Certified Audit Program
2011 Schedule

Initial Certification

Training
Credit: Up to 20 CPE hours
Dates: Oct 26-28, 2011 - Tallahassee

For more information, contact: Brenda Hubbard at hubbardb@ficpa.org
To register, contact: FICPA Member Service Center at (800) 342-3197

Exam
Date: Open

The exam can also be scheduled at our office or at/near your office with a designated proctor. To arrange, contact Brenda Hubbard at hubbardb@ficpa.org

Recertification

Ongoing Recertification Self-Study & Exam (CARO)
Credit: Up to 8 TB CPE hours
For more information, contact: Brenda Hubbard at hubbardb@ficpa.org
To order, contact: FICPA Member Service Center at (800) 342-3197 (in Florida)

Florida Sales & Use Tax Issues Seminar (SUT)
Credit: Up to 8 TB CPE hours
Date: November 16, 2011 – Ft. Laud.
Date: Spring 2012 (TBD)
For information or to register, contact: FICPA Member Service Center at (800) 342-3197 (in Florida) or visit the FICPA online CPE catalog at www.ficpa.org/cpe.

Introduction to Multi-State Income and Sales & Use Tax Issues Seminar (MSSU)
Credit: Up to 8 TB CPE hours
Date: Spring 2012 (TBD)
For information or to register, contact: FICPA Member Service Center at (800) 342-3197 (in Florida) or visit the FICPA online CPE catalog at www.ficpa.org/cpe.

State Tax Conference (STC)
Credit: Up to 16 CPE hours
Date: Spring 2012 (TBD)
For information or to register, contact: FICPA Member Service Center at (800) 342-3197 (in Florida) or visit the FICPA online CPE catalog at www.ficpa.org/cpe.

Annual FICPA/Florida Dept. of Revenue Liaison Meeting (NO)
Credit: Up to 6 TB CPE hours
Date: Fall 2011 (TBD)
No charge for FICPA members!
For more information, contact: Brenda Hubbard at hubbardb@ficpa.org
To pre-register, contact: Karen Nuzie at nuziek@ficpa.org

Florida Dept. of Revenue Statistical Sampling Course
Credit: Offered through DOR only
Date: July at various DOR locations.
For more information, contact: Scott Chunn at chunns@dor.state.fl.us

For more info:
www.ficpa.org/certifiedaudit

Requirements to Conduct Certified Audits

To conduct certified audits, both the individual and firm requirements below must be met.

Individuals must have:

- An active Florida CPA license.
- Attended the mandatory 2.5 day certified audit training (CATR) course.
- Passed the certified audit exam (CAE).
- Issued a Certified in Florida Sales Tax (CFST) specialty designation from the Florida Department of Revenue.
- Renewed their CFST (if applicable)
- Engagement team staff must have completed the self-study training and passed the exam (CAST)

Firms must have/be:

- A current on-site/system peer review with a Pass (previously Unmodified) opinion.
- A staff member trained on the Florida Multi-Tax software (software and training are provided at no expense by DOR).
- A licensed audit firm with the Florida Board of Accountancy.
- Engagement team staff (outside of those receiving the CFST) who have completed the Practitioner Level Certified Audit self study training and passed the examination.
- Certified Audits must be performed as "agreed upon procedures" subject to SSAE as established by the Auditing Standards Board of the AICPA.

NASBA QAS Sponsorship

The Florida Institute of Certified Public Accountants is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor of continuing professional education. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding QAS program sponsors may be submitted to NASBA through its website: www.learningmarket.org.

QAS sponsorship applies to self-study programs only; QAS sponsors are able to award one credit for every 50 minutes of self-study.

For more information on FICPA CPE policies for self-study such as refunds, complaints, and program cancellation policies, please contact the Member Service Center at (800) 342-3197 (in Florida only) or (850) 224-2727 or by e-mail at MSC@ficpa.org.

For questions regarding purchase of these products, please contact Brenda Hubbard, Director of Academic Relations & Student Initiatives at (800) 342-3197 (In Florida) or (850) 224-2727, Ext. 419 or at HubbardB@ficpa.org.

Policies are also found online at: CPE Policies

QAS
Quality Assurance Service

Course Information

Qualified Practitioner Level Initial Training Seminar (CATR)

Audience: Initial training for CPAs licensed in Florida who are conducting certified audits and managing the engagement team.

Objectives:

- To prepare the participant CPAs to pass the Certified Audit exam.
- To prepare certified auditors to perform sales and use tax audits that are satisfactory to the Florida Department of Revenue.

Course Level: Intermediate

Format: Group study

Subject Area: Taxes

Content:

- Review of sales and use tax law and how it is applied to specific industries.
- Florida Department of Revenue's process and administrative procedures for submitting, conducting, and reporting certified audits.
- Application of the certified audit process to selected case studies.

Prerequisite: Some knowledge of Florida Sales and Use Tax

Advance Preparation: Read the Sales and Use Tax for Auditors manual in advance of attending the course. The manual is shipped upon receipt of course registration.

Amount of CPE Credit: Up to 20 hours – 9 hours of Technical Business and 11 hours of Accounting & Auditing

Fee: $745

Qualified Practitioner Level Initial Exam (CAE)

Audience: CPAs who have completed the initial training course.

Objective: To ensure that certified auditors possess the knowledge and skills to successfully perform certified audits for the Florida Department of Revenue.

Course Level: Advanced

Format: Self study with proctored examination

Subject Area: Taxes

Content:

- Florida sales and use tax law
- Standard Industry Guides
- Standard Audit Program
- Administrative procedures

Prerequisite: Must have completed the two and a half day seminar (CATR)

Advance Preparation: Study/review CATR course materials and participant notes.

Amount of CPE Credit: Up to 20 hours of Technical Business CPE credit after passing the certified audit examination with a 70 or above.

Fee: $125

Practitioner Level Self-Study and Exam (CAST)

Audience: Staff who are working on the engagement team including CPAs and non-CPAs.

Objective: To prepare staff to conduct sales and use tax audits performed satisfactory to rules and regulations of the Florida Department of Revenue.

Course Level: Basic

Format: Self study with examination

Subject Area: Taxes

Content: Review of selected sales and use tax law and how it is applied to specific industries.

Prerequisite: None

Advance Preparation: None

Amount of CPE Credit: 14 hours of Technical Business CPE credit upon passing the self-study examination.

Fee: $195

Ongoing Recertification Self-Study and Exam (CARO)

Audience: Florida CPAs who are renewing their CFST designation.

Objective: To ensure that certified auditors maintain their knowledge and skills to successfully perform certified audits for the Florida Department of Revenue.

Course Level: Advanced

Format: Self study with examination

Subject Area: Taxes

Content:

- Florida sales and use tax law
- Administrative procedures

Prerequisite: Must have maintained their CFST designation for each two-year period.

Advance Preparation: None

Amount of CPE Credit: Up to 8 hours of Technical Business CPE credit after passing the certified audit ongoing recertification examination with a 70 or above.

Fee: $115

Certified Audit Registration Form

CAP

Select from four ways to register for CPE programs:

✉ **MAIL** a completed registration form with credit card information or a check made payable to the Florida Institute of CPAs to: *Continuing Professional Education, FICPA, P.O. Box 5437, Tallahassee, FL 32314-5437*

FAX a completed registration form with credit card information to the FICPA at (850) 681-2433

☎ **CALL** the FICPA Member Service Center at (800) 342-3197 (FL only) or (850) 224-2727 to place a credit card order

✚ **INTERNET** registrations can be placed at **www.ficpa.org/cpe** (except for the self-study products)

Method of Payment:

❒ Check Enclosed ❒ VISA ❒ MasterCard

_____
Cardholder Name

_____
Signature Exp. Date

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❑ Company issued credit card
❑ Personal credit card

The FICPA is not responsible for checks or registrations delayed or lost in the mail.

Registration for any course acknowledges that course participants understand FICPA policies as stated in the FICPA CPE Catalog.

Courses and Registration Fees:

	Live Courses:	**Presentation ID**	**Price**
_____	CATR - Certified Audit Training – Qualified Practitioner Level, Seminar, $745	_____	$_____
_____	CAE - Certified Audit Examination, $125	_____	$_____
_____	CAE - Certified Audit Retake Examination $100	_____	$_____

Self-Study Courses: *(add shipping and tax*

_____ CAST - Certified Audit Training & Exam–Practitioner Level (Staff), $195

_____ CARO - Certified Audit Ongoing Recertification Training, $115

Shipping Charges:

$ 8.00 per product (2-3 business days)

Payment:

Product(s) Subtotal	$ _____
Shipping & Handling	$ _____
Subtotal	$ _____
_____% Florida Sales Tax	$ _____
TOTAL	$ _____

Name _____ FICPA Membership No. _____

E-Mail Address _____ Telephone: _____

Firm Name _____

Address _____

County: _____ City/State/Zip _____