

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/27/2018
File #	2018-07028

**IN RE: PETITION FOR VARIANCE BY
JEREMY SCOTT STEINLAUF**

VW 2018-147

ORDER GRANTING PETITION

Petitioner, Jeremy Scott Steinlauf, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on July 12, 2018. The Notice of the petition appeared in the Florida Administrative Register on July 20, 2018, in Volume 44 Number 141; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on August 10, 2018, in Ft. Lauderdale, 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 AUD portion of the CPA examination on May 4, 2016, and credit for that portion of the examination expired on November 4, 2017. Petitioner passed the BEC portion of the CPA examination on May 4, 2016, and credit for that portion of the examination expired on November 4, 2017. Petitioner passed the REG portion of the examination on December 18, 2017, and credit for that portion of the

examination will expire on June 18, 2019. Petitioner passed the FAR portion of the examination on June 25, 2018, and credit for that portion of the examination will expire on December 25, 2019.

4. During the 18-month window, a restructuring change to all portions of the CPA examination caused a scoring delay of several months. Petitioner states that the restructuring of the examinations, along with the fact that he had to reschedule a test scheduled in September 2017 in Florida to a testing center in Atlanta, Georgia on 24-hours-notice due to Hurricane Irma, led him to complete all four portions of the examination outside the 18-month window. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of one (1) month and fourteen (14) days beyond the eighteen months provided in the rule to retain the passing scores on the AUD and BEC portions of the examination until December 18, 2017, when he passed the third portion of the examination. He also seeks an extension of seven (7) months and twenty-one (21) days beyond the eighteen months provided in the rule to retain the passing scores of the AUD and BEC portions of the examination until June 25, 2018, when he passed the fourth portion of the examination.

GROUND FOR APPROVAL

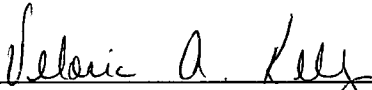
The Board determined the petition should be granted on the following grounds:

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

6. Petitioner established that, if he 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 20th day of August, 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 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), 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 Jeremy Steinlauf, 10000 SW 52nd Avenue, Unit GG-195, Gainesville, Florida 32608, 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 27th day of August, 2018.


Brandon M. Nichols

FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 7/12/2018
File #

RECEIVED

JUL 13 2018

DBPR Agency Clerk

RECEIVED
JUL 12 2018
BY:

PETITION FOR VARIANCE OF RULE 61H1-28.0052(1)(B), FLORIDA ADMINISTRATIVE CODE

18 Month Rule

Petitioner Information:

Jeremy Steinlauf
10000 SW 52nd Ave, Unit GG-195
Gainesville, FL 32608
jeremySteinlauf@aol.com
954-464-6191

VW 2018-147

Applicable Rule:

(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, F.S. Examinations

Type of action requested:

The petitioner requests the Board of Accountancy to please waive 61H1-28.0052(1)(b), FAC.

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

I have been a Governmental Auditor for the Auditor General's Office of the State of Florida since September 1, 2015. The elected Auditor General of the State of Florida (Sherill Norman) has attested to my work experience, good moral character, and technical fitness relative to my practice of public accounting as depicted below. I have worked on operational and financial audits for District School Boards, Universities, and Colleges in Gainesville and surrounding regional areas. Many of the audits I have been assigned to for the benefit of the State required 2-4 hours of total commuting time in addition to a full working day on site. I am currently the Auditor overseeing the Financial audit of the Gilchrist District School Board in which I am responsible for writing the audit plan, delegating opinion unit procedures to other auditors, reviewing their work, overseeing all phases of the audit, and writing the final audit report for publication. Some of my most recent findings included the findings on Tuition Differential (#1) and the untimely cancellation of procurement cards (#3) on the 2017 University of Florida Operational Report (Florida Auditor General Report # 2018-193). This past year I also had two key findings on the Gilchrist District School Board Audit (Report # 2018-114) #1 in which District records did not always evidence that ad valorem tax levy proceeds were used in accordance with restrictions imposed by State law and that #2 District controls over the contractual obligations of school resource officers could be improved. This audit work was performed during the 2017 calendar year.

It is also key to note that my governmental agency has required me to partake in full CPA continuing education hours prior to CPA licensure each of the years I have been employed by them. This could also be evidenced below. This helped crystallize my competency in all areas of accounting necessary to protect the public interest and kept me abreast of emerging accounting issues.

Georgia on 24- hours-notice (330 miles away from my residence in Gainesville) due to Hurricane Irma in September of 2017, caused further complications that led to me completing all 4 tests outside the 18-month window. I received an 87 on my FAR score that was recently released, the section that many accounting professionals consider to be the most difficult.

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

I have passed all 4 sections of the CPA exam and want to continue to protect the Public interest of the tax payers of the State of Florida.

Petitioner Statement:

Based on the preceding facts I kindly ask the Board to grant me a permanent variance from RULE 61H1-28.0052(1)(B), FLORIDA ADMINISTRATIVE CODE to cover all tests I have passed.