

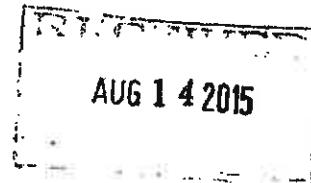
Florida Board of Accountancy
Attn Examination Specialist
240 NW 76th Drive Suite A
Gainesville, FL 32607

VW 2015-207

FILED	
<small>Department of Business and Professional Regulation</small>	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/14/2015
File #	

**PETITION FOR VARIANCE FROM RULE 61H1-28.0052(2), FLORIDA
ADMINISTRATIVE CODE**

CPA Application: 297366
Petitioner: Juan Camilo Amezcuita
Address: 15581 SW 104 Terr. Apt 222, Miami FL 33196
Email: juan.camilo.amezcuita@gmail.com
Phone: 786-554-6751



APPLICABLE RULE & ESTATUTE

1. This is a petition for variance or waiver of rule is 61H1-28.0052(2), FAC "Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules" requirement
2. Text of the applicable rule 61H1-28.0052(2), FAC

A candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification of examination scores by the Board to the Department that the applicant has met all licensure requirements as imposed by Chapters 455 and 473, F.S., and the rules promulgated pursuant thereto, the Department shall issue a license to practice public accounting to such individual. However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 36 months of the date of certification of examination scores by the Board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(7)(a), F.S.

3. The underlying statute is Section 473.306, FS

ACTION REQUESTED

4. I (PETITIONER) hereby respectfully request that the Board of Accountancy permanently waives the requirement to become licensed within 36 months of passing all four parts of the CPA exam.
5. I hereby respectfully request that the Board of Accountancy grants a variance of the 36-month period extending the period by 6 additional months. This variance would allow me to complete the application process.

6. Petitioner assert that adhering to the strict terms and requirements of the Statute and above mentioned rule would cause substantial and undue hardship to petitioner.

7. I believe that the true intent and purpose of the Statute and rule would still be achieved, should these petitions be granted.

STATEMENTS OF FACTS

8. Petitioner has met all the other requirements in accordance with the rule. CPA examinations were successfully passed within the 18-month window period. Last exam was completed on May 22, 2012.

9. Petitioner was unable to submit my application before because a delay in being able to obtain the college transcripts from FIU. The application was filed as soon as possible.

10. Petitioner is a professional accountant with over 10 years of experience in the accounting field. Please refer to the signed Professional Experience Certification.

For the reasons above, I beg you to please approve my application by grating my petition, as having to retake all the four examinations would be a substantial hardship.

Thank you in advance for the attention given to this request.

Respectfully,

A handwritten signature in black ink, appearing to read 'Juan Camilo Amezquita', written over a horizontal line.

Juan Camilo Amezquita

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	10/29/2015
File #	2015-09037

IN RE: PETITION FOR VARIANCE BY
JUAN AMEZQUITA

VW 2015-207

ORDER

Petitioner, Juan Amezquita, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(2), Florida Administrative Code (FAC), on August 14, 2015. The notice of the petition appeared in the Florida Administrative Register on August 26, 2015, in Volume 41 Number 166; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on September 25, 2015, in Tampa, Florida. At the hearing on this matter, Petitioner was present and 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 is an applicant for licensure as a certified public accountant (CPA).
2. Section 473.308(7)(a), Florida Statutes (FS), provides that the board shall certify as qualified for a license by endorsement an applicant who is not licensed and has not been licensed in another state or territory and who has met the requirements of this section for education, work experience, and good moral character and has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; and has completed such continuing education courses as the board deems appropriate, within the limits for each applicable 2-year period as set forth in s. 473.312, but at least such courses as are equivalent to the continuing

education requirements for a Florida certified public accountant licensed in this state during the 2 years immediately preceding her or his application for licensure by endorsement.

3. Rule 61H1-28.0052(2), FAC, provides that " a candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification by the Board to the Department shall issue a license to practice public accounting to such individual. However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 36 months of the date of certification of examination scores by the Board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(7)(a), Florida Statutes."

4. Petitioner passed the last section of the CPA examination on May 22, 2012; the 36 month period during which all of Petitioner's documents were to have been received by the Board, including documentation of one year of work experience, ended May 22, 2015. Petitioner was notified in writing on July 29, 2015, that his initial licensure application had been cancelled, a refund for his application fee had been processed, and that he would need to meet the requirements of and make application for licensure by endorsement.

5. Since passage of the examination, Petitioner has been employed as a professional accountant; complications in his personal life prevented his filing the application for licensure timely.

6. Petitioner seeks a permanent variance from Rule 61H1-28.0052(2), FAC, to extend the time period for submission of all documents required for licensure by 90 days to allow him to complete his application.

GROUNDS FOR APPROVAL

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

7. Petitioner established that the purpose of the accountancy licensure statute would be met as required by Section 473.308, Florida Statutes.

8. Petitioner established that the Board's full application of Rule 61H1-28.0052(2), FAC, to his circumstances would violate principles of fairness and would impose a substantial hardship on him.

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

DONE AND ORDERED this 28th day of October, 2015,
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), 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 Juan Camilo Amezcuita, 15581 SW 104 Terrace, Apt. 222, Miami, Florida 33196; 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 29th day of October, 2015.

Brandon M. Nichols

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PS Form 3800, August 2006 See Reverse for Instructions	