

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
PETER JOEL HOAR**

VW 2019-033

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Peter Joel Hoar, filed a petition for a permanent variance from **Rule 61H1-27.002(2)(a), Florida Administrative Code (F.A.C.)**, on February 21, 2019. The notice of the petition appeared in the Florida Administrative Register on March 6, 2019, in Volume 45 Number 45. 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 March 22, 2019, in Gainesville, Florida. Petitioner was present at the proceeding. 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 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)(a), F.A.C.**, provides:

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;

4. Petitioner's application for licensure was received on December 26, 2018, and Petitioner relied on an affirmative evaluation from the Board office indicating that his course work was compliant with the education requirements for licensure.

5. On January 8, 2019, Petitioner was noticed of a three (3) semester hour deficiency of upper-division accounting for licensure. The initial staff evaluation was based on a mistake by the staff evaluator.

6. Petitioner passed the Certified Public Accountant (CPA) examination in the fall of 2018 and seeks a permanent variance from Rule 61H1-27.002(2)(a), FAC, to the extent necessary for the Board to find that he has met the educational requirements for licensure as a CPA.

GROUND FOR APPROVAL

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

following grounds:

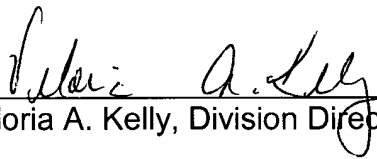
7. Petitioner established that the purpose of the underlying statute, Section 473.308(3), F.S., would be met were he to be granted a variance from Rule 61H1-27.002(2)(a), F.A.C., in acknowledgment of Petitioner's reliance of the Board staff's previous approval of his educational information. Petitioner has further demonstrated that, in reliance on staff's information, he invested over one year to complete the approved courses while working full-time and being a father to three young children.

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

It is therefore **ORDERED** that the petition be **GRANTED**. The Board, acknowledging staff error, granted the petition for variance.

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

DONE AND ORDERED this 10th day of April, 2019, by the Florida Board of Accountancy.



Veloria A. Kelly, Division Director ✓

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 **Peter Hoar**, 2308 S. Occident Street, Tampa, Florida 33629; 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 19th day of April, 2019.

Brandon M. Nichols

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	2/21/2019
File #	

**Petition for Variance from Rule 61H1-27.002(2)(a)
Education – 30 Semester Hours in Upper-Level Accounting Courses**

Petitioner Information:

Name: Peter Joel Hoar
 Address: 2308 S. Occident St. Tampa, FL 33629
 Telephone: 813-335-2424

RECEIVED
FEB 21 2019

DIVISION OF CERTIFIED
PUBLIC ACCOUNTING

Attorney Information:

Not applicable

VW 2019-033

Applicable Portions of the Rule:

61H1-27.002 Concentrations in Accounting and Business.

(1) For purposes of Section 473.306, F.S., if application 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 general business education. In order to meet the provisions of Section 473.306, F.S., the application must have been filed, 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 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, and

(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.

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 waiver of Rule 61H1-27.002(2)(a) stated above due to the following circumstance.

Specific facts that demonstrate a substantial hardship or a violation of the principles of fairness that would justify a waiver of variance for the petitioner:

In December of 2016 I submitted my application to sit for the CPA exam. In January of 2017 I received an official letter from the Florida DBPR and an Accredited School Evaluation performed by Candace Taylor. The letter explicitly stated that I needed to take courses in Cost Accounting and Accounting Information Systems. The Education Evaluation form explicitly stated that I had 27 hours in upper-level accounting education. According to the Evaluation form, the Management Accounting class I'd already taken did not satisfy the Cost Accounting requirement.

Based on the letter and the education evaluation form, I spent the next year taking the two required courses, as well as a prerequisite course required by the University. Because I have a full-time job and a family with three young children, it took me over a year to complete these three courses.

After completing the three courses, I applied for and passed the CPA exam in the Fall of 2018. Upon submitting my application for licensure in December of 2018, I received an official letter from the Florida DBPR indicating that I could not yet be licensed because I had only accumulated 27 hours of upper-level accounting education. I found myself in the exact same position as before I had taken the three courses required by the official 2017 Florida DBPR response to my CPA exam application.

When I called the Board to inquire about this, I was told that the person who had evaluated my education had made mistakes. The Management Accounting class I'd previously taken now qualified for the Cost Accounting requirement, making the Cost Accounting class required by the 2017 Florida DBPR letter a duplicate course, not counting towards the 30-hour requirement. Another course I'd previously taken, Accounting for Decision Making and Control 1, that appeared as an upper-level course in the Education Evaluation form, I was now told would not count as upper-level. None of this was communicated to me until after I'd already spent over a year and several thousand dollars completing the classes I was told I had to take in the official 2017 Florida DBPR letter.

I believe that I have suffered undue hardship because of the time and expense required to complete these additional courses. I believe that not granting this petition would demonstrate a violation of the principles of fairness.

I have included the DBPR letters, the Education Evaluation Form, my communications with Candace Taylor, the person who evaluated my education, and the form from CPA Exam Services showing that I've passed all four parts of the CPA Exam.

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

473.908(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:

In light of the facts, I am respectfully requesting a permanent variance from Rule 61H1-27.002(2)(a) of the Florida Administrative Code which requires 30 semester hours in upper-level accounting education. I have followed the prescribed instructions exactly as they were presented to me, and I feel that it would be unfair that I be required to complete an additional upper-level accounting course because of the time and money that I've already wasted based on incorrect instructions from Florida DBPR. Your understanding and approval of this petition would be greatly appreciated.

Sincerely,

Peter J. Hoar