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May 11 2010

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	5/10/2010
File #	

PETITION FOR VARIANCE FROM RULE 61H1-28.0052

RECEIVED

MAY 10 2010

BOARD OF ACCOUNTANCY

Coretta James
6135 NW 186th St
Apt 211
Hialeah, FL 33015

VW 2010-305

Application portion of the rule:

61G1-28.0052(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 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 based on her personal financial, mental and emotional status for the past three years.

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 over the last three years and was mandated to work 60-70 hours a week during the busy tax and audit seasons. This presented great difficulty on several occasions for the petitioner considering that she is a single mother of two boys, ages 13 and 8. Despite the hardships of being the sole provider of her household, and the strenuous job requirements, the petitioner never gave up on attempting to complete the CPA examination, while fulfilling her duties as a Senior Accountant. In October, 2009 Ms. James was laid off from her employment as a Senior Accountant as a result of the economic downturn nationwide and was unemployed for two months. As a result of this, the petitioner experienced extreme economic hardship and was faced with foreclosure on her home.

In addition to raising her two young children alone, Ms. James was a victim of domestic violence for at least 3 years and has just evolved from the emotionally devastating situation. However, the most overwhelming situation faced by the petitioner was the death of her closest uncle who died on August 16th, 2008. Not only was he her relative, mentor, and advisor, but he raised her for the

first 16 years of her life. This played a major role in her lack of focus and inability to stay on path. Regardless of various events, some of which were not mentioned here, the petitioner never gave up on further accomplishing her dreams of becoming a CPA. As a result of the many unfortunate events the petitioner lost track of the expiration date for the Audit section which expires on May 19th, 2010.

Today the petitioner has acquired an upstanding job as a Senior Accountant that allows her to work 40 hours per week and grants her the balance that she needs to be able to nurture and care for her two children. She has managed to get her foreclosure situation under control, and has maintained a level of peace and calm in her household.

The reason why the variance would serve the purpose of the underlying statute: The petitioner has met all of the educational requirements and has obtained sufficient employment experience to successfully complete the CPA examination. She is an alumna from Florida Metropolitan University and Nova Southeastern University and graduated with high honors, and was awarded Most Outstanding Accounting Graduate. She is also a member of the Phi Theta Kappa Honor Society. The petitioner is well respected amongst her peers and remains diligent and loyal to her Accounting career.

Petitioner Statement:

Based on the above mentioned facts, the petitioner graciously seeks a permanent variance from Rule 61H1-28.0052 (1) (b), FAC.


Corena James
Petitioner

05/03/10
Dated

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	10/15/2010
File #	2010-09784

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
CORETTA JAMES**

ORDER

VW 2010-305

Petitioner, Coretta James, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on May 10, 2010. The notice of the petition appeared in the Florida Administrative Weekly on June 4, 2010, in Volume 36 Number 22; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on June 30, 2010, 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, "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 sections passed."
3. Petitioner passed the AUD portion of the examination on October 7, 2008, Petitioner's credit for the AUD portion of the examination expired on May 19, 2010.
4. Petitioner has worked in public accounting as a Senior Accountant over the last three years and was mandated to work 60-70 hours a week during the 2010 tax and audit season.
5. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to

allow her to retain the passing score on the AUD portion of the CPA examination.

GROUND\$ FOR APPROVAL

The Board determined that the petition for variance should be granted and Petitioner be given until March 1, 2011, to pass all four portions of the CPA examination on the following grounds:

6. Petitioner established that the Boards 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 8th 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 Coretta James, 6135 NW 186th Street, Apt. 211, Hialeah, Florida 33015 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 October, 2010.



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