

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
ISRAEL PEREZ**

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	11/13/2012
File #	2012-07250

ORDER GRANTING PETITION

Petitioner, Israel Perez, filed a petition for a permanent variance from Rule 61H1-27.002(2), Florida Administrative Code (FAC), on July 25, 2012. The notice of the petition appeared in the Florida Administrative Weekly on August 17, 2012, in Volume 38 Number 33; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy held on September 28, 2012, in Tampa, Florida. At the hearing on this matter, Petitioner was present and the Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

VW 2012-244

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for licensure as a certified public accountant (CPA) pursuant to Section 473.308, Florida Statutes (FS). Petitioner's application was received in May, 2012, and an initial review revealed he did not meet the educational criteria for licensure. Petitioner was previously approved to sit for the CPA examination February 1, 2011; after it was determined he had completed the required education.
2. Petitioner holds Bachelor's degrees in Management and Accounting from Hodges University.
3. Rule 61H1-27.002(2)(a), FAC, provides in part that "the applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation.”

4. Petitioner seeks a permanent variance from Rule 61H1-27.002(2), FAC, to the extent necessary for the Board to find that he has met the educational requirements for licensure.

GROUNDS FOR APPROVAL

The Board determined that the petition for variance should be granted on the following grounds:

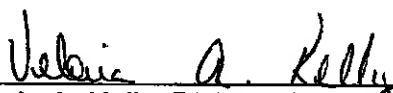
5. Petitioner established that the purpose of the underlying statute, Section 473.308(3), FS, would be met were he to be granted a variance from Rule 61H1-27.002(2), FAC.

6. Petitioner further established that the Board’s application of Rule 61H1-27.002(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 6th day of November, 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 Israel Perez, 12290 Hammock Creek Way, Fort Myers, FL 33905; 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 13th day of November, 2012.



Brandon M. Nichols

FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 7/25/2012
File #

Petitioner Information

Israel Perez
12290 Hammock Creek Way
Fort Myers, FL 33905
305-385-3200

RECEIVED
JUL 25 2012
BOARD OF ACCOUNTANCY

Applicable Portions of the rules:

VW 2012-244

61H1-27.002 Concentrations in Accounting and Business.

(1) For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination was made prior to August 2, 1983, an applicant must have a baccalaureate degree from an accredited college or university with a major in accounting, or its equivalent, with a concentration in accounting and business subjects. A concentration in accounting and business is defined as an educational program that includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above elementary (principles of) accounting and 27 semester or 40 quarter hours, or the equivalent, in general business education. In order to meet the provisions of Section 473.306, F.S., the application must have been filed, completed and approved and show on its face that all educational and other requirements were met prior to August 2, 1983.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 200 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 39 semester or 58 quarter hours in general business education which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college's accounting

department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 160 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement, and

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 6 semester or 8 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

The citation to the statute the rule is implementing:

Section 473.308- Licensure

Type of Action Requested:

The petitioner requests that the Board of Accountancy grant a permanent from Rule 61H1-27.002(2) stated above due to the following circumstances.

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

I am requesting a petition for variance for Rule 61H1-27.002. I received a deficiency letter stating that I fell short of the required education because my I had not taken a course for "Accounting Information Systems". It is my understanding that this became a requirement during 2010, after I had begun my accounting degree program at Hodges University. During my time of attendance at Hodges in 2009-2011, this course was not part of the curriculum which was designed to prepare a graduate for CPA licensure. I was subsequently approved to sit for examination without any notification of this deficiency.

If I were required to take this single course, I would be also be required to either pay out of pocket or be required to take additional credits in order to have the class added to my already heavy student loan debt. This would take a heavy financial toll on my family. I have taken IS courses previously and have work experience with several accounting software applications.

I ask that the board consider my petition to be heard at the next available board meeting.

Thank you for your consideration.

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

473.308(3) An applicant for licensure must have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by an accredited college or university, with a concentration in accounting and business in the total educational program to the extent specified by the board.

I have met the requirements set forth in this statute.

Petitioner Statement:

I would like for the board to consider granting my petition in view of the circumstances surrounding the timing of the requirement, course availability in the curriculum at the university, related work experience, and financial burden of taking this singular course.