

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	4/24/2018
File #	2018-02959

**IN RE: PETITION FOR VARIANCE BY
HEATHER DOERR**

VW 2017-233

ORDER GRANTING PETITION

Petitioner, Heather Doerr, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on December 19, 2017. The Notice of the petition appeared in the Florida Administrative Register on February 1, 2018, in Volume 44 Number 22; 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 not 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 BEC portion of the CPA examination on March 11, 2016, and credit for that portion of the examination expired on September 11, 2017. Petitioner passed the AUD portion of the CPA examination on August 15, 2017, and credit for that portion of the examination will expire on March 15, 2019. Petitioner passed the REG portion of the examination on December 7, 2017, and credit for that

portion of the examination will expire on June 7, 2019. Petitioner passed the FAR portion of the examination on December 7, 2017, and credit for that portion of the examination will expire on June 7, 2019.

4. During the 18-month window, Petitioner states that while sitting for the examination, the computer froze on many occasions, selected answers that the petitioner did not select and skipped over questions entirely. Due to the delayed scoring period, Petitioner had to put her study schedule on hold for months. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of two (2) months and twenty-six (26) days beyond the eighteen months provided in the rule to retain the passing scores on the BEC portion of the examination, when she passed the fourth portion of the examination on December 7, 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
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 Heather Doerr, 1318 Soundview Trail, Gulf Breeze, Florida 32561, 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. Nicks

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Heather Doerr
1318 Soundview Trail
Gulf Breeze, Florida 32561

PS Form 3823, October 2010

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Department of Business and Professional Regulation

Deputy Agency Clerk

CLERK Brandon Nichols

Date 12/19/2017

File #

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

Petitioner Information:

Heather Doerr
1318 Soundview Trail
Gulf Breeze, FL 32561
850-375-4799
outdoerrs@msn.com

VW 2017-233

Attorney Information:

Not Applicable

Applicable Portions of the rule:

61H1-28.0052(1)(b) Number of Sitzings, 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 facts that demonstrate a violation of the principles of fairness that would justify a variance or the petitioner:

The petitioner has worked under a certified public accountant for almost two years (start date January 2016). Petitioner passed the first CPA exam (BEC) on her first try, which started the deadline date immediately. During periods of increased work demands she was not able to devote proper time to complete the other exams. Also, with the new CPA exam changes and the score release delays, petitioner has not been able to retest in a timely manner. It is difficult to complete all our exams within an eighteen-month period when scores are not released for up to 4 months at a time.

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

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DBPR Agency Clerk

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 a 4-month permanent variance from Rule 61H1-28.0052(1)(b), FAC. As a mother of 4 and fulltime finance manager responsible for 9 retail stores, it was incredibly difficult to find enough time to study. I also found the new exam formats difficult to timely complete because of the testing software. On numerous occasions, the test would freeze or incorrectly click on answers, and advance tabs skipping questions. I also wasted a lot of valuable time toggling through different tabs reading mass amounts of information (simulations) that would be much easier to manage if it were in one central work place area. Lastly, my studying schedule was put on hold for months while waiting for the score holding process. I believe these variables contributed to my untimely completion of the four exams. Thank you for your time and consideration in this request.



12/19/17

Signed:
Heather Doerr