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Date	3/15/2011
File #	2011-01876

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR DECLARATORY STATEMENT BY
 JOHN SMITH**

DS 2010-093

FINAL ORDER

THIS MATTER came before the Board of Accountancy (Board) pursuant to Section 120.565, Florida Statutes, at a duly-noticed public meeting on January 28, 2011, in Tampa, Florida, for a hearing on the Petition for Declaratory Statement filed by John Smith (Petitioner) on December 6, 2010. The notice of the petition appeared in the Florida Administrative Weekly on December 23, 2010, in Volume 36, Number 51. No comments by interested persons were received. Petitioner was neither present nor represented by counsel at the hearing. The Board was represented by Mary Ellen Clark, Assistant Attorney General. Having considered the petition, the Board makes the following findings and conclusions.

FINDINGS OF FACT

1. Petitioner has applied for licensure as a CPA in Florida.
2. Rule 61H1-27.0041, Florida Administrative Code (FAC), provides:

(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. Petitioner seeks the Board's interpretation of Rule 61H1-27.0041, FAC, and asks whether the required one year of work experience can be achieved through volunteer work. Petitioner also inquires whether he can substitute his work experience as a staff accountant and bookkeeper for staffing agencies for the experience required by Rule 61H1-27.0041, F.A.C.

CONCLUSIONS OF LAW

4. The Board has jurisdiction over this matter pursuant to Section 120.565, Florida Statutes.

5. The Board declines to answer the Petition for Declaratory Statement on the basis that the Petition does not include sufficient factual information, regarding Petitioner's particular set of circumstances, on which to make a determination.

DONE AND ORDERED this 2nd day of March, 2011.

BOARD OF ACCOUNTANCY



Veloria A. Kelly, Division Director

NOTICE OF RIGHT TO APPEAL

THIS ORDER CONSTITUTES FINAL AGENCY ACTION AND MAY BE APPEALED BY ANY PARTY PURSUANT TO SECTION 120.68, FLORIDA STATUTES, AND RULES 9.110 AND 9.190, FLORIDA RULES OF APPELLATE PROCEDURE, BY FILING A NOTICE OF APPEAL CONFORMING TO THE REQUIREMENTS OF RULE 9.110(D), FLORIDA RULES OF APPELLATE PROCEDURE, BOTH WITH THE APPROPRIATE DISTRICT COURT OF APPEAL, ACCOMPANIED BY THE APPROPRIATE FILING FEE, AND WITH THE DEPARTMENT'S CLERK OF AGENCY PROCEEDINGS, WITHIN THIRTY (30) DAYS OF RENDITION OF THIS ORDER.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished by U.S. Mail to John Smith, 1517 SW 25th Street, Apt. 1, Fort Lauderdale, Florida 33315; and by interoffice mail to Mary Ellen Clark, Assistant Attorney General, Administrative Law Section, PL-01 The Capitol, Tallahassee, Florida 32399-1050, this 15th day of March, 2011.

Brandon M. Nichols

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