

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	11/2/2010
File #	2010-10354

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
TAVARA K. JOHNSON**

VW 2009-471

ORDER

Petitioner, Tavara K. Johnson, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on September 11, 2009. The notice of the petition appeared in the Florida Administrative Weekly on October 2, 2009, in Volume 35 Number 39; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on October 16, 2009, in Gainesville, 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. Petitioner passed the AUD portion of the examination in May 27, 2007. Petitioner's credit for the AUD portion of the examination expires on November 27, 2009. Petitioner passed the BEC portion of the examination on November 24, 2008. Petitioner's credit for the BEC portion of the examination expires on May 24, 2010. Petitioner has not passed the REG and FAR portions of the examination.
3. Petitioner states that due to a substantial economic hardship as a single parent of three children with no financial assistance, she has been unable to pass the REG and FAR portions of the CPA examination.
4. 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.

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.

GROUNDS FOR APPROVAL

The Board determined that the petition for variance should be granted and Petitioner be given until September 1, 2010, to pass all four portions of the CPA examination on the following grounds:

6. Petitioner established that the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statutes.

7. 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.

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

DONE AND ORDERED this 26th day of October, 2010,
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 Tavera K. Johnson, 24047 NW 3rd Ave, Newberry, Florida 32669; 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 2nd day of November, 2010.

Brandon M. Nicks

SEP. 11. 2009 1:20PM Received
DAVIS MONK

Sep 11 2009 12:28pm

NO. 014

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
<small>CLERK</small>	Brandon Nichols
<small>Date</small>	8/11/2009
<small>File #</small>	

PETITION FOR VARIANCE FROM RULE 61H1-28.0052.

Petitioner information:

Tavara K. Johnson
24047 NW 3rd Ave
Newberry, FL 32669
Phone: (352) 284-9956
Fax: (352) 375-1583

Attorney information:

Not Applicable

Applicable 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 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."

The citation to the statute the rule is implementing:

Section 473.306, FS – Examinations

Type of action requested:

The petitioner requests that the Board of Accountancy please waive 61H1-28.0052(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:

The petitioner has been working in public accounting at a certified public accounting firm for over five years (since May 2004). She passed the Auditing and Attestation section in May 2007 and passed Business Environment and Concepts in November 2008 after three attempts. She was notified earlier this year that she failed her third attempt at the Regulation section (REG) taken February 2009. She made her first attempt of the Financial Accounting and Reporting section (FAR) on August 19, 2009 and has not yet received the results of the exam. She has experienced severe financial and personal hardship during the last couple of years.

VW 2009-471

RECEIVED
SEP 11 2009

BOARD OF ACCOUNTANCY

In December 2006, her ex-husband was remanded and was released December 2007. Since she previously received court-ordered child support of \$1,350 monthly, his remand caused a significant hardship for her household. Since his release, her ex-husband has not obtained suitable compensation and has not consistently provided the court-ordered support. Thus, as a single parent of three children, currently ages 11, 12 & 14, she has increased her workload in order to sustain sufficient income for her household. Additionally, she made hardship withdrawals from her retirement plan in August 2007 & September 2008 to stop foreclosure proceedings on her home. She also took out a loan from the plan in November 2008, to obtain additional study materials and subsequently obtained an NTS for REG and FAR. Retaking an expired section of the exam creates a substantial and undue hardship for the petitioner.

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

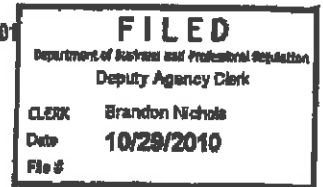
To the petitioner's knowledge, she has met all the educational requirements, and is of good moral character.

Petitioner Statement:

The petitioner seeks a permanent variance from Rule 61HI-28.0052(1)(b), FAC.

Dated this 11th day of September, 2009.


Tavera K. Johnson



"Amended" PETITION FOR VARIANCE FROM RULE 61HI-28.0052.

Petitioner Information:

Tavara K. Andrews
24047 NW 3rd Ave
Newberry, FL 32669
Phone: (352) 284-9956
Fax: (352) 472-6107

VW 2010-653

RECEIVED
OCT 29 2010

BOARD OF ACCOUNTANCY

Attorney Information:

Not Applicable

Applicable portion of the rule:

61HI-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 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."

The citation to the statute the rule is implementing:

Section 473.306, FS -- Examinations

Type of action requested:

The petitioner requests that the Board of Accountancy please vary from 61HI-28.0052(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:

The petitioner has worked in public accounting at a certified public accounting firm for six years (May 2004 - May 2010). She passed the Auditing and Attestation section in May 2007 and passed the Business Environment and Concepts section in November 2008 after three attempts. She received a variance from the Board of Accountancy in October 2009 and passed the Regulation section in August 2010 after four attempts. She was notified in September 2010 that she failed her second attempt at the Financial Accounting and Reporting section (FAR) taken August 2010. She is currently receiving Unemployment Compensation due to her loss of employment earlier this year and has experienced severe financial and personal hardship during the last couple of years. She has obtained a new NTS for FAR; however, retaking expired sections of the exam creates a substantial and undue hardship for the petitioner.

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 temporary variance from Rule 61HI-28.0052(1)(b), FAC and requests the Board extend the period during which the petitioner must pass all four portions of the examination to March 1, 2011.

Dated this 29th day of October, 2010.

Tavara K. Andrews
Tavara K. Andrews