

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
GUNEET MAKKAR**

NOTICE OF INTENT TO GRANT PETITION

VW 2019-077

Petitioner, Guneet Makkar, filed a petition for a permanent variance from **Rule 61H1-27.002(2)(c), Florida Administrative Code (F.A.C.)**, on April 19, 2019. The notice of the petition appeared in the Florida Administrative Register on April 24, 2019, in Volume 45 Number 80. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy ("Board") held on May 17, 2019, in Tampa, Florida. Petitioner was neither present at the proceeding nor represented by counsel. The Board was represented by Rachelle Munson, Assistant Attorney General. The Petition is incorporated by reference herein and attached to this notice.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for initial licensure by endorsement as a certified public accountant (CPA) pursuant to Section 473.308(3), Florida Statutes (FS).

2. **Section 473.308(3), F.S.**, provides:

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)(c), F.A.C.**, effective July 29, 2018, provides:

For purposes of section 473.308, FIS, 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:

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

4. Petitioner's application for licensure by endorsement was received in June 2018, which included information regarding completion of business law credits from an unaccredited school in India. Effective July 29, 2018, Rule 61H1-27.002(2)(c), F.A.C. was amended in pertinent part to require three (3) credit hours of business law "...based upon United States of America (U.S.) law or accounting standards."

5. On August 3, 2018, Petitioner received Board notification regarding licensure deficiencies without specific mention that the deficiencies included three (3) semester hours of business law based on U.S. law pursuant to the law change.

6. Petitioner asserts that in reliance on information from the Board office regarding licensure deficiencies, she completed courses consistent with the deficiencies initially identified by Board staff. Petitioner further asserts that she first received information from the Board staff in April 2019 regarding the U.S. business law deficiency.

7. Petitioner requests a permanent variance of Rule 61H1-27.002(2), F.A.C., to the extent necessary for the Board to find that she has met the requirements for licensure as a CPA.

GROUND FOR APPROVAL

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

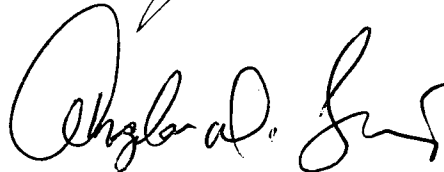
8. Petitioner established that the purpose of the underlying statute, Section 473.308(3), F.S., would be met were she to be granted a variance from Rule 61H1-27.002(2)(c), F.A.C., in acknowledgment of Petitioner's reliance on the Board staff's information regarding licensure requirements.

9. Petitioner further established that the Board's application of 61H1-27.002(2)(c), F.A.C., to her circumstances would violate principles of fairness and impose a substantial hardship on her. Petitioner has further demonstrated that, in reliance of staff's information, she completed course work as instructed while working full-time and enduring financial strain associated with her efforts to comply.

It is therefore **ORDERED** that the petition be **GRANTED**. The Board, acknowledging staff participation but not explicitly condoning Petitioner's personal failure to remain updated on law changes, granted the variance finding that she acted in good faith completed licensure requirements regarding course work.

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

DONE AND ORDERED this 12th day of June, 2019, by the Florida Board of Accountancy.



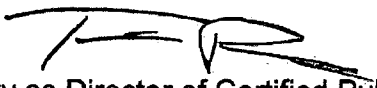
Veloria A. Kelly, Division Director ✓

Halsey Beshears, Secretary

Ron DeSantis, Governor

MEMORANDUM

TO: Angela Francis, Senior Management Analyst Supervisor

FROM: Tim Page, Deputy Secretary 

SUBJECT: Delegation of Acting Authority as Director of Certified Public Accounting

DATE: June 5, 2019

To ensure the continuity of ordinary business and the efficient provision of services by the Department's Division of Certified Public Accounting, I, Tim Page, in capacity as Deputy Secretary of Professional Regulation, hereby designate Angela Francis, Senior Management Analyst Supervisor, to take actions with the signature authority of the Director of Certified Public Accounting on all matters of official business required of the Division pursuant to law, rule, or agency policy, to the extent such actions may be required during the period of vacancy in the position of Director of Certified Public Accountancy.

During the effective period of this designation, I remain available for consultation on actions of the Division taken pursuant to this designation. A copy of this memorandum should be attached to all documents signed under the authority designated herein.

This designation of signature authority shall terminate upon the effective date of appointment of a Director of Certified Board of Accounting or upon written notice of if such termination is necessary on an earlier date.

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NOTICE OF RIGHT TO HEARING

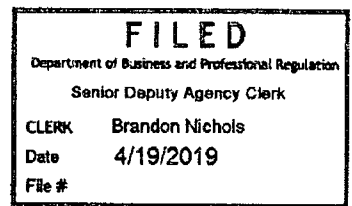
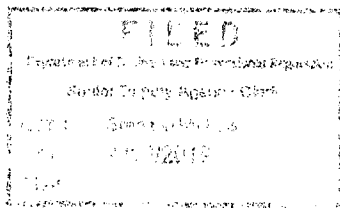
You may seek review of this Order, pursuant to Sections 120.569 and 120.57, Florida Statutes, by filing a petition with the Division Director of the Board, 240 Northwest 76th Drive, Suite A, Gainesville FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the 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 **Guneet Makkar**, 13451 SW 26th Street, Miramar, Florida 33027; and to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and by electronic delivery to: Rachelle Munson, Assistant Attorney General, at Rachelle.Munson@myfloridalegal.com this 12th day of June, 2019.





**PETITION FOR WAIVER OR PERMANENT VARIANCE OF BOARD OF
ACCOUNTNCY RULE(S) ON EDUCATION - CONCENTRATION IN
ACCOUNTING & BUSINESS { RULE 61H1-27.002(2)(c) }**

Petitioner Information:

Guneet Makkar
13451 SW 26th Street
Miramar, Florida 33027
954-907-5283

RECEIVED
APR 19 2019
DIVISION OF CERTIFIED
PUBLIC ACCOUNTING

Attorney Information:

Not applicable

VW 2019-077

Applicable Portions of the Rule:

61H1-27.002 Concentrations in Accounting and Business.

(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 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) 30 semester or 45 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 30 semester or 45 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;

(b) 36 semester or 54 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.

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; and

(c) At least 3 of the required hours in each of the areas of business law, taxation, and financial accounting are to have been based upon United States of America law or accounting standards.

The citation to the statute the rule is implementing:

Section 473.308 Licensure

Type of Action requested:

The petitioner requests the Board of accountancy to grant a permanent variance from Rule 61H1-27.002(2)(c) stated above due to the reason stated below.

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

I hold a CPA license from New Hampshire. In June 2018, I applied for licensure by endorsement with Florida Board of Accountancy. On August 3rd, 2018, I received a reply from the Florida Board (email attached for your reference), about the course deficiencies I had to meet in order to be licensed in Florida. In the course deficiency it was not mentioned that I also had to get 3 credit hours in Business Law. I contacted the Board several times through email and telephone calls, for course approvals and details but not even once was I told about the requirement to take the 3 credit hours in Business Law. Now that I have completed the 15 credit hours of graduate courses and sent the transcript to the Board, I am told that I am deficient in Business Law credits. Therefore, I request you to please grant a permanent waiver as I am a full-time employee and taking these classes has already put me under lot of pressure for time, work and finances.

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

As per Rule 473.308(3) an applicant for licensure must have 150 semester hours of education with concentration in accounting and business. After taking all the other courses as approved by the Board, I have already met the requirement of 150 semester hours for the licensure.

Petitioner statement:

I request the Board to consider all the facts stated above and grant an approval for permanent waiver of Business Law credit. I have been working hard to get through the courses with good grades and working full time job. I greatly depended on family support to make it possible. This has also put financial strain on me. As mentioned above I have already met the 150-semester hour requirement of education in accounting and business. Therefore, I would greatly appreciate your understanding and approval of my petition.

Regards,


Guneet Makkar.

Application no. 375470