

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/18/2011
File #	

**PETITION FOR VARIANCE FORM RULE 61H1-28.0052**

**Petitioner Information:**

April Ann DiSegna  
9124 SE Hawks Nest Ct  
Hobe Sound, FL 33455

**VW 2011-041**

**Attorney Information:**

Not Applicable

**Applicable portion of the rule:**

61H1-28.0052(1)(b),FAC:

“Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the date that the first test section(s) passed is taken. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month will expire and that test section(s) must be retaken.”

**The citation to the statute the rule is implementing:**

Section 473.306, FS – Examinations

**Type of action requested:**

The petitioner requests that the Board of Accountancy please waive 61H1-28.0052(1)(b), FAC (stated above) for her personal situation.

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

The petitioner has been extremely busy raising her one year old son and working for a fast paced accounting firm. Work and life have gone through positive and negative changes since her last letter. These changes have prevented her from prioritizing studies. Things have slowed down considerably now and she would like to request an extension to finally complete the CPA exam after the 2010 tax “busy season”.

**The reason why the variance would serve the purposes of the underlying statute:**

The petitioner has met all the educational requirements, and is of good moral character.

**Petitioner Statement:**

The petitioner seeks a ten month temporary variance from Rule 61H1-28.0052(1)(b), FAC. The additional ten months will allow time to wrap up “busy season” by April 15<sup>th</sup> and allow time to study, sit, and pass the final two sections of the CPA exam.

**JAN 18 2011**

BOARD OF ACCOUNTANCY

Fax.

Feb 25 2010

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	2/18/2010
File #	

**PETITION FOR VARIANCE FORM RULE 61H1-28.0052**

**Petitioner Information:**

April Ann DiSegna  
9124 SE Hawks Nest Ct  
Hobe Sound, FL 33455

**RECEIVED**

**FEB 18 2010**

**Attorney Information:**  
Not Applicable

**BOARD OF ACCOUNTANCY**

**Applicable portion of the rule:**  
61H1-28.0052(1)(b), FAC:

**VW 2010-107**

"Candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month period, which begins on the date that the first test section(s) passed is taken. In the event all four test sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month will expire and that test section(s) must be retaken."

**The citation to the statute the rule is implementing:**  
Section 473.306, FS – Examinations

**Type of action requested:**

The petitioner requests that the Board of Accountancy please waive 61H1-28.0052(1)(b), FAC (stated-above) for her personal situation.

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

The petitioner has been working in public accounting at a certified public accounting firm for almost four years. Her plan was to put the 2009 tax "busy season" behind her before passing the last two parts of the exam. In December 2009 the petitioner had her first child and is on maternity leave till March 2010. Her first exam is set to expire on February 28, 2010 and her second on May 26, 2010. Once she goes back to work she will be in the middle of the 2010 tax "busy season".

**The reason why the variance would serve the purposes of the underlying statute:**  
The petitioner has met all the educational requirements, and is of good moral character.

**Petitioner Statement:**

The petitioner seeks a six month temporary variance from Rule 61H1-28.0052(1)(b), FAC. The additional six months will allow time to wrap up "busy season" by April 15<sup>th</sup> and allow time to study, sit, and pass the final two sections of the CPA exam.

**FILED**  
Department of Business and Professional Regulation  
Deputy Agency Clerk  
CLERK Brandon Nichols  
Date 10/11/2010  
File # 2010-09595

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY  
APRIL ANN DISEGNA

**FILED**  
Department of Business and Professional Regulation  
DEPUTY CLERK

ORDER

CLERK *Brandon M. Nichols*  
DATE 8-10-2010

Petitioner, April Ann DiSegna, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on February 18, 2010. The notice of the petition appeared in the Florida Administrative Weekly on March 19, 2010, in Volume 36 Number 11; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on May 14, 2010, in Tampa, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

**VW 2010-107**

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, "candidates 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 FAR portion of the examination on September 27, 2008, Petitioner's credit for the FAR portion of the examination expired on March 18, 2010. Petitioner passed the REG portion of the examination on November 26, 2008. Petitioner's credit for the REG portion of the examination expired May 26, 2010.
4. Petitioner began maternity leave in December 2009. Petitioner returned to work in

the middle of the 2010 tax season.

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

**GROUND FOR APPROVAL**

The Board determined that the petition for variance should be granted and Petitioner be given until December 31, 2010, to pass all four portions of the CPA examination 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 4<sup>th</sup> day of August, 2010,  
by the Florida Board of Accountancy.

  
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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 76<sup>th</sup> Drive, Suite A, Gainesville FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the Boards 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 April Ann DiSegna, 9124 SE Hawks Nest Ct., Hobe Sound, Florida 33455 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 10 day of August, 2010.

