

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	12/17/2012
File #	2012-07941

IN RE: PETITION FOR VARIANCE BY
BENJAMIN JONES

ORDER GRANTING PETITION

VW 2012-267

Petitioner, Benjamin Jones, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on September 25, 2012. The notice of the petition appeared in the Florida Administrative Register on October 15, 2012, in Volume 38 Number 50; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on November 16, 2012, in Tallahassee, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. 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 in January, 2011, and credit for that portion of the examination expired in June, 2012. Petitioner passed the AUD portion of the examination in April, 2011, the BEC portion of the examination in July, 2011, and the REG portion of the examination in August, 2012.
4. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to

allow him an extension of time of two months beyond the eighteen months provided in rule to retain the passing score on the FAR portion of the examination through August, 2012, when he passed the fourth portion of the examination.

GROUNDS 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 10th day of December, 2012,

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 to Benjamin Jones, 144-B Weybridge Circle, Royal Palm Beach, Florida 33411, 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 17th day of December, 2012.

Brandon M. Nichols

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For delivery information visit our website at www.usps.com			
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Postage	\$	Postmark Here	
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Return Receipt Fee (Endorsement Required)			
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Total Postage & Fees	\$		
Sent to			
Benjamin Jones			
Street, Apt. No. or PO Box No. 144-B Weybridge Circle			
City, State, ZIP+4 Royal Palm Beach FL 33411			
PS Form 3800, April 2005		See Reverse for Instructions	

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FILED

Department of Business and Professional Regulation
Deputy Agency Clerk

CLERK Brandon Nichols
Date 8/13/2012
File #

RECEIVED
AUG 13 2012
BOARD OF ACCOUNTANCY

To: Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, Florida 32607

From: Benjamin Jones (CPA candidate)

Date: 8/8/2012

Re: Petition to Waiver Rule 61H1-28.0052(1)(b)

VW 2012-267

Dear Florida Board of Accountancy,

This is a petition to the board to seek retention of CPA examination credit for section(s) passed outside of the rolling eighteen-month period as set forth in Rule 61H1-28.0052(1)(b), Florida Administrative Code. Please note the dates taken and score release dates of the CPA examination sections passed in chronological order.

- Financial Accounting & Reporting – 12/17/2010 (January 2011 score release date)
- Auditing & Attestation – 3/26/2011
- Business Environment and Concepts – 6/21/2011
- Regulation – taken for a 2nd time on 7/7/2012 (early August release date)

Please consider the following hardship circumstances prohibiting satisfaction of Rule 61H1-28.0052(1)(b), the passing of all sections of the CPA exam within the eighteen-month rolling period.


The first attempt of the Regulation exam was at the end of the 2nd quarter testing window on May 23rd 2012. Therefore, it was impossible to make a successful attempt within the eighteen-month rolling period which expired in June 2012. In addition, the first attempt was taken during an illness which most certainly affected the results. You will find that the 2nd attempt was performed at the earliest possible date in early July 2012 (see above) and resulted in a passing score.

Pursuant to Rule 28-104.002, the following statements should be admitted as support for the waiver of the eighteen-month rolling period rule, Rule 61H1-28.0052(1)(b). The reason for the eighteen-month rolling period rule, in my opinion, is implemented to assure the CPA candidate is cognizant of and able to practice the most current standards and principles. As the credit for the Financial Accounting & Reporting section would expire first, my petition seeks the board's permanent waiver of the rule for this section in particular. The topics tested in the Financial Accounting & Reporting section consist of rudimentary accounting subjects such as GAAP (Generally Accepted Accounting Procedures) and other accounting standards as well as income statement and balance sheet presentations which haven't evolved significantly since late 2010. Therefore, the most current exam would test the same topics. Thus, I am respectfully requesting credit for the Financial Accounting & Reporting section from the board.

As mentioned earlier, I am seeking a permanent waiver of the Rule 61H1-28.0052(1)(b). Please contact me of the board's decision by mail at 144-B Weybridge Circle, Royal Palm Beach, Florida 33411 or by phone at 561-290-9398. A copy of this petition has been furnished to the Joint Administrative Procedures Committee, Room 120, The Holland Building, Tallahassee, Florida 32399-1300.

Thank you for your consideration.

Sincerely,



Benjamin Jones
CPA Candidate