

- (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.