

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
VICTORIA LOCKARD**

NOTICE OF INTENT TO GRANT PETITION **VW 2021-090**

Petitioner, Victoria Lockard, filed a petition for a permanent variance from **Rules 61H1-33.006(2), Florida Administrative Code (F.A.C.)**, on June 7, 2021. The notice of the petition appeared in the Florida Administrative Register on July 2, 2021, in Volume 47 Number 128. 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 August 6, 2021, in Tampa, Florida. 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. **Rule 61H1-33.006(2), F.A.C., states:**

Each such application shall demonstrate successful completion of the required number of continuing professional education hours as follows:

- Accounting/Auditing – At least 30 hours
- Ethics – At least 8 hours
- Behavioral – No more than 30 hours
- Total Hours – 120 hours**

2. Petitioner, a licensed CPA since 1997, asserts she was accustomed to receiving a renewal notice by postal mail but, for the first time, she did not receive the renewal notice in 2020 by mail.

3. The Department of Business and Professional Regulation (Department) in 2020 switched to a paperless system and sent renewal notices solely by email to licensees.

4. Petitioner asserts she did not receive a renewal notice via email and inadvertently

delinquent on January 5, 2021

5. Petitioner is required to complete 120 Continuing Professional Education (CPE) hours pursuant to Rule 61H1-33 006(2), F.A.C., and any additional hours for rule compliance.

6. Petitioner immediately contacted the Department upon discovering the delinquency and paid the renewal and penalty fees totaling \$380.00.

7. Petitioner received information that although she may have previously completed the required CPE, the delinquency created a balance of additional CPE requirements

8. Petitioner requests a permanent variance of Rules 61H1-33.006(2), F.A.C , to the extent necessary for the Board to find that she has met the requirements for renewal in this case.

GROUND FOR APPROVAL

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

9. Petitioner established that the purpose of the underlying statute, Section 473.305 and 473 313, F.S., would be met were she to be granted a variance from 61H1-33.006(2), F.A.C., regarding licensure renewal and reactivation requirements.

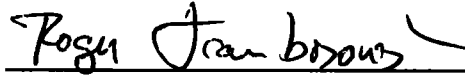
10. Petitioner further established that the Board's application of Rule 61H1-33 006(2), F A C, to her circumstances would violate principles of fairness or impose a substantial hardship on her.

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

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

DONE AND ORDERED this 20 day of August, 2021, by the Florida Board of Accountancy.

Florida Board of Accountancy



Roger Scarborough
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 **Victoria Lockard**, 3960 S. Banana River Blvd., Cocoa Beach, Florida 32931; 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 **Cassandra Fullove**, Paralegal, at Cassandra.Fullove@myfloridalegal.com this ~~20th~~ day of ~~August~~, 2021.

September 2, 2021




FILED
 Department of Business and Professional Regulation
 Senior Deputy Agency Clerk
 CLERK Brandon Nichols
 Date 6/7/2021
 File #

**Emergency Petition for Waiver of Board of Accountancy
 Rule 61H1-33.006(2) Florida Administrative Code**

RECEIVED

JUN 07 2021

Florida Division of
 Certified Public Accounting

Petitioner Information:

**VICTORIA LOCKARD, LICENSE # AC0030550
 TAYLOR & LOCKARD, PA
 3960 S. BANANA RIVER BLVD.
 COCOA BEACH, FL 32931
 321-784-4515 telephone
 321-784-5891 fax
 vicki@taylorlockard.com**

VW 2021-090

Applicable Portions of the Rule: Total 120 Hours of continuing professional education to be completed within 24 months for reinstatement

61H1-33.006 Inactive or Delinquent Florida Certified Public Accountants Who Desire to Become Active Licensees.

Accounting/Auditing	Ethics	Behavioral	Total Hours
At least 30 hours	At least 8 hours, unless the CPA has submitted proof of completion of their CPE for the previous biennium ending December 31 to the board by March 15, no additional hours are required to reactivate pursuant to subsection 61H1-33.006(1), F.A.C.	No more than 30 hours	120 Hours

Type of Action: Seeking a waiver of additional penalty CPE hours required to reinstate license and the acceptance of the original 80 hours that would have applied in the renewal process before December 31, 2020.

Background Information:

I have been licensed as a CPA in the State of Florida since 1997. Every 2 years, the DPBR mails a renewal form to my office where we send a check back with the form and a new license is mailed to me. It has been that way for over 20 years.

I was just told the DBPR changed to a "Paperless System" sometime in 2020. I was also told no written notification was ever physically mailed to license holders regarding switching over to a completely paperless system. Nor do the previous renewal forms indicate a place to list an email address or update information. Or to submit your CPE hours to be in compliance for each renewal. I am always current or ahead on my CPE hours for all my licensing requirement and have attached that documentation to show my more than 80 hours taken in the proper time period for renewal.

My Firm changed its company name in 2014. As a result, our email addresses were all also changed. I am told the DBPR sent a mass email out about renewing licenses (I'm surely not the only one with this issue of switching systems during a pandemic without paper notification of the change.) It was also confirmed there are no systems in place at the DBPR to check emails that are returned undeliverable. The emailed notice regarding renewal of my license would have been rejected due to the email on file and again, no paper notice was sent regarding the change in renewal procedures. I take full responsibility for missing the payment expiration date, it has been a crazy year for all businesses due to COVID issues causing much disruption in the way the office is normally run.

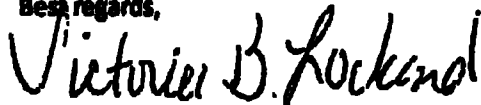
We just realized while updating our certificates in the office that are on display, my license had expired and we never received the notice in the mail. I immediately contacted the DBPR, paid the license renewal fee (normally \$150 or \$175 if after expiration date) and the penalty totaling \$380 without question. It was then that I was

informed that many of my CPE hours would no longer be accepted in order to complete the renewal and that I would need at least 60 additional hours to get my license back (I've had already taken 80 hours to be in compliance had the renewal come before December 31, 2020 – 20 were over the 24 months period and 40 additional are as a penalty for letting the license lapse. We have been mostly working from home due to COVID and only recently returned to a still reduced "in office" capacity and schedule.

I am asking for a 1 time appeal to waive the additional CPE hours required to complete the renewal of my license and acceptance of the hours that were in compliance to renew by December 31, 2020 (copies attached). Had I gotten the renewal notice or notice that there would no longer be a paper renewal process, all of my hours would have been accepted as in compliance for the DBPR renewal. The DPBR switched to a paperless system, did not send out any paper notification regarding such and the regular renewal notice we have been receiving since 1999 did not come in the mail. Between that and the COVID issues with our office and staffing, it was merely an oversight that the date had passed to send in my payment, which again I completed immediately once this was brought to my attention. I take full responsibility for the oversight. We have also taken other measures to ensure that it cannot happen again in the future, I respectfully ask the board to waive these additional CPE hours requirements and accept my original 80 hours as in compliance and to reinstate my CPA License.

I appreciate your immediate time and attention to this matter. I am not able to practice as a CPA with my firm until this matter is resolved, effectively shutting down half of my practice.

Best regards,



Victoria B. Lockard