

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
ELZBIETA BIJLANI**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	2/29/2012
File #	2012-01333

ORDER GRANTING PETITION

VW 2011-369

Petitioner, Elzbieta Bijlani, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on November 1, 2011. The notice of the petition appeared in the Florida Administrative Weekly on November 23, 2011, in Volume 37 Number 47; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on January 24, 2012, 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 section(s) passed."
3. Petitioner passed the FAR portion of the CPA examination on February 26, 2010, and credit for that portion of the examination expired on August 25, 2011. Petitioner passed the AUD portion of the examination on April 3, 2011, and credit for that portion of the examination will expire on December 22, 2012. Petitioner passed the BEC portion of the examination on August 20, 2011, and credit for that portion of the examination will

expire on March 26, 2013.

4. Petitioner seeks a temporary variance from Rule 61H1-28.0052(1)(b), FAC, to allow her an extension of time until May 31, 2012, to retain the passing score on the FAR beyond the eighteen months, until she can pass the REG portion of the CPA examination.

GROUND FOR APPROVAL

The Board determined that the petition for variance should be granted and the eighteen-month period extended to May 31, 2012, 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, Florida Statutes.

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

DONE AND ORDERED this 22nd day of February, 2012,
by the Florida Board of Accountancy.

Veloria A. Kelly
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 Elzbieta Bijlani, 16520 Del Palacio Court, Delray Beach, Florida 33484, and to Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 29th day of February, 2012.

Brandon M. Nicks

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FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
CLERK Brandon Nichols
Date 11/11/2011
File #

PETITION FOR VARIANCE FROM RULE 61H1-28.0052.

Petitioner Information:

Elizabeth Dzijani
16520 Del Palacio Court
Delray Beach, FL 33484
Phone: 954-687-5919
Email: ezdizjanicki@vulcan.com

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STATE BOARD OF ACCOUNTANCY

Attorney Information:

Not Applicable

VW 2011-369

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 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 the 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 my personal situation.

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

I graduated from Florida Atlantic University in August of 2008 with BA in Accounting and GPA of 3.5. At the time I registered to take my CPA exams, I was working at SBA Communications Corporation ("the Company") as a Financial Analyst responsible for External Financial Reporting. In November of 2010, I found out a day before taking my exam (Auditing and Attestation at that time) that my immediate supervisor (Director of External Reporting) passed away unexpectedly during giving birth at to her first child, Indira Jairam, CPA was a healthy young lady who was only 36 at that time and was only 8 months pregnant. The baby survived but unfortunately due to complications Indira Jairam, CPA passed away during giving birth.

Since this was a very unexpected event and everyone in the department was under a lot of shock and stress, the company decided not to hire anyone right away. I was put in a situation in which suddenly I was fully responsible for the filing of the 10K and 10Q documents in a perfect manner and on time with the SEC as well as completing multiple financial statements for stand alone audits and various debt covenants by myself. SBA Communications Corporation is a complex corporation with has many acquisitions and complex transactions.

I put all my efforts to get the work done. I sacrificed the time with my family, my son and the time that I was supposed to study for the CPA exam to accomplish all the required tasks. I worked endless hours during day and night. Everyone that worked in financial reporting knows that there is a lot of extra time that needs to be put in during the year end filing - I had to do not only that but also complete all the tasks that otherwise my director would have completed. In addition to 10K and 10Q documents (Q1 2011), I had to take over complete responsibilities over stand filing requirements for the company (three of them due in the period between April and June) and multiple debt covenant calculations and financial statements.

It was a very stressful time for me during which I learned a lot; however, at the same time I was not able study for the CPA exam. I had to make a hard choice of putting aside my dreams of becoming the CPA and passing the CPA exam to behave like a responsible professional with high work ethics and complete the 10K filing together with other stand alone audits and the filing of the 1st quarter 10Q for SBA Communications Corporation on my own.

Once the "busy time" of year end reporting passed, I started studying for the CPA exam again, however, at that moment my time started running out. I had to take 3 sections of the exam from April 2011 to August 2011 and pass them on the first try! I completed studying during the 4 month time frame while also being a mom to my son and working in financial reporting. I took 3 parts of the CPA exam before the credit for previously passed Financial Accounting and Reporting (FAR) exam expired hoping that I would pass the remaining parts of the exam on the first try. Unfortunately, due to time constraints and the overload between the work/home/exam I passed the Auditing and Attestation (AUD) and the Business Environment & Concepts (BEC) parts but I didn't pass the Regulation (REG) exam which I took on July 9, 2011. I received the score on September 22, 2011 for Regulation (REG) exam due to the extended score reporting procedures. I am currently preparing to retake and pass the Regulation (REG) exam.

As a result of circumstances described above, I completed and passed 3 sections of the CPA exam (this takes in account the Financial Accounting and Reporting (FAR) exam which according to the 18 month rolling window expired at the end of August of this year). My understanding is that the CPA exam is supposed to make sure that the entry level accountants have the appropriate level of knowledge and ethics to enter the profession which I believe that I have proven by my actions. Due to the unforeseen circumstances described above, I am requesting the extension of credit for the Financial

Accounting and Reporting (FAR) exam taken on February 6, 2010 which will allow me to study and pass the Regulation (REG) exam and make up for the time that I lost taking on the extra and unexpected responsibilities described above.

The reason why variance serve the purposes of the underlying statutes:

I believe that I have done everything in my power to study for and take all parts of the CPA exam during the rolling eighteen-month window. However, at the same time I was also a responsible professional with high work ethics to support my organization while it needed me the most during an emergency situation which prevented me from studying for the CPA exam during that period. I believe that I have done my best during this time to manage my time between the demands of work/study/exam/home and I made appropriate choices based on the circumstances that I was presented by life. I am requesting the extension of credit for the Financial Accounting and Reporting (FAR) exam taken on February 6, 2010 which will allow me to study and pass the Regulation exam and make up for the time that I lost taking on the extra and unexpected responsibilities described above. I believe that not extending the credit for the Financial Accounting and Reporting (FAR) exam would violate principles of fairness and impose substantial hardship.

Petitioner Statement:

The petitioner seeks a temporary variance or waiver from Rule 61H1-28.0052(1)(b), FAC through and including May 31, 2012.