

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
MATTHEW PEERBOLTE**

VW 2021-067

NOTICE OF INTENT TO DENY PETITION

Petitioner, Matthew Peerbolte, filed a petition for a permanent variance from **Rule 61H1-27.002(2)(a), Florida Administrative Code (F.A.C.)**, on April 23, 2021. The notice of the petition appeared in the Florida Administrative Register on May 5, 2021, in Volume 47 Number 87. 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 June 18, 2021, via telephone and video conference. 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. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester hours or 4 quarter hours of taxation for accounting standards based upon United States federal and state laws. 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 applied for licensure by endorsement on March 3, 2021 and, on April 13, 2021, Petitioner was notified that he was deficient three (3) semester hours of upper-division accounting for licensure.

5. Petitioner did not present information to cure the deficiency.

6. Petitioner passed the Certified Public Accountant (CPA) examination, has approximately five (5) years of work experience, and seeks a permanent variance from Rule 61H1-27.002(2)(a), F.A.C., to the extent necessary for the Board to find that he has met the educational requirements for licensure as a CPA.

GROUND FOR DENIAL

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

7. Petitioner did not establish 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.


8. Petitioner did not establish 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 **DENIED**.

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

and Professional Regulation.

DONE AND ORDERED this 19th day of July, 2021, 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 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 **Matthew Peerbolte**, 10649 Carloway Hills Drive, Wimauma, Florida 33598; and to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, by electronic delivery to: Rachelle Munson, Assistant Attorney General, at Rachelle.Munson@myfloridalegal.com; and Cassandra Fullove, Paralegal, at Cassandra.Fullove@myfloridalegal.com this 26th day of July, 2021.



FILED	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	4/23/2021
File #	

RECEIVED

APR 23 2021

Florida Division of
Certified Public Accounting

VW 2021-067

Petitioner Information:

Matthew Peerbolte

10649 Carlway Hills Drive

Wimauma, FL 33598

Applicable Portions of the Rule:

Rule 61H1-27.002(2)(a)

(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

Type of Action Requested:

A permanent waiver for a deficiency of three semester hours of upper-division accounting

Facts and Circumstances for Request:

I am formally requesting a permanent waiver for having to provide an additional three semester hours of upper-division accounting to be licensed as a Certified Public Accountant in the State of Florida due to the following:

I have already completed or exceeded upper division level accounting courses regarding the subject matter that encompasses the coverage included under Rule 61H1-27.002(2)(a).

I have over three years of working under licensed CPAs in the State of Illinois and two years this July 2021 working under licensed CPAs in the State of Florida and the State of Georgia.

I have successfully completed all four sections of the AICPA Uniform CPA Exam.

The above facts demonstrate both competency and proficiency in the field of accounting which I believe represents the purpose underlying the rule cited above. I contend that the strict application of the rule cited above that will require both additional time and money is unreasonable, unfair, and is not the intent of the rule considering the breadth and scope of my education and experience.

Granting a permanent waiver for me serves the underlying statute since I will continue gaining work experience and education through CPE provided by my current employer to maintain an active license. The CPE that I will accrue to maintain an active license will likely meet or exceed the three semester hours of upper-division accounting that is currently in dispute.

Given the above facts and circumstances, I respectfully request a permanent waiver to the cited rule above and my application to be a Certified Public Accountant in the State of Florida is finalized and granted.