

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE OR WAIVER BY
MICHELE LUPPENS**

VW 2019-042

NOTICE OF INTENT TO DENY PETITION

Petitioner, Michele Luppens, filed a petition for a permanent variance from the requirements of **Rule 61H1-31.008, Florida Administrative Code (F.A.C.)**, March 4, 2019. The notice of the petition appeared in the Florida Administrative Register on March 14, 2019, in Volume 45 Number 51. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy ("Board") on May 17, 2019, in Tampa, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Rachelle Munson, Assistant Attorney General. The petition is attached hereto and incorporated by reference.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. **Rule 61H1-31.008, F.A.C. (2018)**, provides that:

The application fee for license by endorsement provided in Section 473.308, F.S. shall be \$250.00 per person.

2. Petitioner submitted an Application for Licensure by Endorsement on March 27, 2018.

3. Petitioner's holds a license with the State of New York, issued on June 12, 1996 and expired on November 30, 2001. Petitioner at the time of application did not hold a current valid license to practice in another jurisdiction and, in her petition, Petitioner acknowledged that her New York CPA license was "inactive."

4. On April 27, 2018, the Board staff notified Petitioner that she was required to produce an active license from another state and proof of education; however, she did not produce proof of

compliance.

5. Petitioner requests a refund in the amount of \$300.00 which, when itemized, includes the following: \$250.00 application fee, \$5.00 unlicensed activity fee, \$10.00 Clay Ford Scholarship fee and \$35.00 endorsement fee.

6. Petitioner seeks a permanent variance from the requirements of Rules 61H1-31.008, F.A.C., to the extent necessary for the Board to determine she should not have been required to pay the application fee, including those additional fees required at the time of application.

GROUND FOR DENIAL

The Board determined that based on the requirements of Rules 61H1-31.008, F.A.C., the petition should be denied on the following grounds:

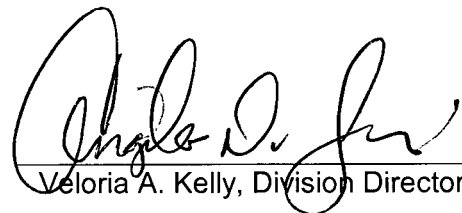
5. Petitioner failed to establish that the purpose of the underlying statute, Sections 473.305 and 473.308, F.S., would be met were she to be granted a variance from Rule 61H1-31.008, F.A.C.

6. Petitioner further failed to establish that the Board's application of Rule 61H1-31.008, F.A.C., resulting from the licensee's error regarding the application licensure and fee requirements, would violate principles of fairness and impose a substantial hardship on her. It is therefore

ORDERED that the petition be **DENIED**.

This Notice shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 17th day of June, 2019, by the Florida Board of Accountancy.



Veloria A. Kelly, Division Director ✓

Halsey Beshears, Secretary

Ron DeSantis, Governor

MEMORANDUM

TO: Angela Francis, Senior Management Analyst Supervisor

FROM: Tim Page, Deputy Secretary 

SUBJECT: Delegation of Acting Authority as Director of Certified Public Accounting

DATE: June 5, 2019

To ensure the continuity of ordinary business and the efficient provision of services by the Department's Division of Certified Public Accounting, I, Tim Page, in capacity as Deputy Secretary of Professional Regulation, hereby designate Angela Francis, Senior Management Analyst Supervisor, to take actions with the signature authority of the Director of Certified Public Accounting on all matters of official business required of the Division pursuant to law, rule, or agency policy, to the extent such actions may be required during the period of vacancy in the position of Director of Certified Public Accountancy.

During the effective period of this designation, I remain available for consultation on actions of the Division taken pursuant to this designation. A copy of this memorandum should be attached to all documents signed under the authority designated herein.

This designation of signature authority shall terminate upon the effective date of appointment of a Director of Certified Board of Accounting or upon written notice of if such termination is necessary on an earlier date.

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FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
PETITION FOR VARIANCE
FEE - LICENSURE BY ENDORSEMENT

FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 3/4/2019
File #

RECEIVED
MAR 0

DIVISION OF CERTIFIED
PUBLIC ACCOUNTING

February 28, 2019

PETITIONER INFORMATION:

Michele Luppens
5208 Maplebrook Way
Wesley Chapel, FL 33544

VW 2019-042

APPLICABLE PORTIONS OF THE RULE:

61H1-31.008 LICENSURE BY ENDORSEMENT

The application fee for the license by endorsement provided in Section 473.308, F.S. shall be \$250.00 per person

CITATION TO THE STATUTE THE RULE IS IMPLEMENTING:

Section 473.305-Fees

TYPE OF ACTION REQUESTED:

Petitioner requests that the Board of Accountancy grant a refund of the fee (\$300) cited under Rule 61H1-31.008

FACTS THAT DEMONSTRATE A VIOLATION OF THE PRINCIPLES OF FAIRNESS TO JUSTIFY THE REFUND VARIANCE:

Based on information clearly stated on the DBPR website and clearly communicated to me, on numerous occasions, I was lead to believe that I qualified for Licensure by Endorsement. I paid my application fee and completed my CPE's and paperwork. This took months. I was then denied for a reason that was exactly opposite of what the website states and what customer service reps communicated to me.

The qualification in question was regarding my current inactive CPA license (in NY). Under Licensure by Endorsement, the DBPR website states, "This application is used by individuals who hold or have held a CPA license in another state". It further goes on to say that a candidate may apply "even if the license is no longer active". (copies attached)

Based on this information, I applied. I was then denied due to the fact that my CPA license, although in good standing, was inactive.

You can imagine my shock and how absolutely upsetting this was to hear.

Had the qualification been properly represented, I would not have applied. You will see, from my emails, attached, that this qualification was a concern from the beginning and I verified that I was a candidate numerous times. Then, denied for that exact reason.

REASON THE VARIANCE REQUESTED WOULD SERVE THE PURPOSE OF UNDERLYING STATUTE:

The variance (refund) is warranted as I was misled regarding the application qualifications and therefore I should never have paid the application fee and the Florida DBPR should never have accepted it.

PETITIONER STATEMENT:

Petitioner respectfully requests a refund (permanent waiver) of \$300, under Rule 61H1-31.008 F.A.C.

Regards,

Michele Luppens

Michele Luppens
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813-758-0709