

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	1/29/2016
File #	

From: Carroll, June
Sent: Tuesday, February 02, 2016 9:25 AM
To: Evans, Richard
Cc: Graves, Denise
Subject: Withdrawn Petitions

VW 2015-320

Good morning:

Just wanted to let you know that the following petitions were withdrawn at the Board meeting on January 29, 2016 and the Agency Clerk will need to be notified.

Collins, Daniel
✱Palchetti, Sara

Thanks, June

June Carroll ✱
Senior Management Analyst Supervisor
Division of Certified Public Accounting
240 NW 76th Drive, Suite A
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<http://www.myfloridalicense.com/dbpr/cpa/index.html>

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**PETITION FOR VARIANCE FROM RULE 61H1-27.001(5)(a)
College or University Requirements Rule**

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	12/29/2015
File #	

Petitioner Information:

Name: Sara Palchetti
Address: 4389 SW 10TH PL APT 108, Deerfield Beach, FL 33442
Phone Number: +1 (786) 5636901

RECEIVED
DEC 29 2015
BY:

Attorney Information:

Not Applicable

VW 2015-320

Applicable Portions of the rules:

61H1-27.001(5)(a) (5)(a) 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). Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule. 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.

- (b) A graduate seeking approval under this subsection shall provide at his own expense to the Board, a complete course by course evaluation of any foreign transcripts by an evaluation service as approved by the Board.

The citation to the statute the rule is implementing:

Section 473.306 - Examination

Type of Action Requested:

The petitioner requests that the Board of Accountancy please waive Rule 61H1- 27.001(5)(a), FAC 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:

My request is based on the fact I meet the required credits to sit for the exam and am lacking of only 6 credits in Business Law. I graduated from the prestigious University of Florence, with a Master Degree. Through the education received I was able to start working in the public accounting. I have been working in public accounting since 2012 for one of the Big Four Audit firm and from September I transferred to

their office in Florida. My client back in Italy was one of the top 10 listed in 500 Fortune Companies 2015, and currently I am providing auditing services for two public traded American companies.

Additionally through the collaboration with my Professor during my Master degree, I published an article based on a case study on 50 companies on IFRS, in the national periodical of the Italian CPA – “Rivista Italiana dei Dottori Commercialisti” in 2013 volume 1, with the title: “Effects of the application of International Accounting Standards (IAS/IFRS) on SMEs (Small and Medium Enterprises)”.

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

I ask to waive the above mentioned rule, because it will cause me to retake some classes I already taken during academic studies having the economical disadvantage of taking of absence from my current occupation to dedicate it to my studies. I believe my past education, my current working experience and the preparation for the CPA exams will provide me with all the training needed to succeed.

Additionally I regularly attend business, accounting and auditing e-learning/on site classes provided by my firm as part of my training and skill set improvement. These classes also provide CPE credits.

Petitioner Statement:

The petitioner seeks a permanent variance from Rule 61H1-27.001(5)(a), F.A.C.