

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
RYAN SETH TAYLOR**

<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	<b>10/25/2012</b>
File #	<b>2012-06909</b>

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**ORDER GRANTING PETITION**

Petitioner, Ryan Seth Taylor, filed a petition for a permanent variance from Rule 61H1-27.0041(2), Florida Administrative Code (FAC), on April 16, 2012. The notice of the petition appeared in the Florida Administrative Weekly on May 4, 2012, in Volume 38 Number 18; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy held on June 8, 2012, 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, Assistant Attorney General.

**STATEMENT OF RELEVANT FACTS**

**VW 2012-116**

The facts relevant to the petition are as follows:

1. Petitioner applied for licensure in Florida as a certified public accountant (CPA) by endorsement on November 29, 2010.
2. Section 473.308(4), Florida Statutes (FS), provides that an applicant for licensure must show one year of work experience and 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."

3. Petitioner passed the CPA examination in Georgia and was licensed there from October 22, 2008 until December 31, 2009. Petitioner currently holds an active CPA license issued October 15, 2009, in Kentucky.

4. Petitioner completed the additional education requirements on December 10, 2011, in order to be eligible for licensure by endorsement in Florida.

5. From October 1, 2010 through January 3, 2012, Petitioner worked under the supervision of a licensed CPA.

6. 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 he 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:


7. Petitioner established that the purpose of the underlying statute, Section 473.308(4)(a), FS, would be met were he to be granted a variance from the rule in that he has completed more than one year of experience under the supervision of a licensed CPA.

8. Petitioner further established that the Board's application of Rule 61H1-27.0041(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 18<sup>th</sup> day of October, 2012,  
by the Florida Board of Accountancy.

  
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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 Ryan S. Taylor, KPMG LLP, One Independent Drive, Suite 1100, Jacksonville, Florida 32207, 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 25<sup>th</sup> day of October, 2012.

*Brandon M. Nichols*

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<b>FILED</b>	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	4/16/2012
File #	

**Petitioner Information:**

Ryan S. Taylor  
KPMG LLP  
One Independent Drive  
Suite 1100  
Jacksonville, FL 32207

Telephone: 678-592-0965

**Attorney Information:**

Not Applicable

**Applicable Portions of the Rule:**

61H1-27.0041(2) F.A.C.

APPROVED  
APR 16 2012  
BOARD OF ACCOUNTANCY

VW 2012-116

**61H1-27.0041 ONE YEAR OF WORK EXPERIENCE**

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 as follows:

- (1) Definitions. Within the context of this rule, the following definitions apply
  - a. "Applicant" – An applicant is a person who has met Florida's educational requirements for licensure and intends from the outset of the supervised experience to meet the supervised experience requirement for licensure
  - b. "Supervised" and "supervision" the subjection of the applicant, during employment, to oversight, guidance and evaluation by a supervisor who had 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.
  - c. "Supervisor". A supervisor 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).
- (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 work week 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. The experience must either average at least twenty (20) hours a week over no more than one hundred 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 supervisor, in his or her report to the Department, shall certify that the applicant rendered such services as are customarily performed by full-time, regularly employed staff employees for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) or more than one hundred 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.

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

Section 473.308; Licensure

**Type of action requested:**

The petitioner, respectfully, requests that the Board of Accountancy grant a variance from 61H1-27.0041(2) which in part states work experience commence after requirements to sit for the exam have been met.

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

I attained a Bachelor of Arts degree in accounting in May of 2000 from Transylvania University in Lexington, Kentucky. I attained a Master's of Science degree in taxation in September of 2002 from Northeastern University in Boston, Massachusetts. I was found eligible to sit of the Uniform Certified Public Accounting examination in 2007 in the state of Georgia. I passed the uniform examination and was licensed by the state of Georgia in October of 2008. I moved to Lexington, Kentucky in July of 2009. I was granted licensure by the state of Kentucky in October of 2009.

Upon moving to Florida in October of 2010, I promptly submitted by application for licensure by endorsement in November 2010. I was notified I was deficient in Business Law by ~3 hours. I took Business Law II (BUL 4321) at Florida International University and passed the course with an "A" in December 2011.

For the last eleven (11) plus years, I have worked in public accounting. From October 2010 to present, I am a Tax Senior Manager with KPMG LLP in Jacksonville, Florida.

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

For eleven plus years I have rendered the services that are customarily performed by a full-time, regularly employed employee of a certified public accountant. I am of good moral/ethical character, I have met all the educational requirements and have passed all section of the CPA examination.

**Petitioner statement:**

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