

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/12/2010
File #	

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
DIVISION OF CERTIFIED PUBLIC ACCOUNTING, BOARD OF ACCOUNTANCY

IN RE: PETITION FOR PERMANENT WAIVER
OF RULE 61H1-27.001(5) AND RULE 61H1-27.002(2)(B),
FLORIDA ADMINISTRATIVE CODE
BY ALWYN KRUGER

VW 2010-529

PETITION FOR WAIVER OF RULE 61H1-27001(5)(a)

And
RULE 61H1-27.002(2)(b)
FLORIDA ADMINISTRATIVE CODE

Pursuant to Section 120.542, Florida Statutes, Alwyn Kruger requests a permanent waiver of 15 semester hours of graduate level courses from an accredited institution of which 6 semester hours must be in accounting courses and 3 semester hours of taxation, and 30 semester hours from an accredited institution in excess of a baccalaureate degree, to include three (3) semester hours of business law, which must include the coverage of contracts, torts, and the uniform commercial code required by Rule 61H1-27.002(2)(b), of the Florida Administrative Code. As grounds, Mr. Kruger states:

1. The Petitioner is Alwyn Kruger, 501 S. Moody Ave, #1124, Tampa, Florida 33609, telephone (202) 253-3059.
2. However, for purposes of this proceeding, Mr. Kruger may be contacted through his counsel, Mary V Palumbo, 7643 Gate Parkway, #104-112, Jacksonville, Florida, telephone (239) 292-6488, facsimile (813) 393-3361
3. This Petition for Waiver relates to Mr. Kruger's application to become a licensed certified public accountant in Florida.

Florida CPA Educational Requirements

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DBPR Agency Clerk

4. Section 473.306, Florida Statutes, sets forth the basic requirements one must meet before obtaining licensure to serve as a public accountant in Florida.

5 Section 473.306(2)(b) requires applicants to possess certain educational requirements from an "accredited" college or university ¹

6. Section 473.306(3) (b) delegates to the Board of Accountancy the authority to determine which educational institutions shall be deemed "accredited" colleges or universities.

7. Rule 61H-27.001(1)(h) provides that "Canadian, Mexican, Irish, Australian and New Zealand academic accounting programs approved by the provincial education bodies or the equivalent educational accreditation body for that country" are deemed to be accredited institutions.

8. No provision is made for educational institutions in other countries.

9 An applicant who has completed the educational requirements, albeit not at an "accredited" college or university, is permitted under Rule 61H1-27.001 to qualify for Florida licensure if he or she meets the requirements of Section (5) of the Rule.

10. Rule 61H1-27.001(5)(a), Florida Administrative Code provides:

A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree for admission to a graduate business degree program; the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation, or the equivalent, shall be in accounting; and the

¹ Section 473.306(2)(b) requires the following be obtained from an "accredited" college or university: "If an application is made after August 1, 1983, a baccalaureate degree with a major in accounting or its equivalent plus at least 30 semester hours or 45 quarter hours in excess of those required for a 4-year baccalaureate degree, with a concentration in accounting and business in the total educational program to the extent specified by the Board.

accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these countries that is necessary for graduation).

11. Thus, under Rule 61H1-27.001(5)(a), an applicant may be deemed to be a graduate of an "accredited college or university" only if he enrolls in an accredited graduate business program and completes 15 hours of post-baccalaureate education with an emphasis in accounting

12. Notwithstanding the foregoing, Section 437.308(8) provides a complete waiver of the requirement of post-graduate coursework for any person licensed as a CPA in another state or territory who has at least 5 years of experience in the practice of public accountancy

Mr. Kruger's Education

13. *Mr. Kruger's coursework was obtained at educational institutions located in the Republic of South Africa. Pursuant to Rule 61H-27.001(1)(h), the institutions where he completed his coursework are not deemed to be accredited because they were not located and provincially accredited in any of the following countries: Canada, Mexico, Ireland, Australia or New Zealand.*

14. Mr. Kruger has completed all of the coursework required under Rule 61H1-27.001(5) and Rule 61H1-27.002(2)(B), albeit that such coursework was obtained at an educational institution located in the Republic of South Africa.

15. Global Services Associates, Inc. evaluated Mr. Kruger's transcripts and provided an independent opinion that his degrees at Cape Peninsula University of Technology, located in Cape Town, Republic of South Africa are equivalent to a Bachelor of Science of Business Administration with a specialization in Accounting and Taxation awarded by regionally accredited colleges and universities in the United States. Further, Global Services Associates, Inc. provided an independent opinion that his advanced studies in accounting and auditing from 2000 to 2001 at the University of South Africa, located in Pretoria, South Africa and from 2002 to 2003 at the University of Natal, located in Durban, South Africa earning the degree of Bachelor of Commerce

Honours (Accounting) in December 2003 are equivalent to thirty upper division postgraduate semester units earned at regionally accredited colleges and universities in the United States. A copy of Global Services Associates, Inc's correspondence is attached as Exhibit "A".

16. The educational institutions attended by Mr. Kruger are accredited in the Republic of South Africa by The Council on Higher Education and Higher Education Quality Committee of the Republic of South Africa, that country's accrediting authority.

17. Despite having completed his coursework at an institution which is not deemed to be accredited, Rule 61H1-27.001 still permits an applicant to qualify for Florida licensure if he or she meets the requirements of Section (5) of the Rule.

18. Rule 61H1-27.001(5)(a), Florida Administrative Code provides:

A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree for admission to a graduate business degree program; the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation, or the equivalent, shall be in accounting; and the accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these countries that is necessary for graduation)

19. Thus, under Rule 61H1-27.001(5)(a), Mr. Kruger may be deemed to be a graduate of an "accredited college or university" only if he enrolls in a graduate business

program and completes 15 hours of post-baccalaureate education with an emphasis in accounting.

20. The purpose of the rule is to require that only qualified applicants seek and obtain licensure to serve as certified public accountants in Florida. However, strict application of the Rule would cause substantial hardship and would violate principles of fairness, as described more completely below.

Mr. Kruger's Experience as an Accountant

21. Mr. Kruger has worked for over 10 years as an accountant at PricewaterhouseCoopers. Most of that time was spent practicing in Virginia. He is currently a manager at that firm and, because of the needs of that firm, has been transferred by the firm to its Tampa, Florida office.

22. In order to sit for the Uniform CPA Examination in Virginia, Mr. Kruger submitted his collegiate transcripts for review by Virginia's Board of Accountancy in 2006. Mr. Kruger passed the Uniform CPA Examination in Virginia in 2006 and applied for a license in Virginia. His application was approved and he was admitted as a CPA in the Commonwealth of Virginia at such time. He is currently holds (and has held since his admission in 2006) an active CPA license. His license number is 32457.

23. On May 1, 2010, PricewaterhouseCoopers transferred Mr. Kruger to its Tampa, Florida office. Mr. Kruger, in anticipation of his transfer, applied for licensure in Florida on April 9, 2010. That application is currently pending approval.

24. Mr. Kruger currently has close to 4 years of experience in accounting since attainment of his CPA certificate in Virginia; in a little more than a year he will be eligible, pursuant to Section 473.308(8), for a total exemption from the requirement of postgraduate work.

Basis for Waiver

25. Section 120.542, Florida Statutes, states that "Strict application of uniformly applicable rule requirements can lead to unreasonable, unfair and unintended

results in particular instances. The Legislature finds that it is appropriate in such cases to adopt a procedure for agencies to provide relief to persons subject to regulation".

26. Section 120.542 (2), Florida Statutes, provides that "Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person and when application of a rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, 'substantial hardship' means a demonstrated economic or other type of hardship to the person requesting the variance or waiver".

27. Mr. Kruger possesses the requisite experience necessary to qualify for licensure by endorsement in Florida under Section 473.308(4)

28. Mr. Kruger is of good moral character.

29. Independent experts have opined that Mr. Kruger's coursework was the equivalent of university programs accredited in the United States, and that he possesses the equivalent of a Bachelor of Science in Business Administration with a specialization in Accounting and Taxation as well as the equivalent of thirty upper division postgraduate semester hours. The Virginia Board of Accountancy accepted those credentials and allowed Mr. Kruger to take the Uniform CPA Examination for licensure. He passed that examination and has served as a certified public accountant for nearly 4 years.

30. The purpose of Rule 61H1-27.001(5) AND Rule 61H1-27.002(2)(B), Florida Administrative Code is to ensure that only well-qualified applicants obtain licensure as certified public accountants in the State of Florida. The requirements appear to be overly rigid and unfair given Mr. Kruger's level of education and experience to date. Further, the additional time and expense required to meet these requirements would create a hardship for Mr. Kruger, disrupting his homelife, his volunteer activities with United Way, and his employment with PricewaterhouseCoopers. Mr. Kruger routinely works in excess of from 60 to 70 hours per week and routinely travels on extended international trips in excess of a week at a time for his work, therefore meeting these educational requirements would be virtually impossible.

31. Upon information and belief, other applicants have succeeded in their efforts to obtain licensure by endorsement and were not required to take additional coursework. To deny Mr. Kruger those same benefits would violate principles of fairness.

ACCORDINGLY, Mr. Kruger hereby respectfully requests that the Board grant this Petition for Waiver, permanently waiving the requirements of Rule 61H1-27.001(5) AND Rule 61H1-27.002(2)(B), Florida Administrative Code, and otherwise approving Mr. Kruger's pending application for licensure as a certified public accountant in Florida.

Respectfully submitted,

MARY V. PALUMBO

LAW OFFICES OF MARY V.
PALUMBO, P.A.

7643 Gate Parkway, #104-112

Jacksonville, FL 32256

Phone: (239) 292-6488

Fax: (813) 393-3361



MARY V. PALUMBO

CERTIFICATE OF FILING AND SERVICE

I hereby certify that I have filed this Petition via hand delivery with: (1) Ronda Bryan, Clerk of the Florida Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida; (2) Mary Ellen Clark, Office of the Attorney General, Counsel to the Board of Accountancy, 400 South Monroe Street, #PL-01, Tallahassee, Florida 32399-6536 and (3) The Joint Administrative Procedures Committee, Room 120, Holland Building, 600 S. Calhoun St., Tallahassee, Florida, 32399-1300, all on this 12th day of August, 2010.



MARY V. PALUMBO



GLOBAL SERVICES ASSOCIATES, Inc.
2554 Lincoln Boulevard, #445, Marina del Rey, CA 90291 USA
e-mail: info@globaleval.org and website: www.globaleval.org
telephone and fax: 1-310-828-5709

March 30, 2010

CORRECTED EVALUATION

Florida Board of Accountancy
CPA Examination Unit
240 NW 76th Drive, Suite "A"
Gainesville, FL 32607

Dear Board Members:

Re: Alwyn KRUGER

Mr. Alwyn Kruger submitted documents to GSA from the Republic of South Africa. The documents were in the names of A. Kruger and Alwyn Kruger.

Mr. Kruger completed studies in accounting and business from 1997 to 2001 at Cape Peninsula University of Technology, located in Belville, Cape Town, South Africa, earning the three-year National Diploma in Cost and Management Accounting in December 1999 and the one-year degree of *Baccalaureus Technologiae* (Technical Bachelor's) in Taxation in December 2001.

These studies together are equivalent to a Bachelor of Science in Business Administration with a specialization in Accounting and Taxation awarded by regionally accredited colleges and universities in the United States.

In addition, Mr. Kruger completed advanced studies in accounting and auditing from 2000 to 2001 at the University of South Africa, located in Pretoria, South Africa, and from 2002 to 2003 at the University of Natal (now the University of KwaZulu-Natal, Westville Campus), located in Durban, South Africa, completing an additional year of studies and earning the degree of Bachelor of Commerce Honours (Accounting) in December 2003.

These studies together are equivalent to thirty upper division postgraduate semester units earned at regionally accredited colleges and universities in the United States.

The following courses were completed:

GLOBAL SERVICES ASSOCIATES, Inc.

Accounting (11 1/2 Semester Units)

Financial Accounting I & II (13 1/2)

Financial Accounting III (7 1/2)

Interpretation of Financial Statements (3*)

Cost and Management Accounting I, II & III (21*)

Taxation (7 1/2*)

Advanced Taxation (10 1/2*)

Applied Advanced Taxation (10 1/2*)

Accounting: Corporate Reporting (3*)

Internal Auditing (6*)

Introduction to the Theory of Auditing and Audit Practices (3#)

Introduction to the Performing of the Audit Process (3#)

Aspects of Internal Control of Importance to an Auditor (3#)

Legal Aspects Concerning Audit Practice (3#)

Computer Auditing and the Use of the Computer in Performing the Audit Process (3#)

Advanced Auditing (7 1/2#)

Advanced Financial Accounting, Management Accounting and Taxation (11 1/2#)

Business Administration and Related Areas (36 Semester Units)

Economics: Microeconomics and Macroeconomics (6)

Financial Management (3*)

Business Law (6)

Corporate Law (7 1/2*)

End-User Computing (7 1/2)

Quantitative Techniques (6*)

General Education (4 1/2 Semester Units)

Research Methodology (4 1/2*)

*Upper division course.

#Upper division, postgraduate (post-Bachelor's) course

Total semester units completed: 153

An evaluation from this Service is a recommendation-of-equivalency based on currently accepted standards and in no way is meant to limit each institution's further analysis of credentials earned outside the United States.

Mr. Kruger also earned the Certificate in the Theory of Accountancy at the University of Natal in December 2003.

GLOBAL SERVICES ASSOCIATES, Inc.

No additional credit is recommended for this professional qualification which fulfills part of the prerequisite requirements for admission to the qualifying examination of the South African Institute of Chartered Accountants.

This corrected evaluation was issued to include an upper division indicator for Corporate Law.

This evaluation is based on authentic documents witnessed by Global Services Associates. Attested copies of the documents were previously sent to the Florida Board of Accountancy.

Global Services Associates



GSA is a member of the National Association of Credential Evaluation Services (NACES), NAFA: Association of International Educators and AMIDEAST (America-Mideast Educational and Training Services, Inc.), and follows the placement recommendations developed by the National Council on the Evaluation of Foreign Educational Credentials of NAFA and AACRAO (American Association of Collegiate Registrars and Admissions Officers).

DBPR CPA 5002-1 Application for Licensure by Endorsement / Transferring Examination Grades

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION
1940 North Monroe Street
Tallahassee, FL 32399 - 0783

NOTE - This form must be submitted as
part of an entire application packet.

If you have any questions or need assistance in completing this application, please contact the
Department of Business and Professional Regulation, Customer Contact Center, at (850) 487-
1395.

CHECK ACTION REQUESTED
Check Provision Under Which You are Applying:
<input type="checkbox"/> 473.308(3)(a) Transferring Examination Grades
<input checked="" type="checkbox"/> 473.308(3)(b) Endorsement of a Valid License to Practice in Another State

PERSONAL INFORMATION
Last Name: KRUGER First: ALWYN Middle: Title: MR Suffix:
Date domiciled in Florida: 8/03/09
Date passed Uniform CPA Examination: 06/2006
Have you held yourself out or practiced as a Certified Public Accountant in the geographical boundaries of the State of Florida? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, attach explanation
Please check the box indicating the rule you are applying under for your license:
<input type="checkbox"/> Completion of one year of employment in the office of a certified public accountant engaged in the full time practice of public accounting plus a baccalaureate degree with a concentration in accounting and business as defined in Rule 61H1-27.002(1). Must have taken exam prior to May 1984
<input type="checkbox"/> Completion of one year of employment as an auditor or accountant in a unit of federal, state, or local government under the supervision of a certified public accountant plus a baccalaureate degree with a concentration in accounting and business as defined in Rule 61H1-27.002(1). Must have taken exam prior to May 1984.
<input type="checkbox"/> Completion of 5 years employment in public or governmental accounting, after licensure as a CPA or approved Canadian, Australian, or Mexican Chartered Accountant, under the supervision of an active CPA or approved Canadian, Australian, or Mexican Chartered Accountant, as required in Board Rule 61H1-29.003
<input checked="" type="checkbox"/> Completed a baccalaureate degree with a concentration in accounting plus 30 additional hours as required by Board Rule 61H1-27.002(2)(a-b).

EDUCATIONAL BACKGROUND					
Name of College/Univ	Major/Minor	Begin Date	End Date	Degree	
CAPE PENINSULA University of Technology	Accounting	02/01/1997	30/11/1999	National Diploma	
Name of College/Univ	Major/Minor	Begin Date	End Date	Degree	
CAPE PENINSULA University of Technology	Taxation	02/01/2000	30/11/2001	Bachelors Degree	
Name of College/Univ	Major/Minor	Begin Date	End Date	Degree	
University of KwaZulu-Natal	Accounting	02/01/2002	30/11/2003	Honours Degree	
University of South Africa	Accounting	02/01/2000	30/11/2001	Academic Transcript	

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APR 09 2010

DBPR 0010-2 - Master Individual Application

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION

PERSONAL INFORMATION				
Social Security Number* [REDACTED]				
Last Name	First	Middle	Title	Suffix
KRUGER	ALWYN		MR	
Birth Date (MM/DD/YYYY)		Gender		
06 / 26 / 1978		Male <input checked="" type="checkbox"/> Female <input type="checkbox"/>		
Race/Ethnicity (check only one):				
<input type="checkbox"/> Black or African American		<input type="checkbox"/> Asian or Pacific Islander		<input type="checkbox"/> Native American or Alaskan Native
<input checked="" type="checkbox"/> White or Caucasian		<input type="checkbox"/> Spanish, Hispanic or Latino		<input type="checkbox"/> Other
MAILING ADDRESS				
Street Address or P.O. Box				
1220 N FILLMORE ST PH 09				
City		State	Zip Code (+4 optional)	
ARLINGTON		VA	22201	
County (if Florida address)		Country		
		USA		
CONTACT INFORMATION				
Primary Phone Number		Primary E-Mail Address		
202 253 8059		alwyn.kruger@us.pwc.com		
RESIDENCE ADDRESS (DIFFERENT THAN MAILING ADDRESS)				
Street Address				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		
BUSINESS/WORK ADDRESS				
Business/Work Name				
PRICewaterhouseCOOPERS				
Street Address				
1800 TYSONS BLVD				
City		State	Zip Code (+4 optional)	
MCLEAN		VA	22102	
County (if Florida address)		Country		
		USA		

ADDITIONAL CONTACT INFORMATION (OPTIONAL)	
Alternate Phone Number	Fax Number
Alternate E-Mail Address	

*Under the Federal Privacy Act, disclosure of Social Security numbers is voluntary unless specifically required by Federal statute. In the instance, Social Security numbers are mandatory pursuant to Title 42 United States Code, Sections 653 and 654, and Sections 455 209(a), 406 2577, and 406 2086, Florida Statutes. Social Security numbers are used to allow efficient screening of applicants and licensees by a Title IV-D child support agency to assure compliance with child support obligations. Social Security numbers must also be recorded on all professional and occupational license applications and will be used for licensee identification pursuant to the Personnel Responsibility and Work Opportunity Reconciliation Act of 1995 (Welfare Reform Act, 104 Pub L 193, Sec 317.

LICENSE INFORMATION			
If you currently or previously have held a business or professional license/registration in Florida or elsewhere, please list them below:			
1. License/Registration Type CPA LICENSE	State VA	Date (From) 11 / 06 / 2006	Date (To) 11 / 30 / 2009
License Number 32547		Name Used ALAN KRUGER	
2. License/Registration Type	State	Date (From)	Date (To)
License Number		Name Used	
3. License/Registration Type	State	Date (From)	Date (To)
License Number		Name Used	

BACKGROUND INFORMATION		
1.	Yes <input type="checkbox"/> (If yes, please complete form 0050-1)	No <input checked="" type="checkbox"/> Have you ever been convicted of a crime, found guilty, or entered a plea of guilty or nolo contendere (no contest) to, even if you received a withhold of adjudication? This question applies to any violation of the laws of any municipality, county, state or nation, including felony, misdemeanor and traffic offenses (but not parking, speeding, inspection, or traffic signal violations), without regard to whether you were placed on probation, had adjudication withheld, were paroled, or pardoned. If you intend to answer "NO" because you believe those records have been expunged or sealed by court order pursuant to Section 943.058, Florida Statutes, or applicable law of another state, you are responsible for verifying the expungement or sealing prior to answering "NO." YOUR ANSWER TO THIS QUESTION WILL BE CHECKED AGAINST LOCAL, STATE AND FEDERAL RECORDS. FAILURE TO ANSWER THIS QUESTION ACCURATELY MAY RESULT IN THE DENIAL OR REVOCATION OF YOUR LICENSE IF YOU DO NOT FULLY UNDERSTAND THIS QUESTION, CONSULT WITH AN ATTORNEY OR CONTACT THE DEPARTMENT.
2.	Yes <input type="checkbox"/> (If yes, please complete form 0050-1)	No <input checked="" type="checkbox"/> Has any judgment or decree of a court been entered against you in this or any other state, province, district, territory, possession or nation, in which you were charged in the petition, complaint, declaration, answer, counterclaim, or other pleading with any fraudulent or dishonest dealing, or is there any such case or investigation pending?
3.	Yes <input type="checkbox"/> (If yes, please complete form 0060-1)	No <input checked="" type="checkbox"/> Have you ever had an application for registration, certification, or licensure in Florida or in any other jurisdiction denied, or is there now pending a proceeding or investigation to deny such an application?
4.	Yes <input type="checkbox"/> (If yes, please complete form 0060-1)	No <input checked="" type="checkbox"/> Has any license, registration or permit to practice any regulated profession, occupation, vocation, or business been revoked, annulled, suspended, relinquished, surrendered, or withdrawn in Florida or in any other jurisdiction, or is any such proceeding or investigation now pending?

If you answered "YES" to questions 1 - 4 above, please provide the full details of any criminal conviction, lawsuit or judgment, or administrative action including the nature of any charges, dates, outcomes, sentences, and/or conditions imposed, the dates, name and location of the court and/or jurisdiction in which any proceedings were held or are pending; and the designation and/or license number for any actions against a license or licensure application. Please utilize form 0050-1 for your responses to questions 1 and 2, and form 0060-1 for your responses to questions 3 and 4. If you have more than seven offenses to document on form 0050-1, attach additional copies of form 0050-1 as necessary.


NAME INFORMATION				
Have you used, been known as, or called by another name (example - maiden name, pseudonym, nickname) or alias other than the name signed to the application? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>				
If your answer is yes, state name or names used below.				
Last Name	First	Middle	Title	Suffix
Last Name	First	Middle	Title	Suffix
Last Name	First	Middle	Title	Suffix

DECLARATION
I have read the questions in this application and have answered them completely and truthfully to the best of my knowledge.

I have the amount of experience required, if any, and have submitted the appropriate work experience form.

I have read the laws and rules that govern the practice of public accountancy in Florida and pledge to comply with applicable standards of practice upon licensure. (Chapters 455 and 473 Florida Statutes and Chapter 61-H1 of the Florida Administrative Code)

I understand the types of misconduct for which disciplinary proceedings may be initiated.


Signature of Applicant

04/01/2010
Date

FLORIDA BOARD OF ACCOUNTANCY

Applicants with Degrees from Non-Accredited Universities
SEE RULES ON REVERSE SIDE

NAME Alwyn Krugger
UNIVERSITY Cape Perterinsula
DEGREE RECEIVED B.S.B.A.
DATE AWARDED 1999

BACCALAUREATE DEGREE
HOURS REQUIRED IN EXCESS
TOTAL HOURS REQUIRED
TOTAL HOURS RECEIVED

Semester	Quarter
15	
30	45
45	
0	

GRADUATE COURSES- RULE 61H1-27.001 (5)

Description of Course	Course Number	Sem. Hrs.	Qtr. Hrs.	Deficient
Accounting Courses (6 sem./ 9 qtr. hrs. required.)				
Other courses (6 sem./ 9 qtr. hrs. required)				
Tax Courses (3 sem./4 qtr. hrs. required)				
Total Accounting Courses				
Total Accounting Required		15	22	

- 15 Grad
- 30 excess 21 in 15
- 3 LD (law) CTR

ACCOUNTING EDUCATIONAL PROGRAM
(36 Semester or 54 Quarter Hours) - MUST BE UPPER DIVISION

Description of Course	Course Number	Sem. Hrs.	Qtr. Hrs.	Deficient
Taxation Accounting	Tax 1.50 A Tax 10.5 APTax 10.5	28.50		
Auditing	Int And 6	6		
Financial Accounting	Introp Fin 5	3		
Cost & Managerial Accounting	C+M Acc I, II, III 21	21		
Internship (maximum 3 sem./ 4 qtr. hrs.)				
Total Accounting Courses		58.50		
Total Accounting Required		36	54	

GENERAL BUSINESS EDUCATIONAL PROGRAM

(39 Semester or 58 Quarter Hours) - MUST BE UPPER DIVISION see rule on reverse side for exceptions

Description of Course	Course Number	Sem. Hrs.	Qtr. Hrs.	Deficient
Economics	Macro & Micro 6	6		
Business Law (minimum 6 sem./8 qtr. hrs. required)	Bus Law 3	3		- 3 LD CTR
Finance	Fin M 3	3		
Quantitative Application in Business	Qua Tech 6	6		
Management				
Marketing				
Real Estate				
Insurance				
Business Policies				
Computers in Business (maximum 9 sem./13 qtr. hrs.)	End-User Comp 3	3		
Statistics (maximum 6 sem./8 qtr. hrs.)				
Other				

Total Business Courses
Total Business Required

21 + 22.50 = 43.50
39 58 - 3 LD CTR

March 24, 2010

Florida Board of Accountancy
CEA Examination Unit
240 NW 76th Drive, Suite 200
Gainesville, FL 32607

Dear Board Members:

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MAR 24 2010

BOARD OF ACCOUNTANCY

Dr. AMYR KOULED

With your letter regarding documents to FBA about Dr. Kouled in South Africa. The documents were in the name of A. Kouled and Amyr Kouled.

Dr. Amyr Kouled is a South African citizen and was born on 12/12/1960. He is a graduate of the University of Technology, Durban, South Africa, where he earned his Bachelor's National Diploma in Cost and Management Accounting in December 1989 and his Master's Degree in Management Technology in December 2001. He is currently a member of the Institute of Cost Accountants in South Africa.

Dr. Kouled is currently employed as a Senior Lecturer in Accounting and Finance at the University of Durban, South Africa. He is also a member of the Institute of Cost Accountants in South Africa.

In addition, Dr. Kouled was employed as an assistant professor from 2001 to 2003 at the University of Durban, South Africa, and from 2003 to 2005 at the University of Durban, South Africa. He is currently employed as an assistant professor at the University of Durban, South Africa, and is also a member of the Institute of Cost Accountants in South Africa.

These documents were submitted to the Florida Board of Accountancy for review and approval. The documents were submitted to the Florida Board of Accountancy for review and approval.

The following courses were submitted:

CENTRAL SERVICES ASSOCIATION

1964-1965 Catalog

1964-1965 Catalog

1964-1965 Catalog

1964-1965 Catalog

1964-1965 Catalog

1964-1965 Catalog

1964-1965 Catalog

1964-1965 Catalog

1964-1965 Catalog

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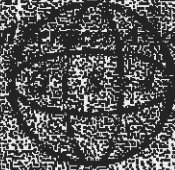
NOV 24 1964

BOND OF ACCOUNTANCY

GLOBAL SERVICES ASSOCIATES, INC.

GLOBAL SERVICES ASSOCIATES, INC. is a subsidiary of the International Brotherhood of
Brotherhood of United Brotherhood of Carpenters and Joiners of America, the International
Brotherhood of Shipbuilders, and the International Brotherhood of Teamsters.

Our services are provided to members of the International Brotherhood of Carpenters and Joiners of America.
A list of our services is attached.



For more information, please contact the International Brotherhood of Carpenters and Joiners of America, 1000
Broadway, New York, N.Y. 10018, or the International Brotherhood of Shipbuilders, 1000
Broadway, New York, N.Y. 10018, or the International Brotherhood of Teamsters, 1000
Broadway, New York, N.Y. 10018.

RECEIVED

MAR 19 1986

BOARD ACCOUNTING



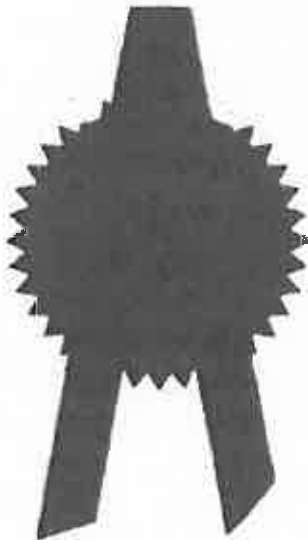
University of Natal

We, the Vice-Chancellor, the Registrar,
and the Dean of the Faculty,
hereby certify
that

Alwyn Kruger

has this day been admitted to
the degree of

**Bachelor of Commerce Honours
(Accounting)**



A handwritten signature in black ink, likely belonging to M W Makgoba.

M W Makgoba
Vice-Chancellor

A handwritten signature in black ink, likely belonging to G J Trotter.

G J Trotter
Acting Registrar

A handwritten signature in black ink, likely belonging to A B Lumby.

A B Lumby
Dean

20 December 2003
UV PROTECTED - TAMPER EVIDENT UV

CONFIDENTIAL



UNIVERSITY OF
KWAZULU-NATAL

ACADEMIC RECORD

STUDENT NAME : Kruger, Alwyn
STUDENT NUMBER : [REDACTED]

DATE OF BIRTH : 26-JUN-1978

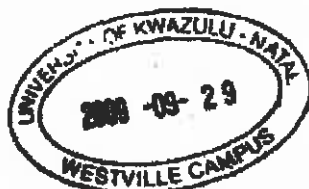
COURSE	COURSE NAME	GRADE	REMARKS
BComHons(Acc) - Distance			
2002 Year			
DAC7DOYH0	Advanced Auditing Part 2	43	Fail
DAC7DKYH0	Advanced Fin.Acc/Man.Acc/Tax	38	Fail
BComHons(Acc) - Distance			
2003 Year			
DAC7DOYH0	Advanced Auditing Part 2	53	Pass
DAC7DKYH0	Advanced Fin.Acc/Man.Acc/Tax	50	Pass
Degree Completed - BComHons(Acc) - Distance			11-NOV-2003

END OF ACADEMIC RECORD
CONDUCT SATISFACTORY

SIGNED

FOR : REGISTRAR
29-SEP-2009

PAGE NO : 1 OF 1



ERR0011E
Your Reference :

00673

2009-09-01 01:46PM 1

Statement of Credits

Student number :
Name : KRUGER ALVIN
Previous Surname :
Date of Birth : 1978-06-26
Identity Number :
Matriculation : QUAL FOR FULL OR COND EXEMPT
Qualification : NON-DEGREE PURPOSES

NQF specification : Exit Level 6, Minimum Credits 6

Year Month Code	Name of Study Unit	Comment	NQF level	NQF code
2000 MAY	AME201-L INTRODUCTION TO THE THEORY OF AUDITING AND AUDIT PRACTICE (AUDITING 201)	75 Passed	6	12
2000 OCT	AME202-N INTRODUCTION TO THE PERFORMING OF THE AUDIT PROCESS (AUDITING 202)	69 Passed	6	12
2001 MAY	AME221-T ASPECTS OF INTERNAL CONTROL OF IMPORTANCE TO AN AUDITOR (AUDITING 221)	53 Passed	6	12
2001 MAY	AME222-E LEGAL ASPECTS CONCERNING AUDIT PRACTICE (AUDITING 222)	65 Passed	6	12
2001 OCT	AME224-W COMPUTER AUDITING AND THE USE OF THE COMPUTER IN PERFORMING THE AUDIT PROCESS (AUDITING 224)	52 Passed	6	11

for Registrar





CAPE TECHNIKON

the degree
baccalaureus technologiae

TAXATION

is awarded to

**ALWYN
KRUGER**

date of birth

1978/06/26

student number



with effect from

2001/12/01

REGISTRAR



B10619

RECTOR

KAAPSE TECHNIKON



CAPE TECHNIKON

Nasionale · National Diploma

**KOSTE- EN BESTUURSREKENINGKUNDE
COST AND MANAGEMENT ACCOUNTING**

word toegeken aan · is awarded to

**ALWYN
KRUGER**

· Geboortedatum · Date of Birth

1978/06/26

Studentenommer · Student Number



met ingang van · with effect from

1999/12/01


REGISTRATEUR · REGISTRAR


REKTOR · RECTOR

Nr/No. A22055

Uitgereik met die goedkeuring van die Sertifiseringsraad vir Technikononderwys (SERTTEC) ingevolge artikel 6 van die Wet op die Sertifiseringsraad vir Technikononderwys, 1986 (Wet 88 van 1986).
Issued with the approval of the Certification Council for Technikon Education (CERTTEC) in terms of section 6 of the Certification Council for Technikon Education Act, 1986 (Act 88 of 1986).



**Cape
Peninsula
University
of Technology**

Reference: Examinations Office

STATEMENT OF ACADEMIC RESULTS

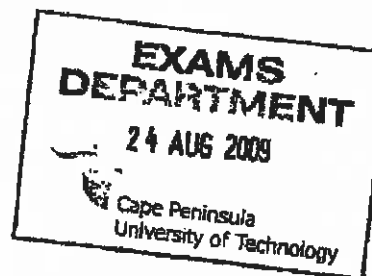
Student Number :
Identity Number :
Name of Candidate : A KRUGER
Address : HELDERBERG NO 10
BELMONTLAAN
GRANJEZICHT 8001

Instructional Programme(s):

1997 ND: COST AND MANAGEMENT ACCOUNTING (204139)
1998 ND: COST AND MANAGEMENT ACCOUNTING (204139)
1999 ND: COST AND MANAGEMENT ACCOUNTING (204139)
2000 B TECH: TAXATION (304023)
2001 B TECH: TAXATION (304023)

YYYYMM	INSTRUCTIONAL OFFERING		COMMENT
199711	BUL110J BUSINESS LAW 1	85	PASS WITH DISTINCTION
199711	EUC110J END-USER COMPUTING I	78	PASS WITH DISTINCTION
199711	FIA111J FINANCIAL ACCOUNTING 1	88	PASS WITH DISTINCTION
199711	IAU112J INTERNAL AUDITING 1	73	PASS
199711	KBR111J COST AND MANAGEMENT ACCOUNTING 1	89	PASS WITH DISTINCTION
199809	CLW210C CORPORATE LAW 2	62	PASS
199809	ECS115C ECONOMICS 1	68	PASS
199809	FIA211C FINANCIAL ACCOUNTING 2	69	PASS
199809	KBR210C COST AND MANAGEMENT ACCOUNTING 2	69	PASS
199809	QTE110C QUANTITATIVE TECHNIQUES 1	63	PASS
199911	FIA311C FINANCIAL ACCOUNTING 3	71	PASS
199911	KBR310C COST AND MANAGEMENT ACCOUNTING 3	62	PASS
199911	TAX110C TAXATION 1	71	PASS
200011	ATK440C ADVANCED TAXATION 4	59	PASS
200011	FSE440C INTERPRETATION OF FINANCIAL STATEMENTS	66	PASS
200011	NMT115C RESEARCH METHODOLOGY	50	PASS
200111	AAT440C APPLIED ADVANCED TAXATION 4	66	PASS
200111	CRR440C CORPORATE REPORTING 4	67	PASS
200111	FMT415C FINANCIAL MANAGEMENT 4	60	PASS

REGISTRAR



Jenkins, Trencia

From: Mary Ellen Clark [MaryEllen.Clark@myfloridalegal.com]
Sent: Saturday, August 28, 2010 1:45 PM
To: Jenkins, Trencia
Cc: Angela Southwell
Subject: Re: FW: Alwyn Kruger (VW 2010-529) Petition

Hello. I have reviewed this petition, e-mailed to me August 27, 2010, and find that it is in legal compliance. This office will notice it in the FAW for consideration at the October 22, 2010, meeting in Tampa. Thank you.

**Florida has a broad public records law. Most written communications to or from state officials are public records disclosable to the public and the media upon request. Your e-mail communications may be subject to public disclosure.

Mary Ellen Clark
Assistant Attorney General
Tel: (850) 414-3764
Fax: (850) 922-6425

Please note that Florida has a broad public records law, and that all correspondence to me via email may be subject to disclosure.

Jenkins, Trecia

From: Mary Ellen Clark [MaryEllen.Clark@myfloridalegal.com]
Sent: Tuesday, October 19, 2010 6:54 PM
To: cinc505@aol.com
Cc: alwyn.kruger@us.pwc.com; Jenkins, Trecia; Kelly, Veloria
Subject: Re: Alwyn Kruger Petition for Waiver

Dear Ms. Palumbo:

Your client's request for continuance of this matter was forwarded to the Chair of the Florida Board of Accountancy and he has granted the request. This matter will be reset to the Board's December 3, 2010, meeting in Tallahassee. You will be sent a notice of hearing with the specific time and location of that meeting at a later date.

**Florida has a broad public records law. Most written communications to or from state officials are public records disclosable to the public and the media upon request. Your e-mail communications may be subject to public disclosure.

Mary Ellen Clark
Assistant Attorney General
Tel: (850) 414-3764
Fax: (850) 922-6425

From: cinc505@aol.com
To: MaryEllen.Clark@myfloridalegal.com
Cc: Veloria.Kelly@dbpr.state.fl.us,
Trecia.Jenkins@dbpr.state.fl.us, alwyn.kruger@us.pwc.com
Date: 10/18/2010 05:52 PM
Subject: Re: Alwyn Kruger Petition for Waiver

Dear Ms. Clark

Thank you for your email. We waive the requirements of Section 120.542(8) FS, 90 day provision, and respectfully request that Mr. Kruger's Petition be considered at the December 3, 2010 meeting of the Board. Thank you in advance for your consideration.
Mary Palumbo

-----Original Message-----

From: Mary Ellen Clark <MaryEllen.Clark@myfloridalegal.com>
To: cinc505@aol.com
Cc: Veloria.Kelly@dbpr.state.fl.us; Trecia.Jenkins@dbpr.state.fl.us
Sent: Mon, Oct 18, 2010 4:51 pm
Subject: Alwyn Kruger Petition for Waiver

Dear Ms. Palumbo:

I have just left a telephone message to let you know that I have received your request for continuance of the consideration of the petition for waiver by Alwyn Kruger. While only the Board chair can grant your request in advance of the meeting, I wanted to let you know that, based upon your request as written, it will be my legal advice that your request be denied.

Section 120.542(8), FS provides that all petitions be granted or denied within 90 days and be deemed granted in the absence of Board action within that period. Given that your client's petition was filed on August 12, 2010, the 90 period will end before the December 3, 2010, meeting. Without an express waiver of the Section 120.542(8), FS, 90 day provision, I must advise against granting your request. Please notify the Board office

immediately if it is your intent to amend your request.

**Florida has a broad public records law. Most written communications to or from state officials are public records disclosable to the public and the media upon request. Your e-mail communications may be subject to public disclosure.

Mary Ellen Clark
Assistant Attorney General
Tel: (850) 414-3764
Fax: (850) 922-6425

Mary V. Palumbo, Attorney
7643 Gate Parkway
#104-112
Jacksonville, FL 32256
239-292-6488
Fax: 813-393-3361

October 13, 2010

Ms. Veloria A. Kelly
Director
Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607-6655 Via Certified Mail

Ms. Trencia Jenkins
Regulatory Specialist I
Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607-6655 Via Certified Mail

Ms. Mary Ellen Clark
Counsel to the Board of Accountancy
Office of the Attorney General
400 South Monroe Street
#PL-01
Tallahassee, Florida 32399-6536 Via Certified Mail

Re: Mr. Alwyn Kruger

RECEIVED
OCT 15 2010
BOARD OF ACCOUNTANCY

Dear Ladies:

Mr. Kruger will be out of the country for business on October 22, 2010 and therefore will be unavailable to attend the meeting of the Board of Accountancy to be held that day. We respectfully request that the matter of Mr. Kruger's Petition for Waiver be continued to the meeting of the Board to be held December 3, 2010.

Thank you in advance for your courtesy in granting this continuance.

Sincerely,



Mary V. Palumbo

Cc: Mr. Alwyn Kruger