

**PETITION FOR VARIANCE FROM RULE 61H1-27.002(2)(a)
College or University Requirements Rule**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	12/28/2015
File #	

Petitioner Information:

Justin Callow
Application # 318498
8542 Yearling Lane
New Port Richey, FL 34653
715-379-7505

VW 2015-319

Attorney Information:

Not Applicable

Applicable Portions of the rules:

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 statute the rule is implementing:

Section 473.306 - Examination

Type of Action Requested:

The petitioner requests that the Board of Accountancy please waive Rule 61H1- 27.002(2)(a), FAC stated above due to the following circumstances.

Specific fact that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:

The petitioner has graduated with an accounting degree with the required 150 credits from an accredited university, but 1 credit short of the minimum upper division accounting credits. The cost, time & effort required to receive 1 additional credit of upper division accounting would far exceed its value to the petitioner's accounting education.

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

The Becker CPA Preparation Course to prepare for and pass the CPA exam, the hours of continuing education and CPE credits, and the 2 + years working for a CPA firm greatly exceed the benefit of receiving 1 additional credit of an upper division accounting course. The petitioner seeks to substitute the missing 1 credit for the items referenced above. Some recent continuing education documentation has been enclosed.

Petitioner Statement:

The petitioner seeks a permanent variance from Rule 61H1-27.002(2)(a), F.A.C.

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY
JUSTIN CALLOW

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	2/25/2016
File #	2016-01578

VW 2015-319

NOTICE OF INTENT TO DENY PETITION

Petitioner, Justin Callow, filed a petition for a permanent variance from Rule 61H1-27.002(2)(a), Florida Administrative Code (FAC), on December 28, 2015. The notice of the petition appeared in the Florida Administrative Register on January 4, 2016, in Volume 42 Number 01; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy held on January 28-29, 2016, in Tampa, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Mary Ellen Clark, Senior Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for initial licensure as a certified public accountant (CPA) pursuant to Section 473.308(3), Florida Statutes (FS).
2. Rule 61H1-27.002(2)(a), FAC, provides in part that "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."
3. Section 473.308(3), F.S., provides in part that "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.”

4. Petitioner's application was received on November 30, 2015, and an initial review revealed that, while he has completed 150 hours semester hours of college education, he is deficient one of the required semester hours of upper division accounting.

5. Petitioner has completed the Becker CPA examination preparation course and worked for a public accounting firm for more than two years.

6. Petitioner seeks a permanent variance from Rule 61H1-27.002(2), FAC, to the extent necessary for the Board to find that he has met the educational requirements for licensure.

GROUND FOR DENIAL

The Board determined that the petition for variance should be denied on the following grounds:

7. Petitioner failed to establish that the purpose of the underlying statute, Section 473.308(3), FS, would be met were he to be granted a waiver of Rule 61H1-27.002(2)(a), F.A.C.

8. Petitioner further failed to established that the Board's application of 61H1-27.002(2)(a), F.A.C., to his circumstances would violate principles of fairness and impose a substantial hardship on him.

It is therefore **ORDERED** that the petition be **DENIED**.

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

DONE AND ORDERED this 23rd day of February, 2016, by the Florida Board of Accountancy.



Veloria A. Kelly, Division Director ✓

NOTICE TO APPLICANT

You may seek review of this Order, pursuant to Sections 120.569 and 120.57, Florida Statutes, by filing a petition with the Division Director of the Board, 240 Northwest 76th Drive, Suite A, Gainesville FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the Board's decision is based, you may request a hearing before an administrative law judge pursuant to Section 120.57(1), FS; your petition must contain the information required by Rule 28-106.201, FAC, a copy of which is enclosed, including a statement of the material facts which are in dispute. If you do not dispute any material fact, you may request a hearing before the Board pursuant to Section 120.57(2), FS; your petition must include the information required by Rule 28-106.301, FAC, a copy of which is enclosed. If you request a hearing, you have the right to be represented by an attorney or other qualified representative, to take testimony, to call or cross-examine witnesses, to have subpoena and subpoena duces tecum issued, and to present written evidence or argument.

Pursuant to Section 120.573, FS, you are hereby notified that mediation pursuant to that section is not available.

Certificate of Service

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to Justin Callow, 8542 Yearling Lane, New Port Richey, Florida 34653; and to Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Senior Assistant Attorney General, PL-01, The Capitol, Tallahassee, Florida 32399-1050 this 25th day of February, 2016.

Brandon M. Nicks