

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
STEPHEN MARANTO**

VW 2021-129

NOTICE OF INTENT TO DENY PETITION

Petitioner, Stephen Maranto, filed a petition for a permanent variance from **Rule 61H1-27.002(2)(a), Florida Administrative Code (F.A.C.)**, on August 16, 2021. The notice of the petition appeared in the Florida Administrative Register on September 2, 2021, in Volume 47 Number 171. 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 September 24, 2021, via telephone and videoconference. Petitioner was present and was not represented by counsel 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. The Division of Certified Public Accounting ("Division") received Petitioner's application for Licensure by Endorsement on March 11, 2021 and, on March 15, 2021, the Division noticed Petitioner regarding deficiencies in his application, including the absence of three (3) semester hours of upper-division accounting required for licensure.

5. Petitioner corrected all deficiencies except the three semester hours of upper-division accounting course work requirement.

6. Petitioner, who has some work experience in the accounting field in excess of ten years, has not been licensed as a CPA in any jurisdiction for ten years or more.

7. Petitioner 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 in Florida.

GROUND FOR DENIAL

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

8. 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.

9. Petitioner did not establish that the Board's application of 61H1-27.002(2)(a), F.A.C., to

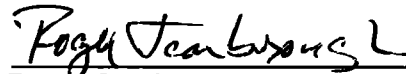
his circumstances would violate principles of fairness and impose a substantial hardship on him. Petitioner failed to show a compelling reason to warrant deviation from the application of educational requirements as required by rule.

10. Petitioner is not eligible for licensure based on any other applicable rule or statute.

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 11 day of October, 2021, by the 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 **Stephen Maranto**, 15801 Marcello Circle, Naples, Florida 34110; 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 and to Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com this 25th day of October, 2021.

Brandon M. Nichols

PETITION FOR WAIVER OR VARIANCE OF BOARD OF ACCOUNTANCY RULE(S)

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Senior Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	8/16/2021
File #	

RE

Petitioner Information

Stephen Maranto
15801 Marcello Circle
Naples, Florida 34110

VW 2021-129

AUG 16 2021

**Florida Division of
Certified Public Accounting**

Applicable Portion of the Rule(s)

"...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."

The citation to the statute the rule is implementing

Rule #61H1-27.002, Concentrations in Accounting and Business
Subsection (2)(a)

Type of Action Requested

Permanent waiver

Specific fact that demonstrates a violation of the principles of fairness that would justify a variance for the petitioner

I am actively licensed as a CPA in Maryland, and although Maryland has a similar 150 credit hour requirement for licensure, I only have 27 of the 30 upper division accounting credits required to transfer my license to Florida.

While I understand and respect the State of Florida's licensing program, I respectfully request consideration of a waiver due to the following:

I have been employed full-time in the assurance practice at CliftonLarsonAllen LLP for 13 years. The learning, training, and professional development through direct work experience and CPE over 13 years vastly exceeds that which would be obtained through a single college course to satisfy the remaining 3 credit hour deficit.

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

The Florida statute seeks to ensure candidates have sufficient educational knowledge and experience to effectively enter the business environment as competent CPAs. The preceding section details circumstances that demonstrate I greatly exceeded the educational requirements through direct work experience over a 13 year period.

Petitioner Statement

I am seeking the Board's consideration of a permanent waiver from the applicable rule.