

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR WAIVER AND VARIANCE BY  
HYUN JOO STANLEY

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/9/2015
File #	2015-00244

**VW 2014-414**

ORDER GRANTING PETITION

Petitioner, Hyun Joo Stanley, filed a petition for a variance or waiver of Rules 61H1-33.006(2)(a) and 61H1-31.006, Florida Administrative Code (FAC) on November 4, 2014. The notice of the petition appeared in the Florida Administrative Weekly on November 10, 2014, in Volume 40 Number 219; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 5, 2014, in Tallahassee, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Mary Ellen Clark, Senior Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. Petitioner's license reverted to delinquent status on January 1, 2012. Petitioner submitted an application for reactivation under the 2012 Amnesty Provision on June 19, 2014, which was found to be deficient demonstration of completion of 3 CPE hours in board approved accounting/auditing subjects.

2. Rule 61H1-33.006(2)(a), FAC, provides in part that, "each Florida certified public accountant, who became delinquent and desires to return their license to active status shall apply for such reactivation and demonstrate successful completion of the required number of continuing professional education hours. Florida certified public accountants who have been inactive or delinquent for one reporting period following their most recent current/active license, shall satisfy the requirements of their most recent biennium while active plus 40 additional CPE hours in the following manner: at least 20 hours in Accounting/Auditing, at least four hours in ethics, no more

than 20 hours in behavioral, for a total of 120 hours."

3. Rule 61H1-31.006, FAC, "sets forth the application fee for reactivation of an inactive status license to active status as \$250.00."

4. Petitioner completed an additional 4 hours of accounting/auditing CPE hours on July 20, 2014.

5. Petitioner is requesting a waiver or variance of Rule 61H1-33.006(2)(a), FAC, to the extent necessary for her license to be reactivated and for the Board to accept the 4 hours of CPE in accounting/auditing. Petitioner is also requesting a waiver of Rule 61H1-31.006, FAC, in order to waive any additional application fee of \$250.00.

**GROUNDS FOR APPROVAL**

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

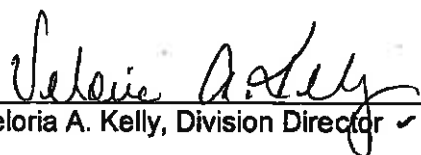
6. Petitioner established that the purpose of the accountancy continuing education statute, Section 473.312, Florida Statutes, would be met, in that she has completed the required hours.

7. Petitioner further established that the Board's full application of Rules 61H1-33.006(2)(a), FAC, and 61H1-31.006, FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

8. The Board reconsidered its August 15, 2014, denial of Petitioner's application for licensure for reactivation and granted the application.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 16<sup>th</sup> day of January,  
2015, by the Florida Board of Accountancy.

  
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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 76<sup>th</sup> Drive, Suite A, Gainesville FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the Boards decision is based, you may request a hearing before an administrative law judge pursuant to Section 120.57(1), Florida Statutes; your petition must contain the information required by Rule 28-106.201, Florida Administrative Code, 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), Florida Statutes; your petition must include the information required by Rule 28-106.301, Florida Administrative Code, 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, Florida Statutes, 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 Hyun Joo Stanley, 4356 Lanam Ridge Road, Nashville, IN 47448; 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, Senior Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 9<sup>th</sup> day of January, 2015.

*Brendon M. Nibbel*

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<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	11/4/2014
File #	

**PETITION FOR VARIANCE FROM RULE 61H1-31.006 and 61H1-33.006 F.A.C.**

Name: Hyun Joo Stanley AC 0033035  
Address: 4356 Lanam Ridge Road, Nashville, IN 47448  
Phone Number: 312-310-3617  
Date: October 27, 2014

**VW 2014-414**

The petitioner requests that the Board of Accountancy please grant a variance for Rules 61H1-31.006 and 61H1-33.006, FAC stated above due to the following circumstances:

I applied for reactivation under the 2012 amnesty provision as provided for in section 473.313(2) Florida Statutes. The 2012 amnesty provision required completion, by June 30, 2014, of 120 hours of continuing professional education to include at least 30 hours of accounting/auditing subjects, not more than 30 hours of behavioral subjects, and at least 8 hours of board approved ethics. As a result of not completing 3 hours of accounting/auditing subjects by June 30, 2014, my application was deemed deficient and could not be approved.

Under the regular reactivation provision, rule 61H1-33.006 F.A.C., the licensee would be required to complete a total of 120 hours to include at least 8 hours in board approved ethics, and at least 30 hours in accounting and auditing subjects. I am petitioning the board for a one-time variance of this rule, which implements the provisions of section 473.313, F.S., to allow the reactivation of my license after having completed 3 hours (4 hours total) of accounting/auditing subjects, because this deficiency of 3 hours of accounting/auditing subjects has resulted from my own innocent and unintentional mistake not carefully following the category instructions provided by CPE(Center for Professional Education), Inc., who is my CPE sponsor.

I have demonstrated that I've met the purpose of the underlying statute even were I to be granted a variance from this because I have shown in my best and earnest efforts to comply with the rule by completing the 3 hours (total 4 hours) of accounting/auditing deficient hours on July 20<sup>th</sup>, 2014, which was the earliest day I could possibly take, right after I received a notice from the Board of Accountancy dated July 8, 2014.

I would like to request a permanent waiver of the \$250.00 reactivation application fee required by rule 61H1-31.006 F.A.C. which implements the provisions of section 473.305, because I previously paid the fee when I originally filed my application for reactivation on June 19<sup>th</sup>, 2014.

The specific reason that demonstrates a violation of the principles of fairness that would justify a variance for the petitioner is that due to the fact that the 3 hours accounting/auditing deficiency was unintentional, and purely innocent, and this mistake can happen to anyone who falls in the similar category of situation. This kind of mistake could have been easily avoided and/or could have never happened in the first place if the petitioner had a chance to be aware of it.

Therefore, granting the variance to the petitioner will not harm but rather can fully justify a violation the fairness of principles of the Statutes. On the contrary, considering all the work of total 128 hours (124 hours in first application and 4 hours for accounting/auditing

later) that the petitioner herself has taken so far to restore her license status, the approval of waiver by the Board will significantly encourage the "morale" of not only this specific petitioner here petitioning but also others who happen to be in the similar category in the future, relieving them of the unduly distress of repeating another 120 hours of vigorous and costly CPE hours to be taken for two year period. Also if the petitioner was in urgent searching for a new job after reactivating her CPA license, another two years' inactive status can cause the petitioner a significant loss of the business opportunity and income to provide for her and her family. Taking care of the best interests of both the professionals and society in general, based on their specific and honest situation, can be the true realization of the principles of fairness of the Statute and the well-being of the society. Furthermore, as I have personally observed while attending the Board meeting that the purpose of the Board was to "encourage," instead of "discourage," all the accounting professionals to do their best to serve the public, and I truly appreciated the Board was working hard to help accomplish the purpose in realizing the true terms of "fairness."

The reason why the variance requested would serve the purpose of the underlying statute is that The petitioner proved to be a trustworthy and responsible accounting professional by showing all her best and conscious efforts to immediately mend the deficiencies in this reactivation process and also by personally showing her earnest intention to attend the Board meeting on October 10<sup>th</sup>, not hesitating traveling from her residential place in Indiana. With all these proofs and facts shown above, it is least likely the petitioner will repeat the same kind of deficiency problems in the future in complying with the CPE hours requirement. This is why that by granting the variance requested by the petitioner will serve the purpose of the underlying statute.

The petitioner seeks a permanent waiver from rule 61H1-31.006 F.A.C. and a one-time variance from Rule 61H1-33.006 F.A.C.

Thank you for your consideration and support.

Hyun Joo (Clara) Stanley  
AC 0033035  
4356 Lanam Ridge Road  
Nashville, IN 47448