

VW 2006-258

Natalia Esteban
808 Brickell Key Dr Apt 301
Miami, FL 33131
(305) 775-1686 phone
(305) 433-8427 fax

RECEIVED
OCT 16 2006
By FILED

Department of Business and Professional Regulation
DEPUTY CLERK

CLERK *Brandon M. Nichols*
DATE *10-16-2006*

October 16, 2006

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

Via Fax: (352) 333-2508

Re: Petition for Permanent Variance from Rule 61H1-28.0052

To Whom It May Concern:

I would like to request a permanent variance from Rule 61H1-28.0052 to extend my conditional status. The underlying statute for this Rule is Florida Statute Section 473.306:

- "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."

As such, I am requesting an extension of my BEC & FAR exam section expiration dates (August 31, 2006 and October 31, 2006, respectively) for six (6) months.

On June 1st, 2005, I had a baby via C-Section and went on maternity leave. I am attaching a copy of my son's birth certificate that is registered with the State of Florida Health Department. As you may imagine, after my son was born, it was impossible to study for the remaining two sections, especially since it took me considerable time to recover from my difficult C-Section. This posed substantial hardship in meeting the requirements of the Rule above, particularly the eighteen-month period needed to pass all four sections.

I understand that this request is reviewed by the Board on a case by case basis, so I would like to thank you in advance for your assistance and consideration in this matter. If you should have any questions, you may contact me anytime at the numbers listed above.

Sincerely,

Natalia Esteban
Social Security # 451-95-4238

RECEIVED

OCT 16 2006

DBPR Agency Clerk

CONCLUSIONS OF LAW

THE PETITIONER HAS NOT DEMONSTRATED THAT THE STATUTORY REQUIREMENTS FOR QUALIFYING FOR CPA EXAMINATION PURSUANT TO SECTION 473.306, FLORIDA STATUTES, HAVE BEEN MET BASED UPON THE FOREGOING FINDINGS OF FACT. IT IS THEREFORE ORDERED AND ADJUDGED THAT THE NOVEMBER 2003 CPA EXAMINATION APPLICATION FILED BY PETITIONER BE AND HEREBY IS DENIED, WITHOUT PREJUDICE. PETITIONER IS HEREBY NOTIFIED OF THE RIGHT PURSUANT TO SECTIONS 120.569, 120.57 AND 120.60, FLORIDA STATUTES, TO PETITION FOR A HEARING AND OTHERWISE SEEK REVIEW OF THIS DECISION WITHIN THIRTY (30) DAYS OF THE DATE OF THIS ORDER.

DONE AND ORDERED THIS 10th DAY OF NOVEMBER 2003.

BOARD OF ACCOUNTANCY

BY


JOHN W. JOHNSON
DIVISION DIRECTOR

CERTIFIED MAIL RETURN RECEIPT NUMBER 7002 0510 0001 7896 6022

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Order has been provided by U.S. mail to Natalia Esteban, 540 Brickell Key Drive, Apt. #421, Miami, FL 33131 on this 20th day of November, 2003.

Brandon M. Nichol

7002 0510 0001 7896 6022

U.S. Postal Service CERTIFIED MAIL RECEIPT <small>(Domestic Mail Only; No Insurance Coverage Provided)</small>	
OFFICIAL USE	
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Total Postage & Fees	\$
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Sent To	<u>Natalia Esteban</u>
Street, Apt. No., or PO Box No.	
City, State, ZIP+4	

7002 0510 0001 7896 6022

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

CLERK *Brandon M. Nichols*
DATE 4-24-2007

IN RE: PETITION FOR VARIANCE BY
NATALIA ESTEBAN

ORDER

Petitioner, Natalia Esteban, filed a petition for a temporary variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code, on October 16, 2006. The notice of the petition appeared in the Florida Administrative Weekly on November 17, 2006, in Volume 32 Number 46; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 8, 2006, in Tallahassee, 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

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The facts relevant to the petition are as follows:

1. Petitioner is an applicant for licensure as a certified public accountant (CPA).
2. Petitioner received credit February 25, 2005, for the BEC portion of the licensure examination; on April 29, 2005, she received credit for the FAR portion of the licensure examination. Petitioner's credit for BEC expired on August 25, 2006 and her credit for FAR expired on October 30, 2006.
3. Rule 61H1-28.0052(1)(b), FAC, provides that, 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.

4. Petitioner states that she experienced hardship as a result of her pregnancy and birth of her child in June, 2005.

5. Petitioner seeks a temporary variance from Rule 61H1-28.0052(1)(b), FAC, to allow for an extension of time to pass all four portions of the CPA Examination without losing credit for the two portions she had previously passed.

GROUND FOR APPROVAL

The Board determined that the petition for waiver should be granted, and the period during which all four portions of the CPA Examination be extended through May 31, 2007, on the following grounds:

6. Petitioner established that the purpose of the accountancy examination statute will be met in that she, as a qualified applicant, will be licensed upon passage of all parts of the examination within a reasonable time, as required by Section 473.306, Florida Statutes.

7. Petitioner further established that the Board's full application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 28th day of March, 2007,
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 Boards 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 Natalia Esteban, 808 Brickell Key Drive, Apt. 301, Miami, Florida 33131; and to F. Scott Boyd, Executive Director, Joint Administrative Procedures Committee, Room 120 Holland Building, Tallahassee, Florida 32399-1300, and Mary Ellen Clark, Assistant Attorney General, PL-01, The Capitol, Tallahassee, Florida 32399-1050 this 24th day of April, 2007.

Jason Wachman