

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
KERI WALL**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/25/2012
File #	2012-06910

ORDER GRANTING PETITION

Petitioner, Keri Wall, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on March 16, 2012. The notice of the petition appeared in the Florida Administrative Weekly on March 30, 2012, in Volume 38 Number 13; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on June 8, 2012, in Tampa, Florida. At the hearing on this matter, Petitioner was present. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS

VW 2012-093

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 26, 2010, and credit for that portion of the examination expired on March 17, 2012. Petitioner passed the REG portion of the examination on October 7, 2010, and credit for that portion of the examination expired on May 19, 2012. Petitioner passed the BEC portion of the examination on July 26, 2011, and credit for that portion of the examination will expire on March 23, 2013.

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

GROUNDS FOR APPROVAL

The Board determined that the petition for variance should be granted allowing Petitioner until November 30, 2012, to pass the FAR portion of the CPA examination, 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, Florida Statutes.

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 October, 2012,
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 Keri Wall, 2640 Poinciana Drive, Naples, Florida 34105, 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 25th day of October, 2012.

Brandon M. Nichols

7010 1670 0000 4473 8604

U.S. Postal Service		CERTIFIED MAIL RECEIPT	
<i>(Domestic Mail Only, No Insurance Coverage Provided)</i>			
For delivery information visit our website at www.usps.com			
OFFICIAL USE			
Postage	\$	Postmark Here	
Certified Fee			
Return Receipt Fee (Endorsement Required)			
Restricted Delivery Fee (Endorsement Required)			
Total Postage & Fees	\$		
Sent To <u>Keri Wall</u>			
Street, Apt. No., or PO Box No.			
City, State, ZIP+4			
PS Form 3800, August 2005		See Reverse for Instructions	

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/16/2012
File #	

PETITION FOR VARIANCE FROM RULE 61H1-28.0052

Petitioner Information:

Keri Wall
2640 Poinciana Drive
Naples, Florida 34105
Phone: (239) 404-4572
Fax: (239) 591-2991

Attorney Information:

Not Applicable

Applicable portion of the rule:

61H1-28.0052(1)(b), FAC:

RECEIVED
MAR 16 2012
BOARD OF ACCOUNTANCY

VW 2012-093

"Candidates must pass all four test sections of the CPA Examination within a rolling eighteen month period, which begins on the date that the first test section(s) passed is taken. 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, Florida Statutes- 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 violation of principles of fairness and a substantial hardship that would justify a waiver or variance for the petitioner:

The Petitioner has been working in public accounting at Soldavini & Caldwell CPA P.A. for nearly nine years (Certificate of Work Experience is attached). The petitioner passed the first section of the CPA Examination on 8/26/2010. She passed the second and third parts of the CPA Examination on 10/7/2010 and 7/26/2011, respectively (Copies of Uniform CPA Examination Score Notices are attached). In an attempt to complete all four tests within the eighteen month rolling deadline and before her busy season at work she took the fourth section of the test on 11/29/2011. Although she had adequately studied and was well prepared, the test was taken under extremely disruptive circumstances as the building the test site was located in was conducting fire alarm testing that day. These uncontrollable circumstances prevented the petitioner from being

able to focus on this very important exam and she left feeling little hope of a passing grade. When her results came (fail) she rescheduled for 2/6/2012, the last possible chance to complete the last part within the 18 month rolling deadline. However, because of her dedication to her clients needs during her firm's busy season in addition to caring for her two small children, ages 2 and 4, she was unable to expend the time necessary to study for the test. The petitioner failed the last section by one point (Copy of Uniform CPA Examination Score Notice is attached.) She is scheduled to re-take her final section 4/23/2012 after the tax deadline. (Prometric appointment confirmation attached) Now that the eighteen month rolling deadline will expire on 3/17/2012 the petitioner would have to retake both the first and last sections of the examination. This would create significant financial hardship for the petitioner. She is not associated with any CPA firm that partners with Becker Professional Education to receive a discount for the needed study materials and she initially took out a loan for the original \$3,332.60 cost of materials. (Statement attached) Although the petitioner has passed Audit and Regulation if this petition is not granted she would have to purchase new Becker materials (due to current revisions). New revised Becker materials would total \$2,100 for two sections. (Becker.com pricing attached) Exam sections cost around \$250 each. Also, the petitioner does not live in an area where Becker CPA Exam Review Courses are readily available. She would have to travel two to three hours each way to get to a review course, which would add to the financial burden. The petitioner has two small children, and arranging care for them while participating in the course and taking exam sections would be very costly. The petitioner is requesting a permanent variance from Rule 61H1-28.0052(1)(b), FAC and is grateful for your consideration of these circumstances and specific facts.

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

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

Petitioner Statement:

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

Sincerely,



Keri Wall



SOLDAVINI & CALDWELL

CPA, PA

March 5, 2012

To whom it may concern,

This letter is to certify that Keri Wall has been a staff accountant with our firm, Soldavini & Caldwell CPA, PA since May 3rd, 2003.

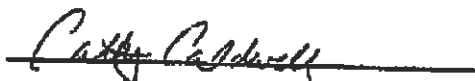
During her employment with us we have found Keri to be sincere, knowledgeable and hard working. Keri bears a good moral character and we consider her a true asset to our organization.

Sincerely,



Brigid D. Soldavini - Clapper

President



Cathy Caldwell

Vice President

Uniform CPA Examination Score Notice

KERI M. WALL
2640 PONCIANA DRIVE
NAPLES, FL 34108

8/28/11

616383

Jurisdiction: Florida Board of Accountancy
Examination Section: BEC - Business Environment and Concepts
Examination Section ID: 4594404
Date Examination Section Taken: 7/26/2011
Score: 75 Result: PASS

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scales does NOT represent "percent correct." A score of 75 indicates performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

On each of three examination sections (Auditing and Attestation (AUD), Financial Accounting & Reporting (FAR), and Regulation (REG)), the score includes multiple-choice and task-based simulations. On the Business Environment & Concepts (BEC) examination section, the score includes multiple-choice and written communication tasks.

In each of AUD, FAR, and REG, the multiple-choice makes up 60% of the score and the task-based simulations make up 40%. For BEC, the multiple-choice makes up 85% of the score and the written communication tasks make up 15%.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Questions regarding this score notice should be directed to CPA Examination Services. If you wish to re-take this examination section or take any other examination section, you need to register with CPA Examination Services by calling 1-800-CPA-EXAM or visiting www.nacpa.org.

To ensure compliance with Chapter 61H1-28 of the Florida Administrative Code, the Florida Board of Accountancy reserves the right to audit examination scores prior to approving an initial application for licensure.

Uniform CPA Examination Score Notice

KERI M. WALL
2840 POINCIANA DRIVE
NAPLES, FL 34108

2/22/12

	616383
Jurisdiction:	Florida Board of Accountancy
Examination Section:	FAR - Financial Accounting and Reporting
Examination Section ID:	4725636
Date Examination Section Taken:	2/8/2012
Score: 74	Result: FAIL

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scale does NOT represent "percent correct." A score of 75 indicates performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

On each of three examination sections (Auditing and Attestation (AUD), Financial Accounting & Reporting (FAR), and Regulation (REG)), the score includes multiple-choice and task-based simulations. On the Business Environment & Concepts (BEC) examination section, the score includes multiple-choice and written communication tasks.

In each of AUD, FAR, and REG, the multiple-choice makes up 60% of the score and the task-based simulations make up 40%. For BEC, the multiple-choice makes up 85% of the score and the written communication tasks make up 15%.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

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To ensure compliance with Chapter 61H1-28 of the Florida Administrative Code, the Florida Board of Accountancy reserves the right to audit examination scores prior to approving an initial application for licensure.

Prometric - Committed Registration

Appointment Summary



Please save the information by either printing this page or writing it down.
Your appointment request has been confirmed with the following confirmation number(s):

000000066196429

Name: KERI WALL
Address: , FL
USA
Home (Evening) Phone: 2394044572
Work/Day Phone: 2394044572
Program Name: Uniform CPA Exam
Appointment Name: FINANCIAL ACCOUNTING AND REPORTING
Test Center Number: 5022 - PROMETRIC TEST CENTER
Test Center Address: 4319 Metro Parkway, Suite 100
Training Options
Test Center City: Fort Myers
Test Center Country: FL, USA
Test Center Phone #: 239-274-3184
Appointment Date: 23 Apr 2012
Appointment Time: 8:00 AM
Appointment Duration: 4:30
E-mail: keris680@hotmail.com

You will receive an e-mail within 15-minutes containing your appointment confirmation details. Please check your spam folder if you do not receive your confirmation email. Update your email security filters to allow emails from emailconfirmations@prometric.com

The Prometric website, www.prometric.com, is available 24 hours a day, seven days a week for you to reschedule, cancel or confirm your appointment.

Thank you,

Prometric

Current Account Balances

ECSI

Name: ERIC H WALL
Address: 2640 FORT CLAY DR
Naples FL 34108
Home Phone: (239) 404-4572
Date of Birth: 4/24/1963
Email: ericw@ecsi.com

SCHOOL: BECKER LOAN PROGRAM (DRURY)
181 HENRY RUN ROAD
CORNWALL PA 18838

(Make a Payment)

Current Account Balances

Table with columns: Current, Paid, Debt Amount, Balance, Principal Paid, Payment Amount, Fixed Payment, Current Due, Interest Rate, Months Delinquent, Last Payment Date, Last Check Number, Default Date, Past Due Type.

No payment is due at this time.

- The amount in the Fixed Payment column is the minimum monthly amount.
The amount in the Current Due column includes the current payment due, any overdue payments and fees.

(Convert to Permanent ACH)

Payment History

Table with columns: Campus, Fund, SP, CC, Type, Date, CH-NO, Amount, Apply - Principal, Interest, Fee/Late Agency Legal, Inhouse Suspense, NSF Letter, Credit, Other-1, Payment.

If you have any questions about your account, please contact Customer Service (web@ecsi.com) or use our Live Customer Service.

Help is available for this form. Contact us.
Return to My Account main page or Logout.

Pricing

Page 1 of 2

Pricing

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<http://www.becker.com/accounting/cpaexamreview/courses/pricing-discounts/index.cfm>

3/9/2012

RECEIVED
MAR 19 2012
BOARD OF ACCOUNTANCY

March 19, 2012


To: Florida Board of Accountancy
Fax: 352-333-2508

From: Keri Wall
2640 Poinciana Drive
Naples, Florida 34105
Phone: (239) 404-4572
Fax: (239) 591-2991

In reference to the petition faxed on 3/15/2012:

The petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC until August 31, 2012. Also, the petitioner waives the 90 days to respond to the petition. She will be out of the state for work on April 27th 2012 and is therefore requesting the June 8th 2012 board meeting so that she may respectfully attend. Thank you in advance for your consideration.

Sincerely,


Keri Wall