

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	4/24/2018
File #	2018-02960

**IN RE: PETITION FOR VARIANCE BY
ALLISON CARTER**

VW 2018-021

ORDER GRANTING PETITION

Petitioner, Allison Carter, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on January 24, 2018. The Notice of the petition appeared in the Florida Administrative Register on February 12, 2018, in Volume 44 Number 29; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on March 23, 2018, in Jacksonville, 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 February 22, 2016, and credit for that portion of the examination expired on August 22, 2017. Petitioner passed the REG portion of the CPA examination on December 7, 2016, and credit for that portion of the examination will expire on June 7, 2018. Petitioner passed the BEC portion of the examination on December 9, 2017, and credit for that portion of

the examination will expire on June 18, 2019. Petitioner passed the FAR portion of the examination on December 9, 2017, and credit for that portion of the examination will expire on June 18, 2019.

4. During the 18-month window, Petitioner states that while sitting for the exam, other course materials were added as well as formatting changes to the exam. Due to the delayed scoring period after taking the AUD and REG portions of the exam, Petitioner's scores were not released until August 22, 2017, at the end of the third quarter testing window. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of three (3) months and seventeen (17) 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 9, 2017.

GROUND FOR APPROVAL

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

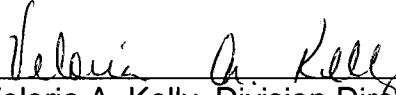
5. Petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

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 18th day of April, 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 Allison Carter, 3610 18th Avenue West, Bradenton, Florida 34205, 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 24th day of April, 2018.

Brandon M. Nibbs

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Application # 372048

FILED	
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PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)

18 Month Rule

Petitioner information:

Allison Carter
3610 18th Ave W
Bradenton, FL 34205
941-720-1385

VW 2018-021

Attorney information:

Not Applicable

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Applicable portions of the rule:

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

The petitioner has been working in public accounting for 2 years and concurrently sat for the CPA Examination as an applicant in the State of Florida. She has passed all 4 portions of the exam, however, not within a rolling 18 month period. While sitting for the exam, additional course materials were added as well as a formatting change to the exam as a whole. The petitioner passed AUD in February of 2016 and continued to sit consistently until recently passing her final sections in December of 2017. After passing AUD in February of 2016, she passed REG in December of 2016 and BEC and FAR in December of 2017. The petitioner sat for both BEC and FAR in Quarter 2 of 2017, however, due to the delayed scoring period from the examination changes, her scores were not released until August 22, 2017 at the very end of the Quarter 3 testing window leaving no opportunity for retesting in the 3rd Quarter prior to her AUD credit expiring. After receiving her 2nd Quarter scores at the end of the 3rd Quarter window, the petitioner re-applied and scheduled to sit for both BEC and FAR again in Quarter 4 at her and her testing centers earliest availability. Upon sitting for BEC and FAR in November and

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December of 2017, the petitioner passed both sections. These 2 passes resulted in the petitioner passing all 4 sections in a 22 month window, which includes Quarter 3 when the petitioner was unable to test at all due to outstanding scores.

The petitioner is applying for Licensure by Endorsement in the State of Florida and requesting that the Florida Board of Accountancy grant an extension for the expired credit and accept her application to become a CPA in the State of Florida. Please see below for summary of credits.

EXAM	EXAM DATE	SCORE NOTIFICATION DATE	EXPIRATION DATE	SCORE
AUD	01/29/2016	02/23/2016	08/22/2017	75
BEC	11/4/2017	12/19/2017	06/18/2019	88
FAR	12/09/2017	12/19/2017	06/18/2019	77
REG	11/21/2016	12/08/2016	06/07/2018	76

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

To the practitioner's knowledge, she has met all the education and experience requirements and is of good moral character.

Petitioner statements:

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

CONFIDENTIAL