

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	2/22/2018
File #	2018-01332

**IN RE: PETITION FOR VARIANCE BY
JENNIFER MAYNARD**

VW 2018-008

NOTICE OF INTENT TO DENY PETITION

Petitioner, Jennifer Maynard, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on January 9, 2018. The Notice of the petition appeared in the Florida Administrative Register on January 23, 2018, in Volume 44 Number 15; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on February 2, 2018, in Orlando, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. 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. 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."

2. Petitioner passed the AUD portion of the CPA examination on August 3, 2015, and credit for that portion of the examination expired on February 3, 2017. Petitioner passed the BEC portion of the CPA examination on August 22, 2016, and credit for that portion of the examination will expire on February 22, 2018. Petitioner passed the REG portion of the examination on February 6, 2017, and credit for that portion of the examination will expire on August 6, 2018. Petitioner passed the FAR portion of the

examination on December 18, 2017, and credit for that portion of the examination will expire on June 18, 2019.

3. During the 18-month window, Petitioner has been employed with an accounting firm and states that after she passed the first three (3) examinations, she had to go out of the country for family reasons. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC; to allow an extension of ten (10) months and fifteen (15) days beyond the eighteen months provided in the rule to retain the passing scores on the FAR portion of the examination, when she passed the fourth portion of the examination on December 18, 2017.

GROUND FOR DENIAL

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

4. 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.

5. Petitioner failed to establish 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 19th day of February, 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 Jennifer Maynard, 9725 Geiger Road, Jacksonville, Florida 32246, and to Jesslyn Krouskroup, 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 22nd day of February, 2018.

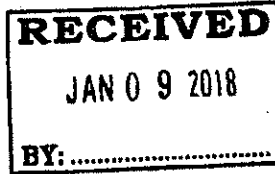

Brandon M. Nicks

PETITION FOR VARIANCE FROM RULE 61H1-28.0052

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/9/2018
File #	

Petitioner Information:

Jennifer Maynard
9725 Geiger Rd
Jacksonville FL 32246



VW 2018-008

Attorney Information:

Not Applicable

Applicable portion of the rule:

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, FS-Examinations

Type of action requested:

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

Specific facts that demonstrate a substantial hardship that would justify a variance for the petitioner:

The petitioner was working in public accounting at a certified public accounting firm in Jacksonville, FL when she passed the first three exams. With only one remaining exam, she had to go out of the country for family reasons. Being out of the country made studying for her final exam increasingly difficult. When she returned to the country she attempted to take the exam but was within 2 points of passing. The petitioner was successful in her second attempt after she started a new job in private accounting and was able to dedicate the time she needed into studying for the final FAR exam.

The reason why the variance request 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:

I am seeking a permanent variance from Rule 61H1-28.0052(1)(b), FAC.

Sincerely,
Jennifer Maynard

