

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/16/2011
File #	2011-01880

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
AMY ROBINSON**

VW 2010-709

ORDER

Petitioner, Amy Robinson, filed a petition for a temporary variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on December 1, 2010. The notice of the petition appeared in the Florida Administrative Weekly on December 23, 2010, in Volume 36 Number 51; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on January 28, 2011, in Tampa, Florida. At the hearing on this matter, Petitioner was present. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. Petitioner is an applicant for licensure as a certified public accountant (CPA).
2. Rule 61H1-28.0052(1)(b), FAC, provides in part, "[c]andidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the NASBA grade release date for the first test section(s) passed."
3. Petitioner passed the REG portion of the CPA examination on June 17, 2009. Petitioner's credit for the REG portion of the examination expired on December 16, 2010. Petitioner passed the AUD portion of the examination on March 25, 2010. Petitioner's credit for the AUD portion of the examination expires on September 24, 2011.
4. Petitioner has been employed by a public accounting firm for the past six years.

Her position as a staff accountant has required that she work excessive hours during the audit and tax seasons. While Petitioner has continued to sit for the CPA examination while working these extreme hours, she has not been able to devote the proper time to complete the examination.

5. Petitioner seeks a temporary variance from Rule 61H1-28.0052(1)(b), FAC, to allow her an extension of eighteen months to retain the passing scores on the REG and AUD portions of the CPA examination.

GROUNDS FOR APPROVAL

The Board determined that the petition for variance should be granted and the eighteen-month period extended for eighteen months to June 30, 2011, on the following grounds:

6. Petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

7. Petitioner established that the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statutes.

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

DONE AND ORDERED this 7th day of March, 2011,
by the Florida Board of Accountancy.

Veloria A. Kelly
Veloria A. Kelly, Division Director ✓

NOTICE TO APPLICANT

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), Florida Statutes; your petition must contain the information required by Rule 28-106.201, Florida Administrative Code, 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), Florida Statutes; your petition must include the information required by Rule 28-106.301, Florida Administrative Code, 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, Florida Statutes, 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 Amy Robinson, 2130 Savannah Blvd., Titusville, FL 32780, and to F. Scott Boyd, Executive Director, Joint Administrative Procedures Committee, Room 120 Holland Building, Tallahassee, Florida 32399-1300, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 15th day of March, 2011.

Brendan M. Nichols

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BOARD OF ACCOUNTANCY

Petitioner Information:

Amy Robinson
2130 Savannah Blvd.
Titusville, FL 32780
(321) 591-8914
arobinson@davieshouser.com

Attorney Info:

Not applicable.

Applicable portion of the rule:

Rule 61H1-28.0052(1)(b), F.A.C.

"Candidates must pass all four test sections of the CPA exam within a rolling eighteen month period..."

The citation to the statute the rule is implementing:
Section 473.306, F.S. Examinations

VW 2010-709

Type of action requested:

The petitioner requests that the Board of Accountancy please waive Rule 61H1-28.0052(1)(b), F.A.C. for her personal situation.

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

The petitioner has worked for a public accounting firm for the past six years. Her position as a staff accountant requires her to work excessive hours during audit and tax season, which encompasses at least nine months of the year. While the petitioner has continued to sit for the exam while working these extreme hours, she was not able to devote proper time to complete the exam.

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

To the petitioner's knowledge, she has met all educational requirements and has obtained sufficient employment experience to successfully complete the CPA exam requirements. The petitioner is well respected among peers and remains diligent and loyal to her accounting career and desire to become a Certified Public Accountant.

Petitioner statement:

Petitioner seeks an eighteen month variance from Rule 61H1-28.0052(1)(b), F.A.C.

Dated this 29th day of November, 2010.

Amy Robinson
Signed: Amy Robinson