

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	7/16/2018
File #	2018-05656

**IN RE: PETITION FOR VARIANCE BY
YADIRA MONZON**

VW 2018-080

ORDER GRANTING PETITION

Petitioner, Yadira Monzon, filed a petition for a permanent variance from Rule 61H1-27.002(2)(a), Florida Administrative Code (FAC), on April 23, 2018. The notice of the petition appeared in the Florida Administrative Register on May 8, 2018, in Volume 44 Number 90; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy held on June 14, 2018, in Orlando, Florida. At the hearing on this matter, Petitioner was present; 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 initial licensure as a certified public accountant (CPA) pursuant to Section 473.308(3), Florida Statutes (FS).
2. Section 473.308(3), FS, provides in part that "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."
3. Rule 61H1-27.002(2)(a), FAC, provides in part that "for purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a

baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript)."

4. Petitioner's application for licensure was received on April 23, 2018, and on April 24, 2018, Petitioner was noticed for a deficiency of what was ultimately determined to be three semester hours of upper-division accounting courses as required by Rule 61H1-27.002(2)(a), FAC.

5. Petitioner contacted the Board of Accountancy staff to confirm whether DeVry University was an accredited school for taking the upper-division accounting courses and meet her deficiency. Petitioner received written confirmation that the school was accredited and that DeVry courses ACCT591, ACCT592, ACCT593, and ACCT594, would meet her deficiency, provided they did not duplicate any of her previously taken courses. Petitioner took courses from DeVry University, only to find out when she submitted them for credit that they were considered to be duplicative of other courses she had taken and would not count toward meeting her deficiency.

6. Petitioner seeks a permanent variance from Rule 61H1-27.002(2)(a), FAC, to the extent necessary for the Board to find that she has met the educational requirements for

licensure as a Certified Public Accountant.

GROUND 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 underlying statutes, Section 473.308(3), FS, would be met were she to be granted a variance from Rule 61H1-27.002(2)(a), FAC, based upon Board staff's representation to her that DeVry University courses ACCT591, ACCT592, ACCT593, and ACCT594 would count as upper-division accounting courses toward the licensure hours requirements. A copy of the e-mail correspondence is attached to this order.

8. Petitioner further established that the Board's application of 61H1-27.002(2)(a), FAC, to her circumstances would violate principles of fairness and impose a substantial hardship on her.

It is therefore **ORDERED** that the petition be **GRANTED**. The Board granted the variance finding that she had completed the required number of hours for licensure.

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

DONE AND ORDERED this 10 day of July, 2018, by
the Florida Board of Accountancy.



Veloria A. Kelly, Division Director ✓

NOTICE TO PETITIONER

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

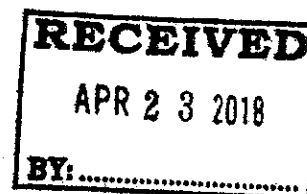
I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to Yadira Monzon, 19656 SW 119 Pl, Miami, Florida 33177; and to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Senior Assistant Attorney General, PL-01, The Capitol, Tallahassee, Florida 32399-1050 this _____ day of _____, 2018.

Petition for Variance from Rule 61H1-27.002
Education - Concentration in Accounting & Business

FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 4/23/2018
File #

Petitioner Information:

Name: Yadira Monzon
Address: 19656 SW 119 PL MIAMI, FL 33177
Telephone: 786-516-6647



Attorney Information:

Not applicable

VW 2018-080

Applicable Portions of the rule:

61H-27.002 Concentrations in Accounting and Business.

(1) For purposes of Section 473.306 F.S., if applicable for the Uniform CPA Examination was made prior to August 2, 1983, an applicant must have a baccalaureate degree from an accredited college or university with a major in accounting, or its equivalent, with a concentration in accounting and business subjects. A concentration in accounting and business is defined as an educational program that includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above elementary (principles of) accounting and 27 semester or 40 quarter hours, or the equivalent, in business education. In order to meet the provisions of Section 473.306, F.S., the application must have been filled, completed and approved and show on its face that all educational and other requirements were met prior to August 2, 1983.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 200 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which

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DBPR Agency Clerk

may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement.

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 61H1-27.002(2) stated above due to the following circumstance.

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

On April 6th, 2017 I contacted the Department of Business and Professional Regulation to confirm if DeVry University was an accredited school to take the credits that I was deficient in upper division accounting.

My email was assigned to Ms. Candace D. Taylor (OPS Regulatory Specialist II). Ms. Taylor said "Yes, that school is accredited. The classes you need must be upper division accounting courses and cannot duplicate anything you have already taken." A copy of my email communication is enclosed for the Board's reference. After Ms. Taylor confirmed that DeVry was an accredited I asked her if the following courses offered at DeVry, ACCT591, ACCT592, ACCT593 and ACCT594 are considered upper division accounting courses. Her response was "You are not deficient to take the exams. You are only short the 9 hours to get your license. The exams must be done and passed before you can get the license so you are fine to take the exams." After I read her response I felt like she didn't respond my question and I reply again "Sorry, I meant to obtain the license. Will those classes count towards the deficit." Her response was "Yes they will count as long as they don't duplicate anything you have already taken."

Shortly thereafter I enrolled at DeVry and took those four courses since it was my understanding from my email communication with Ms. Taylor that these

courses would count for my deficient credits. Upon completion of the courses listed above I requested my DeVry transcript and was very excited apply for the CPA exam again. I felt confident about meeting the deficient credit hours but the approval from the DBPR was still showing 9 hours of deficiency in upper accounting. I urgently contact the DBPR hoping it was an honest mistake until I received an email saying that DeVry was not accredited school and therefore the courses won't count. After many emails and calls with Mr. Richard Evans (Supervisor of CPA Examinations and Licensing) he confirmed the same results except because of a new regulation I was now deficient 3 hours of upper division accounting. Unfortunately, this is not really good news because I should have been at zero deficient credit hours upon satisfactory completion of the four division accounting courses.

I couldn't believe what was happening because I contacted the DBPR prior to enrolling in those courses.

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

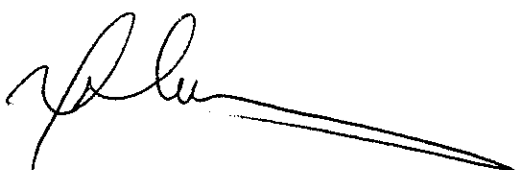
473.308(3) an applicant for licensure must have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by an accredited college or university, with a concentration in accounting and business in the total educational program to the extent specified by the board.

Petitioner Statement:

I would like for the board to consider granting my petition to waive the credits deficient. It has taken my family and me a great deal of effort, not only monetary but also the time vested in enrolling and passing all the necessary classes. It's very frustrating to think that the effort vested will not be recognized to meet the 150 credit hours. I'm a fulltime employee working in the accounting industry with very long work hours. It's very frustrating that what I thought was well thought out plan did not work out. Your understanding and approval of this petition will be greatly appreciated.

Regards,

Yadira Monzon

A handwritten signature in black ink, appearing to read 'Yadira Monzon', with a long horizontal line extending to the right.

RE: CPA Deficient for License - Yadira Monzon

Applications, CPA <CPA.Applications@myfloridalicense.com>

Thu 4/13/2017 11:24 AM

To: yadira monzon <yadira5736@hotmail.com>;

Yes they will count as long as they don't duplicate anything you've already taken.

Candace D. Taylor

OPS Regulatory Specialist II

Division of Certified Public Accounting

240 NW 76th Drive, Suite A

Gainesville, FL 32607

Phone: (352) 333-2505

Fax: (352) 333-2508

<http://www.myfloridalicense.com/dbpr/cpa/index.html>



Note: As a part of the Florida Statutes public records law pursuant to Chapter 119, written communication can be made available to the public upon request. This e-mail communication may be subject to public disclosure.

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From: yadira monzon [mailto:yadira5736@hotmail.com]

Sent: Thursday, April 13, 2017 12:00 PM

To: Applications, CPA

Subject: Re: CPA Deficient for License - Yadira Monzon

Good morning Candance,

Sorry, I meant to obtain the license.

Will those classes count towards the deficit.

Thanks again.

Sent from my iPhone

On Apr 13, 2017, at 8:26 AM, Applications, CPA <CPA.Applications@myfloridalicense.com> wrote:

You are not deficient to take the exams. You are only short the 9 hours to get your license. The exams must be done and passed before you can get the license so you are fine to take the exams.

Candace D. Taylor

OPS Regulatory Specialist II

Division of Certified Public Accounting

240 NW 76th Drive, Suite A

Gainesville, FL 32607

Phone: (352) 333-2505

Fax: (352) 333-2508

<http://www.myfloridalicense.com/dbpr/cpa/index.html>

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From: yadira monzon [<mailto:yadira5736@hotmail.com>]

Sent: Wednesday, April 12, 2017 2:20 PM

To: Applications, CPA

Subject: Re: CPA Deficient for License - Yadira Monzon

Good Afternoon,

I wanted to confirm if these courses ACCT591, ACCT592, ACCT593 and ACCT594 offered in DeVry University in Florida are considered upper division accounting courses and will count towards my deficiency.

I submitted an application for the CPA exam and I'm missing 9 credits of upper division accounting courses. I was thinking of taking those courses if they will count.

Can you please let me know.

Thanks

From: yadira monzon <yadira5736@hotmail.com>
Sent: Friday, April 7, 2017 11:53:08 AM
To: Applications, CPA
Subject: Re: CPA Deficient for License - Yadira Monzon

thanks for quick response.

From: Applications, CPA <CPA.Applications@myfloridalicense.com>
Sent: Friday, April 7, 2017 6:37:39 AM
To: yadira monzon
Subject: RE: CPA Deficient for License - Yadira Monzon

Dear Madam,

Yes, that school is accredited. The classes you need must be upper division accounting courses and cannot duplicate anything you have already taken. Thank you!

Candace D. Taylor

OPS Regulatory Specialist II
Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607
Phone: (352) 333-2505
Fax: (352) 333-2508
<http://www.myfloridalicense.com/dbpr/cpa/index.html>
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From: yadira monzon [<mailto:yadira5736@hotmail.com>]
Sent: Thursday, April 06, 2017 11:09 AM
To: Applications, CPA
Subject: Re: CPA Deficient for License - Yadira Monzon

Good Morning,

I wanted to confirm if DeVry University (school code 010727) located at 2300 SW 145th Ave, Hollywood, FL 33027 is an accredited school for the CPA exam.

I'm missing (9) semester hours of upper division accounting and was planning to take the credits there.

Thanks in advance.

From: Applications, CPA <CPA.Applications@myfloridalicense.com>

Sent: Monday, March 13, 2017 10:43:33 AM

To: yadira5736@hotmail.com

Subject: CPA Deficient for License - Yadira Monzon

Ms. Monzon,

Thank you for contacting the Department of Business and Professional Regulation in regards to education deficiency for licensure.

This is to advise that you are deficient nine (9) semester hours of upper division accounting in order to meet the education requirement for licensure.

If you need further assistance, please contact the department at 850-487-1395.

Best regards

The Florida Board of Accountancy