

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
FRANK ELLIOT DORSEY**

NOTICE OF INTENT TO GRANT PETITION **VW 2021-146**

Petitioner, Frank Dorsey, filed a petition for a permanent variance from **Rules 61H1-33.006(2)(a), Florida Administrative Code (F.A.C.)**, on October 1, 2021. The notice of the petition appeared in the Florida Administrative Register on October 13, 2021, in Volume 47 Number 200. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Florida Board of Accountancy ("Board") held on October 29, 2021, via telephone and video conference. Petitioner was present at the proceeding and was not 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's license reverted to a delinquent status on January 5, 2021, after failing to timely renew his license.
2. Petitioner timely completed the continuing professional education (CPE) for the reestablishment period in question; however, Petitioner did not timely report the CPE completions.
3. The 24-month limitation for a reactivation application, in this case, split Petitioner's reestablishment period. The CPE courses completed during the first half of the reestablishment period were not initially applied to satisfy the 120-hour requirement for reactivation.
4. Petitioner, because of his timely CPE completion, requests a permanent variance of Rules 61H1-33.006(2)(a), F.A.C., to the extent necessary for the Board to find that he has met the requirements for renewal and reactivation.

GROUND FOR APPROVAL

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

5. Petitioner established that the purpose of the underlying statute, Section 473.305 and 473.313, F.S., would be met were he to be granted a variance from Rule 61H1-33.006(2), F.A.C regarding licensure renewal and reactivation requirements.

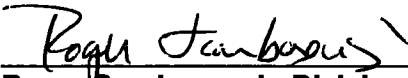
6. Petitioner further established that the Board's application of 33.006(2), F.A.C, to the specific circumstances in this case would violate principles of fairness or impose a substantial hardship on him.

It is therefore **ORDERED** that the petition be **GRANTED**. The Board granted the variance finding that Petitioner acted in good faith.

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

DONE AND ORDERED this 8 day of November, 2021, by the Florida Board of Accountancy.

FLORIDA BOARD OF ACCOUNTANCY



Roger Scarborough, Division Director
Division of Certified Public Accounting ✓

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 **Frank Elliott Dorsey**, 1535 Killearn Center Blvd., Suite D3, Tallahassee, Florida 32309; 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: Rachele Munson, Assistant Attorney General, at Rachele.Munson@myfloridalegal.com and Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com, this 17th day of November, 2021.



FILED	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/1/2021
File #	

VW 2021-146

RECEIVED

OCT 01 2021

Florida Division of
Certified Public Accounting

September 29, 2021

Petition for Waiver or Variance

Petitioner: Frank Elliot Dorsey

1535 Killearn Center Blvd, Ste D3

Tallahassee, FL 32309

Application Number 467344

Applicable Portions of the Rule: 61H1-33 006(2)

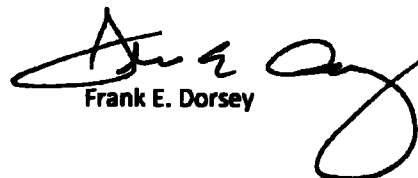
Statute. Section 120.542, Florida Statutes and Rule 28-104 002

Action Requested: Wave additional CPE hours requirement for reporting period ended June 30, 2020.

Justification of Variance: CPE requirement for the two year period ended June 30, 2020 was timely completed. Due to lack of receiving notification renewal of my license was overlooked. Once realized, license was renewed including late fee. At that point I received notice regarding reporting of CPE hours I could not get the DBPR CPA 41 reporting form to print so I scanned and submitted a copy of all CPE certificates showing completion of courses and provided that in response. Then received the Form 41 as an attachment from DBPR so completed and submitted.

Why Variance Serves Underlying Statute: All CPE hours required to meet the statute were completed timely. I have been a CPA for 46 years with a history of full compliance

Petitioner Statement Considering the above, I am requesting a one-time variance from the applicable rule.


Frank E. Dorsey