

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	6/11/2018
File #	2018-04437

**IN RE: PETITION FOR VARIANCE BY
GENEVIENE MARIE BABB**

VW 2018-048

ORDER GRANTING PETITION

Petitioner, Geneviene Marie Babb, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on March 20, 2018. The Notice of the petition appeared in the Florida Administrative Register on March 30, 2018, in Volume 44 Number 63; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on May 4, 2018, in Orlando, Florida. At the hearing on this matter, Petitioner was present. The Board was represented by Mary Ellen Clark, Senior 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, "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 AUD portion of the CPA examination on August 3, 2015, and credit for that portion of the examination expired on February 3, 2017. Petitioner passed the BEC portion of the CPA examination on November 3, 2015, and credit for that portion of the examination expired on May 3, 2017. Petitioner passed the FAR portion of the examination on March 20, 2017, and credit for that portion of the

examination will expire on September 20, 2018. Petitioner passed the REG portion of the examination on December 18, 2017, and credit for that portion of the examination will expire on June 18, 2019.

4. During the 18-month window, Petitioner states that her studies were delayed and examination postponed due to her grandmother, grandfather, and boyfriend passing away within months of each other in 2016. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of ten (10) months and fifteen (15) days beyond the eighteen months provided in the rule to retain the passing scores on the AUD portion of the examination, when she passed the fourth portion of the examination on December 18, 2017.

GROUND FOR APPROVAL

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

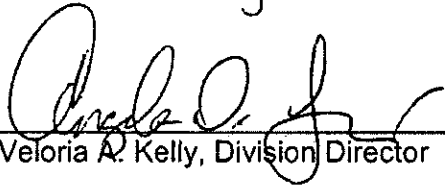
5. Petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

6. Petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, FS.

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

DONE AND ORDERED this 31st day of May, 2018,

by the Florida Board of Accountancy.



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 Geneviene Marie Babb, 13300 Atlantic Blvd., Apt. 513, Jacksonville, Florida 32225, and to Kenneth J. Plante, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Senior Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 11th day of June, 2018.

Brandon M. Nicks

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Sent To	Geneviene Marie Babb
Street, or P.O. E	13300 Atlantic Blvd., Apt. 513
City, St.	Jacksonville, Florida 32225
PS Form 3800, August 2009	

Jonathan Zachem, Secretary

Rick Scott, Governor

MEMORANDUM

TO: Paul Waters, Deputy Secretary

FROM: Veloria A. Kelly, Director /s/ *Veloria A Kelly*

SUBJECT: Delegation of Authority

DATE: May 23, 2018

I, Veloria Kelly, hereby delegate to Angela Francis, signature authority in my absence on May 24-31, 2018.

All documents signed on my behalf should have a copy of this Delegation of Authority attached.

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/20/2018
File #	

**PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1) (b)
18 Month Rule**

Petitioner Information:

Geneviene Marie Babb
13300 Atlantic Blvd. Apt. 513
Jacksonville, FL 32225
714-883-8655

Attorney Information:

Not Applicable

VW 2018-048

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March 20, 2018

Applicable Portions of the rules:

61H1-28.0052(1) (b) Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

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. 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 period will expire and that test section(s) must be retaken.

The citation to the statute the rule is implementing:

Section 473.306 – Examination

Type of Action Requested:

The petitioner requests that the Board of Accountancy please waive Rule 61H1-28.0052(1) (b), FAC stated above due to the following circumstances.

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

The petitioner has been working in internal audit at a public company for three in a half years. Her plan was to complete all four parts of the CPA exam while working full time. She began taking the exams May 2015 and quickly learned from her first two exam attempts that 2 months of study time is needed to pass an exam. The petitioner passed her first exam, AUD, August 2015 and the 18-months started at that point. The next exam was passed November 2015 which was BEC. The petitioner took a small break for the holidays and for moving in December. She planned on studying for FAR in January 2016. In February 2016, the petitioner's grandmother suddenly passed away. Her grandparents and immediate family all live on the west coast. She was unable to go to the funeral but grieved at home and tried to stay focused and study for FAR while working through busy season (60+ hours). The next available time to take the exam was May, June, July time frame. The petitioner began studying again and planned to take the exam July 11, 2016.

Early July 2016, the petitioner's grandfather's health was progressively getting worse. A week later, the petitioner got a phone call from her aunt explaining that she could either try and fly out immediately to

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come see her grandfather while he was still alive or wait until he passes and come to his funeral. The petitioner got on a flight July 15, 2016 and saw him for a few days and was able to say goodbye. July 20, 2016, the petitioner's grandfather passed away.

Due to the unexpected deaths in the family, the petitioner took time to grieve and continued to postpone the exam until she could focus on studying and passing the next exam.

The last week of July, the petitioner's boyfriend who lived with her started having medical issues with the access port in his head. Her boyfriend had cancer in 2015 and was cancer free since January 2016. The port is for continued chemo treatments to ensure the cancer does not come back. To prevent a possible infection in the port and his spine, the petitioner helped him with large doses of antibiotics for 2 weeks. After the antibiotic treatment was done, the doctor requested all family to come in for a visit. August 15, 2016, the petitioner's boyfriend was diagnosed with cancer again. After one week of treatment, August 22, 2016, the petitioner's life changed forever when her boyfriend suddenly passed away due to C-diff, a horrible infection that is difficult to fight without antibodies in the system.

The rest of the year was quite difficult after all the tragedy in the petitioner's life; however, she did not give up on her dream of becoming a CPA. She continued to study and attempt to pass the exam and in March of 2017, she successfully passed FAR. It took a couple of more tries to pass the last exam including being affected by hurricane Irma but the petitioner passed her last exam REG in December of 2017.

In summary, the petitioner worked full time in a demanding Audit schedule (9-month busy season) and it hasn't been easy trying to reconcile all her loss, workload and studies. Additionally, as an Internal Auditor for a public manufacturing company, the petitioner will provide maximum value to the company and its stakeholders by obtaining her CPA license. The license will provide the petitioner the capability to continue to add value to her internal and external customers in any capacity required.

Event	Date occurred	Date Expired
Passed AUD	8/4/2015	2/3/2017
Passed BEC	11/4/2015	5/3/2017
Grandmother Passed away	2/2016	
Grandfather Passed away	7/20/2016	
Boyfriend Passed away	8/22/2016	
Passed FAR	3/21/2017	9/20/2018
Hurricane Irma	9/8/2017-9/13/2017	
Passed REG	12/19/2017	6/18/2019

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

To the petitioner's knowledge, she has met all the education requirements but one class which she plans to take next school semester (summer 2018) and is of good moral character.

Petitioner Statement:

The petitioner seeks a permanent variance from Rule 61H1-28.0052(1) (b), FAC.