

61H1-27.0041 One Year of Work Experience.

(1) With the exception of an applicant who completes the requirements of Section 473.308(3), F.S., on or before December 31, 2008, and who passes the licensure examination on or before June 30, 2010, an applicant must document one year of work experience. One year of work experience shall be held and understood to mean the provision of any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills as verified by the verifying certified public accountant, commencing after the completion of 120 semester or 160 quarter hours from an accredited college or university with a concentration in accounting and business courses or after the applicant has passed the licensure examination in another state or territory of the United States and has either been licensed as a certified public accountant or has met licensing requirements for that state or territory. The experience must either average at least twenty (20) hours a week over no more than one hundred and four (104) weeks or average no more than forty (40) hours a week over no more than fifty-two (52) weeks. Reasonable vacation time and sick leave or other required absences may be permitted. The verifying certified public accountant, in her or his report to the Department, shall verify that the applicant rendered such services for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) or more than one hundred and four (104) weeks. The sequence of the experience is considered immaterial, that is, whether the experience was secured before or after taking the examination, or partly before the examination and partly after the examination, provided the two periods combined equal at least one year.

(2) For purposes of this rule, a verifying certified public accountant is either a licensed certified public accountant in good standing with any regulating body or a chartered accountant recognized by the International Qualifications Appraisal Board (IQAB), both during the applicant's one year of work experience and at the time of verification.

(3) The one year of work experience may be achieved by teaching accounting full-time for one year at an accredited college or university, as defined in subsection 61H1-27.001(1), F.A.C., under the following conditions:

(a) Full-time teaching as described by the rules of the educational institution where the applicant taught will be accepted by the Board to be full-time teaching. However, in no case will less than twelve (12) semester hours, or the equivalent, be accepted by the Board as full-time teaching.

(b) If the applicant has not taught accounting full-time for one year, credit will be allowed by the Board for teaching accounting less than full-time on a pro rata basis based upon the number of semester or quarter hours required for full-time teaching at the educational institution where the applicant taught. However, in no case will an applicant receive credit for a full-time teaching year for teaching done in less than one academic year or more credit than one full-time teaching year for teaching done within one calendar year.

(c) Courses outside the fields of accounting and general business will not be counted toward full-time teaching.

(4) Documentation of the one year of work experience shall be made using the Verification of Work Experience form (DBPR Form CPA 32/Revised 08/2012), which is hereby incorporated by reference, a copy of which may be obtained from <http://www.flrules.org/Gateway/reference.asp?No=Ref-02046> or the Board office located at 240 N. W. 76th Drive, Suite A, Gainesville, FL 32607-6655.

Rulemaking Authority 473.304(1), 473.308(4) FS. Law Implemented 473.308(4) FS. History—New 3-3-09, Amended 5-3-10, 12-18-12.