

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE OR WAIVER BY  
REBECCA LINNETT**

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**VW 2019-196**

**NOTICE OF GRANT PETITION**

Petitioner, Rebecca Linnett, filed a petition for a permanent variance from the requirements of **Rule 61H1-27.001, Florida Administrative Code (F.A.C.)**, on November 25, 2019. The notice of the petition appeared in the Florida Administrative Register on January 17, 2020, in Volume 46 Number 12. No comments by interested persons were received. The petition was heard at a duly noticed public meeting of the Board of Accountancy on January 31, 2020, in Orlando, Florida. At the hearing on this matter, Petitioner was present without counsel, and the Board was represented by Rachelle Munson, Assistant Attorney General. The petition is attached hereto and incorporated by reference.

**STATEMENT OF RELEVANT FACTS**

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for licensure by endorsement pursuant to Section 473.308(7), Florida Statutes (F.S.). Initial review of her application revealed that she did not meet the education requirements of Rule 61H1-27.001, Florida Administrative Code (F.A.C.), specifically regarding deficiencies in graduate-level course work from an accredited institution.

2. Petitioner received an undergraduate degree from the University of Oxford in the United Kingdom which is not accredited by the Association to Advance Collegiate Schools of Business (AACSB).

3. **Rule 61H1-27.001(1), F.A.C.**, includes in the listing of accredited colleges or universities within the meaning of Section 473.306, F.S., the Association to Advance Collegiate Schools of Business (AACSB).

4. **Rule 61H1-27.001(5), F.A.C.**, provides that

A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27 001(1) and (2), F A C , accepts applicant's non-accredited baccalaureate degree and the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three-course sequence, are titled "introductory," "fundamentals," or "principles," and even if they are offered at the graduate level

5 Petitioner seeks a permanent variance from the requirements of Rule 61H1-27 001, F A.C , to the extent necessary for the Board to determine she has met the educational and collegiate requirements for licensure. Petitioner noted that her completed college education with the University of Oxford is the equivalent of that which would have been obtained at an institution accredited by the AACSB

**GROUND FOR APPROVAL**

The Board determined that based on the requirements of Rule 61H1-27.001, F A C., the petition should be granted on the following grounds.

6 Petitioner is a graduate of the University of Oxford, Said Business School, in the United Kingdom, a recognized EQUIS-accredited institution, and reportedly acknowledged for higher accreditation standards than the AACSB.

7 Petitioner has been licensed as a chartered accountant since 2011 and practicing in a non-Florida jurisdiction as an accountant since that time

8 Petitioner passed the Certified Public Accounting examination in the United States, including the REG portion of the CPA examination which addresses US tax and business law

9 Petitioner is a licensed CPA in the state of California

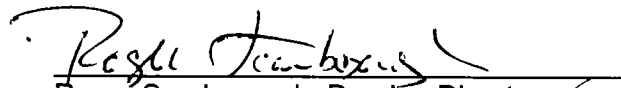
10 Petitioner established that the purpose of the underlying statute, Section 473.306, F S., would be met were she to be granted a variance from Rule 61H1-27 001, F A.C.

11 Petitioner further established that the Board's application of Rule 61H1-27.001, F A C , to her very specific circumstances and experience would violate principles of fairness or impose a substantial hardship on her.

It is therefore **ORDERED** that the petition be **GRANTED**.

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

**DONE AND ORDERED** this 25<sup>th</sup> day of February, 2020, by the  
Florida Board of Accountancy

  
Roger Scarborough, 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 76<sup>th</sup> 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 **Rebecca Linnett**, 2263 SW 37<sup>th</sup> Avenue, Unit 722, Miami, Florida 33145, and 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, at Rachelle.Munson@myfloridalegal.com, and Tiffany Allen, Paralegal, at Tiffany.Allen@myfloridalegal.com this 4<sup>th</sup> day of March, 2020.

Brandon M. Nickle

<b>FILED</b>	
Department of Business and Professional Regulation Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	11/25/2019
File #	

**PETITION FOR VARIANCE FROM RULE 61H1-27.001**

**Petitioner Information,**  
 Becky Linnett  
 2263 SW 37<sup>th</sup> Avenue, Unit 722,  
 Miami, FL 33146

NOV 25 2019  
 BY: *Brandon Nichols*

**Attorney Information:**  
 Not applicable

**VW 2019-196**

**Applicable portions of the rules:**

Rule 61H1-27.001 College or University Requirements  
 An accredited college or university within the meaning of section 473.306, F.S., is a four-year degree granting college or university in the State University System or other four-year degree granting educational institution accredited at the time applicant's degree was received by virtue of membership in one of the following accrediting agencies so listed:

(h) Association to Advance Collegiate Schools of Business (AACSB);

(2) A listing of accredited colleges and universities as recognized by the Board is contained in the "Accredited Institutions of Post-secondary Education"; published by the American Council on Education for the Council on Post-secondary Accreditation as published for the time period the candidate attended the institutions. However, an applicant whose degree was received from a non-accredited college or university may qualify under the provisions of subsection (3).

(5) A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree and the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in post-baccalaureate education at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4 quarter hours in taxation; or the equivalent, shall be in accounting. Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three-course sequence, are titled "introductory," "fundamentals," or "principles," and even if they are offered at the graduate level.

**The citation to the Statute that the rule is implementing:**  
 Section F.S. 473.308

**Type of action requested:**  
 The petitioner requests that the Board of Accountancy please waive Rule 61H1-27.001 stated above due to the circumstances following.

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

The petitioner has provided to the Board a complete course by course evaluation of foreign transcripts, however, the petitioner's undergraduate degree was completed at the University of Oxford in the United Kingdom. The University of Oxford is not an educational institution accredited by the Association to Advance Collegiate Schools of Business (AACSB). The petitioner notes that the University of Oxford is an accredited institution per the American Council on Education (per their website: www2.acenet.edu) as noted in Rule 61H1-27.001 subpart 2.

The petitioner notes that several educational institutions in the United Kingdom are accredited on the AACSB listing and whilst the University of Oxford is not included on the AACSB list of accredited institutions that the University of Oxford is currently ranked as the top university in United Kingdom and is currently the number one in the world according to the Times 'Higher Education World Rankings'. The petitioner holds out that it is not a lack of academic rigor on the part of the institution which has led to the University of Oxford not being accredited by the AACSB and it is for this reason a waiver is being sought.

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The petitioner notes the following additional facts:

- The petitioner currently holds an active California CPA license and is an active ACA (issued in 2011 by the Institute of Chartered Accountants of England and Wales).
- The petitioner has worked as an auditor at a large global accounting firm since 2008 and has worked in the US since 2012. Accordingly the petitioner has over a decade of work experience and is widely regarded as a technical expert by her firm and her clients
- The course by course evaluation of foreign transcripts completed by a Board approved service demonstrates sufficient semester hours of education to meet the licensing requirement if her undergraduate degree was deemed to be at an accredited institution.

Completing an additional 15 semester hours, in post-baccalaureate education at an accredited institution will require a significant cost and time investment by the petitioner. The petitioner submits that the education she obtained and has submitted as support for her Florida CPA license is the equivalent of that which would have been obtained at an institution accredited by the AACSB. The petitioner therefore requests that the requirement for 15 additional semester hours at an accredited institution be waived.