

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
RENEE BARTLETT**

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/19/2016
File #	2016-08016

VW 2016-196

ORDER GRANTING PETITION

Petitioner, Renee Bartlett, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on August 25, 2016. The Notice of the petition appeared in the Florida Administrative Register on August 29, 2016, in Volume 42 Number 168; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on September 23, 2016, in Daytona Beach, Florida. At the hearing on this matter, Petitioner was present and 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 September 8, 2014, and credit for that portion of the examination expired on March 8, 2016. Petitioner passed the AUD portion of the CPA examination on February 3, 2016, and credit for that portion of the examination will expire on August 3, 2017. Petitioner passed the FAR portion of the examination on June 20, 2016, and credit for that portion of the

examination will expire on December 20, 2017. Petitioner passed the BEC portion of the examination on August 22, 2016, and credit for that portion of the examination will expire on February 22, 2018.

4. During the 18-month window, Petitioner experienced a high risk pregnancy which restricted her ability to work and also disrupted her study schedule. Petitioner experienced extreme nausea for the entire nine months of her pregnancy. Her health issues were resolved in August 2015, and she continued taking the examination in October 2015. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of six months beyond the eighteen months provided in the rule to retain the passing scores on the BEC portion of the examination through August 22, 2016, when she passed the fourth portion of the examination.

GROUND FOR APPROVAL

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

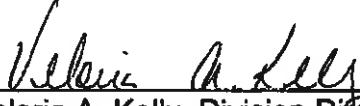
5. Petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her.

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 13th day of October, 2016,

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 Renee Bartlett, 7537 Thornlee Drive, Lake Worth, Florida 33467, 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 19th day of October, 2016.

Brendan M. Nichols

7010 1870 0000 4471 4776

U.S. Postal Service	
CERTIFIED MAIL RECEIPT	
<i>(Domestic Mail Only, No Insurance Coverage Provided)</i>	
For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$
Postmark Here	
Sent To <i>Petition Grant</i>	
<i>Renee Bartlett 341358</i>	
Street, Apt. No. or PO Box No. <i>7537 Thornlee Drive</i>	
City, State, ZIP+4 <i>Lake Worth, Florida 33467</i>	
PS Form 3800, August 2007 See Reverse for Instructions	

PETITION FOR VARIANCE FROM RULE 61H1-28.0052

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/25/2016
File #	

Petitioner Information:
Renee M. Bartlett
7537 Thornlee Drive
Lake Worth, FL 33467
Phone: (561) 704-4651
Email: rfitzgerald71@hotmail.com
Jurisdiction (D): Florida 00822031
National Candidate ID: 000000000656000

VW 2016-196

Applicable portion of the rule: 61H1-28.0052(1)(b), F.A.C.

"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 473.305, FS-Examinations

Type of action requested:

The petitioner requests that the Board of Accountancy please waive 61H1-28.0052(1)(b), F.A.C. (stated above) for my personal situation.

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

During the eighteen-month window, the petitioner had a high risk pregnancy. During this time she had extreme nausea for the entire nine month pregnancy which severely restricted her ability to work and also study for the CPA examination. During her pregnancy, she required multiple physician visits to her Obstetrician, high risk Obstetrician, and medical testing due to the medical complications during the pregnancy. Coupled with working as a Supervisor in an extremely busy tax firm it was a very challenging time period.

On April 23, 2015, the petitioner gave birth via cesarean section and further needed time to recover from the surgery and related medical complications.

When her health issues were resolved in August 2015, the petitioner made her studies priority and she restarted taking examinations in October 2015. She has successfully passed all four parts of the CPA exam as follows:

- The Regulation section on 09/09/2014 (expired 09/08/2016)
- The Auditing & Attestation section on 02/04/2016
- The Financial Accounting and Reporting section on 06/21/2016
- The Business Environment & Concepts section on 06/23/2016

In summary, the petitioner works for a fast paced accounting firm and it hasn't been easy trying to reconcile all her family, health, with her workload and her studies.

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

The petitioner has completed the one-year work experience requirement and the total required accounting and general business hours educational requirements, and is of good moral character.

Petitioner's Statement:

The petitioner respectfully seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C. and allow the window to be extended until August 23, 2016, which would allow the lost credit to be reinstated.

Thank you in advance for your consideration.

Regards,



Renee Bartlett
(561) 704-4651
Email: rfitzgerald71@hotmail.com
Jurisdiction ID: Florida 00622051
National Candidate ID: 000000000656000