

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	7/16/2018
File #	2018-05666

**IN RE: PETITION FOR VARIANCE BY
ZAHIRA RIVERA COSME**

VW 2018-082

NOTICE OF INTENT TO DENY PETITION

Petitioner, Zahira Rivera Cosme, filed a petition for a permanent variance from Rule 61H1-27.002(3)(a), Florida Administrative Code (FAC), on April 25, 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 not 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 examination for licensure as a certified public accountant (CPA) pursuant to Section 473.306, Florida Statutes (FS).
2. Section 473.306(2)(a), FS, provides in part that "[a]n applicant is entitled to take the licensure examination to practice in this state as a certified public accountant if:
 - (a) [t]he applicant has completed 120 semester hours or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses as specified by the board by rule."
3. Rule 61H1-27.002(3)(a), FAC, provides in part that [t]o be eligible to take the licensure examination, an applicant shall have completed 120 semester or 180 quarter

hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 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.”

4. Petitioner's application for examination was received on March 16, 2018, and on April 5, 2018, Petitioner was noticed for a deficiency of fifteen (15) semester hours of upper-division accounting courses as required by Rule 61H1-27.002(3)(a), FAC.

5. Petitioner received her Bachelor's degree from accredited university La Universidad del Este in Puerto Rico. Petitioner states that she initially applied to sit for the CPA examination in Puerto Rico and her education was found to meet the requirements but, due to Hurricane Maria, she had to move to Florida and did not complete the application process in Puerto Rico.

6. Petitioner seeks a permanent variance from Rule 61H1-27.002(3)(a), FAC, to the extent necessary for the Board to find that she has met the educational requirements for approval for examination for licensure as a Certified Public Accountant.

GROUND FOR DENIAL

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

7. Petitioner failed to establish that the purpose of the underlying statute,

Section 473.306(2)(a), FS, would be met were she to be granted a variance from Rule 61H1-27.002(3)(a), FAC.

8. Petitioner further failed to establish that the Board's application of 61H1-27.002(3)(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 **DENIED**.

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

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



Veloria A. Kelly, Division Director ✓

Jonathan Zachem, Secretary

Rick Scott, Governor

MEMORANDUM

TO: Paul Waters, Deputy Secretary

FROM: Veloria A. Kelly, Director /s/ *Veloria A. Kelly*

SUBJECT: Delegation of Authority

DATE: July 7, 2018

I, Veloria Kelly, hereby delegate to Angela Francis, signature authority in my absence on July 9-13, 2018.

All documents signed on my behalf should have a copy of this Delegation of Authority attached.

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 Zahira Rivera Cosme, 200 E 20th Avenue, Apt 2, Mount Dora, Florida 32757; 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 16th day of July, 2018.



FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 4/25/2018
File #

VW 2018-082

RECEIVED
APR 25 2018
BY:

4/25/2018

Zahira Rivera Cosme
200 E. 20th Ave. Apt. 2
Mount Dora, Fl. 32757
Application Number: 373426

Petition for Variance

Applicable parts of the rules:

RECEIVED

APR 27 2018

DBPR Agency Clerk

61H-27.002 Concentration in Accounting and Business

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 180 quarter hours as follows:

(a) 24 semester or 36 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 24 semester or 36 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, and

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses which shall include coverage of the uniform commercial code, contracts and torts. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements. A maximum of 9 semester hours (13 quarter hours) of computer courses and 6 upper division semester hours (8 quarter hours) of statistics courses will be accepted for purposes of meeting the general business requirement.

The citation to the statute the rule is implementing:

Section 473.906

Type of Action Requested:

The petitioner requests that the Board of Accountancy grant a permanent variance to from the rule 61H1-27.002(3) stated above due to the following circumstances.

Specific fact that would demonstrate my request:

I received my bachelor's degree from La Universidad del Este In Puerto Rico in June 2017. This is an accredited university with a major in accounting. Actually, I received a Summa Cum Laude for my development as student. I completed 145 semester hours and I understand that I need to complete 150 semester hours once I pass the CPA examination to get the license. I had applied to the National Association of State Boards of Accountancy to sit for exam in Puerto Rico jurisdiction. And they approved 146 semester hours to sit but due to the Hurricane Maria I had to move to Florida and did not complete the process in Puerto Rico and my application finally was closed.

I have 24 semester hours in upper accounting not counting the basic or intermediate courses. These are the 24 semester hours mentioned before:

- a- Financial and International Accounting (3 hours)
- b- Managerial Accounting (3 hours)
- c- Advance Accounting (3 hours)
- d- Quantitative Aspects of Accounting (3 hours)
- e- Income Tax of PR (3 hours)
- f- Fund Accounting (3 hours)
- g- Auditing (3 hours)
- h- Cost Accounting (3 hours)

I now have a daughter 6 months old and I cannot attend to the university again and I am not working to take care of my daughter. I really cannot afford get back to the university.

Petitioner Statement:

I would like the board to consider granting my petition and approve my sit to the CPA exam. This will me and my daughter the opportunity to a better lifestyle. I am a person with good character, responsible and with intention to be successful as a professional. Your understanding and approval is greatly appreciated.

Respectfully,


Zahira Rivera Cosme