

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	7/16/2018
File #	2018-05655

**IN RE: PETITION FOR VARIANCE BY  
ASHLEY T. MCDUGLE**

---

**VW 2018-101**

**ORDER GRANTING PETITION**

Petitioner, Ashley T. McDougale, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on May 9, 2018. The Notice of the petition appeared in the Florida Administrative Register on May 21, 2018, in Volume 44 Number 99; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on June 14, 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 February 22, 2016, and credit for that portion of the examination expired on August 22, 2017. Petitioner passed the FAR portion of the CPA examination on September 8, 2016, and credit for that portion of the examination expired on March 8, 2018. Petitioner passed the BEC portion of the examination on December 15, 2016, and credit for that portion of the examination expired on June 15, 2018. Petitioner passed the AUD portion of the

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
ASHLEY T. MCDOUGLE**

---

**ORDER GRANTING PETITION**

Petitioner, Ashley T. McDougale, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on May 9, 2018. The Notice of the petition appeared in the Florida Administrative Register on May 21, 2018, in Volume 44 Number 99; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on June 14, 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 February 22, 2016, and credit for that portion of the examination expired on August 22, 2017. Petitioner passed the FAR portion of the CPA examination on September 8, 2016, and credit for that portion of the examination expired on March 8, 2018. Petitioner passed the BEC portion of the examination on December 15, 2016, and credit for that portion of the examination expired on June 15, 2018. Petitioner passed the AUD portion of the

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

4. During the 18-month window, Petitioner states that there was a delay in the release of scores approximately 10 weeks after the close of the one of the testing windows. Petitioner took the AUD portion of the examination on May 31, 2017, but did not receive her failing score until August 17, 2017. Based on the ten-week delay in score release, she did not have the sufficient time to apply and receive a new NTS to obtain an open time slot for the examination at the beginning of the next 2017 testing window. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of three (3) months and twenty-six (26) days beyond the eighteen months provided in the rule to retain the passing score on the AUD portion of the examination until December 18, 2017, when she passed the fourth portion of the examination.

#### **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 \_\_\_\_\_ day of \_\_\_\_\_, 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, FS, by filing a petition with the Division Director of the Board, 240 Northwest 76<sup>th</sup> 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), FS; your petition must contain the information required by Rule 28-106.201, FAC, 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), FS; your petition must include the information required by Rule 28-106.301, FAC, 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, FS, 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 Ashley McDougle, 5476 NW 44<sup>th</sup> Way, Pompano Beach, Florida 33073, 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 \_\_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_

**FILED**  
Department of Business and Professional Regulation  
Deputy Agency Clerk  
CLERK Brandon Nichols  
Date 5/9/2018  
File #

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

**Petitioner Information:**

Ashley Taylor McDougle  
5476 NW 44<sup>th</sup> Way  
Pompano Beach, FL 33073  
Phone: (954) 551-8918  
Email: [atm09d@mv.fsu.edu](mailto:atm09d@mv.fsu.edu)  
Jurisdiction ID: Florida 01028791  
National Candidate ID: 000000000691768

**VW 2018-101**

**RECEIVED**  
MAY 09 2018  
BY:.....

**Applicable portion of the rules:**

61H1-28.0052(1)(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.

**The citation to the statute the rule is implementing:**

Section 473.306 – Examinations

**Type of action requested:**

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

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

The petitioner has successfully passed all four parts of the CPA exam as follows:

Auditing and Attestation: 12/19/2017 (expires 6/18/2019)  
Business Environment and Concepts: 12/16/2016 (expires 6/15/2018)  
Financial Accounting and Reporting: 9/9/2016 (expires 3/8/2018)  
Regulation: 2/23/2016 (expired 8/22/2017)

Due to the change to the CPA Exam, which became effective with the 2017 (Q2) testing window, there was a delay in the release of scores with a single score release for all candidates approximately 10 weeks after the close of the testing window. The petitioner took Auditing and Attestation on May 31, 2017. The petitioner did not receive her score, which was not a passing score, until August 17, 2017, due to the delay in the release of scores. Due to the ten week delay in the score release, the petitioner did not have sufficient time to apply for and receive a new NTS to obtain an open time slot for the exam at the beginning of the 2017 (Q3) testing window. Had there not been a change to the CPA Exam, the petitioner would have received her score much earlier and would have had sufficient time to reschedule the exam during the beginning of the 2017 (Q3) testing window. If the petitioner had been able to

retake the exam at the beginning of the 2017 (Q3) testing window, expiration of the Regulation exam on August 22, 2017 would not have been an issue. The petitioner retook Auditing and Attestation on December 9, 2017 and received a passing score.

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

The petitioner has passed all four parts of the CPA exam but lost credit for one section due to the change to the CPA exam. If the petitioner would have received her non-passing score for Auditing and Attestation in a normal amount of time, she would have been able to reschedule the exam for the beginning of the 2017 (Q3) testing window thus receiving her score before the expiration of the credit. When the petitioner retook Auditing and Attestation in the 2017 (Q4) testing window, she received a passing score. The petitioner believes she should be granted the variance because the CPA Exam changed and there was nothing she could do to receive her score earlier. The petitioner is also of good moral character and professional integrity.

**Petitioner statement:**

The petitioner respectfully seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC and requests the window to be extended, which would allow the lost Regulation credit to be reinstated. Once this credited is reinstated, the petitioner has successfully passed all four parts within the allotted time.

Thank you in advance for your cooperation in this matter.

Kind Regards,



Ashley Taylor McDougle

(954) 551-8918

[atm09d@my.fsu.edu](mailto:atm09d@my.fsu.edu)

Jurisdiction ID: Florida 01028791

National Candidate ID: 000000000691768