

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	6/11/2018
File #	2018-04439

**IN RE: PETITION FOR VARIANCE BY
KATIE LEE**

VW 2018-049

ORDER GRANTING PETITION

Petitioner, Katie Lee, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on March 26, 2018. The Notice of the petition appeared in the Florida Administrative Register on April 4, 2018, in Volume 44 Number 66; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on May 4, 2018, in Orlando, 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 REG portion of the CPA examination on May 23, 2016, and credit for that portion of the examination expired on November 23, 2017. Petitioner passed the BEC 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 AUD portion of the examination on February 5, 2018, and credit for that portion of the examination will expire on August 5, 2019. Petitioner passed the FAR portion of the

examination on March 19, 2018, and credit for that portion of the examination will expire on September 19, 2019.

4. During the 18-month window, Petitioner states that she was scheduled to take the FAR examination on September 9, 2017, but the examination was cancelled due to Hurricane Irma. She rescheduled the FAR examination for September 15, 2017 but, due to the after affects of Hurricane Irma, the rescheduled examination was also cancelled. Petitioner rescheduled the FAR examination for February 2018 and successfully passed. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of three (3) months and twenty-four (24) days beyond the eighteen months provided in the rule to retain the passing scores on the REG portion of the examination, when she passed the fourth portion of the examination on March 19, 2018.

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 31st day of May, 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 Katie Lee, 7077 Winding Lake Circle, Oviedo, Florida 32765, 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 11th day of June, 2018.

Brandon M. Nichols

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Total	Katie Lee
Sent To	7077 Winding Lake Circle
Street or PO	Oviedo, Florida 32765
City	
PS Form 3800, August 2006	
See Reverse for Instructions	

Jonathan Zachem, Secretary

Rick Scott, Governor

MEMORANDUM

TO: Paul Waters, Deputy Secretary

FROM: Veloria A. Kelly, Director /s/ *Veloria A Kelly*

SUBJECT: Delegation of Authority

DATE: May 23, 2018

I, Veloria Kelly, hereby delegate to Angela Francis, signature authority in my absence on May 24-31, 2018.

All documents signed on my behalf should have a copy of this Delegation of Authority attached.

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/26/2018
File #	

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

Petitioner Information:

Katie Lee
7077 Winding Lake Cir.
Oviedo, FL 32765
407-687-9307

VW 2018-049

Attorney Information:

Not Applicable

RECEIVED
March 26, 2018

Applicable Portions of the rules:

61HI-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

RECEIVED

MAR 27 2018

Type of Action Requested:

The petitioner requests that the Board of Accountancy please waive Rule 61HI- 28.0052(1) (b). FAC stated above due to the following circumstances.

DBPR Agency Clerk

Specific fact that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:

The petitioner was scheduled to take an exam (FAR) on September 9, 2017 at the Orlando-Maitland location, the exam was cancelled due to hurricane Irma. The petitioner was able to reschedule it after spending two hours on the phone. However, on September 15th, due to miscommunication by the center, she waited an hour in front of the testing center to find out her exam was cancelled, again. The loss of this testing window has had a detrimental effect on her ability to pass her exam in a timely matter. Furthermore, the recent changes to the exam, specifically, the delay in grading had already affected her schedule of completion. She had passed all four sections of the CPA exam as of March 19, 2018 but her credit for the Regulation section was expired on November 23, 2017.

Orlando was directly affected by hurricane Irma and, as stated previously, the petitioner's test was cancelled twice due to the test center closing in Q3 2017. She had lost valuable study time with the preparation for hurricane and cleaning the destruction after hurricane and power outages for days following the storm.

Before the storm, she was already feeling a sense of urgency due to the significant changes with the examination, which caused the release of the scores to be delayed in Q2, Q3 and Q4. This has affected her studying and ability to take the exams timely. With the delay in grades and the cancelation of her

exam. she had lost the entire Q3 window. She had spoken with numerous people from CPA Examination Services (NASBA representatives) and also mailed her letter to the Florida Board of Accountancy regarding these issues prior to this petition.

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 61HI-28.0052(1) (b), F.A.C.

Date: 3/23/18

Fax To: Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL 32607
352-333-2508

RE: PETITION FOR VARIANCE FROM RULE 61HI-28.0052(1) (b)

Number of Pages (including cover): 3

From: Katie Lee

Phone: (407) 687-9307

E-mail: hakyungee@gmail.com

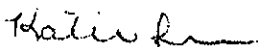
Comments:

Hello Sir or Madam,

Please find attached the petition.

Please let me know if you need anything further.

Sincerely,



Katie Lee