

access to embalming facilities that comply with all applicable health and safety requirements, the board shall adopt rules to provide for the registration of centralized embalming facilities and shall require, at a minimum, the following:

(a) All centralized embalming facilities shall contain all of the equipment and meet all of the requirements that a preparation room located in a funeral establishment is required to meet, but such facilities shall not be required to comply with any of the other requirements for funeral establishments, as set forth in s. 470.024.

(b) Each licensed centralized embalming facility shall have at least one full-time embalmer in charge.

(c) Any person, regardless of whether such person is otherwise regulated by this chapter, may own such a facility, provided that such facility is operated in accordance with the rules established by the board.

(d) A centralized embalming facility may only provide services to funeral establishments.

(e) The practice of embalming done at a centralized embalming facility shall only be practiced by an embalmer licensed under this chapter and shall be provided only to licensed funeral establishments.

History.—s. 21, ch. 93-399; s. 76, ch. 94-119; s. 7, ch. 96-355.

Note.—The Department of Health and Rehabilitative Services was redesignated as the Department of Children and Family Services by s. 5, ch. 96-403, and the Department of Health was created by s. 8, ch. 96-403.

470.035 Itemized price lists.—A licensee shall be subject to disciplinary action as provided in this chapter if he:

(1) Fails to furnish for retention to anyone who inquires in person about the arrangement of funeral merchandise and services, before any discussion of selection, a printed or typewritten list concerning the retail prices for at least each of the following items, if regularly offered for sale:

- (a) Transfer of the body to the funeral home.
- (b) Embalming, together with the statement that embalming is not required by state law.
- (c) Use of facilities for viewing.
- (d) Use of facilities for funeral service.
- (e) Use of hearse.
- (f) Use of limousine.
- (g) Other transportation.
- (h) Casket price range with a statement that a complete price list is available.
- (i) Alternative container price range.
- (j) Outer burial container price range with a statement that a complete price list is available.
- (k) Other professional services.

(2) Fails to include on the list provided in subsection (1) the name, address, and telephone number of the funeral establishment and the statement that the consumer may choose only the items he desires, that he will be charged for only those items he selects, and that there may be extra charges for other items such as a cemetery fee and flowers.

(3) Fails to furnish for retention to each customer making arrangements a written agreement listing at least the following categories of services and merchandise, if selected by the customer, together with the price for each item:

- (a) Embalming.

(b) Other preparation of the body.

(c) Use of facilities for viewing.

(d) Use of facilities for funeral ceremony.

(e) Services of funeral director and staff.

(f) Casket or alternative container as selected.

(g) Other specifically itemized charges for merchandise, services, facilities, or transportation.

(h) Specifically itemized cash advances, to the extent then known. If estimates are given, a written statement of the actual charges must be provided before the final bill is paid; provided that the charge for the item provided in paragraph (e) is to reflect only those services actually provided. The principal services actually provided for this charge must be specified in writing.

(4) Fails to include on the written agreement required by subsection (3) the name, address, and telephone number of the funeral home and the statement that charges are only for those items that are used and that, if the type of funeral selected requires extra items, an explanation will be given.

(5) Fails to include immediately below the items required by subsection (3) the signatures of the customer and the funeral director and the date signed.

History.—ss. 1, 5, ch. 79-231; ss. 2, 3, ch. 81-318; s. 1, ch. 89-8; s. 122, ch. 93-399; s. 8, ch. 96-355.

CHAPTER 473

PUBLIC ACCOUNTANCY

473.3145 Certificates of special competence; Specialization Advisory Committee.

473.322 Prohibitions; penalties.

473.323 Disciplinary proceedings.

473.3145 Certificates of special competence; Specialization Advisory Committee.—[Repealed by s. 1, ch. 96-261.]

473.322 Prohibitions; penalties.—

(1) A person may not knowingly:

(a) Practice public accounting unless the person is a certified public accountant or a public accountant;

(b) Assume or use the titles or designations "certified public accountant" or "public accountant" or the abbreviation "C.P.A." or any other title, designation, words, letters, abbreviations, sign, card, or device tending to indicate that the person holds an active license under this chapter, unless the person holds an active license under this chapter;

(c) Attest as an expert in accountancy to the reliability or fairness of presentation of financial information or utilize any form of disclaimer of opinion that is intended or conventionally understood to convey an assurance of reliability as to matters not specifically disclaimed unless such person holds an active license under this chapter. This paragraph does not prohibit the performance by persons other than certified public accountants of other services involving the use of accounting skills, including the preparation of tax returns and the preparation of financial statements without expression of opinion thereon;

- (d) Present as his own the license of another;
- (e) Give false or forged evidence to the board or a member thereof;
- (f) Use or attempt to use a public accounting license that has been suspended, revoked, or placed on inactive or delinquent status;
- (g) Employ unlicensed persons to practice public accounting; or
- (h) Conceal information relative to violations of this chapter.

(2) Any person who violates any provision of this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

History.—ss. 20, 25, ch. 79-202; ss. 2, 3, ch. 81-318; ss. 10, 11, ch. 85-9; s. 104, ch. 91-224; s. 4, ch. 91-429; s. 222, ch. 94-119; s. 2, ch. 94-151; s. 2, ch. 96-261.

473.323 Disciplinary proceedings.—

(1) The following acts constitute grounds for which the disciplinary actions in subsection (3) may be taken:

(a) Violation of any provision of s. 455.227(1), 's. 473.317, or any other provision of this chapter.

(b) Attempting to procure a license to practice public accounting by bribery or fraudulent misrepresentations.

(c) Having a license to practice public accounting revoked, suspended, or otherwise acted against, including the denial of licensure, by the licensing authority of another state, territory, or country.

(d) Being convicted or found guilty of, or entering a plea of nolo contendere to, regardless of adjudication, a crime in any jurisdiction which directly relates to the practice of public accounting or the ability to practice public accounting.

(e) Making or filing a report or record that the licensee knows to be false, willfully failing to file a report or record required by state or federal law, willfully impeding or obstructing such filing, or inducing another person to impede or obstruct such filing. Such reports or records include only those that are signed in the capacity of a certified public accountant.

(f) Advertising goods or services in a manner that is fraudulent, false, deceptive, or misleading in form or content.

(g) Committing an act of fraud or deceit, or of negligence, incompetency, or misconduct, in the practice of public accounting.

(h) Violation of any rule adopted pursuant to this chapter or chapter 455.

(i) Practicing on a revoked, suspended, inactive, or delinquent license.

(j) Suspension or revocation of the right to practice before any state or federal agency.

(k) Performance of any fraudulent act while holding a license to practice public accounting.

(l) Failing to maintain a good moral character as provided in s. 473.306.

(2) The board shall specify, by rule, what acts or omissions constitute a violation of subsection (1).

(3) When the board finds any licensee guilty of any of the grounds set forth in subsection (1), it may enter an order imposing one or more of the following penalties:

- (a) Denial of an application for licensure.
- (b) Revocation or suspension of a license.

(c) Imposition of an administrative fine not to exceed \$5,000 for each count or separate offense.

(d) Issuance of a reprimand.

(e) Placement of the licensee on probation for a period of time and subject to such conditions as the board may specify, including requiring the licensee to attend continuing education courses or to work under the supervision of another licensee.

(f) Restriction of the authorized scope of practice by the certified public accountant.

(4) The department shall reissue the license of a disciplined licensee upon certification by the board that the disciplined licensee has complied with all of the terms and conditions set forth in the final order.

History.—ss. 21, 25, ch. 79-202; ss. 2, 3, ch. 81-318; ss. 8, 10, 11, ch. 85-9; s. 25, ch. 91-137; s. 4, ch. 91-429; s. 224, ch. 94-119; s. 4, ch. 94-151; s. 5, ch. 95-140; s. 3, ch. 96-261.

Note.—Repealed by s. 10, ch. 95-140.

CHAPTER 474

VETERINARY MEDICAL PRACTICE

474.2185 Veterinarians consent; handwriting samples; mental or physical examinations.

474.2185 Veterinarians consent; handwriting samples; mental or physical examinations.—A veterinarian who accepts a license to practice veterinary medicine in this state shall, by so accepting the license or by making and filing a renewal of licensure to practice in this state, be deemed to have given his consent, during a lawful investigation of a complaint or of an application for licensure and when the information has been deemed necessary and relevant to the investigation as determined by the secretary of the department, to the following:

(1) To render a handwriting sample to an agent of the department and, further, to have waived any objections to its use as evidence against him.

(2) To waive the confidentiality and authorize the preparation and release of medical reports pertaining to the mental or physical condition of the licensee himself when the department has reason to believe that a violation of this chapter has occurred and when the department issues an order, based on the need for additional information, to produce such medical reports for the time period relevant to the complaint. As used in this section, "medical reports" means a compilation of medical treatment of the licensee himself which shall include symptoms, diagnosis, treatment prescribed, relevant history, and progress.

(3) To waive any objection to the admissibility of the reports as constituting privileged communications. Such material maintained by the department is confidential and exempt from s. 119.07(1) until probable cause is found and an administrative complaint is issued.

History.—ss. 14, 16, ch. 85-291; s. 28, ch. 91-140; s. 4, ch. 91-429; s. 321, ch. 96-406.