

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/1/2010
File #	

**PETITION FOR VARIANCE FROM RULE 61H1-28.0052****Petitioner Information:**

Tammy A. Eastman  
7741 Briarcreek Road North  
Tallahassee, Florida 32312

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MAR 01 2010

**Attorney Information:****BOARD OF ACCOUNTANCY**

Not applicable.

**Applicable portion of the rule:****VW 2010-136****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."

**Citation to the Statute the Rule is Implementing:**

473.306, Florida Statutes - Examinations

- (1) A person desiring to be licensed as a Florida certified public accountant shall apply to the department to take the licensure examination.
- (2) An applicant is entitled to take the licensure examination to practice in this state as a certified public accountant if the applicant has completed 120 semester hours or 160 quarter hours from an accredited college or university with a concentration in accounting and business courses as specified by the board by rule.
- (3) The board shall have the authority to establish the standards for determining and shall determine:
  - (a) What constitutes a passing grade for each subject or part of the licensure examination;
  - (b) Which educational institutions, in addition to the universities in the State University System of Florida, shall be deemed to be accredited colleges or universities;
  - (c) What courses and number of hours constitute a major in accounting; and
  - (d) What courses and number of hours constitute additional accounting courses acceptable under s. 473.308(3).

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473.306, Florida Statutes - Examinations (continued)

- (4) The board may adopt an alternative licensure examination for persons who have been licensed to practice public accountancy or its equivalent in a foreign country so long as the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has ratified an agreement with that country for reciprocal licensure.
- (5) For the purposes of maintaining the proper educational qualifications for licensure under this chapter, the board may appoint an Educational Advisory Committee, which shall be composed of one member of the board, two persons in public practice who are licensed under this chapter, and four academicians on faculties of universities in this state.

**Type of action requested:**

The petitioner requests that the Board of Accountancy please waive 61H1-28.052(1)(b), FAC (stated above) for her personal situation.

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

1. The petitioner encountered substantial problems during her last BEC exam session. She originally scheduled this examination for November 15, 2009. When the exam was launched, the exam would not begin and the test administrator worked with NASBA to reschedule the exam for the next available test date, November 28, 2009. During the November 28, 2009 she encountered numerous problems getting the calculator to work and getting the exam to accept answers. She requested NASBA's assistance regarding issues encountered during this exam session. NASBA determined she had an unfair test experience and allowed her to re-sit the BEC exam section. (See attached correspondence with NASBA.) She is sitting for Business Environment and Concepts on April 2, 2010.
2. The petitioner worked in public accounting at a certified public accounting firm from June 2006 until September 2009. She passed the Audit section in August 2008. She studied and attempted the remaining three exams unsuccessfully. However, she was unable to take examinations during the accounting firm's "busy season" (January 2009 - April 2009). After several unsuccessful attempts to pass the remaining exam sections, she decided she was not going to be a successful exam candidate while trying to work 75+ hours a week for a CPA firm, and consequently made the decision to seek other employment. On October 1, 2009, she began working for the Florida Department of Financial Services. She attempted to prepare for the FAR exam while wrapping up her position at the CPA firm and starting her new position. She prepared a study schedule to successfully pass BEC, REG and possibly re-take FAR. However, her schedule was changed significantly due to the issues outlined in item #1 above.

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

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

**Petitioner Statement:**

The petitioner seeks a permanent variance from Rule 61H1-28.052(1)(b), F.A.C.

The petitioner is requesting that the waiver be extended until the end of the July/August 2010 examination window. Therefore, her exam credit for the Audit section will be valid until August 31, 2010.

Fax:

Mar 2 2010 11:18am PD12/013

Tammy A. Eastman  
7741 Briarcreek Road N  
Tallahassee, Florida 32312

February 12, 2010

VIA FACSIMILE (352) 333-2508

Dewayne McBride  
Florida Division of Certified Public Accountancy  
240 NW 76th Drive, Suite A  
Gainesville, Florida 32607


Dear Mr. McBride:

Subject: Waiver of the Expired or Lost Credit Rule

Please find my petition for variance from rule 61H1-28.0052 attached.

Thank you for your time and consideration.

Respectfully,

  
Tammy A. Eastman  
Florida CPA Candidate  
Jurisdiction ID #583052

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**FEB 18 2010**

**BOARD OF ACCOUNTANCY**



BILL McCOLLUM  
ATTORNEY GENERAL  
STATE OF FLORIDA

Fax.

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OFFICE OF THE ATTORNEY GENERAL  
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**BOARD OF ACCOUNTANCY**

February 25, 2010

Tammy A. Eastman  
7741 Briarcreek Road North  
Tallahassee, FL 32312

Dear Ms. Eastman:

This is in response to your petition, received February 18, 2010, by the Florida Board of Accountancy for a waiver of the examination time period regulations set forth in Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC). Your petition does not contain all of the information required by Section 120.542, Florida Statutes (FS) and Rule 28-104.002, FAC and, thus, cannot be presented to the Board at the present time.

As written, your petition is lacking information required by Rule 28-104.002(2)(e), FAC: a citation to the underlying statute the rule is implementing (here Section 473.306, FS).

The Board would be happy to review any amended petition you wish to submit and you may fax it to (352) 333-2508 or mail it to:

Board of Accountancy  
240 Northwest 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607

Sincerely,

Mary Ellen Clark, Esquire  
Assistant Attorney General  
Counsel to the Florida Board of Accountancy

cc: Dewayne McBride, Florida Board of Accountancy