit engagement team who are not qualified practitioners.

(4) “Qualified audit firm” means a certified public accounting firm licensed by the Board which employs a qualified practitioner.

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

**12-25.033 Eligibility and Qualifications.**

(1)(a) Any employee or owner of a qualified audit firm, responsible for planning, directing, conducting, reviewing, or reporting on a participating taxpayer’s tax compliance in a certified audit must be a qualified practitioner.

(b) Any practitioner employed by the qualified audit firm who performs audit analysis, makes auditing decisions on source documents, taxpayer data or sales transactions, or who performs agreed-upon procedures, except for the gathering of information for the planning work discussed in subparagraphs 12-25.047(1)(b)1., 2., 4., 5., 6. and 7., F.A.C., scheduling, or reconciling, must successfully complete a training course approved by the Department prior to their initial performance of the subject activities. The Department will approve the training, including instructional curriculum and materials, and testing, administered and delivered by the contract provider, if the provider meets all the conditions contained in pages 20 through 23 of the contract required to be established by both parties pursuant to section 213.285(1), F.S., and section 4 of chapter 98-95, Laws of Florida. This contract is adopted and incorporated by reference. However, the Department shall grant a waiver of this requirement for a specific certified audit in circumstances where a practitioner working on the subject audit can not complete his or her work due to a documented medical reason, a documented family emergency, or the practitioner has left the employment of the firm. The training course will, at a minimum, teach the basics of Florida Sales and Use tax law, and will include a required examination. The Department will be the final authority on the content of the training course and the nature, number, and type of questions on the examination. “Successfully complete” means the participant has met all the requirements for the course and achieved a scaled score of 70 percent. Further, any

practitioner performing the subject activities shall be supervised by a qualified practitioner. The subject qualified practitioner will be physically on-site where the activities are performed.

(c) All qualified practitioners and practitioners who work on the certified audit must be currently employed by a qualified audit firm.

(d) Only qualified audit firms are permitted to issue reports.

(e) In addition, the qualified audit firm must have received a timely onsite peer review dated prior to the date of the Request to Participate and must have received an "Unqualified Opinion" on such onsite peer review. Compliance with these requirements is based on the most recent on-site peer review received prior to the Request to Participate. If the qualified audit firm at the date of the Request to Participate has not received an on-site peer review with an unqualified opinion, dated prior to the date of the Request to Participate, then the qualified audit firm is ineligible to participate in the certified audit program. The qualified audit firm can submit a new Request to Participate once the applicable requirements are met.

(2) To be eligible to provide a certified audit service to a taxpayer, the qualified audit firm must be independent with respect to that taxpayer, pursuant to the guidelines established by Florida Board of Accountancy Advisory Opinions issued on certified audit independence questions, which are adopted and incorporated by reference. The Department will determine if the circumstances and facts of the particular situation are materially the same as situations for which guidelines were previously issued. If the facts and circumstances are unique or if the qualified audit firm believes there are differences between their situation(s) and the situation(s) previously addressed by the Board that were the basis for the Department to deny participation, then the qualified audit firm can request an Advisory Opinion from the Board on the particular situation(s). The Department shall then decide based on the guidelines in the Board's response to that request and based on General Standard No. 2 (Independence), Generally Accepted Auditing Standards, which are adopted and incorporated by reference. If the qualified audit firm does not agree with the Department's decision, it can request a Declaratory Statement from the Board, which determination will be final.

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

**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 Accounts (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.*

Substantial rewording of Rule 12-25.037 follows. See Florida Administrative Code for present text.

**12-25.037 Request to Conduct a Certified Audit. ~~Applying for Participation in the Program.~~**

(1) When a taxpayer wants to participate in the Certified Audit Program, the taxpayer must work with a qualified practitioner to complete a Request to Conduct a Certified Audit (Form DR-342000, effective XX/XX, hereby incorporated by reference, <http://www.flrules.org/Gateway/reference.asp?No=Ref-> ), and submit the request to the Department, along with any required supporting documents.

Copies of this form are available, without cost, by one of the following methods:

(a) Downloading the form from the Department’s website at [floridarevenue.com/forms](http://floridarevenue.com/forms).

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

(2) The Department will issue written notification to the qualified practitioner within 10 days after receiving a Request to Conduct a Certified Audit. The notification will state the request has been approved, has been denied, or is incomplete.

(3) If the Department determines a Request to Conduct a Certified Audit is incomplete, the Department will issue a letter explaining how the materials must be revised, expanded, or clarified.

(a) The qualified practitioner will be given 30 calendar days from the date the letter is issued by the Department to submit the revised documents.

(b) If the qualified practitioner does not submit the revised documents within 30 calendar days, the Request to Conduct a Certified Audit will be denied. Both the qualified practitioner and the taxpayer will be notified in writing of the denial.

(c) A qualified practitioner may submit a written request to the Department for a 15-day extension of the 30-day time period. The Department will not accept more than two consecutive written requests for a 15-day extension for the same Request to Conduct a Certified Audit.

(4) The following constitutes grounds for denial of a Request to Conduct a Certified Audit.

(a) The taxpayer has been issued a written notice of intent to audit by the Department, which is dated before the postmark of the Request to Conduct a Certified Audit.

(b) The taxpayer is currently under investigation by the Department or the Department learns the taxpayer is currently under investigation for financial impropriety by a local, state, or federal government entity. The request will also be denied if an investigation by the Department or a local, state, or federal government entity resulted in criminal conviction of the taxpayer for financial impropriety.

(c) The taxpayer has filed for bankruptcy.

(d) There are outstanding liens, warrants, or amounts due which were issued by the Department against the taxpayer. If the Department determines that unsatisfied liens, warrants, or amounts due exist, the Request to Conduct a Certified Audit will be denied. The taxpayer can remedy the reason for denial by satisfying the lien, warrant, or amounts due.

(5) If a Request to Conduct a Certified Audit is denied, the Department's written notification to the qualified practitioner will explain the specific reasons for such denial, unless

(a) an ongoing investigation would be jeopardized; or

(b) the confidentiality provisions of Section 213.053, F.S., prohibit such explanation.

(6)(a) If a qualified practitioner remedies the reasons for denial, the practitioner may request reconsideration of the denial by submitting a written request presenting additional materials facts for review by the Department to the administrator of the Certified Audit Program. The written request must be submitted within 21 calendar days after the date the Department issued the denial of the Request to Conduct a Certified Audit. The request may be mailed or faxed to the Department as follows:

United States Postal Service:

OR Overnight Mail:

Florida Department of Revenue

Florida Department of Revenue

Certified Audit Program MS 1-4600

Compliance Standards Certified Audit

PO Box 5139

2450 Shumard Oak Blvd

Tallahassee, Florida 32314-5139

Building 1-4653

Tallahassee, Florida 32311

Fax number: 850-921-6174

(b) Within 10 days after receiving the request, the Department will issue a final notice of approval or denial to both the qualified practioner and the taxpayer.

(c) If the qualified practioner has received a final notice of denial, the qualified practioner may submit a new Request to Conduct a Certified Audit.

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

#### **12-25.038 Voluntary Disclosure of Liabilities for Other Taxes.**

(1) Section 213.21(7)(a), F.S., authorizes the Department to compromise or settle the tax and interest due on unpaid tax liabilities which are voluntarily self-disclosed to the Department, when the agency determines it is in the best interest of the state. Further, the Department’s subsection 12-13.007(9), F.A.C., provides that “reasonable cause” to compromise penalty is generally presumed to exist whenever a taxpayer voluntarily discloses a tax liability.

(2) A taxpayer who elects to voluntarily self-disclose an unpaid tax liability for the taxes identified in paragraph 12-25.037(7)(c), F.A.C., shall receive a waiver of all resulting penalties, pursuant to subsection 12-13.007(9), F.A.C., except for penalties associated with the failure to remit taxes collected by the taxpayer, and is authorized to receive an abatement of interest as provided by section 213.21(7), F.S. However, this abatement of interest is conditioned upon the Department’s final approval of the certified audit report for such taxpayer.

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

#### **12-25.039 Protest Procedure; Denial of a Request to Participate in the Certified Audit Program.**

(1) A qualified practitioner may protest the Department’s decision to deny a Request to Participate in the Certified Audit program by following the procedures outlined in this rule.



(2) If a qualified audit firm elects to submit to the administrator of the Certified Audit program a request for reconsideration, then the request must be postmarked within 15 calendar days of receiving written notification from the Department denying a Request to Participate.

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

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

#### **12-25.041 Suspension of a Certified Audit in Progress.**

(1) Approval to participate in the Certified Audit Program will be suspended or revoked by the Department based on the following criteria:

(a) Suspension:

1. The ~~Florida Board of Accountancy~~ suspends the firm license of the qualified audit firm.

2. The Board suspends the license of the qualified practitioner, unless the qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit.

~~3.2.~~ The Department initiates an investigation or is notified by another local, state, or federal agency of an investigation for financial impropriety by the taxpayer subsequent to approval of participation but prior to Department approval of the subject certified audit report.

(b) Revocation:

1. The taxpayer files for bankruptcy subsequent to approval of participation but prior to Department approval of the subject certified audit report.

2. The ~~result of the~~ investigation discussed in subparagraph (a)~~3.2.~~ of this subsection results in a criminal conviction of the taxpayer for financial impropriety is unfavorable to the taxpayer.

3. The ~~Florida Board of Accountancy~~ revokes the firm license of the qualified audit firm.

4. The Board revokes the license of the qualified practitioner, unless the qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit.

(2) ~~A~~ This suspension implemented based on the criteria identified in paragraph (1)(a) will shall last for an initial period of no more than 60 calendar days. At the end of the suspension such 60 calendar day period the Department must do one of the following: either:

(a) Lift ~~the such~~ suspension, and authorize the qualified practitioner to continue to perform any and all certified audits;

(b) Extend the suspension an additional 30 calendar days; ~~or,~~

(c) 1. Provide written notification to the taxpayer(s) and the qualified audit firm that the qualified audit firm has had its firm license revoked by the Board and accordingly, the Department is prohibiting the qualified audit firm from performing certified audits. In that circumstance, the taxpayer(s) has 60 calendar days to retain another qualified audit firm. Failure to retain a qualified audit firm within 60 calendar days will result in the application of the provisions of Rule 12-25.045, F.A.C.

2. Provide written notification to the taxpayer(s) and the qualified audit firm that the qualified practitioner has had their license revoked by the Board, and the Department is prohibiting the qualified practitioner from performing certified audits. In that circumstance, the taxpayer(s) has 60 calendar days to retain another qualified audit firm or to provide evidence the current qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit. Failure to either retain a different qualified audit firm or to provide evidence of employment of a qualified practitioner by the current qualified audit firm within 60 calendar days will result in application of the provisions of Rule 12-25.045, F.A.C.

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

#### **12-25.042 Withdrawal from the Certified Audit Program.**

(1) If the taxpayer withdraws from the Certified Audit program subsequent to Department approval of participation, but prior to Department approval of the Agreed Upon Procedures, then the taxpayer will again be eligible for selection through the normal case selection process and will be subject to the standard audit selection criteria and procedures.

(2) If the taxpayer withdraws from the Certified Audit program subsequent to the Department approval of the Agreed Upon Procedures or if a Certified Audit report is not provided to the Department within 90 calendar days

upon approval, and the Department denies an extension of time, then the Department will conduct an audit of the taxpayer for the same audit period and taxes addressed by the Agreed Upon Procedures.

(3) If the Department completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit program.

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

#### **12-25.045 A Certified Audit is Initiated by the Taxpayer but Not Completed.**

(1) If, for whatever reason, the taxpayer's designated qualified audit firm fails to submit a completed certified audit report that meets the requirements of Rule 12-25.048, F.A.C., after there has been approval of the Audit Plan, "Agreed Upon Procedures" a Department auditor will complete the audit. ~~If a Department auditor completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit program.~~

(2)(a) If the taxpayer withdraws from the Certified Audit Program subsequent to Department approval of participation, but prior to Department approval of the Audit Plan, the taxpayer will again be eligible for selection through the normal case selection process and will be subject to the standard audit selection criteria and procedures.

(b) If the taxpayer withdraws from the Certified Audit Program subsequent to the Department approval of the Audit Plan, the Department will conduct an audit of the taxpayer for the same audit period and taxes addressed by the Audit Plan.

(3) If the Department completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit Program.

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

Substantial rewording of Rule 12-25.047 follows. See Florida Administrative Code for present text.

**12-25.047 Development of the Audit Plan Agreed-Upon Procedures.**

(1) Within 30 calendar days after receipt of the Department's written notification approving the Request to Conduct a Certified Audit, the qualified practitioner must submit a proposed Audit Plan and procedures for conducting the certified audit to the Department for its review and approval.

(2) The proposed Audit Plan must include the qualified practitioner's pre-audit analysis of the participating taxpayer's business operations using a Certified Audit Program Pre-Audit Analysis (Form DR-344000, hereby incorporated by reference, effective XX/XX, <http://www.flrules.org/Gateway/reference.asp?No=Ref-> ). This pre-audit analysis is the starting point for development of a customized Audit Plan to perform the tax compliance review of the participating taxpayer. The Certified Audit Program Pre-Audit Analysis form is available, without cost, by one of the following methods.

(a) Downloading the form from the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms).

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

(3) The audit period for the Audit Plan will be a minimum of two consecutive years, unless the requesting taxpayer has been subject to Florida sales and use tax for less than two years. The audit period must begin in

(a) the month immediately after the ending month of any previous audit,

(b) the month the requesting taxpayer is subject to Florida sales and use tax if subject to the tax less than two years, or

(c) the earliest month within the statute of limitations as provided in s. 95.091, F.S.

(4) To request an extension of time to submit the proposed Audit Plan and procedures, the qualified practitioner must submit a written request to the Department containing the facts establishing reasonable cause for an extension. When the qualified practitioner has established reasonable cause for the extension, the Department will notify the qualified practitioner in writing and grant the qualified practitioner 30 additional calendar days. Reasonable cause is based on all the facts and circumstances and the verifiable showing of extraordinary circumstances as follows:

(a) Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from compiling the proposed Audit Plan and procedures;  
or

(b) Any other cause beyond the control of the qualified practitioner that would prevent a reasonably prudent practitioner from timely submitting the proposed Audit Plan and procedures to the Department.

(5) The Department will approve the proposed Audit Plan and procedures if it determines that the plan and procedures are adequate to perform the tax compliance review. Once the Department approves the Audit Plan, it will become the agreed upon procedures for conducting the certified audit.

(6) Before making any additions, deletions, or revisions to the approved Audit Plan, the qualified practitioner must submit a written request to the Department and receive written approval to amend the Audit Plan.

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

Substantial rewording of Rule 12-25.048 follows. See Florida Administrative Code for present text.

**12-25.048 Submission of the Certified Audit Report.**

(1) Within 90 days after approval of the Audit Plan, the qualified practitioner must submit the Certified Audit Report to the Department for review and approval.

(2) The Certified Audit Report must meet all the requirements established by the Audit Plan.

(3) The Department is authorized to share any of the information discussed in the Certified Audit Report with any county which, pursuant to law, self-administers the taxes imposed by Sections 125.0104(3) and (10), 125.0108(1), or 212.0305, F.S.

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

**12-25.049 Review of Certified Audit Reports.**

(1) The Department will select certain approved certified audit reports for a post-approval comprehensive review of the supporting work papers and associated documentation.

(2) To facilitate the review process, the qualified audit firm is required to use the Department's audit software in performing the certified audit. The qualified audit firm is also required to retain comprehensive, detailed documentation of the certified audit work performed, and to make that documentation available to the Department upon request. The Department shall have unrestricted access to all information and documentation necessary for a comprehensive review.

(3) The criteria for selecting an approved certified audit report for review is:

(a) The taxpayer replaced the original qualified audit firm subsequent to the Department's approval of the Agreed Upon Procedures for such certified audit, but prior to submission of the certified audit report to the Department.

(b) The certified audit is the initial engagement performed by the qualified audit firm.

(c) The certified audit is the second of two consecutive audits submitted by a qualified audit firm which resulted in a "no change" or in a refund request.

(d) The certified audit is within a sample of five percent of completed certified audits performed within a 12-month period, which sample was randomly selected from the entire population of completed certified audits for such period.

(4) When a qualified practitioner completes a certified audit and the Department approves the certified audit report, the qualified audit firm must request that the certified audit engagement be included as a part of their next on-site peer review.

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

#### **12-25.050 Protests.**

A taxpayer participating in the Certified Audit ~~Program~~ program has all the protest rights available to any taxpayer who is audited by the Department, as provided in Rule 12-6.003, F.A.C. If the taxpayer decides to file a protest, the taxpayer may elect to retain the qualified audit firm who performed the certified audit to represent them in the informal protest procedures governed by Section 213.21, F.S. In that circumstance, the qualified practitioner continues in the role as the auditor and remains responsible for providing the Department any additional information

or performing any additional audit work requested by the Department ~~judges necessary~~ to address the protested tax issues.

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