

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/17/2012
File #	2012-00278

IN RE: PETITION FOR VARIANCE BY
LAURIE SANDOVAL

VW 2011-333

ORDER

Petitioner, Laurie Sandoval, filed a petition for a permanent variance from Rule 61H1-27.0041(2), Florida Administrative Code (FAC), on September 28, 2011. The notice of the petition appeared in the Florida Administrative Weekly on October 21, 2011, in Volume 37 Number 42; 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 not 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 May 20, 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 Arizona State University in December, 2002.

5. Petitioner completed the additional education requirements to be eligible to take the examination in Florida in December, 2008, and passed the fourth portion of the examination on March 26, 2011.

6. Petitioner has worked in the accounting profession for more than nine years and from July 5, 2005 to July 15, 2006, Petitioner worked full time under the direct supervisor of a licensed CPA. Since August, 2011, she has been working as a tax accountant at Crowe Horwath under the supervision of 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 experiences 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 she to be granted a variance from the rule, in that she has completed more than one year 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 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 9th day of January, 2012

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 Laurie Sandoval, 6327 Hampton Pointe Circle, Lakeland, Florida 33818, 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, 2011. 2012

Brandon M. Nichols

7010 1870 0000 4473 6310

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		
OFFICIAL USE		
Postage	\$	Postmark Here
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Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	
Sent to <u>Laurie Sandoval</u>		
Street, Apt. No., or PO Box No.		
City, State, ZIP+4		
PS Form 3800, August 2006		See Reverse for Instructions

REC-333
BOARD OF ACCOUNTANCY

FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 9/28/2011
File #

PETITION FOR VARIANCE FROM RULE 61H1-27.0041(2) One Year of Work Experience

Petitioner Information:

Laura Sandoval
6377 Hampton Pointe Circle
Lakeland, FL 33816

VW 2011-333

Applicable portion of the rule:
61H1-27.0041(2), F.A.C.

"(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."

Reference to the section of the rule being variances:
473.306 Licensure

(4) An applicant for licensure after December 31, 2008, must show that he or she has had 1 year of work experience. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills, all of which must be verified by a certified public accountant who is licensed by a state or territory of the United States and who has supervised the applicant. This experience is acceptable if it was gained through employment in government, industry, academia, or public practice, constituted a substantial part of the applicant's duties, and was under the supervision of a certified public accountant licensed by a state or territory of the United States. The applicant shall submit rules specifying it earned and providing for the review and approval of the work experience required by this section.

Typical section of the rule:

Seeking a variance or waiver of subsection 61H1-27.0041(2), F.A.C. regarding the timing of the 1 year work experience already obtained by petitioner.

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

The petitioner has well over 9 years of work experience within an accounting role, public practice and private accounting. Along with her licensure application, she submitted a signed certificate work experience form attesting that she worked in public accounting for 1 year and was supervised by a certified public accountant licensed by a state or territory of the United States. This form was signed by her previous and now current employer Crowe Horwath a Public Accounting Firm. The petitioner is currently working as a tax accountant for Crowe Horwath, under a licensed CPA.

Timeline of events:

- 2001-2010 Work Experience as an Accountant or related role.
 - 1 Year Certificate of work experience form signed (2004-2005)
- 12/2005 The petitioner completed a Master's in Business Administration/Accounting.
- 5/2010 Petitioner applied for the CPA exam and was successful credit hours in business law which she completed 4/7/2010
- 04/2010 - 08/2011 Petitioner was not working within a paid position (Volunteer accounting role under a licensed CPA)
- 08/2011- Current Petitioner joined Crowe Horwath as a tax accountant working under a licensed CPA

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

To the petitioner's knowledge, she has met the 1 year work experience requirement and is of good moral character.

Final Governing Statement:

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

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
1940 North Monroe Street
Tallahassee, Florida 32399

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 Laurie Sandoval (Luna)
(PLEASE PRINT OR TYPE)
Address of employee 6327 Hampton Pointe Cir Lakeland FL 33813
STREET OR P O BOX # CITY STATE ZIP
April 25, 2011 DATE [Signature] SIGNATURE OF EMPLOYEE

INSTRUCTIONS TO EMPLOYER: Please complete, have notarized and forward this Certification of Work Experience form to the Board of Accountancy, 1940 North Monroe Street, Tallahassee, Florida 32399.

- Name of employer Formerly Carter Belcourt & Atkinson PA (merged w/ Cruise Horwath LLP 10/2009)
- Location of office in which employee was employed Lakeland FL
- FULL-TIME EMPLOYMENT From 7/15/2005 To 7/15/2006
Number weeks employed see above Applicant still employed YES NO
Average hours per week employed 40
Total hours employed 2080
- 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 _____
- Is there any additional information concerning the good moral character or technical fitness of the employee relative to his/her practice of public accounting that you feel the Board should be informed of? Yes No (if "Yes", please attach written explanation) Good moral character means a "personal history of honesty, fairness, and respect for the rights of others and the laws of this state and nation"

COMPLETE REVERSE SIDE

In working with this individual, I found her to be of good moral character and she had a history of honesty, fairness and respect for the rights of others and the laws of this state and nation.

Deborah P. Garringer

I, the undersigned, state that the employee named on this certification

has rendered such services as are customarily performed by a full-time regularly employed professional staff employee of a certified public accountant or firm thereof engaged in the full-time practice of public accounting for at least one year and was supervised (as defined below) by a certified public accountant who was employed on a full-time basis

has been employed for at least one year by a unit of federal, state or local government in a position which required the use of accounting skills and was supervised (as defined below) by a certified public accountant who was employed by the unit of federal, state or local government on a full-time basis

has been employed for at least one year in industry and that employment required the use of accounting skills as a substantial part of his/her duties and was supervised (as defined below) by a certified public accountant who was employed on a full-time basis

has been employed for at least one year by an educational institution in a full-time accounting teaching position and was supervised (as defined below) by a certified public accountant who was employed on a full-time basis

has been employed for at least five years in public accounting, industry, or by a unit of federal, state, or local government and that employment required the use of accounting skills as a substantial part of his/her duties, after licensure as a CPA or Canadian or Australian Chartered Accountant, under the supervision (as defined below) of a licensed CPA or Canadian or Australian CA

Supervision, as utilized in Section 473 308(4), F.S., shall be deemed and construed to mean the applicant, during his employment, was subject to oversight, guidance and evaluation by a certified public accountant who has 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

I state that these statements are true and correct and recognize that providing false information may result in disciplinary action against my license or criminal penalties pursuant to sections 455 2275 and 837 06, Florida Statutes

Employer's name Formerly Carter Belcourt & Atkinson PA (Merged w/ Crow Horwath LLP)

Firm name (if applicable) Same

Status in firm (if applicable) Shareholder / Partner

CPA certificate no AC0020064 Date issued 1988 State in which certified Florida

5/13/2011
DATE

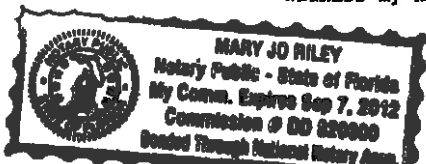
Deborah P. Garringer
SIGNATURE OF EMPLOYER, PARTNER OR STOCKHOLDER

DBPR FORM CPA 32 - revised 1009
6/11/11-27 0041 F A C

STATE OF FLORIDA
COUNTY OF POLK

I HEREBY CERTIFY that on this day before me, an officer duly qualified to take acknowledgements, personally appeared Deborah P. Garringer to me well known and known to me to be the person(s) described in and who executed the foregoing instrument, and acknowledged to and before me that they executed the same.

WITNESS my hand and official seal, this 13th day of May A.D. 20 11.



Mary Jo Riley
Notary Public
State of Florida
Mary Jo Riley