

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

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

<b>FILED</b>	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	11/13/2012
File #	2012-07252

**ORDER GRANTING PETITION**

Petitioner, Heather Riley Jordan, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on August 27, 2012. The notice of the petition appeared in the Florida Administrative Weekly on September 7, 2012, in Volume 38 Number 36; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on September 28, 2012, 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 2012-280**

The facts relevant to the petition are as follows:

1. Petitioner is an applicant to take the examination 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 December 15, 2010, and credit for that portion of the examination expired on June 14, 2012. Petitioner passed the REG portion of the examination on September 23, 2011, and credit for that portion of the examination expires on March 22, 2013. Petitioner passed the FAR

portion of the examination on November 23, 2011, and credit for that portion of the examination expires on May 22, 2013. Petitioner passed the AUD portion of the CPA examination on August 4, 2012, and credit for that portion of the examination expires on February 4, 2014.

4. Petitioner planned to complete the fourth portion of the CPA examination, in May, 2012. Due to complications during Petitioner's pregnancy, including an array of testing and doctors visits, Petitioner was unable to adequately prepare and did not pass the AUD examination during the eighteen month period. Petitioner was able to register for the next available examination and, on July 4, 2012, passed the fourth portion of the examination.

5. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow her an extension of time of two months beyond the eighteen months provided in rule to retain the passing score on the AUD portion of the examination.

#### **GROUND FOR APPROVAL**

The Board determined the petition should be granted 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, 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 6<sup>th</sup> day of November, 2012,

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 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 to Heather Jordan, 5660 Trevino Drive, Milton, Florida 32570, and to Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 13<sup>th</sup> day of November, 2012.

Brandon M. Nichols

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Sent to	Heather Piley Jordan		
Street, Apt. No., or P.O. Box No.	5660 Trevino Drive		
City, State, ZIP+4	Milton, FL 32570		
PS Form 3800, August 2006		See Reverse for Instructions	

**RECEIVED**

**BOARD OF ACCOUNTANCY**

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

<b>FILED</b>	
<small>Department of Business and Professional Regulation Deputy Agency Clerk.</small>	
CLERK	Brandon Nichols
Date	8/27/2012
File #	

**Petitioner Information:**

Heather Riley Jordan  
5660 Trevino Drive  
Milton, FL 32570  
(850) 377-0257

**Attorney Information:**

Not Applicable

**VW 2012-280**

**Applicable Portions of the rules:**

**61H1-28.0052(1)(b) Number of Sitzings, and Granting of Credit, Release 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 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 public accounting at a certified public accounting firm for almost five years (it will be five years January 2013). Her plan was to finish the tax "busy season" before taking her last section of the exam in May 2012. During April and May of 2012, her pregnancy became high risk and she was required by doctors to have an array of testing and doctors visits during this period for both her health and the baby's. As a result of the numerous doctors' visits and limited studying time, she did not pass her examination by the expiration of her testing window. She re-registered for the next available examination July 4, 2012 and passed just outside of her rolling eighteen month window (June 2012, which is a closed month). Had the pregnancy not been at risk to both her health and her baby's the examination window would not have been a problem and she would have passed during the allowed period of time.

**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 and is of good moral character.

**Petitioner Statement:**

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