

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	1/17/2012
File #	2012-00276

**IN RE: PETITION FOR VARIANCE BY
JULIANN GIGI**

ORDER

VW 2011-315

Petitioner, Juliann Gigi, filed a petition for a temporary variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on September 5, 2011. The notice of the petition appeared in the Florida Administrative Weekly on September 30, 2011, in Volume 37 Number 39; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 2, 2011, in Tallahassee, Florida. At the hearing on this matter, Petitioner was not present. The Board was represented by Mary Ellen Clark, 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, "[c]andidates 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 REG portion of the CPA examination on February 22, 2009. Petitioner's credit for the REG portion of the examination expired on August 20, 2010. Petitioner passed the AUD portion of the examination on May 3, 2010. Petitioner's credit for the AUD portion of the examination expired on November 18, 2010.
4. Petitioner seeks a temporary variance from Rule 61H1-28.0052(1)(b), FAC, to

allow her an extension of time to retain the passing scores on the REG and AUD portions of the CPA examination while she seeks to pass the remaining two portions.

GROUND FOR DENIAL

The Board determined that the petition for variance should be denied on the following grounds:

5. Petitioner failed to establish 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 failed to establish 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 10th day of January, 20112
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 Juliann Nicole Gigi, 186 SE 12th Terrace, #1504, Miami, Florida 33131, and to Jesslyn Krouskroup, Chief Attorney, 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 17th day of January, ~~2011~~ 2012 *(am)*

Brandon M. Nichols

529 644 0000 020 070 1870 473 6259	U.S. Postal Service CERTIFIED MAIL RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)	
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Total Postage & Fees \$		
Sent To <i>Juliann Gigi</i>		
Street, Apt. No., or PO Box No.		
City, State, ZIP+4		
PS Form 3800, August 2006 See Reverse for Instructions		

FILED	
Department of Business and Professional Regulation AGENCY CLERK	
CLERK	Ronda L. Bryan
Date	9/5/2011
File #	

Petition for Variance from Rule 61H-28.0052.

Petitioner information:

Juliann Nicole Gigi
186 SE 12th Terrace, #1504
Miami, FL 33131

Attorney information:

Not Applicable

Applicable portion of the Rule:

VW 2011-315

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 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 that 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 substantial hardship that would justify a variance for the petitioner:

The petitioner began her professional accounting career at Ernst & Young, LLP (E&Y) in September of 2006, after obtaining both her undergraduate and graduate degrees in accounting from the University of Miami. During her time at E&Y, the petitioner took a leave of absence for two months to volunteer in two third world countries in Southeast Asia and returned to the United States very ill. After months of testing and hospital visits, the petitioner was diagnosed with acute pancreatitis, with the cause unknown and finally placed on disability in September of 2008. The petitioner underwent surgery in December of 2008, which did not improve her health condition or cure her diagnosis. At that time, she decided to resign from E&Y effective January 13, 2009, and accepted a

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Senior Auditor position with a smaller accounting firm, Gerstle, Rosen, & Goldenberg, P.A commencing on January 15, 2009.

The petitioner shortly thereafter sat for and passed the CPA exam sections of Audit & Regulation in February and March of 2009, respectively. Still facing numerous doctors visits and tests, she planned to sit for the remaining two parts after busy season in summer/fall of 2009. However, in the spring of 2009, the petitioner's mother became severely ill, and in the summer of 2009 the petitioner's Mother was diagnosed with an unexpected terminal illness (she resided in New York). The petitioner traveled between New York and Florida from the summer of 2009 to February 2010 working remotely from both locations in order to spend as much time possible with her mother. The petitioner's mother was hospitalized in November 2009, and was never released. She subsequently passed away on February 2, 2010, at the age of 56. The petitioner attempted to sit for the remaining two CPA exam parts before they expired, but she was not within the mental or emotional capacity to adequately prepare for the exam, and was being treated for anxiety and depression by a physician through May of 2011.

The petitioner is still under the care of her primary physician, a gastroenterologist, and has recently seen an oncologist, as the cause of her diagnosis of acute/chronic pancreatitis is still unknown.

The petitioner sat for the business section (BEC) on August 25, 2011 and has scheduled to sit for financial (FAR) on October 17, 2011. She would like to request an extension of credit for CPA exam sections Audit and Regulation until January 2012.

Please see attached supporting documentation.

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

To the petitioner's knowledge she has met all of the educational requirements, and is of good moral character.

Petitioner statement:

The petitioner seeks a permanent variation from rule 61H-28.0052(1)(b), FAC.

61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

(1) With respect to the CPA Examination:

(a) A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

(b) 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.

(2) A candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification of examination scores by the Board to the Department that the applicant has met all licensure requirements as imposed by Chapters 455 and 473, F.S., and the rules promulgated pursuant thereto, the Department shall issue a license to practice public accounting to such individual. However, in no event shall an initial license be issued if the initial licensure fees and all required documents are not received within 36 months of the date of certification of examination scores by the Board; in such case, the certification expires and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(7)(a), F.S.

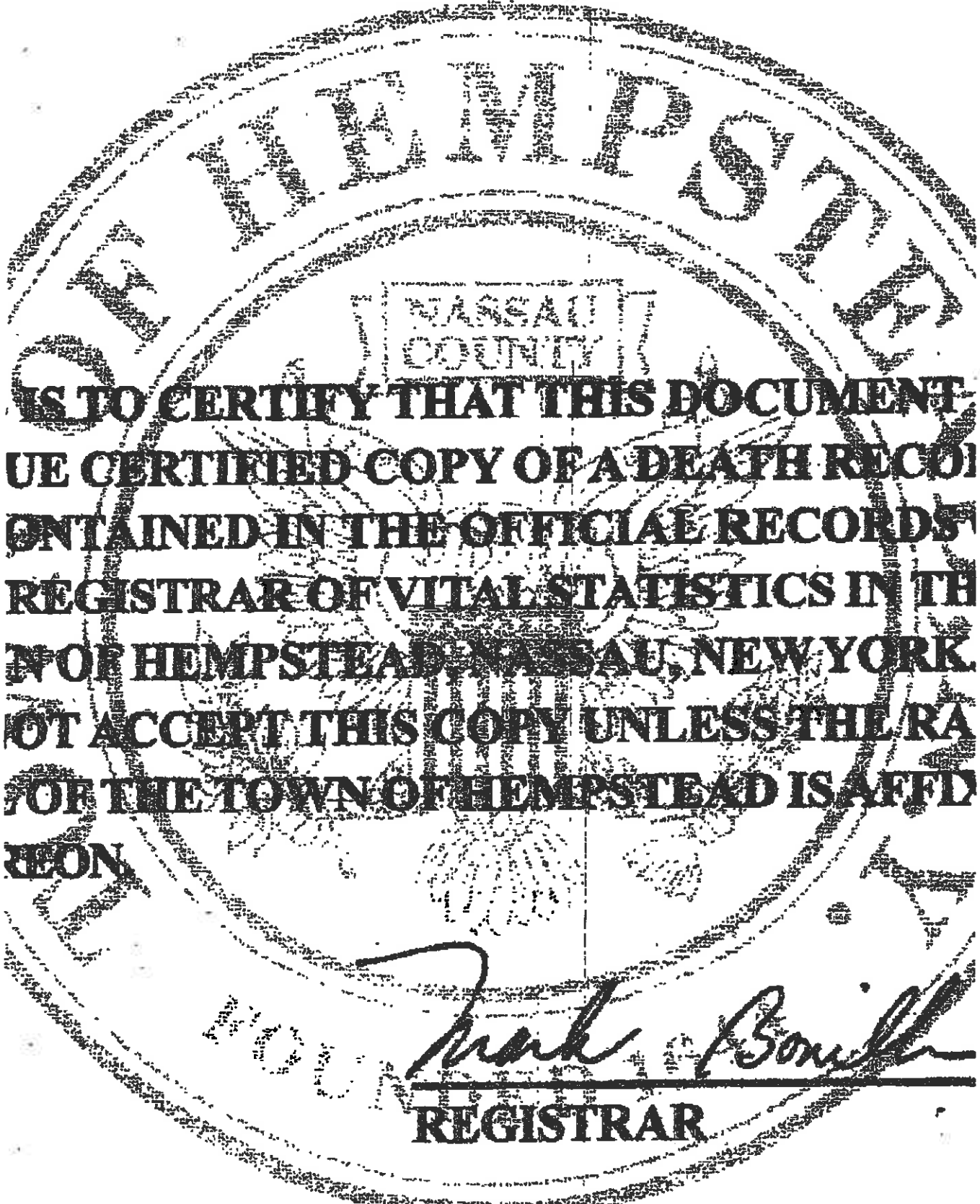
Rulemaking Authority 455.217(1), 473.304, 473.306 F.S. Law Implemented 455.217(1), 473.306 F.S. History—New 1-1-04, Amended 2-24-08, 8-20-09, 12-10-05.

NEW YORK STATE DEPARTMENT OF HEALTH CERTIFICATE OF DEATH

STATE FILE NUMBER

Form with fields for Name (Frances R. Gigi), Date of Birth (07/20/1953), Date of Death (02/10/2010), Cause of Death (Cardiopulmonary arrest), and Physician (Jeffrey Miller).

Vertical text on the left margin: 'Gigi, Frances', 'DATE 3-20-2011', 'TIME 3:02 PM'.



IS TO CERTIFY THAT THIS DOCUMENT
 IS A TRUE AND CORRECT COPY OF A DEATH RECORD
 CONTAINED IN THE OFFICIAL RECORDS OF THE
 REGISTRAR OF VITAL STATISTICS IN THE
 TOWN OF HEMPSTEAD, NASSAU, NEW YORK.
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 DEON

Frank Bonilla

REGISTRAR