



Florida Institute of Certified Public Accountants

3800 Esplanade Way, Suite 210
Tallahassee, FL 32311
Phone: 850-224-2727
Fax: 850-222-8190
www.ficpa.org

October 6, 2020

Tammy Miller
Florida Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, FL 32311

RE: Workshop/hearing request - F.A.R. Notice 23689551

Dear Ms. Miller:

On behalf of the nearly 20,000 members of the Florida Institute of CPAs (FICPA), please accept this letter as a formal request for a workshop or hearing regarding the following recently published rules regarding the Certified Audit Program.

As published in the notice and mentioned during the recent Cabinet meeting, the Florida Department of Revenue (DOR) has indicated that *“These rule changes are necessary to revise Part II of Chapter 12-25, F.A.C., in order to simplify and clarify the process for conducting a certified audit pursuant to Section 213.285, F.S.”* While the FICPA has discussed these rules with some members of the DOR staff, we believe a public and transparent workshop to allow those CPAs who are actually engaged to perform these audits would be appropriate given the fact that the rules have not been revised in more than a decade.

Moreover, since the legislation creating the Certified Audit Program passed in 1998 and was a key legislative proposal for the FICPA, we strongly support the continuation of the program and even an expansion of the program to allow for more taxpayers to actually participate. The FICPA hopes to continue our long-term relationship on

Thank you for your consideration on the attached noticed rules. We look forward to participating in this workshop.

Sincerely,

A handwritten signature in black ink that reads 'Justin Thames'.

Justin Thames, DPL
Director of Governmental Affairs



Florida Institute of Certified Public Accountants

3800 Esplanade Way, Suite 210
Tallahassee, FL 32311
Phone: 850-224-2727
Fax: 850-222-8190
www.ficpa.org

cc: FICPA State Legislative Policy Committee
Mark Hamilton, General Counsel, Florida Department of Revenue
Jennifer J. Green, Liberty Partners of Tallahassee, LLC

F.A.R. Notice 23689551

Amendments to Rules 12-25.0305, 12-25.041, 12-25.045, and 12-25.050, F.A.C., are intended to provide clarification of the current rule text and to conform with revisions made to other rules within Part II of Chapter 12-25. Revisions to Rules 12-25.031, 12-25.037, 12-25.047, and 12-25.048, F.A.C., resulted in substantial rewording of the rule due to simplifying the rule, combining two rules, restructuring of the rule, or all three; Rules 12-25.037 and 12-25.047, F.A.C., incorporate two existing forms which have been substantially revised, Form DR-342000 (Request to Conduct a Certified Audit) and Form DR-344000 (Certified Audit Program Pre-Audit Analysis), respectively. Rules 12-25.038 and 12-25.049, F.A.C., are proposed for repeal as these rules are obsolete. Rules 12-25.039 and 12-25.042, F.A.C., are proposed for repeal as the content of these rules were incorporated into one or more of the rules proposed for revisions. Rules 12-25.033 and 12-25.035, F.A.C., are proposed for repeal as the current rules do not meet the requirements of general applicability and are obsolete. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's