

Amended

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
<small>CLERK</small>	Brandon Nichols
<small>Date</small>	4/19/2010
<small>File #</small>	

To
Board of Accountancy,
240 Northwest 76th Drive,
Suite A, Gainesville, FL, 32607.

Re: Board of Accountancy
Application No.: 156173.

VW 2009-641

This is an amended petition for originally submitted petition by Attorney Ms. Lisa Bazzano on behalf of myself for variance and waiver dated October 14, 2009.

Petition for Variance or Waiver of Rule 61H1-27.001(5)(a).

Baby K Varicoy,
14964 SW 23rd Street,
Miami, FL 33185.
Tel: 786 473 3213

Rule 61H1-27.001(5)(a) College or University Requirements and credits.
Relevant Florida Statute: Fla. Stat. Sec.473.306, citing Fla. Sec. 473.306.

Requested Action: Variance or Waiver of 15 semester hours of graduate level courses from an Accredited institution of which six semester hours must be in Accounting and three semester hours of Taxation; These courses must be taken after admission to graduate school and, 30 semester hours in excess of baccalaureate degree from an accredited institution, to include three semester hours of business law, which must include coverage of contracts, torts, and Uniform commercial code.

Dear Sirs and Madams,

I present this petition for variance or Waiver under Rule 120.542 regarding the determination of a deficiency of:

1. 15 semester hours of graduate level courses from an accredited institution of which six semester hours must be in Accounting and three semester hours of Taxation; These courses must be taken after admission to graduate school.
2. 30 semester hours in excess of baccalaureate degree from an accredited institution, to include three semester hours of business law, which must include coverage of contracts, torts, and uniform commercial code.

I believe that Item No. 2 is not applicable to my case. The same is not applied to other applicants having foreign credentials with similar status of mine. Rule 61H1-27001(5).

This is an amended petition in response to the letter from Mary Ellen Clark, dated October 21, 2009 for the originally submitted petition by Attorney Ms. Lisa Bezano on behalf of myself for variance or waiver dated October 14, 2009.

In addition to the educational qualifications cited in the previous petition, now I have completed nine (9) semester hours of graduate level courses of which three (3) semester hours in accounting (B grade), three (3) semester hours in Taxation (A grade) and three (3) semester hours in Business Law (A grade). **THESE CREDIT HOURS WERE TAKEN AFTER ADMISSION TO GRADUATE SCHOOL** from Board Accredited University (Master of Accounting, Nova Southeastern University, Fort Lauderdale, Florida, transcript attached).

SUBSTANTIAL HARDSHIP OR A VIOLATION OF FAIRNESS THAT WOULD JUSTIFY WAIVER OR VARIANCE

Personal Background

I am of Indian nationality. My wife Manju Abraham K, and our children, Tessa K. nine (9) years old and Joseph K. three (3) years old and I are residents of United States of America. The elder child was born in India and the younger child was born in the United States, Miami, Florida.

We have been residing in Miami, Florida for six years arriving from India in 2004. I have a Masters degree in Commerce (M.Com) from an Indian University and professional Certification of Chartered Accountancy (C.A) from Institute of Chartered Accountants of India; whereas same is evidenced as presented in this petition for variance or waiver that said foreign education is immediately on par with the high standards of similar professional education in the United States and as required by the Florida Department of Professional and Business Regulation.

The denial of my petition for Variance or Waiver creates a substantial hardship and or a violation of principles of fairness. I have made every effort from the time of arriving in the United States to hasten my ability to support my family and the community through the practice of my profession, accounting. Now I incurred great expense in admitting to a graduate educational program all the while continuing to delay my ability to earn the likely substantial income related to my expertise and existing education. Therefore, rather than continue to deny my opportunity practice fully in my profession the principles of fairness and community warrant the Board of Accountancy's variance or waiver of any previously stated deficiencies so that I may practice the profession in which I have obtained the full and complete education, and support my family and the community in which we live and will grow. In fact I have accomplished all cited credits or the equivalent thereto in my achieved education.

The Board of Accountancy has the authority to grant the requested variance or waiver through agency rules as well as Florida law. Moreover, Fla.Stat.Section 473.308(1) states that "the department shall license any applicant who the board certifies is qualified to practice public accounting".

Higher Education

The Board of Accountancy will see the fullness and completeness of my educational qualifications providing authority for variances or waiver.

My primary, secondary and upper education was completed in India. I attended the University of Calicut, which is a public, "recognized (accredited) institution of higher education in India." See attached Report of Evaluation of Educational Credential, purpose of Evaluation Education, dated July 23, 2009, prepared by Josef Silny & Associated, Inc, Board Approved evaluators.

I entered the University of Calicut in 1983 completing the relevant three (3) year program in 1986 and was awarded a degree of Bachelor of Commerce. Said degree "is the equivalent of completion of three years of undergraduate study in Business Administration and related subjects at a regionally accredited institution of higher education in the United States.

My studies continued at the University of Calicut to then complete the two (2) year program (1991-1993) for my Master's of Commerce. This education and degree are the "equivalent of the U.S.degrees of Bachelor of Business Administration and Master of Business Administration and as earned at a regionally accredited institution of higher education in the United States.

I also sat for the examinations of the Institute of Chartered Accountants of India from 1988 to 1994. The Institute of Chartered Accountants of India was established in 1949 and is a recognized (accredited) professional organization in India. I passed the Intermediate Examination in May of 1992 and the Final Examination in May of 1994. I received the Associate Membership of the Institute of Chartered Accountants of India on November 13, 1994.

The above cited Board Approved Evaluator, Josef Silny's Report of evaluation of my foreign Educational Credentials are summarized as follows.

As per the above report All Credits are equivalent of regionally accredited institution of higher education in the United States

General Credits	Accounting credits	Business Credits	Total Credits
27 Semester Hours	90 Semester Hours	94.25 Semester Hours	211.25 Semester Hours
Upper Division Accounting	Upper Division Business	Graduate Credits	
84 Semester Hours	64.25 semester Hours	30.50 Semester Hours	

Following the completion of my equivalent college education (Accounting and Business program) in India practiced professional accounting in India for fifteen (15) years.

In addition to the above, now I have completed nine (9) semester hours of graduate level courses of which three (3) semester hours in accounting (B grade), three (3) semester hours in Taxation (A grade) and three (3) semester hours in Business Law (A grade). **THESE CREDIT HOURS WERE TAKEN AFTER ADMISSION TO GRADUATE SCHOOL** from Board Accredited University (Master of Accounting, Nova Southeastern University, Fort Lauderdale, Florida, transcript attached).

I have also completed various H&R Block's Taxation courses during the years 2008 and 2009, which include Instructor led training of 226 credit hours and on-line courses of 75 credits hours (list

attached). H&R Block courses were qualified for the continuing Professional Education Credit for the National Association of State Board of Accountancy (NASBA).

The State of Illinois, which has licensure criteria substantially equivalent to that of the State of Florida, i.e., accomplishment of 150 credit hours, good moral character, and etc., my application to sit for the Certified Public Accountant was granted by Illinois State Board of Accountancy. I successfully completed all parts of the subject examination and was issued a license by the State of Illinois Department of Financial and Professional Regulation Division of Professional Regulation, License No. 239 019407 as a registered Certified Public Accountant, pursuant to certification by the Illinois Board of Examiners dated July 31, 2008, certificate Number 91875, and renewed in September 2009.

Upon successful Certified public Accountant licensing in the State of Illinois, I then sought to obtain and apply for my professional license in the State of Florida by way of endorsement as provided for by Fla. Stat Section 473.308(7).

The Application on or about April 5, 2010 in correspondence timely requested that the Board of Accountancy keep my application valid till I complete cited deficiencies or the Board of Accountancy grants variance or waiver.

VARIANCE OR WAIVER REQUESTED SERVE THE PURPOSE OF THE UNDERLYING STATUTE

Florida Statute Section 473.306 as citing to Florida Statute Section 473.308 Licensure is clear and unambiguous in directing the department that it shall license any applicant whom the Board certifies is qualified to practice public accounting. Fla. Stat. 473.308(1).

The Florida Department of Business and Professional Regulation has set forth its approval of educational evaluation services provided by Josef Silny & Associate, Inc., as cited in the Department's correspondence to me dated November 18, 2009, in attachment thereto. I sought the services of said evaluator who, as set forth above, in its judgment and evaluation that my education in India was the equivalent of two United States degrees; that of: 1. Bachelor of Business Administration; and 2. Master of Business Administration, earned at a regionally accredited institution of higher education in the United States. The evaluator goes further to opine that in addition to the two equivalent United States degrees I have the equivalent of completion of two years (60.25 semester credit hours) of additional undergraduate study in Business Administration and related subjects at a regionally accredited institution of higher education in the United States. Now I have completed another nine (9) semester hours of graduate level courses from an accredited institution of which three (3) semester hours in accounting (B grade), three (3) semester hours in Taxation (A grade) and three (3) semester hours in Business Law (A grade). These courses were taken after admission to graduate school from a Board accredited University (Nova Southeastern University, Fort Lauderdale, Florida). I have also completed the H&R Block's Taxation courses, which include instructor led training of 226 hours credit and on-line courses of 75 credits. Such educational equivalency permits the Board of Accountancy to find me "qualified to practice public accounting," and further provides to serve the purpose of the underlying statute which is to ensure that accounting professionals licensed and practicing in the State of Florida are properly educated and have accomplished university level accounting and business

courses. Moreover, the Board of Accountancy's granting of variance or waiver further serves the purpose of Fla. Stat. Section 473.308 whereby the "department shall license... (a) qualified (individual) to practice public accounting. Additionally, though not required, I have two (2) years of work experience through my employment with H&R Block.

REQUEST FOR VARIANCE OR WAIVER IS PERMANENT

My request for variance or waiver is permanent

Thank you for your kind attention to this matter presented

Bobby K. Varkosy (Petitioner/Applicant)



Dated: April 5, 2010

Enclosures:

1. Admission letter for the Graduate Program - Nova Southern University, Fort Lauderdale, FL
2. Transcript - Graduate Courses, Nova Southern University, Fort Lauderdale, FL
3. Foreign Credential Evaluation report by Josef elmy & Associates, Inc. (2 reports)
4. List of Taxation courses attended - H&R Block.
5. Acceptance letter for CPA Examinations - Illinois State Board of Accountancy
6. CPA license - Illinois Department of Financial and professional.

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	10/15/2010
File #	2010-09758

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE OR WAIVER BY
BABY VARKEY**

VW 2009-641

ORDER

Petitioner, Baby Varkey, filed a petition for a permanent waiver of the requirements of Rules 61H1-27.001(5)(a) and 61H1-27.002(2)(b), Florida Administrative Code (FAC), on April 20, 2010. The notice of the petition appeared in the Florida Administrative Weekly on June 4, 2010, in Volume 36 Number 22; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on June 30, 2010, in Tampa, Florida. At the hearing on this matter, Petitioner was present; the Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for licensure by endorsement. Petitioner has been notified that he is deficient nine semester hours of graduate level courses from an accredited institution, to include three in accounting, and twenty-seven (27) in excess of a baccalaureate degree from an accredited institution.

2. Petitioner graduated from the University of Calicut in India in 1986 with a Bachelor of Commerce and obtained a Master of Commerce in 1993; the University of Calicut is not accredited as specified in Section 473.306, Florida Statutes (FS). Petitioner received the Associate Membership of the Institute of Chartered Accountants of India on November 13, 1994, after passing the requisite examinations.

3. Petitioner has been licensed as a Certified Public Accountant in Illinois since 2008

and has completed nine semester hours of graduate courses in accountancy from Nova Southeastern University.

4. Rule 61H1-27.001(5)(a), FAC, provides that "a graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college and the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation."

4. Rule 61H1-27.002 (2), F.A.C., provides that in order to be eligible to take the licensure examination, an applicant shall have completed "36 or 54 quarter hours in accounting education at the upper division level which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts."

5. Petitioner seeks a permanent waiver of the requirements of Rules 61H1-27.001(5)(a) and 61H1-27.002(2), FAC, to the extent necessary for the Board to determine he has met the educational requirements for licensure by endorsement.

Grounds for Approval

The Board determined that the petition for wavier of the requirements of Rules 61H1-27.001(5)(a), and 61H1-27.002(2),F.A.C., should be granted on the following grounds:

6. Petitioner established that the purpose of the underlying statute, Section 473.306(2), FS, would be met were he to be granted a variance from Rule 61H1-

27.001(5)(a), FAC. Petitioner established that the purpose of the underlying statute, Section 473.306(3), FS, would be met were he to granted a variance from Rule 61H1-27.002(2), FAC.

7. Petitioner further established that the Board's application of Rules 61H1-27.001(5)(a), and 61H1-27.002(2), FAC, to his circumstances would violate principles of fairness and would impose a substantial hardship on him.

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

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

DONE AND ORDERED this 8th day of October, 2010,
by the Florida Board of Accountancy.


Veloria A. Kelly, Division Director

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PS Form 3800, August 2006	
See Reverse for Instructions	

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), Florida Statutes; your petition must contain the information required by Rule 28-106.201, Florida Administrative Code, 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), Florida Statutes; your petition must include the information required by Rule 28-106.301, Florida Administrative Code, 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, Florida Statutes, 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 Baby K. Varkey, 14964 SW 23rd Street, Miami, Florida 33185; and to F. Scott Boyd, Executive Director, Joint Administrative Procedures Committee, Room 120 Holland Building, Tallahassee, Florida 32399-1300, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 15th day of October, 2010.

