

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
ARTHUR PUGLIESE**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	9/24/2012
File #	2012-05948

ORDER GRANTING PETITION

VW 2012-152

Petitioner, Arthur Pugliese, filed a petition for a permanent variance from Rule 61H1-27.0041(2), Florida Administrative Code (FAC), on May 18, 2012. The notice of the petition appeared in the Florida Administrative Weekly on June 15, 2012, in Volume 38 Number 24; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy held on August 3, 2012, in Miami, 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

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 December 22, 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. Section 473.308(4), Florida Statutes (FS), provides that an applicant for licensure

must show one year of work experience and 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 November 30, 2011. Petitioner currently holds an active CPA license issued in California; California has fewer education requirements for licensure than does Florida.

5. Petitioner completed the additional education requirements for licensure in Florida on May 4, 2012, in order to be eligible for licensure by endorsement.

6. From October 18, 2010, through December 21, 2011, 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 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 he to be granted a variance from the rule in that he has completed more than a 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 his circumstances would violate principles of fairness and would impose a substantial hardship on him.

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 13th day of September, 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 Arthur Pugliese, 1800 Sans Souci Blvd., Apt. 201, North Miami, Florida 33181, 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 24th day of September, 2012.

Brandon M. Nichols

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FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	5/18/2012
File #	

RECEIVED
MAY 18 2012
BOARD OF ACCOUNTANCY

Petition for Variance of Rule

Petitioner Information:
Arthur Pugliese
1800 Sans Souci Blvd, Apt 201
North Miami, FL
33181

Attorney Information:
N/A

The applicable portion of the rule.

61H1-27.0041(2)

The citation to the statute the rule is implementing

473.308(3), Licensure

Type of action requested:

The petitioner respectfully requests that the Board of Accountancy grant a variance from 61H1-27.0041(2), which in part states work experience commence after requirements to sit for the exam have been met.

Specific facts that demonstrate a violation of principle of failure that would justify a variance for the petitioner:

I received my B.S. in Accounting from the University of Florida on May 5, 2009. I received my M.S. in Accounting from Florida International University on August 7, 2010. Since October 17, 2010 (past 19 months), I have worked as a full-time Audit Associate at the public accounting firm Grant Thornton LLP in their Miami, FL office. I am currently an Audit Associate II. My duties thus far have included the process of planning and execution of substantive testing procedures on Balance Sheet and Income Statement accounts for our clients. I am also responsible for the concluding and reporting of the respective Financial Statements to users requiring the information. I interact with key client management to gather information, resolve audit and financial reporting issues, including the interpretation and application of accounting standards. I typically work on 10-K and 10-Q engagements for SEC companies and year-end audit engagements for private companies reporting under US GAAP. My auditing experience has been mostly on companies in the Healthcare, Financial Services, Agriculture and Manufacturing industries. I adhere to the highest degree of professional standards and strict client confidentiality in the work that I perform.

I have worked for this CPA public accounting firm for the past 19 months.

According to rule 61H1-27.002(2)(b) one is required to complete 6 semester or 8 quarter hours in business law courses which includes coverage of the uniform commercial code, contracts and torts. I completed Legal Environment of Business (BUL4310) for 4 credits during my junior year at the University of Florida. I took Business Law 1 (BUL2241) for 3 credits at St. Petersburg College during the Spring 2010 semester in order to complete the Business Law credit requirement. As I originally noted that the course names and descriptions were different, I thought that I was fulfilling the CPA education requirements. However, in December of 2011, the Florida Board of Accountancy advised me that the courses I had taken were deemed duplicates and that I had to take the Business Law 2 course. I quickly enrolled to take Business Law 2 at St. Petersburg College in January of 2012 to meet the Florida CPA requirement. I have provided the transcripts from the College noting my completion of Business Law 2 course.

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I passed the four parts of the CPA examination during October 2010-November 2011.

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

Since October 17, 2010, I have rendered the services that are customarily performed by a full-time, regularly employed staff employee of a CPA firm. I am of good moral character, I have met all of the education requirements and have passed all sections of the CPA examination

Petitioner Statement:

The petitioner requests a permanent variance from Rule 61H1-27 0041(2)