

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/17/2012
File #	2012-00280

**IN RE: PETITION FOR VARIANCE BY  
MONICA FELICIANO**

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**ORDER      VW 2011-334**

Petitioner, Monica Feliciano, filed a petition for a permanent variance from Rule 61H1-27.0041(2), Florida Administrative Code (FAC), on September 29, 2011. The notice of the petition appeared in the Florida Administrative Weekly on October 21, 2011, in Volume 37 Number 42; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy held on December 2, 2011, in Tallahassee, Florida. At the hearing on this matter, Petitioner was not 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 applied for licensure in Florida as a certified public accountant (CPA) by examination on October 26, 2010.
2. Section 473.308(4), Florida Statutes (FS), provides that an applicant for licensure must show one year of work experience (applicants who applied for licensure prior to December 31, 2008 and passed the examination on or before June 30, 2010, are exempt from this requirement). Rule 61H1-27.0041, FAC, specifies the manner in which the one year of work experience must be documented.
3. Rule 61H1-27.0041(2), FAC, provides in part that "one year of work experience shall be held and understood to mean the rendition of services such as are customarily

performed by full-time, regularly employed staff employees of a certified public accountant during the normal workweek as required by the employing certified public accountant, commencing after the completion of the educational requirements set forth in subsection 61H1-27.002(3), F.A.C."

4. Petitioner graduated with a Bachelor of Science in Accounting from Bentley University in 1993 and subsequently earned and an M.B.A. in Global Management.

5. While living in Puerto Rico, she was approved to sit for the CPA examination and passed the fourth portion on May 29, 2010.

6. Petitioner completed additional upper division accounting courses with DeVry University and met Florida education requirements for CPA licensure on June 26, 2011.

7. From 1995 to 2008, Petitioner was employed in the accounting department of a private company under the supervision of a licensed CPA.

8. Petitioner seeks a permanent variance from Rule 61H1-27.0041(2), FAC, to the extent necessary for the Board to find that the supervised experience she completed prior to meeting Florida education requirements for CPA licensure satisfies the one year work experience requirement for licensure.

#### Grounds for Approval

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

9. Petitioner established that the purpose of the underlying statute, Section 473.308(4)(a), FS, would be met were she to be granted a variance from the rule based upon the following:

A. Petitioner has completed more than thirteen years of experience under the

supervision of a licensed CPA; and

B. Petitioner passed the 4<sup>th</sup> portion of the CPA examination before June 30, 2010.

10. Petitioner further established that the Board's application of Rule 61H1-27.0041(2), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

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 10<sup>th</sup> day of January, 2011

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 76<sup>th</sup> 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 Monica Feliciano, 5066 SW 163 Avenue, Miramar, Florida 33027, 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, Assistant Attorney General, PL-01, The Capitol, Tallahassee, Florida 32399-1050 this 17<sup>th</sup> day of January, ~~2011~~ 2012.

Brandon M. Nichols

U.S. Postal Service <b>CERTIFIED MAIL RECEIPT</b> <i>(Domestic Mail Only; No Insurance Coverage Provided)</i>	
For delivery information visit our website at <a href="http://www.usps.com">www.usps.com</a> .	
<b>OFFICIAL USE</b>	
Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$
Postmark Here	
Sent To	<u>Monica Feliciano</u>
Street, Apt. No., or PO Box No.	
City, State, ZIP+4	
PS Form 3800 August 2006	See Reverse for Instructions

194809

<b>FILED</b>	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	9/29/2011
File #	

**PETITION FOR EMERGENCY VARIANCE OF WAIVER FROM RULES 61H1-27**

**Petitioner Information:**

Monica Feliciano  
3365 SW 163 Ave.  
Miramar, FL 33027  
(954) 490-0559

**RECEIVED**  
SEP 29 2011  
BOARD OF ACCOUNTANCY

**VW 2011-334**

**Attorney Information:**  
N/A

**Applicable portion of the rule:**  
61H1-27.0041 (2)

"One year of work experience shall be held and understood to mean the rendition of services such as are customarily performed by full-time, regularly employed staff employees of a certified public accountant during the normal workweek as required by the employing certified public accountant, commencing after the completion of the educational requirements set forth in Rule 61H1-27.002(3), F.A.C."

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

Sub-section 61H1-27.002(3), F.A.C.

**Type of action requested:**

The petitioner requests that the Board of Accountancy to waive the sub-section 61H1-27.002(3) related to the one year work experience rule 61H1-27.0041(2).

**Specific facts that demonstrates a violation of principles of fairness that would justify a variance for the petitioner:**

Before sitting for the CPA exam the petitioner had thirteen years of work experience in private accounting as a Controller for a Japanese medical company

based in Miami, Florida. During those years, the petitioner worked in the implementation and design of the internal control structure and the establishment of policies and procedures for the accounting department under the supervision of Ronaldo Figueroa, C.P.A. The Florida Board of Accountancy has already a copy in file of the petitioner's work experience form signed by Mr. Figueroa.

In addition, the petitioner had a total of 166 semester credits which she earned from a Bachelor in Accounting and an M.B.A. in Global Management. The transcripts of both degrees were already filed with the Board. Among those semester credits, there were six credits in Business Law courses. The petitioner took a Business Law course (LA210) during her bachelor degree and another Business Law course (Law529) during her Master degree. Course descriptions of both Business Law courses are included with this letter.

Finally, the petitioner took an additional 12 semester hours of upper division accounting courses and a 3 semester hours of another upper level Business Law course (GM597) with DeVry University under the Keller Graduate School of Management to satisfy the requirements set forth by the Florida Board of Accountancy related to the C.P.A. title endorsement. The transcript of DeVry University that confirms the completion of these additional courses is also included with this letter for your evaluation.

The reason why the variance would serve the purposes of the underlying statute:

To the petitioner's knowledge, she has met all the educational, good moral character and work experience requirements set forth by the Florida Board of Accountancy for the endorsement of the C.P.A. title to the state of Florida.

**Petitioner Statement:**

The petitioner seeks a permanent variance from Rule 61H1-27.0041(2).

Specific facts that make the situation an emergency situation for the practitioner:

under the supervision of a C.P.A. before October 27 of this year to be able to satisfy the one year work experience rule. In case the Florida Board of Accountancy does not approve the waiver. The petitioner has been looking for a job with this requirement since May and unfortunately she has not been successful due to the recession.

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY  
240 N. W 76th Drive, Suite A  
Gainesville, Florida 32607

Application # 194809  
Profession # 0101

CERTIFICATION OF WORK EXPERIENCE

INSTRUCTION TO EMPLOYEE: Please sign this statement, forward to employer for completion and return to the Board of Accountancy.

I hereby authorize my employers (past and present) to release to the Florida Board of Accountancy any information, files and/or records as it may deem necessary in the processing of this certification of work experience.

Name of employee MONICA FELICIANO  
(PLEASE PRINT OR TYPE)

Address of employee 5066 S.W. 163 AVE. MIRAMAR FL 33027  
STREET OR P O BOX # CITY STATE ZIP

11/1/10 Monica Feliciano  
DATE SIGNATURE OF EMPLOYEE

INSTRUCTIONS TO EMPLOYER: Please complete, have notarized and forward this Certification of Work Experience form to the Board of Accountancy, 240 N. W. 76th Drive, Suite A, Gainesville, Florida 32607.

1 Name of employer NIPRO MEDICAL CORPORATION

2 Location of office in which employee was employed 3150 N.W. 107 AVE. MIAMI, FL 33172

3 FULL-TIME EMPLOYMENT From 2/15/1995 To 3/1/2008

Number weeks employed 52 WEEKS PER YEAR Applicant still employed:  YES  NO

Average hours per week employed 40

Total hours employed 2,080

4 PART-TIME EMPLOYMENT (Give complete details below Attach additional statement if necessary.)

Employed from \_\_\_\_\_ To \_\_\_\_\_

Number weeks employed \_\_\_\_\_

Average number hours per week employed \_\_\_\_\_

Total hours employed \_\_\_\_\_

5 Is there any additional information concerning the good moral character or technical fitness of the employee relative to his/her practice of public accounting that you feel the Board should be informed of?  Yes  No (If "Yes", please attach written explanation ) Good moral character means a "personal history of honesty, fairness, and respect for the rights of others and the laws of this state and nation "

RECEIVED  
CIU Mail Intake  
Stamp #3

DEC 28 2010

COMPLETE REVERSE SIDE



I, the undersigned, state that the employee named on this certification:

has rendered such services as are customarily performed by a full-time regularly employed professional staff employee of a certified public accountant or firm thereof engaged in the full-time practice of public accounting for at least one year and was supervised (as defined below) by a certified public accountant who was employed on a full-time basis

has been employed for at least one year by a unit of federal, state or local government (in a position which required the use of accounting skills and was supervised (as defined below) by a certified public accountant who was employed by the unit of federal, state or local government on a full-time basis.

has been employed for at least one year in industry and that employment required the use of accounting skills as a substantial part of his/her duties and was supervised (as defined below) by a certified public accountant who was employed on a full-time basis

has been employed for at least one year by an educational institution in a full-time accounting teaching position and was supervised (as defined below) by a certified public accountant who was employed on a full-time basis

has been employed for at least five years in public accounting, industry, or by a unit of federal, state, or local government and that employment required the use of accounting skills as a substantial part of his/her duties, after licensure as a CPA or Canadian or Australian Chartered Accountant, under the supervision (as defined below) of a licensed CPA or Canadian or Australian CA

Supervision, as utilized in Section 473 308(4), F S , shall be deemed and construed to mean the applicant, during his employment, was subject to oversight, guidance and evaluation by a certified public accountant who has the right to control and direct the applicant as to the result to be accomplished by the work and also as to the means by which the result was to be accomplished

I state that these statements are true and correct and recognize that providing false information may result in disciplinary action against my license or criminal penalties pursuant to sections 455 2275 and 837 06, Florida Statutes

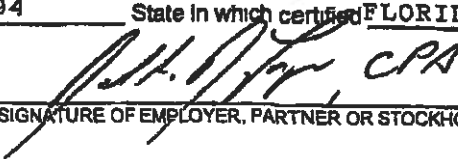
Employer's name NIPRO MEDICAL CORPORATION

Firm name (if applicable) R FIGUEROA, P.A.

Status in firm (if applicable) PRINCIPAL

CPA certificate no AC 0026366 Date issued 1994 State in which certified FLORIDA

11-10-2010  
DATE

  
SIGNATURE OF EMPLOYER, PARTNER OR STOCKHOLDER



**R Figueroa, P.A.**  
Certified Public Accountants

**Ronaldo R. Figueroa, CPA**

November 10, 2010

State of Florida  
Department of Business and  
Professional Regulation  
Board of Accountancy  
240 N.W. 76<sup>th</sup> Drive  
Suite A  
Gainesville, Florida 32607

Re: Monica Feliciano  
Certification of Work Experience  
Form CPA 32, Revised 1009

To Whom It May Concern:

The above referenced Florida certified public accountant candidate has worked in the private industry for thirteen years as Controller for Nipro Medical Corporation, in Miami, Florida.

Since the beginning of her career, she worked assisting the undersigned CPA during the implementation and design of the internal accounting controls structure, and policies and procedures of the accounting department of Nipro Medical Corporation. Later, at the same capacity, our work relationship consisted of external auditor and client for approximately twelve years. We worked together throughout the annual audits of the company, where she assisted in preparing the accounting records, various schedules, and documentations to the conclusion of the audits.

I have witnessed her excellent professionalism, competence, and high work ethics during those years that she worked as controller for Nipro Medical Corporation.

Should you require additional information do not hesitate to contact the undersigned.

Sincerely,

**R Figueroa, P.A.**

Ronaldo R. Figueroa  
Certified Public Accountant