

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
MARIA ALEJANDRA CIGLIUTTI**

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	11/13/2012
File #	2012-07263

ORDER GRANTING PETITION

Petitioner, Maria Alejandra Cigliutti, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on August 2, 2012. The notice of the petition appeared in the Florida Administrative Weekly on August 24, 2012, in Volume 38 Number 34; 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 2012-257

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 November 27, 2010, and credit for that portion of the examination expired on June 14, 2012. Petitioner passed the AUD portion of the examination on May 9, 2011, and credit for that portion of the examination expires on December 22, 2012. Petitioner passed the REG portion

of the examination on May 21, 2012, and credit for that portion of the examination expires on December 8, 2013.

4. Since passing the first portion of the CPA examination, Petitioner experienced a high risk pregnancy causing Petitioner to be hospitalized on total bed rest. She then gave birth to a premature infant and the infant stayed in NICU for a month. Also Petitioner's father fell ill and died in June, 2012, creating extenuating circumstances for her.

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

GROUNDS FOR APPROVAL

The Board determined the petition should be granted and Petitioner be given until March 28, 2013, to pass the remaining one portion of the CPA examination 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 6th day of November, 2012,
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 to Maria Alejandra Cigliutti, 1810 E Palm Ave. #1205, Tampa, Florida 33605, 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 13th day of November, 2012.


Brandon M. Nichols

RECEIVED

2002700

BOARD OF ACCOUNTANCY

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

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/2/2012
File #	

Petitioner Information:

Maria Alejandra Cigliutti
1810 E. Palm Ave #1205, 33605, Tampa, Florida.
Ph. 813-270-0706

Attorney Information:

Not Applicable.

VW 2012-257

Applicable Portions of the rules:

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:

I (the petitioner) request the Board of Accountancy please waive Rule 61H1-28.0052(1)(b), FAC stated above due to the following circumstances.

Specify fact that demonstrates a violation of the principles of fairness that would justify a variance for the petitioner:

On November 2010 I took my first CPA Exam (BEC) which I successfully passed, and started my 18 months rolling period to complete the other three exams; in May 2011 I passed Audit as well. But when I started preparing my third exam FAR I was pregnant with lot of complications (high risk pregnancy), my idea was to take this exam before my baby was born, her due date was December 9th 2011, but on October 2011 I was hospitalized on bed rest, going through different high risk treatments trying to save my pregnancy and baby. Due to this situation I was not able to continue studying and working, and after been in hospital for a while, on November 1st 2011 my premature 34 weeks baby girl was born, with some complications and a born defect called Cleft Palate; so I had to stay with her in NICU for almost another month. Then when we got home my baby was connected to a monitor because she suffered from Apneas and

Bradycardias ; all this got more complicated with her cleft palate defect, the baby is not able to be fed as a regular baby, it takes me longer time to feed her and take care of her, because she is more prone to choke with the food. She will have surgery in 2 months (September 2012), which will also require one month of very strict recovery.

Furthermore my manager at work was not very helpful and after two weeks I had to come back to work, under this scenario I had to prepare my 3rd exam FAR since I was already behind with the schedule I had initially prepared so as to be able to have some time to prepare my last exam REG. Having to take extra care of my daughter full time (also have an almost 3 years old baby boy) and been pressed with overtime and threatened with losing my job, I prepared my 3rd exam FAR, I could not even get the day of the exam off from work, so after I took the exam, I was laid off by a mutual agreement.

By that time I only had one month to prepare REG and retake FAR, so I prepared REG and approved it on May 21st, and because there is no exam on June, and I had my dad with cancer in Argentina, I was in a rush of retaking the FAR exam so as to travel to my country to spend with my dad his last days, he passed away on June 17; so I retook FAR the last possible day, on May 31st, but as I failed it, I lost my first credit BEC. So now I am in a situation where I need to retake FAR and BEC again. So I called NASBA to explain my situation and see if there is any way I can be given some extra time to retake FAR without losing my BEC credit.

Unfortunately all these unexpected situations which have happened to me lately made me impossible to follow the schedule and plans I had made when I started with the CPA preparation.

After all this explanation, my request is whether in a case like mine, it could be an extension/waiver of the BEC (my first exam) rolling period, so I can have some time to retake the FAR exam.

I am able to support my entire situation with proofs I am attaching.

I really appreciate and thank your time and collaboration to review my petition.

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

To my knowledge I have met all the education requirements and I am of good moral character.

Petitioner Statement:

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

Tampa, July 31st 2012

RECEIVED
AUG 2 2012
BOARD OF ACCOUNTANCY

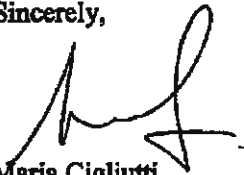
Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL, 32607

Ref.: Petition for Variance from Rule 61H1-28.0052(1)(b) 18 Month Rule

Attached Petition for Variance from Rule 61H1-28.0052(1)(b) 18 Month Rule,
Verification of Work experience form, and records/proofs for your review.

Please let me know if you need any further information or records from me.

Sincerely,



Maria Cigliutti
1810 E. Palm Ave # 1205
Tampa, FL, 33605
Ph.813-270-0706