

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
JUSTIN SUMRALL**

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	11/27/2013
File #	2013-07298

ORDER GRANTING PETITION

VW 2013-239

Petitioner, Justin Sumrall, filed a petition for a permanent variance from Rule 61H1-27.002(4)(a), Florida Administrative Code (FAC), on July 18, 2013. The notice of the petition appeared in the Florida Administrative Weekly on July 26, 2013, in Volume 39 Number 145; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy held on October 4, 2013, 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

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(7), Florida Statutes (FS). Petitioner's application was received on June 27, 2013, and he was found to be deficient six semester hours of upper division accounting courses.

2. As part of his application review, Petitioner was denied upper division accounting credit for two courses, ACNT 1391 and ACNT 1329, that he completed at Houston Community College in Houston, Texas; both of these courses were accepted by the Texas Board of Accountancy as upper division accounting courses.

3. Rule 61H1-27.002(4)(a), FAC, provides that " upper division, as used in Rule 61H1-27.002, FAC, means courses offered at the junior level or higher. By definition, any course taken at a community college is not upper division. Courses offered at the freshman and sophomore level at senior institutions are not upper division, regardless of the title or content of the course (e.g., Cost, Intermediate, Tax, etc.)."

4. Petitioner contends these two courses were upper division accounting courses despite their being offered by a community college and seeks a permanent variance from Rule 61H1-27.002(4)(a), FAC, to allow their being counted toward his upper division accounting education requirement for licensure in Florida.

5. The Board's Education Advisory Committee reviewed the Texas Board of Accountancy Community College Standards and the syllabi for the two courses and determined they should be classified as upper division accounting courses.

GROUND FOR APPROVAL

The Board determined that the petition for variance should be granted and Petitioner should be awarded upper division accounting credit for the two courses, ACNT 1391 and ACNT 1329, completed at Houston Community College, based upon the recommendation of its Education Advisory Committee and on the following grounds:

6. 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(4)(a), FAC.

7. Petitioner further established that the Board's application of Rule 61H1-27.002(4)(a), 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 21st day of November, 2013, 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 Justin Alan Sumrall, 1414 Cleveland Street, Unit C, Houston, Texas 77019; 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 27th day of November, 2013.

Brendan M. Nibbel

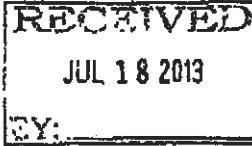
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Sent To	Justin Alan Sumrall
Street, Apt. No., or PO Box No.	1414 Cleveland St Unit C
City, State, ZIP+4	Houston TX 77019

PS Form 3800, August 2006 See Reverse for Instructions



PETITION FOR VARIANCE FROM RULE 61H1-27.002
Education - Concentrations in Accounting & Business

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	7/18/2013
File #	

Petitioner Information:

Justin Alan Sumrall
1414 Cleveland Street, Unit C
Houston, TX 77019
(832) 472-2863

Attorney Information:

N/A

Applicable Portions of the Rule:**61 H 1-27.002 Concentrations in Accounting & Business**

(4) For purposes of this rule, upper division accounting hours other than elementary above the minimum requirement may be substituted for general business hours. Elementary accounting subjects shall not be accepted as general business education. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three course sequence, are titled "introductory," "fundamentals" or "principles" and even if they are offered at the graduate level. All accounting courses and not less than 21 semester or 32 quarter hours of general business courses must be at the upper division level. For the purpose of paragraph 61H-27.002(2)(b), F.A.C., all general business courses, including accounting courses in excess of the 36 hours required, must be taken at the upper division level, except for introductory Macro and Micro Economics, three semester hours of the six required in Business Law, Introductory Statistics, Introduction to Computer Information Systems, and any Written or oral communication course described in paragraph 61H-27.002(2)(b), F.A.C. Lower level general business courses, other than those listed above, posted to transcripts after August 31, 1989 will not count. Standardized tests, such as CLEP, are not acceptable for accounting or general business courses; however, advanced placement (AP) courses will be counted if the applicant has been granted college credit for those AP courses by their degree-granting institution.

(a) Upper division, as used in Rule 61H-27.002, F.A.C., means courses offered at the junior level or higher. By definition, any course taken at a community college is not upper division. Courses offered at the freshman and sophomore level at senior institutions are not upper division, regardless of the title or content of the course (e.g., Cost, Intermediate, Tax, etc.)

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 variance from Rule 61H-27.002(2) stated above due to the following circumstances

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

I received my bachelor's degree in Accounting from the University of Mississippi in 2009. At that time, I had earned 139 semester hours of credit including the necessary business related hours. I planned to enroll in an additional semester to acquire the remaining hours necessary for licensure as a Certified Public Accountant. However, my employer, Deloitte Tax, LLP, requested that I move my employment start date to begin early and I complied with this request. I have now worked at Deloitte Tax, LLP for three and a half years. I have been promoted to manager, contingent on receiving my CPA license.

To meet both the 150 hours requirement, as well as the 36 upper level accounting hours requirement, I enrolled at Houston Community College. I enrolled in the accounting program, which is a distinct program within the school. The program is designed specifically to allow professionals to obtain the necessary upper level accounting courses required for licensure. I obtained the additional hours necessary for licensure through this program. These courses were upper level in nature and the course work covered materials not covered in my previous course work. I took these courses with the intention to better myself through developing my technical skills in accounting and business. I have attached an excerpt from the Texas State Board of Accountancy stating their acknowledgement of the Institutions accreditation.

Due to my early departure from an out of state school, it would have put an unnecessary burden on me in regards to time and financial resources to apply and enroll at another four year university. Therefore, since Houston Community College offered a specific program for this reason I utilized this resource. I did so with the best intentions and did not intend to violate any rules. I made this decision in good faith that the courses would be counted as upper level accounting courses.

In hind sight, I would have continued at the University of Mississippi another semester rather than beginning my career early. However, at this point if these courses do not count I will be forced to spend additional financial resources and time, in addition to that already spent taking the courses in question, to obtain these hours at a four year institution. Also, my promotion will not be effective and I will be required to wait an additional year before I am promoted and receive the benefits of this promotion.

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

479.308(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 will have met the requirements set forth in this statute.

Petitioner Statement:

I would like the board to consider granting my petition and the consequences I will face otherwise. I took these accounting courses in good faith with the best of intentions and believe they should be considered as upper level courses. These courses are intended by the college to be considered upper level for the specific reason of CPA licensure. I deeply appreciate your consideration and approval.



Texas State Board of Public Accountancy

Home Exam Candidates Licenses

William Treacy, Executive Director

Educational Institutions

The Board recognizes colleges and universities in the United States which are regionally accredited by the Southern Association of Colleges and Schools - Commission on Colleges and which offer a baccalaureate or higher degree.

The Board may recognize higher education institutions that are regionally accredited by one of the following associations provided that the institution's business school or accounting program is also accredited by the Association to Advance Collegiate Schools of Business-International (AACSB) or the Association of Collegiate Business Schools and Programs (ACBSP), which are professional business accreditation organizations:

1. Middle States Association of Colleges and Schools;
2. North Central Association of Colleges and Schools - Higher Learning Commission;
3. New England Association of Schools and Colleges - Commission on Institutions of Higher Education;
4. Northwest Commission on Colleges and Universities;
5. Western Association of Schools and Colleges - Commission for Senior Colleges.

A university that does not meet the requirements may appeal to the Board for individual consideration.

The University of Texas at Austin, which is the reporting institution in the State of Texas, may provide assistance to the Board in evaluating an educational institution.

The following institutions do not meet the Board's criteria.

- Community colleges
- Two-year colleges
- Extension and correspondence schools or programs
- Continuing education courses
- Technical/Vocational schools

If you have a baccalaureate degree:

The Board has evaluated, approved, and awarded the designation - *Qualifying Education Credit for CPA Examination* to the following community colleges in Texas that offer a comprehensive accounting program for purposes of qualifying to take the CPA exam. The designation allows students who already hold a baccalaureate degree from a Board-recognized US educational institution to take specified accounting courses or complete the accounting program offered at the community college in order to qualify as an exam applicant.

- Austin Community College
- Houston Community College
- Lone Star College
- Mountain View Community College

Deloitte.

Fax

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Date: July 18, 2013 12:46:21 PM EST
Subj:
Pages: 4

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