

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
ORLANDO FERNANDEZ, JR.**

VW 2020-084

ORDER ACCEPTING WITHDRAWAL OF PETITION

Petitioner, Orlando Fernandez, Jr., filed a petition for a permanent variance from **Rule 61H1-31.003 and 61H1 31.004, Florida Administrative Code (F.A.C.)**, on June 8, 2020. The notice of the petition appeared in the Florida Administrative Register on June 17, 2020, in Volume 46 Number 118. No comments by interested persons were received. Prior to the meeting, the petitioner submitted in writing a statement of withdrawal of the petition. The petition and withdrawal information was presented at a duly-noticed public meeting of the Board of Accountancy ("Board") held on September 25, 2020, via teleconference and video conference. Petitioner was not present and was not represented by counsel. The Board was represented by Rachele Munson, Assistant Attorney General. The Petition is incorporated by reference herein and attached to this Order (Exhibit A).

Based on the material presented, and the Petitioner's withdrawal, the Board accepted the Petitioner's withdrawal as final action on the petition.

It is therefore **ORDERED** that the petition is **WITHDRAWN**.

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

DONE AND ORDERED this 30th day of September, 2020, by the Florida Board of Accountancy.



Roger Scarborough, Division Director ✓

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to: **Orlando Fernandez, Jr.**, 2350 Coral Way, Suite 403, Miami, Florida 33145; to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400; and by electronic delivery to: **Rachelle Munson**, Assistant Attorney General, Office of the Attorney General, Rachelle.munson@myfloridalegal.com; this 26th day of October 2020.

Brandon M. Nichols

FILED	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	6/8/2020
File #	

ORLANDO FERNANDEZ JR. CPA
Accounting, Tax & Loss Measurement Consulting

RECEIVED
JUN 08 2020

Member of
Florida Institute of
Certified Public Accountants

DIVISION OF CERTIFIED
PUBLIC ACCOUNTING

June 8, 2020

Florida Board of Accountancy
240 Northwest 76th Drive Suite A
Gainesville, Fl. 32607

VW 2020-084

Via Fax: 352-333-25008

Via USPS Certified mail: 70191640000188027338

Mr. Scarborough,

Petition for:

Waiver of Rule 61H1-31.003 Renewal of Active and Inactive License Fee for CPA and Waiver of Rule 61H1-31.004 Delinquency Fee.

Applicable Portion of the Rule(s):

61H1-31.003 Renewal of Active and Inactive License Fee for CPA

For individual active and inactive status licenses, the biennial renewal fee provided for in Section 473.305, F.S., shall be \$100.00, with the exception of the 2018 and 2019 renewal periods, the fee shall be \$90.00. A special fee of \$5.00 per licensee shall be imposed upon initial licensure and at each renewal to fund efforts to combat unlicensed activity.

61H1-31.004 Delinquency Fee.

A delinquent status licensee shall pay a delinquency fee of \$25.00 when the licensee applies for active or inactive status.

I, Orlando Fernandez Jr. at 2350 Coral Way Ste. 403 Miami, Florida 33145 License Number AC 0025235, am asking to have the following rules reviewed and revised for the future: 61H1-31.003 Renewal of Active and Inactive License Fee for CPA And 61H1-31.004 Delinquency Fee enforced separately from Title XXXII Regulation of Professions and Occupations, Chapter 473 Public Accountancy Section 311 Renewal of License.

- (1) The department shall renew a license issued under Section 473.308 upon receipt of the renewal application and fee and upon certification by the Board that the Florida certified public accountant has satisfactorily completed the continuing education requirements of Section 473.312.
- (2) The department shall adopt rules establishing a procedure for the biennial renewal of licenses issued pursuant to this section.

It appears unjust that a CPA would have to complete more CPE hours when in fact He/ She had complied with Section 473.312, which applies to the CPE requirements as stated, see the Attached Rule. There is no mention to any financial obligations in Section 473.312. Further, Section 473.308 (7)(2) does not mention the consequences that a CPA would face for a late payment.

I am requesting the financial aspect of licensing, payments to the DPR, have no bearing on a CPA requirement to fulfil the CPE (Educational/CPE part) or the renewal. In today's world a late payment of any sort is assessed a penalty such as a late fee or service charge.

To further complicate the matter all communication is done via email. Which brings me to my case as the removal of these additional requirements. My computer crashed around the time the email requesting payment was sent, and I never received it. (See attached invoices showing dates and attempt to repair). Due to these facts, I was required to complete forty more hours of CPE hours. I do not see the correlation between a late payment and a continuance of education.

Further, I would like the Board to review my payment history, you will notice that I paid the renewal for the June 30, 2020 renewal. I have attached an invoice from DPR for my Corporation because I had a paper invoice, you will also note that I paid \$370.00 of which I only got back \$ 255.00 why ? the method being used is a bit confusing to tell you the truth. I never received an email requesting the payment information and have now been required to complete 40 more CPE hours. I believe the punishment should be a late fee payment fee rather than a continuance of educational hours.

Thank you for your consideration to the above matter, and I would like paper invoices from this point forward.

Regards,



Orlando Fernandez Jr. C.P.A.