

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY
ANDREA BROWNE

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/25/2012
File #	2012-06908

ORDER GRANTING PETITION

Petitioner, Andrea Browne, filed a petition for a permanent variance from Rule 61H1-27.0041(2), Florida Administrative Code (FAC), on May 1, 2012. The notice of the petition appeared in the Florida Administrative Weekly on May 25, 2012, in Volume 38 Number 21; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy held on June 8, 2012, in Tampa, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS:

VW 2012-138

The facts relevant to the petition are as follows:

1. Petitioner applied for licensure in Florida as a certified public accountant (CPA) by endorsement on October 19, 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 passed the CPA examination on August 28, 2010. Petitioner currently holds an active CPA license issued April 11, 2011 in Maine.

5. Petitioner completed the additional education requirements on March 22, 2012 in order to be eligible for licensure by endorsement in Florida.

6. From January 1, 2006 through November 2, 2009, Petitioner worked 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 experience she 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 five years 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 18th day of October, 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 Andrea Browne, P.O. Box 123, Bonita Springs, Florida 34133, 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 October, 2012.

Brandon M. Nichols

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FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	5/1/2012
File #	

BOARD OF ACCOUNTANCY
 Petitioner Information
 ANDREA BROWNE

Andra Browne
 P.O. Box 123
 27711 Forester Drive
 Bonita Springs, FL 34133
 (239) 403-4801

Petition for Variance from Rule 61H1-27.0041 (2), FAC

Attorney information:

Not Applicable

Applicable portion of the rule:

61H1-27.0041 (2)

VW 2012-138

61H1-27.0041 One Year of Work Experience.

With the exception of an applicant who completes the requirements of Section 473.308(3), F.S., on or before December 31, 2008, and who passes the licensure examination on or before June 30, 2010, an applicant must document one year of work experience as follows:

(1) Definitions. Within the context of this rule, the following definitions apply:

(a) "Applicant." An applicant is a person who has met Florida's educational requirements for licensure and intends from the outset of the supervised experience to meet the supervised experience requirement for licensure.

(b) "Supervised" and "supervision" the subjection of the applicant, during employment, to oversight, guidance and evaluation by a supervisor who had 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.

(c) "Supervisor." A supervisor is either a licensed certified public accountant in good standing with any regulating body or a chartered accountant recognized by the International Qualifications Appraisal Board (IQAB).

(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.

Citation to the statute the rule is implementing:

Section 473.308, Licensure

Type of action requested:

The petitioner respectfully requests that the Board of Accountancy grant a variance from 61H1-27.0041 (2) which states, in part, that work experience must commence after the completion of the educational requirements set forth in subsection 61H1-27.002(3), F.A.C.

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

I received my BS in Accounting from the University of Southern Maine in December of 2005 and earned 150 credit hours in 2011 by attending Southern New Hampshire University as a non-matriculated student. I have worked in the accounting profession for more than seven years, passing the CPA exam in September of 2010 and earning my CPA license in the state of Maine in April of 2011. I have over five years of supervision under the guidance of multiple CPA's, as I worked for four years in a mid-sized CPA firm and then another year and a half in Internal Audit and Financial Reporting for the Office of the State Controller at the State of Maine.

My work experience at the CPA firm consisted of planning and performing all areas of an audit, as well as preparing the client's financial statements. I also specialized in planning and executing single audits of not-for-profit clients receiving grant monies. During tax season, I would also assist the tax department with preparing Federal forms 1040, 1041, 1120 and 1120S and 990. I reported to various directors, all of whom were licensed CPAs.

At the State of Maine, I was responsible for designing internal audit programs based upon identified risk areas as well as quality control reviews and compliance audits for ARRA programs. I was directly supervised by the Director of Internal Audit and Financial Reporting, who was a CPA. I transferred laterally into the Financial Reporting Department in early 2011 where I was responsible for assisting in the preparation of the annual Comprehensive Annual Financial Report. In this capacity, I reported directly to the Principal Financial Analyst who was another CPA.

Upon relocating to Florida, I undertook to fulfill the requirements for additional courses to meet the education requirements set forth in subsection 61H1-27.002(3), FAC, in good faith.

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

I have performed the services typically performed by a full-time, regularly employed staff employee of a CPA. I am of upright character and adhere to the ethical standards of the CPA profession, have met all educational requirements and have passed all sections of the CPA exam.

Petitioner Statement:

The petitioner requests a permanent variance from Rule 61H1-27.0041 (2).



City of Naples Airport Authority

160 Aviation Drive North, Naples, Florida 34104-3588

Administration 239-643-0733/FAX 643-4084

E-Mail administration@fnaples.com

To: Velona A Kelly Division Chief

From: Andrea Pizzuto

Company: Div. of CA

Pages 2 including cover sheet

FAX: 352-333-2508

Date: 5/1/12

Re: Variance from work expense
request

CC: _____

Comments: Attached please find my request for a variance from my
work expense requirements. If you could please process it to allow
based on circumstances I would deeply appreciate it. Thank you.

Sincerely,

Andrea Pizzuto
(239) 402-4501

If any pages are missing or not clearly received, please call 239-643-0733

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