

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
<small>CLERK</small>	Brandon Nichols
<small>Date</small>	1/17/2012
<small>File #</small>	2012-00281

**IN RE: PETITION FOR VARIANCE BY
WILLIAM K. GRESH, V**

ORDER

VW 2011-313

Petitioner, William K. Gresh, V, filed a petition for a permanent variance from Rule 61H1-27.0041(2), Florida Administrative Code (FAC), on September 5, 2011. The notice of the petition appeared in the Florida Administrative Weekly on September 30, 2011, in Volume 37 Number 39; 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 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 August 22, 2011.
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 the University of Florida in December, 2003.

5. Petitioner completed the additional education requirements to be eligible to take the examination in Florida in March, 2010, and passed the fourth portion of the examination on June 24, 2011.

6. From October, 2006 to April, 2007, Petitioner worked full time in a regional sized public accounting firm. From August, 2008 to March, 2009, Petitioner worked in the industry full time and reported directly to a licensed CPA.

7. 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:

8. 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 approximately fifteen months of experience under the supervision of a licensed CPA.

9. 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 9th 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 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), 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 William K. Gresh V, 1694 Triangle Palm Terrace, Naples, Florida 34119, 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 17th day of January, ²⁰¹² 2011.

Brandon M. Nichols

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)
For delivery information visit our website at www.usps.com

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Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

OFFICIAL USE

Sent to William K. Gresh V
Street, Apt. No.,
or PO Box No.
City, State, ZIP+4

PS Form 3800, August 2006 See Reverse for Instructions

FILED	
Department of Business and Professional Regulation AGENCY CLERK	
CLERK	Ronda L. Bryan
Date	9/5/2011
File #	

PETITION FOR PERMANENT VARIANCE FROM RULE 61H1-27.0041(2)

Petitioner information:

William K. Gresh V
1694 Triangle Palm Terrace
Naples, Florida 34119

Attorney information:

Not Applicable

Applicable portion of the rule:

VW 2011-313

61H1-27.0041(2), FAC

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 citation to the statute the rule is implementing:

Section 473.306, FS – Work Experience

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SEP 7 2011

Type of action requested:

DBPR Agency Clerk

The petitioner requests that the Board of Accountancy please permanently waive 61H1-27.0041(2) (stated above) for his personal situation.

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

I graduated with a BSBA in Finance in December 2003 from the University of Florida. This 120 credit hour degree left me completely deficient in the 24 hours of upper division accounting classes and 2 credit hours deficient in business law that were required to sit for the CPA exam. I began taking upper division accounting classes beginning in the Spring 2005 and by April 2009, I had acquired 23 of the necessary 24 upper division accounting credit hours required to sit for the exam. Unaware of any educational restrictions on the work experience rule, I proceeded to acquire one year of otherwise eligible work experience from that date forward. In summary, it is 1 upper division accounting credit hour and 2 business law credit hours that have caused my submitted and otherwise eligible work experience to be ruled as non-qualifying.

As you know, the work experience rule was instituted during March 2009. My understanding of this rule was based strictly upon the information provided by Florida's Department of Business and

Professional Regulation's (DBPR) website at the time of my submission along with the information provided in the "Certification of Work Experience" forms. Although both the DBPR's website and forms provided information as to most of the requirements of the rule, there was no mention of any educational restrictions. Having navigated the DBPR website just recently, I can see that the website has since been updated to include the restrictions imposed in rule 61H1-27.0041(2).

In addition to this fact, I would like to impress upon the board, that the timing in which this rule was instituted has caused undue hardship in my fulfilling the CPA licensure requirements. Specifically, because I did not have advanced knowledge of this rule, as applicants have today, I was put at a significant disadvantage in managing my educational progress. Had I been aware of the educational restrictions placed upon the work experience rule, I most surely would have found a way to accelerate my educational progress.

I submitted my work experience along with my application to sit for the CPA exam to the DBPR back during Spring 2010. My application was approved by the DBPR and I proceeded forward believing everything was okay having never been informed of any deficiency while scoring a 92, 81, 95, and 89 on the FAR, REG, AUD, and BEC exams, respectively. Had I been made aware of this deficiency within a reasonable timeframe after submitting my work experience, I could have prevented this outcome.

Finally, I would also like to mention that I was laid off by my employer in April 2010 in the midst of what has become one of the worst recessions in American history. Had it not been for this fact coupled with the difficulty in finding other qualified work experience in Florida's economy, I would have long since completed my one year experience in accordance with the technical restrictions.

Reasons why the requested variance would serve the purposes of section 473.306, Florida Statutes.

I believe that I have fulfilled the intended spirit of the work experience rule. I am not a traditional candidate freshly out of college; rather, I am a 35 year old who has had extensive accounting work experience. I have had 15 months of experience working under a CPA in addition to those submitted in my application. Seven of those months took place from October 2006 to April 2007 working full time in a regional sized public accounting firm and the other eight took place from August 2008 to March 2009 where I worked in industry full time and reported directly to a licensed CPA. If it pleased the board, I would be able to provide official documentation for this experience.

I humbly ask the board to see fit to invest in me a waiver of a minor credit hour deficiency that has effectively made all of my work experience ineligible. I plan to make a career as a CPA here in the State of Florida and look forward for the opportunity to serve and represent the accounting profession with professionalism and integrity as my father has done here before me. Please do not extinguish my hopes and dreams that would have been realized but for this technicality, I beg of you. I would not expect you to know what this means to me. I have invested everything.

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

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JUN 07 2010

BOARD OF ACCOUNTANCY

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 William Koovor Gresh II
(PLEASE PRINT OR TYPE)

Address of employee 1694 Triangle Palm Terrace Naples FL 34119
STREET OR P.O. BOX # CITY STATE ZIP

5/18/2010 William K. Gresh II
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 Herbal Science Group

2. Location of office in which employee was employed 1004 Collier Center Way,
Naples, FL 34110

3. FULL-TIME EMPLOYMENT: From 8/4/08 To 4/30/10 *
Applicant still employed. YES NO

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 _____

* Bill worked under the direct supervision of Anna Focht, CPA, from 4/22/09 - 4/30/10.
Please see attached statement.