

*Withdrawn***PETITION FOR VARIANCE FROM RULE 61H1-27.002(2)(a)****Petitioner Information:**

Daniel Collins  
 4806 W. Gandy Blvd.  
 Tampa, FL 33611  
 (813) 318-1007  
 Application No. 297858

NOV 13 2015

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	11/13/2015
File #	

**Applicable portions of the rule:****VW 2015-290**

61H1-27.002(2)(a) Concentrations in Accounting and Business.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

**The citation to the statutes the rule is implementing:**

Section 473.306 - Examination  
 Section 473.308 - Licensure

**Type of action requested:**

The petitioner requests that the Board of Accountancy ("Board") please grant a permanent variance from Rule 61H1- 27.002(2)(a), FAC ("Rule") due to the circumstances described in this petition.

**Specific facts that demonstrate a substantial hardship or a violation of the principles of fairness that would justify a variance for the petitioner:**

In a letter dated September 21, 2015, the Florida Department of Business and Professional Regulation, Division of Certified Public Accounting stated that I am deficient a total of 15 upper-division accounting semester hours on my application to sit for the CPA exam and 27 hours for licensure. Those hours must include coverage of accounting information systems ("AIS"), and 3 hours may be internship hours that may be applied to the accounting education requirements to sit for the exam and for licensure. According to the response to my application on the form "FLORIDA BOARD OF ACCOUNTANCY Applications with Degree from Accredited Universities," I was not credited for AIS coverage or for internship.

By this petition, I respectfully request that the Board find that 6 semester credit hours of those 15/27 hours in upper-division accounting have been met based on my academic record and practical application/continuing education since that time. Specifically, that (1) my coursework and instructional experience satisfy the required 3 hours of AIS; and (2) my employment experience satisfies the 3 hours of internship allowed under the Rule.

1. Accounting Information Systems

Application of the portion of the Rule that requires completion of an AIS course is unreasonable when strictly applied to my application because of the extensive coursework I have completed in similar classes, as well as the lecturing and instructing I have done over the past 13 years.

First, although I have not completed a class titled "Accounting Information Systems," I have an undergraduate degree in Management Information Systems ("MIS") from Florida State University ("FSU") that includes comprehensive coursework of all aspects of the AIS class curriculum at a much more granular level. Although there is no single MIS class that would be considered equivalent to the typical AIS class<sup>1</sup>, the aggregate coursework of the MIS program achieves the course of objectives at a much deeper level and includes the requisite coverage of AIS.

These relevant courses include the following:

1. ISM 4030 – Management Information Systems Analysis and Design
2. ISM 4113 – Information and Communication Systems Management
3. ISM 4117 – Decision Support and Expert Systems
4. ISM 4212 – Operational Control and Data Management

Although I believe the academic merits of this coursework meet the requirement of coverage of AIS on their own, additional considerations that support this case are set forth below.

1. The University of South Florida St. Petersburg ("USF") has reviewed my MIS coursework and concluded that it has met the 3 semester credit hour requirement for AIS 3401 Accounting Information Systems for purposes of obtaining an undergraduate degree in accounting from the University.

2. I have achieved the certification of Certified Information Systems Auditor designation and have completed various continuing professional education in this area.

3. I have worked for 13 years in public accounting in the practice area of AIS and information systems assurance.

4. I have periodically guest-lectured in AIS classes at FSU and have presented and instructed on AIS and related topics at various professional organizations and conferences. Most

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<sup>1</sup> The FSU course catalog describes ACG 4401 Accounting Information Systems as follows: "This course is an introduction to manual and computerized accounting information systems. Transaction cycles, internal controls, and flowcharting are emphasized."

recently, I was an instructor at the FICPA's University of South Florida Accounting Conference on October 29, 2015 on the topic of "Auditing Cyber Security."

Thus, the literal application of the Rule requiring I complete an AIS course, having been met through other cumulative academic coursework, would have the inequitable result of requiring I take a course I already have the relevant experience in and that has already been met for purposes of achieving an undergraduate accounting degree at an accredited public Florida university.

Based on the foregoing, I request that the Board conclude that my MIS classes at FSU, augmented by my additional professional experience and non degree-seeking work, satisfy 3 credit hours for the AIS requirement for sitting for the CPA exam and licensure.

## 2. Internship

Although I do not have an internship course on my transcripts, the Board would follow the spirit of the Rule and the underlying statutes by allowing my extensive work experience to qualify for 3 semester hours in accordance with the internship allowance set forth in the Rule.

My relevant work experience is as follows:

1. Ernst & Young, LLP (PCAOB registered and licensed public accounting firm) – full time employment from 2003 – 2005 in the Technology and Security Risk Services practice, departing as a Senior Auditor.
2. Protiviti – full time employment from 2005 – 2007 in the Internal Audit Services practice, departing as an Audit Manager.
3. Accell, P.A. (PCAOB registered and licensed public accounting firm) – full time employment from 2007 – 2009 in the Assurance practice, departing as an Audit Director.
4. 360 Advanced, P.A. (PCAOB registered and licensed public accounting firm) – full time employment from 2009 to present as a Director and Shareholder working in IT Assurance and Compliance services.

Taking my years of work experience as a whole and qualifying it down to just 3 semester hours would be a fair result and fall in line with the requirements for application for the CPA exam and licensure.

Based on the foregoing, I request that the Board conclude that my professional experience satisfy 3 credit hours for accounting internship for sitting for the CPA exam and licensure.

**The reason why the variance requested would serve the purpose of the underlying statutes:**

The relevant portions of the underlying statutes provide as follows:

473.306 Examinations.

- (2) An applicant is entitled to take the licensure examination to practice in this state

as a certified public accountant if:

(a) The applicant has completed 120 semester hours or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses as specified by the board by rule; and

473.308 Licensure.

(3) An applicant for licensure must have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by an accredited college or university, with a concentration in accounting and business in the total educational program to the extent specified by the board.

The educational requirements set forth in the underlying statutes are to ensure that applicants have a background in accounting and the proper knowledge and training essential to sit for the CPA exam and obtain licensure. Furthermore, these requirements are necessary to uphold the integrity of the accounting profession.

I have completed 150 semester hours of college education from an accredited university required by the statute, having achieved a bachelor and masters degree in business. In order to meet the additional requirements set forth in the Rule for specific academic coursework in accounting and business law, I am currently attending USF as a degree-seeking student in the undergraduate accounting program. Upon completion of the requisite coursework necessary to meet the Board's standards for accounting education in those areas that I am academically deficient (auditing, business law, and additional general accounting hours requirements), I will have all semester hours necessary in the requisite areas to both sit for the CPA and for licensure, and will have met all requirements under the statutes and the Rule (and also completed the requisite academic coursework for an undergraduate degree in accounting). Therefore, asking the Board to grant a variance from the Rule for 6 credit hours achieved in a non-traditional way through various coursework and work experience serves the purpose of the underlying statute.

**Petitioner Statement:**

For the reasons set forth above in this petition, I respectfully request that the Board grant a permanent variance from the Rule as it relates to the 6 credit hours to be deemed satisfied, as set forth in this petition. Upon completion of my remaining coursework at USF, I would then fulfill the remaining semester hours required and be eligible to sit for the CPA exam and obtain licensure.

I thank the Board for its consideration in this matter.

**AFFIDAVIT**

State of Florida  
County of Hillsborough

I, Daniel Collins, do hereby state under oath and penalty of perjury that all of the facts set forth in the foregoing Petition For Variance From Rule 61H1-27.002(2)(a) are true and correct.

Signed: *[Handwritten Signature]*

Executed on this 13 day of November, 2015.

**Notary Certification:**

Sworn to and subscribed before me this 13<sup>th</sup> day of November, 2015.

(Notary Seal)



**CHARLENE D. HURST  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm # FF070615  
Expires 2/14/2016**

Personally Known  or Produced Identification \_\_\_\_\_  
Type of Identification: \_\_\_\_\_

*Charlene Hurst, 42 Notary*  
*Charlene Hurst*

<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
<small>CLERK</small>	Brandon Nichols
<small>Date</small>	<b>1/29/2016</b>
<small>File #</small>	

**From:** Carroll, June  
**Sent:** Tuesday, February 02, 2016 9:25 AM  
**To:** Evans, Richard  
**Cc:** Graves, Denise  
**Subject:** Withdrawn Petitions

**VW 2015-290**

Good morning:

Just wanted to let you know that the following petitions were withdrawn at the Board meeting on January 29, 2016 and the Agency Clerk will need to be notified.

\*Collins, Daniel  
Palchetti, Sara

Thanks, June

June Carroll  
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Division of Certified Public Accounting  
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<http://www.myfloridalicense.com/dbpr/cpa/index.html>

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