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Department of Business and Professional Regulation
Deputy Agency Clerk
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Date 10/28/2015
File #

October 27, 2015

Florida State Board of Accountancy
1940 N Monroe Street
Tallahassee, FL 32399-0783

VW 2015-268

Dear Sir/Madam,

Re: Application number 291843

Petition for variance or Waiver of Rule 61H1-27.001 College or University Requirements

Requested action: Variance or waiver of 15 semester hours of graduate level courses from an accredited institution of which six semester hours must be in accounting and three semester hours of taxation. These courses must be taken after admission to graduate school, and 30 semester hours in excess of baccalaureate degree from an accredited institution, to include three semester hours of business law, which must include coverage of contracts, torts, and uniform commercial code.

I present this petition for variance or waiver of the above rule in light of the following deficiency cited in your letter to me dated September 23, 2015.

- *Deficient 9 semester hours of graduate level courses to include 6 semester hours of accounting and 3 semester hours of taxation. These courses must be taken after admission to an accredited graduate business program.*

Substantial hardship or violation of fairness that would justify waivers or variance

Personal background

I have been a resident of Florida since 2010 after relocating from Jamaica. My professional accounting experience spans over 16 years, which includes approximately 10 years of working with public accounting firms. I have been fortunate to continue in the field of accounting since moving to Florida and the US in 2010, and my primary focus since then has been to meet the necessary requirements in order to obtain a CPA license from the Florida Board of Accountancy. My first step was to take the CPA exams, which I have been successful in all four papers, and now I am currently working on meeting the additional requirements for licensure.

Educational and Professional Background

I have earned an undergraduate degree in accounting from Oxford Brookes University; Oxford Brookes is a recognized accredited public institution of higher education in the United Kingdom. Currently, I am pursuing a Masters in Business Administration with a concentration in Management at Nova Southeastern University in Fort Lauderdale, Florida. I am expected to complete this MBA program in December 2015, with an expected graduation date of July 2016. As of the date of this letter, I have received 57 semester credits at Nova, and by the end of the program I will earn an additional 6 semester credits. Professionally, I have been a member of the Institute of Chartered Accountants of Jamaica (ICAJ) since 2007 and in 2008 I was admitted to membership with the Association of Chartered Certified Accountant (ACCA). ICAJ is incorporated under the Public Accountancy Act (PAA) 1968. The PAA regulates the Accountancy profession in Jamaica as well as the use of Accountancy designations, CA and FCA. ACCA is a global body for professional accountants. As of the date of this letter, my membership with ICAJ and ACCA is current. Further, both bodies require that I submit on an annual basis a return evidencing continuing professional training obtained each year. I have been current with all my returns since the dates of acceptance.

Other considerations

I have completed all four CPA exams with the state of Michigan and I am seeking licensure with the Florida State Board of Accountancy. Florida Statute 473.308(1) states that "...the department shall license any applicant who the board certifies is qualified to practice public accounting"; therefore the Florida State Board of Accountancy would have the authority to grant the requested variance or waiver.. The denial of my petition for variance or waiver creates a substantial hardship and or a violation of principles of fairness in consideration of my professional and educational background. I would also like to point out that while as at the date of my application to the Florida State Board of Accountancy I did not hold a degree from an accredited college, at the completion of the MBA program at Nova in December 2015, I would have earned a degree from an accredited institution.

Rule 61H1-27.001(5)(a) states that for applicants who do not earn a degree from an accredited university, then that applicant is required to have at least 15 semester credits, which includes 3 credits in taxation, 6 in accounting and 6 credit in other courses. I have completed graduate courses at Nova that would serve to satisfy 6 of the 15 credits that are required under Rule 61H1-27.001; these courses are *Managing Human Resources* and *Managing Organization Behavior* with scores of B+ and A- respectively. Further, I have also completed the additional 9 graduate credits at Nova, but the Education Committee ruled that these courses will only qualify for upper division credit (even though they were taken at the graduate level). The 9 credits obtained includes the following courses: 3 credits in *Individual*

Taxation from Nova with a grade of B; and 6 accounting credits in *Advanced Managerial Accounting* and *Accounting for Decision Makers* with a scores of A- and A respectively. Please note that all 15 credits were obtained from Nova after I was admitted at their graduate school on May 15, 2013. If this petition is denied, in order for me to meet the requirement I would not only incur additional costs to complete the additional courses as a result of the ones completed not being approved by the Education Committee, but this would further delay the application process. Note as well that in addition to the 9 upper division semester credits earned at Nova, the course by course evaluation prepared by Josef Silny & Associates, Inc., an approved evaluator of foreign credentials, revealed that of the accounting courses taken, 42 credits were deemed to be upper division credits; this is in excess of the 36 semester hours that are required for licensure.

Thank you for your kind attention to this matter. I will be happy to provide you with any additional information that you may require in order to complete your assessment

Regards,

Kelsha Francis
October 27, 2015

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE OR WAIVER BY
KEISHA FRANCIS**

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	1/7/2016
File #	2016-00080

VW 2015-268

NOTICE OF INTENT TO DENY PETITION

Petitioner, Keisha Francis, filed a petition for a permanent waiver of the requirements of Rule 61H1-27.001(5)(a), Florida Administrative Code (FAC), on October 28, 2015. The notice of the petition appeared in the Florida Administrative Register on November 5, 2015, in Volume 41 Number 216; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 11, 2015, 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 is an applicant for licensure by endorsement pursuant to Section 473.308(7)(a), Florida Statutes (FS). Petitioner has been notified by the Board office that she is deficient nine semester hours of graduate level courses from an accredited institution, to include six (6) in accounting and three (3) in taxation.
2. Petitioner graduated from the Oxford Brookes University in the United Kingdom with a bachelor's degree in accounting; Oxford Brookes University is not accredited as required by Section 473.306(2)(a), FS.
3. Rule 61H1-27.001(5)(a), FAC, provides that "a graduate of a four-year degree

granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree for admission to a graduate business degree program; the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting; and the accredited college or university verifies that the applicant is in good standing for continuation in the graduate program (or has maintained a grade point average in these courses that is necessary for graduation)."

4. Petitioner has not been admitted into a graduate business degree program by an accredited college or university as defined by Rules 61H1-27.001(1) and (2), FAC, that accepted her non-accredited baccalaureate degree for admission, and completed at least 15 semester hours in said program that meet the requirements for licensure.

5. Petitioner seeks a permanent waiver of the requirements of Rule 61H1-27.001(5)(a), F.A.C., to the extent necessary for the Board to determine she has met the educational requirements for licensure.

GROUND FOR DENIAL

The Board determined that the petition for wavier of the requirements of Rule 61H1-27.001(5)(a), F.A.C., should be denied on the following grounds:

6. Petitioner failed to establish that the purpose of the underlying statute, Section 473.306, FS, would be met were she to be granted a waiver of Rule 61H1-

27.001(5)(a), F.A.C.

7. Petitioner further failed to established that the Board's application of Rule 61H1-27.001(5)(a), F.A.C., to her circumstances would violate principles of fairness and impose a substantial hardship on her.

It is therefore **ORDERED** that the petition be **DENIED**.

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

DONE AND ORDERED this 4th day of January, 2016
by the Florida Board of Accountancy.

Veloria A. Kelly
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 Boards 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 Keisha Francis, 7678 NW 21st Street, Margate, Florida 33063; and to Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Senior Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 7th day of January, 2016

