

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	8/25/2011
File #	2011-05745

IN RE: PETITION FOR VARIANCE BY
LAUREN BALLARD

VW 2011-081

ORDER

Petitioner, Lauren Ballard, filed a petition for a permanent variance from Rule 61H1-27.0041(2), Florida Administrative Code (FAC), on March 18, 2011. The notice of the petition appeared in the Florida Administrative Weekly on April 29, 2011, in Volume 37 Number 17; no comments by interested persons were received. The petition was heard at a duly-noticed meeting of the Board of Accountancy held on June 17, 2011, in Tampa, Florida. At the hearing on this matter, Petitioner was neither present nor represented and 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. In October, 2010, Petitioner applied for licensure in Florida after first being licensed in South Carolina in December, 2008. Initial review of her application revealed an educational requirement deficiency of three hours of business law that she has since completed. Petitioner has been working in public accounting for the last six years and passed all sections of the CPA examination in 2007.

2. Section 473.308(4), Florida Statutes (FS), provides that an applicant for licensure after December 31, 2008 must show one year of eligible work experience. 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.” (Emphasis added.)

4. Petitioner seeks a permanent variance from Rule 61H1-27.0041(2), FAC, to the extent necessary for the Board to allow the experience she obtained prior to completing the final course of the educational requirements to meet 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:

5. Petitioner established that the purpose of the underlying statute, Section 473.308(4)(a), FS, would be met were she to be granted a variance from the rule.

6. Petitioner further established that the Board’s application of Rule 61H1-27.0041(2), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

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 10th day of August, 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 Lauren L. Ballard, 1414 Plantation Circle #805, Plant City, Florida 33566; 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 25th day of August, 2011.

Brandon M. Nichols

7009 2820 0003 7447 2175

U.S. Postal Service		CERTIFIED MAIL RECEIPT <i>(Domestic Mail Only; No Insurance Coverage Provided)</i>	
For delivery information visit our website at www.usps.com .			
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Return Receipt Fee (Endorsement Required)			
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Sent To <u>Lauren Ballard</u>			
Street, Apt. No., or PO Box No.			
City, State, ZIP+4			
PS Form 3800 August 2006		See Reverse for Instructions	

"Amended"

Fax:

Apr 12 20

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/18/2011
File #	

Petitioner Info:

Lauren L. Ballard
1414 Plantation Circle #805
Plant City, FL 33566
864-908-5973
LaurenL.Ballard@aol.com

RECEIVED

BOARD OF ACCOUNTANCY

Applicable portion of the rule:

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

"One year of work experience shall be held...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 473.308(4)(a), F.S. Licensure

VW 2011-081

Type of action requested:

The petitioner requests that the Board of Accountancy please allow the 6 years of public accounting experience obtained prior to completion of the final 3 hours of business law to count towards rule 61H1-27.0041(2).

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

The petitioner has worked in public accounting over the last six years, passed all sections of the CPA examination in the first testing window of 2007, and currently holds a valid CPA license regulated by the State of South Carolina. The petitioner filed an application for licensure by endorsement and was made aware of an educational requirement deficiency of 3 hours of business law. The petitioner has since received credit for an additional 3 hours of business law and has met the educational requirements for the state of Florida. With the exception of the additional 3 hours of business law, the petitioner had completed all of the requirements of Section 473.308(3), F.S., on or before December 31, 2008 and had passed the licensure examination on or before June 30, 2010 and would have been eligible for the exception to rule 61H1-27.0041(2), F.A.C.

The reason why the variance would serve the purpose of the underlying statute:

To the petitioner's knowledge, she has met all educational requirements and has obtained sufficient employment experience prior to completion of the final 3 hours of business law to successfully complete licensure requirements

Petitioner statement:

Petitioner seeks a variance from Rule 61H1-27 0041(2), F.A.C.

Dated this 16th day of March 2011.


Signed: Lauren L. Ballard

Fax.

Apr 12 2011 09:16am P003/003

NCT THE NCT GROUP CPAs, I.L.P.
CERTIFIED PUBLIC ACCOUNTANTS
& CONSULTANTS

811 E. MAIN STREET
PO BOX 1076
LAKE LAND, FL 33802-1076
P 863 683-6783 • F: 863 687 2220

433 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-3702
P 863 365 1577 • F 863 365 0647

147 AVENUE G S W SUITE 101
PO BOX 2239
WINTER HAVEN, FL 33883-2239
P 863 294 4131 • F. 863 294 9927

Lauren L. Ballard
1414 Plantation Circle #805
Plant City, FL 33566

March 16, 2011

Veloria A. Kelly
Director, Division of Certified Public Accounting
Florida State Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, Florida 32607

RECEIVED
MAR 16 2011
BOARD OF ACCOUNTANCY

To Whom It May Concern:

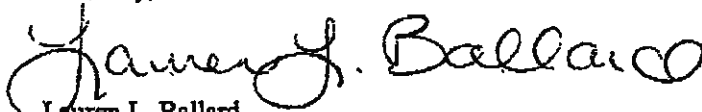
Please accept the enclosed request to seek a variance from Rule 61H1-27.0041(2), F.A.C. The variance request addresses that proof of work experience must commence after the completion of the educational requirements set forth in subsection 61H1-27.002(3).

Due to my pending application for Licensure by Endorsement, it would be much appreciated if my request could be presented before the board in the May board meeting.

It is most efficient to reach me either through email or telephone. My email address is LaurenL.Ballard@aol.com and my cellular phone number is (864) 908-5973.

I appreciate your time and effort regarding my request.

Sincerely,



Lauren L. Ballard
Tax Supervisor

Enclosure

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
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Petitioner Info:

Lauren L. Ballard
1414 Plantation Circle #805
Plant City, FL 33566
864-908-5973
LaurenL.Ballard@aol.com

VW 2011-081

Attorney Info:

Not applicable.

Applicable portion of the rule:

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

"One year of work experience shall be held...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 473.308(4)(a), F.S. Licensure

Type of action requested:

The petitioner requests that the Board of Accountancy please waive Rule 61H1-27.0041(2), F.A.C. for her personal situation.

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

The petitioner has worked in public accounting over the last six years, passed all sections of the CPA examination in the first testing window of 2007, and currently holds a valid CPA license regulated by the State of South Carolina. The petitioner filed an application for licensure by endorsement and was made aware of an educational requirement deficiency of 3 hours of business law. The petitioner has since received credit for an additional 3 hours of business law and has met the educational requirements. With the exception of the additional 3 hours of business law, the petitioner had completed all of the requirements of Section 473.308(3), F.S., on or before December 31, 2008 and had passed the licensure examination on or before June 30, 2010 and would have been eligible for the exception to rule 61H1-27.0041(2), F.A.C.


The reason why the variance would serve the purpose of the underlying statute:

To the petitioner's knowledge, she has met all educational requirements and has obtained sufficient employment experience to successfully complete licensure requirements.

Petitioner statement:

Petitioner seeks a variance from Rule 61H1-27.0041(2), F.A.C.

Dated this 2nd day of March 2011.


Signed: Lauren L. Ballard

NCT THE NCT GROUP CPAs, LLP
CERTIFIED PUBLIC ACCOUNTANTS
& CONSULTANTS

811 E. MAIN STREET
PO BOX 1076
LAKELAND, FL 33802-1076
p 863 683 6785 • F 863 687 3220

435 SOUTH COMMERCE AVENUE
SEBRING, FL 33870-3702
p 863 385 1377 • F 863 385 0647

147 AVENUE C S W SUITE 101
PO BOX 2249
WINTER HAVEN, FL 33883-2249
p 863 294 4131 • F 863 294 3927

Lauren L. Ballard
1414 Plantation Circle #805
Plant City, FL 33566

March 2, 2011

Veloria A. Kelly
Director, Division of Certified Public Accounting
Florida State Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, Florida 32607

To Whom It May Concern:

Please accept the enclosed request to seek a variance from Rule 61H1-27.0041(2), F.A.C. The variance addresses that one year of work experience must commence after the completion of the educational requirements set forth in subsection 61H1-27.002(3).

Due to my pending application for Licensure by Endorsement, it would be much appreciated if my request could be presented before the board in the May board meeting.

It is most efficient to reach me either through email or telephone. My email address is LaurenLBallard@aol.com and my cellular phone number is (864) 908-5973.

I appreciate your time and effort regarding my request.

Sincerely,



Lauren L. Ballard
Tax Supervisor

Enclosure

MAR 04 2011