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Department of Business and Professional Regulation Deputy Agency Clerk	
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File #	

**Petition for Declaratory Statement**

**Division of Certified Public Accounting**

Petitioner : John Smith

1517 SW 25<sup>th</sup> Street, apt 1, Fort Lauderdale, Florida 33315 , (786) 274-2357

**DS 2010-093**

**RECEIVED**  
DEC 06 2010

**BOARD OF ACCOUNTANCY**

**61H1-27.0041 One Year of Work Experience. 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 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. 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 supervisor, in her or his 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 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.

(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 Certification of Work Experience form (DBPR Form CPA 32/Revised 10/09), which is hereby incorporated by reference, a copy of which may be obtained from 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.*

#### **Petitioner's Circumstances**

Petitioner is a CPA candidate

Petitioner has experience in Public and Private Accounting

#### **Petition for Declaratory Statement**

#### **Division of Certified Public Accounting**

Certified Public Accountant candidate must work under the supervision of a Certified Public Accountant for one year.

- 1) My inquiry is whether this supervision needs to be on the payroll of the Certified Public Accountant or not. Meaning, that if I work as a volunteer without getting paid for a CPA ; can this requirement be fulfilled?
- 2) Also, I have worked as a staff accountant, bookkeeper for many staffing agencies for several years and I have been exposed to different types of accounting, can this count or substitute the work experience towards the CPA licensure?

Thank you very much.



John Smith