

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
KATHERINE L. CURREY**

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	11/13/2012
File #	2012-07254

ORDER GRANTING PETITION

Petitioner, Katherine L. Currey, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on July 17, 2012. The notice of the petition appeared in the Florida Administrative Weekly on August 3, 2012, in Volume 38 Number 31; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on September 28, 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:

VW 2012-235

The facts relevant to the petition are as follows:

1. Petitioner is an applicant to take the examination 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 BEC portion of the CPA examination on November 29, 2010, and credit for that portion of the examination expired on June 15, 2012. Petitioner passed the REG portion of the examination on May 9, 2011, and credit for that portion of the examination expires on December 22, 2012. Petitioner passed the AUD portion of the examination on May 31, 2011, and credit for that portion of the examination

expires on December 8, 2013.

4. Since passing two portions of the CPA examination, Petitioner's son suffered serious foot trauma in April, 2012, and on May 7, 2012, Petitioner was taken to the emergency room with heart-attack symptoms.

5. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow her an extension of time beyond the eighteen months provided in rule to retain the passing score on the BEC portion of the examination and allow her to pass the remaining portion of the CPA examination.

GROUNDS FOR APPROVAL

The Board determined the petition should be granted and Petitioner be given until March 28, 2013, to pass the one remaining portion of the CPA examination on the following grounds:

6. 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.

7. 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, FS.

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

DONE AND ORDERED this 6th day of November, 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 to Katherine L. Currey, 813 East 7th Ave., New Smyrna Beach, Florida 32169, 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 13th day of November, 2012.


Brandon M. Nichols

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	7/17/2012
File #	

**"PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)
18 Month Rule**

Petitioner Information:

Katherine I. Currey
 813 East 7th Ave.
 New Smyrna Beach, FL, 32169
 (386) 690-1144

RECEIVED
 JUL 17 2012
 BOARD OF ACCOUNTANCY

Attorney Information:

Not Applicable

VW 2012-235

Applicable Portions of the rules:

61H1-28.0052 (1)(b) Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

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.

The citation to the statute the rule is implementing:

Section 478.305 – Examination

Type of Action Requested:

The petitioner requests that the Board of Accountancy please waive Rule 61H1-28.0052(1)(b), FAC stated above due to the following circumstances

Specific facts that demonstrate a substantial hardship that would justify a variance for the petitioner:

The petitioner passed the BEC exam in November 2010 and the REG exam in May 2011. The petitioner was forced to find a new job after being given a layoff notice in the summer of 2011. The petitioner used the opportunity to secure a permanent position in finance representing a career shift from project and program management. Studying for the exam was temporarily put on hold while the petitioner trained in her new job. She failed the AUD exam in February 2012 and began studying for the FAR exam and restudying for the AUD exam. The petitioner's manager changed jobs creating more

work and extended hours for the petitioner during the company's fiscal year end close (March 31). On April 30th the petitioner's 12 year old son suffered a foot trauma which involved 18 stitches to his foot, subsequent removal of the stitches and a new set of 16 stitches after removing oyster shell fragments. Her son was also prescribed antibiotics considered by all consulted medical personnel to be too strong for a child causing him to have a severe reaction. The medical provider was relieved from his job for poor performance in this matter. On May 7th the petitioner was taken by ambulance to the emergency room with heart-attack like symptoms. The diagnosis was stress-induced mononucleosis and possible issues with the right atrium requiring medical follow-up in the coming months. She slept for several days while juggling work, kids, and studies. On May 29th on the way to the FAR exam, the car directly in front of the petitioner on the interstate began fish-tailing and spinning. The driver completed two 360 degree turns as the traffic behind them began avoidance maneuvers. To avoid hitting and being hit by any cars, the petitioner had to pull into the emergency lane and go around the spinning car. The petitioner proceeded to the exam site. When she arrived her body was trembling and going into shock. She mentioned it to the exam check-in who was sympathetic, but offered no options. During the FAR exam, the petitioner felt like everything was going in slow motion and she couldn't wrap her mind around the questions. During the third set of multiple choice questions she began to have feelings of panic, knowing she was running out of time. She ran out of time before being able to complete even half of the simulation questions. She never had these issues during any of the other exams. Two days later, the petitioner passed the AUD exam. The petitioner believes the health and family traumas caused substantial hardship and directly contributed to her inability to pass the exams timely.

The reason why the variance requested would serve the purpose of the underlying statute:

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

Petitioner Statement:

The petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C. with the expectation that the petitioner will pass the remaining (FAR) test before any other portion of the exam expires. The petitioner has attached evidence of some of the events described above. She is grateful for any leniency and favor granted by the board.