

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/15/2011
File #	2011-01883

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
NATALIA SALNOVA**

VW 2010-716

ORDER

Petitioner, Natalia Salnova, filed a petition for a temporary variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on December 20, 2010. The notice of the petition appeared in the Florida Administrative Weekly on January 14, 2011, in Volume 37 Number 02; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on January 28, 2011, in Tampa, Florida. At the hearing on this matter, Petitioner was present. The Board was represented by Mary Ellen Clark, 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, "[c]andidates 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 20, 2009. Petitioner's credit for the REG portion of the examination expired on August 20, 2010. Petitioner passed the BEC portion of the examination on June 15, 2009. Petitioner's credit for the BEC portion of the examination expired on December 15, 2010. Petitioner passed the AUD portion of the examination on June 21, 2010. Petitioner's credit for the AUD portion of the examination expires on December 21, 2011.

4. Petitioner is a single mother who works full time and is currently involved in litigation concerning child custody. For these reasons, she does not have sufficient time to adequately prepare for the CPA examination.

5. Petitioner seeks a temporary variance from Rule 61H1-28.0052(1)(b), FAC, to allow her an extension of time to retain the passing scores on the REG, BEC and AUD portions of the CPA examination.

GROUND FOR APPROVAL

The Board determined that the petition for variance should be granted and the eighteen-month period extended to August 31, 2011, 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 the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statutes.

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

DONE AND ORDERED this 1st day of March, 2011,

by the Florida Board of Accountancy.

Veloria A. Kelly
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 Natalia Salnova, P.O. Box 13282, Tallahassee, FL 32317, 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 15th day of March, 2011.

Brandon M. Nibbel

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FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
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"Amended" PETITION FOR VARIANCE FROM RULE 61H1-28.0052

December 20, 2010

VW 2010-716

Petitioner information:

Natalia Salnova
Post Office Box 13282
Tallahassee, Florida 32317
(850) 545-5553
nataliasalnova@gmail.com

Attorney information:

Not Applicable

Application portion of the rule:

61H1-28.0052(1)(b), FAC:

"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 the Board of Accountancy please waive 61H1-28.0052(1)(b), FAC (stated above) for her personal situation.

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

1. Petitioner, Salnova (a.k.a Doolin), is in litigation with her ex-husband for custody of their seven-year old daughter.

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BOARD OF ACCOUNTANCY

2. Salmova was in litigation with her ex-husband for protection against domestic violence.
3. Salmova is a single mother working for the State of Florida full time with shared custody of the child and equal time-sharing with her ex-husband.
4. Salmova receives no child support and can not afford an attorney. Ex-husband has an attorney.
5. Salmova is consumed with the struggle of working, caring for her daughter and a daily planning legal defense to save her daughter from an abusive ex-husband.
6. Salmova is under substantial hardship that is beyond her control. Salmova did not and does not have sufficient time to adequately prepare to pass the CPA Examination within the rolling eighteen-month testing period.
7. Salmova anticipates the child custody case to be completed within three to six months.

The reason why the variance would serve the purposes of the underlying statute:

To the petitioner's knowledge, she has met all the additional requirements, and is of good moral character

Petitioner's Statement:

The petitioner seeks a temporary six month variance from Rule 61h1-28.0052(f)(b), FAC.

Natalia Salmova

Natalia Salmova