

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
CHRISTOPHER DABOUL**

<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
<b>Deputy Agency Clerk</b>	
<b>CLERK</b>	<b>Brandon Nichols</b>
<b>Date</b>	<b>1/9/2015</b>
<b>File #</b>	<b>2015-00245</b>

**ORDER GRANTING PETITION**

Petitioner, Christopher Daboul, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on October 2, 2014. The Notice of the petition appeared in the Florida Administrative Register on October 15, 2014, in Volume 40 Number 201; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 5, 2014, in Tallahassee, Florida. At the hearing on this matter, Petitioner was present and the Board was represented by Mary Ellen Clark, Senior Assistant Attorney General.

**STATEMENT OF RELEVANT FACTS.**

**VW 2014-358**

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 BEC portion of the CPA examination on March 17, 2009, and credit for that portion of the examination expired on September 16, 2010. Petitioner passed the FAR portion of the examination on May 20, 2009, and credit for that portion of the examination expired on November 19, 2010. Petitioner passed the REG portion of the examination on August 26, 2010, and credit for that portion of the examination expired on February 25, 2011. Petitioner passed the AUD portion of the CPA examination on November 23, 2010, and credit for that portion of the examination expired on May 22, 2011.
4. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an

extension of two months beyond the eighteen months provided in the rule to retain the passing score on the BEC portion of the examination through November 23, 2010, when he passed the fourth portion of the examination. He is also seeking an extension of 4 days beyond the eighteen months provided in the rule to retain the passing score on the FAR portion of the examination through November 23, 2010, when he passed the fourth portion of the examination.

**GROUND FOR APPROVAL**

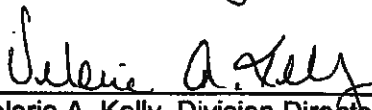
The Board determined the petition should be granted on the following grounds:

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 6<sup>th</sup> day of January, 2015, 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 76<sup>th</sup> 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 Christopher M. Daboul, P.O. Box 2817, Jacksonville, Florida 32203-2817, and to Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Senior Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 9<sup>th</sup> day of January, 2015.

*Brandon M. Nibbel*

7006 0100 0004 5979 6260

U.S. Postal Service	
CERTIFIED MAIL RECEIPT	
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For delivery information visit our website at <a href="http://www.usps.com">www.usps.com</a>	
<b>OFFICIAL USE</b>	
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PS Form 3800, June 2002 See Reverse for Instructions

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR PERMANENT VARIANCE BY  
CHRISTOPHER M. DABOUL

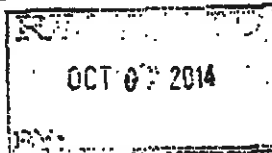
<b>FILED</b>	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/2/2014
File #	

**Petitioner Information:**

Name: Christopher M. Daboul  
Address: Post Office Box 2817, Jacksonville, FL 32203-2817  
Phone Number: (904) 923-2160  
Application No: 74662

**Attorney Information:**

Not Applicable



**VW 2014-358**

**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 473.306 - Examination**

**Type of Action Requested:**

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

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

The Petitioner, Christopher M. Daboul, request a permanent variance waiving the eighteen (18) month rule to pass all four sections of the CPA exam because Petitioner has demonstrated, by passing each part of the CPA exam at least once, that he meets the qualifications for licensure as a certified public accountant. Further, by not granting this petition under Rule 61H1-28.0052(1)(b), F.A.C., based on his circumstances, would violate the principles of fairness and would impose a substantial hardship on Petitioner. The Petitioner states as follows:

1. On December 4, 2004, the Florida Board of Accountancy (Board) entered an order, during an open meeting held in Tallahassee, Florida, granting the Petitioner's request to sit for the CPA exam.

2. From May 2, 2005 thru December 9, 2011, the Petitioner has sat, a total of twenty three (23) times, to take the various sections of the CPA exam. During this time-frame, the Petitioner passed several sections more than once (See Exhibit A-1 and A-2)
3. Commencing with the REG section of the CPA exam on 05/02/2005, the Petitioner was initially unaware that reasonable accommodations could be provided due to the Petitioner's disability that is recognized under the Americans with Disabilities Act. After sitting for the BEC section on 05/25/2005, The Petitioner applied, and received reasonable accommodations from Ms. Lynne Gwaltney, the ADA coordinator from the Department of Business and Professional Regulations. Accommodations were granted by Ms. Gwaltney on June 5, 2005. (See Exhibit B)
4. On March 17, 2009, the Petitioner sat, and passed, the Business Environment and Concepts (BEC) section of the CPA exam. As a result, an 18 month time clock was activated and the Petitioner had until November 17, 2010 to complete the following remaining sections: FAR, REG, and AUD. (See Exhibit A-1 - See yellow highlighted entry #1)
5. On May 20, 2009, the Petitioner sat, and passed the Financial Accounting and Reporting (FAR) section of the CPA exam. (See Exhibit A-1 - See yellow highlighted entry #2)
6. From June, 2009 thru June, 2010, the Petitioner sat for a total of five (5) times and failed the Audit and Attestation section (AUD) of the CPA exam. More particularly, on 05/26/2010, the Petitioner received a score of 74; however, based on the individual content area of each section, the Petitioner received scores above 75: Planning, 76; Internal Control, 76; Information, 81; Review, 85; Communications, 77. (See Exhibit C-1 and C-2). Exhibit A-1, highlighted in orange shows a date of 06/19/2010.
7. Petitioner addressed this matter with his former department chair at the University of North Florida (and former Board of Accountancy member and chair) and received the attached email. (See Exhibits D-1 and D-2 - each entry is in numerical order)
8. On 08/28/2010, the Petitioner sat, and passed, the Regulation (REG) section of the CPA exam. (See Exhibit A - See yellow highlighted entry #3)
9. On November 23, 2010, the Petitioner sat, and passed, the Audit and Attestation (AUD) section of the CPA exam. (See Exhibit A-1 - see yellow highlighted entry #4; also, see Exhibit E)
10. The Petitioner re-attempted three times and failed the FAR section from June, 2011 thru December, 2011. New material was covered, such as IFRS, that was not covered when the Petitioner graduated in August, 2002. (See Exhibit A-1)
11. The Petitioner has suffered economic hardship since passing the REG and AUD sections and his last three attempts in sitting for the FAR section of the CPA exam.
12. Petitioner has been in foreclosure since late 2010 and has been unable to find full-time employment in Florida. The Petitioner was employed for two years, on a temporary basis, as a contact representative, with the IRS in Atlanta; however, because of the cost of living and trying to maintain two households in both Georgia and Florida, the Petitioner was unable to afford the study materials and testing fees to retake all the sections of the CPA exam.

13. The Petitioner was transferred back to Florida and obtained a seasonal job with the IRS as a contact representative. The Petitioner was furloughed (laid off) on the last Friday in June, 2014 and is currently on unemployment as of the filing of this petition.
14. In 2011, the Petitioner was made aware that a request for variance may be obtained under certain circumstances.
15. The Petitioner has never given up in his quest to become a certified public accountant; however, because it has been almost three (3) years since the last exam attempt in December, 2011 and because of his current economic situation, and disability, the Petitioner is uncertain if he could pass all four parts of the CPA exam after a three year hiatus.
16. Based on similar facts, this Board has granted permanent variances for other petitioners that were facing economic hardship (foreclosure)(See Exhibits F-1 thru F-4) and received reasonable accommodations. (See Exhibits G-1 thru G-4)

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

To the petitioner's knowledge, he has met all the education requirements and is of good moral character. Further, if the Board grants Petitioner's request for a permanent variance, the Petitioner's chances of obtaining permanent employment will substantially increase in both the private and public sector. Also, during the time-frames that the Petitioner sat for the CPA exam, he has worked, on a contract basis, with a local CPA firm for approximately three years as well as the IRS for over two years to meet the work requirement. In addition, the Petitioner is willing to take whatever continuing educational units (CEU's) needed to make him compliant before receiving his license if the Board grants Petitioner's request for a permanent variance.

**Petitioner Statement and Relief:**

The petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C. for the Board to accept Petitioner's passage of the AUD exam on October 9, 2010 as having completed the requirements to receive a Florida CPA license and due to the passage of time, require Petitioner to complete the necessary continuing education units (CEUs) to bring Petitioner up to current standards.

Respectfully submitted,



Christopher M. Daboul

FAQ | Help | Sign O

VR Home	Inbox	Entity	Application	License	Cash	Exam	Inspection	Enforcement	Report
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Assign Sitting    Exam History    Exam Results    Maintain Exam Schedule    Unassign Sitting    Maintain Approved CE

Domain 0101 - Certified Public Accountant    Logged in as: scano







VR Home &gt; License Search &gt; License Home &gt; Maintain Exam History

Board							Find
License Type							Clear
License #			Entity # 7248602			Add Exam	
File #			Fed Tax #	DABOUL, CHRISTOPHER MICHAEL		Back	

Board	Exam	Description	Status	Completed	Notes	Actions
01	CPA_CBT	National CPA CBT Exam	Pass	11/23/2010		

Part	Description	Part Status	Score	Taken/Sched	Actions
FAR	Financial Accounting & Reporting	Fail		12/08/2011	
FAR	Financial Accounting & Reporting	Fail		09/22/2011	
FAR	Financial Accounting & Reporting	Fail		06/22/2011	
AUD	Auditing and Attestation	Pass		11/23/2010	
REG	Regulation	Pass		08/28/2010	
AUD	Auditing and Attestation	Fail		08/19/2010	
AUD	Auditing and Attestation	Fail		03/25/2010	
AUD	Auditing and Attestation	Fail		12/18/2009	
AUD	Auditing and Attestation	Fail		08/22/2009	
AUD	Auditing and Attestation	Fail		08/19/2009	
FAR	Financial Accounting & Reporting	Pass		05/20/2009	
BEC	Business Environment and Concepts	Pass		03/17/2009	
AUD	Auditing and Attestation	Fail		11/29/2008	
BEC	Business Environment and Concepts	Fail		08/31/2008	
FAR	Financial Accounting & Reporting	Fail		07/12/2008	
AUD	Auditing and Attestation	Fail		08/01/2008	
BEC	Business Environment and Concepts	Fail		02/28/2008	
REG	Regulation	Pass		02/07/2008	
REG	Regulation	Fail		11/30/2006	
FAR	Financial Accounting & Reporting	Fail		10/08/2005	
AUD	Auditing and Attestation	Fail		10/07/2005	
BEC	Business Environment and Concepts	Fail		05/25/2005	

Exhibit A-1

REG	Regulation	Fail	05/02/2005					
								

Get Adobe Reader.

Exhibit A-2



**Subject:** RE: RECORD REQUEST  
**From:** Gwaltney, Lynne (Lynne.Gwaltney@myfloridallicense.com)  
**To:** c\_daboul@yahoo.com;  
**Date:** Monday, September 22, 2014 2:45 PM

Good Day Mr. Daboul:

On February 1, 2011, I mailed you a copy of your complete special testing accommodation file.

That package contains the information you request.

Your original approval letter granting you accommodations is dated June 8, 2005.

You were approved for special testing accommodations for each exam section you took after that date, as long as you notified me and made the required written notice to this office prior to your scheduling.

Thank you.

Lynne M. Gwaltney

Special Testing Coordinator

Bureau of Education and Testing

Department of Business and Professional Regulation

Phone 850.487.9755

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**From:** Chris Daboul [mailto:c\_daboul@yahoo.com]  
**Sent:** Friday, September 19, 2014 3:05 PM  
**To:** Gwaltney, Lynne  
**Subject:** RECORD REQUEST

Ms. Gwaltney,

*Exhibit B*

It has been a while since I requested a reasonable accommodation request to sit for a particular section of the CPA exam. I am currently preparing

## Uniform CPA Examination Score Notice

CHRISTOPHER M. DABOUL  
POST OFFICE BOX 2817  
JACKSONVILLE, FL 32203

9/11/14

Jurisdiction ID:

527549

Jurisdiction:

Florida Board of Accountancy

Examination Section:

AUD - Auditing and Attestation

Examination Section ID:

4191475

Date Examination Section Taken:

5/26/2010

Score: 74 Result: FAIL

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scale does NOT represent "percent correct." A score of 75 indicates examination performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

The components of the score are: (1) the three multiple-choice testlets and two simulations that constitute the Auditing and Attestation (AUD), Financial Accounting & Reporting (FAR), and Regulation (REG) examination sections OR (2) the three multiple-choice testlets that constitute the Business Environment & Concepts (BEC) examination section.

For AUD, FAR, and REG, multiple-choice testlets make up 70% and simulations 30% of the score. The 30% simulation portion of the score is further divided into 10% for written communication and 20% for all other simulation components.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Questions regarding this score notice should be directed to CPA Examination Services. If you wish to re-take this examination section or take any other examination section, you need to register with CPA Examination Services by calling 1-800-CPA-EXAM or visiting [www.nasba.org](http://www.nasba.org).

To ensure compliance with Chapter 61H1-23 of the Florida Administrative Code, the Florida Board of Accountancy reserves the right to audit examination scores prior to approving an initial application for licensure.

Exhibit C-1

## Candidate Performance Report

The performance report display below shows your performance in each of the Content Areas of the examination. To understand your performance as compared to candidates who passed the section, look under Your Performance Compared to Passing Candidates. The information below is based on a scale of 0-100, and measures your performance in each content area. This scale does not represent the proportion of questions answered correctly. It represents your performance as compared to candidates who scored between 75 and 80 in the examination section as a whole.

Your performance in each content area is based on a much smaller number of questions than the total test score. Your content area performance is much less reliable than your total test score. You should use caution in interpreting your content area performance. You should study all content areas when retaking the test. If you study only the areas where you are weak, you might do better on those areas, but worse on others when you re-test.

It is NOT possible to calculate your total score from your performance results because the scores and performance results are calculated on different scales. For more information on how the examination is scored, please see the CPA Examination web site at [www.cpa-exam.org](http://www.cpa-exam.org).

### Auditing and Attestation

Content Area	Your Performance	Passing Candidate Performance	Weak	Strong
Planning (22-28%)	76	81	✓	
Internal Control (12-18%)	76	80		
Information (32-38%)	81	82		
Review (8-12%)	85	80		✓
Communications (12-18%)	77	81	✓	

Content Area	Your Performance	Weak	Strong
Multiple Choice (70%)	✓		
Simulations (20%)			✓
Written Communications (10%)			

- 1 Percentages in the Content Area column represent the relative weights of content areas in this section.
- 2 The Passing Candidate Performance column displays the average performance of candidates who earned scores between 75 and 80 in the examination section as a whole.
- 3 The Comparable column comprises those candidates who fall within one-half of one standard deviation of the average performance of passing candidates who scored between 75-80 on the examination section as a whole.
- 4 The Overall Performance section represents your performance on each part of the examination section as compared to the candidates who scored between 75 and 80. Percentages in this column represent the relative weight of each component of the examination.

As you review your Content Area performance, keep in mind that there is some imprecision inherent in all assessments especially when results are based on a smaller number of test questions. Your examination performance including your content area performance, could differ from one day to the next, depending on a variety of factors.

From: "Charles Calhoun" <ccalhoun@unf.edu>  
To: "Joe Cote" <jcote@nasba.org>  
Sent: Tuesday, August 3, 2010 3:10:34 PM  
Subject: RE: CPA scoring

Joe: Thanks for your reply. I guess I don't understand what you mean by a diagnostic. It sounds like a pretest to show strong and weak points to help someone study. If I give my students an exam, and have a scoring key, they get what they get. If the passing grade is a 75 and they grade higher than that, they pass. Maybe I will call the ERB psycho.

From: Joe Cote [mailto:jcote@nasba.org]  
Sent: Tuesday, August 03, 2010 3:28 PM  
To: Calhoun, Charles  
Subject: Re: CPA scoring

Charlie, this is a situation that was discussed in some detail during the development of the candidate diagnostic. You present a very interesting case study that illustrates well the elements of that discussion. Candidates are told that no calculations are possible to go from the numeric diagnostic indicators to the actual score. This situation existed when the CPA Exam was paper-based as well. Then and now candidates try to calculate their scores from the information on the diagnostic when that is not possible. The diagnostic can be used to assess those areas of content on which candidates might/should focus. Your student is obviously very close to the required minimal competency in all areas - just below in four areas and slightly above in one area. Unfortunately, the candidate's final score of 74 and the numbers in the diagnostic are apples and oranges; they cannot be equated.

Perhaps if the diagnostic numbers were on a different scale (say, 1 to 10) this confusion would not surface. However, the focus groups that helped the AICPA come up with this final diagnostic version felt that that it would be less confusing (and more helpful) if the scales were similar, although, obviously, not the same. Frankly, we have not had a lot of complaints about this version of the diagnostic. I would assume that most candidates don't have diagnostics that are as close item for item as the candidate you describe.

The diagnostic is meant to help the candidate focus his or her future study. There is no mathematical relationship between the diagnostics and the final score calculation. You and the candidate appear to be assuming there is some calculable relationship; but there is not. For a more detailed psychometric explanation, you would have to ask a psychometrician. Let me know if you have any further questions.

...Joe

Joseph T. Cote, CPA  
Executive Vice President

National Association of State Boards of Accountancy (NASBA)  
150 Fourth Avenue North, Suite 700  
Nashville, TN 37219

Phone: 615.880.4207  
Fax 615.880.4207  
Email: jcote@nasba.org  
www.nasba.org

NOTICE: This email message and all attachments transmitted with it may contain legally privileged and confidential information intended solely for the use of the addressee. If the reader of this message is not the intended recipient, you are hereby notified that any reading, dissemination, distribution, copying, or other use of this message or its attachments is strictly prohibited. If you have received this message in error, please notify the sender immediately by telephone (615-880-4200), and delete this message and all copies and backups thereof. Thank you.

Exhibit D-1

From: "Charles Calhoun" <ccalhoun@unf.edu>  
To: "jcote@nasba.org" <jcote@nasba.org>  
Sent: Tuesday, August 3, 2010 10:10:29 AM  
Subject: CPA scoring

I left a voice mail, but maybe it's easier to understand seeing it. One of our grads made 76,76,81,85,& 77 on the Auditing section. Yet his overall score was 74 and he failed? How can that be? In the Passing Candidate Performance column the scores are 81, 80, 82, 80, and 81. I read the footnote and all I can figure is it is somehow curved to the "average performance". But it is very difficult to see how someone can score over 75 on all sections and not pass. Are back to the dark ages where only a certain number are allowed to pass?

3

Exhibit D-2

**Uniform CPA Examination Score Notice**

**CHRISTOPHER M. DABOUL**  
**POST OFFICE BOX 2817**  
**JACKSONVILLE, FL 32203**

**9/03/14**

**Jurisdiction ID: 527949**

**Jurisdiction: Florida Board of Accountancy**

**Examination Section: AUD - Auditing and Attestation**

**Examination Section ID: 4330307**

**Date Examination Section Taken: 10/9/2010**

**Score: 80 Result: PASS**

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scale does NOT represent "percent correct." A score of 75 indicates examination performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

The components of the score are: (1) the three multiple-choice testlets and two simulations that constitute the Auditing and Attestation (AUD), Financial Accounting & Reporting (FAR), and Regulation (REG) examination sections OR (2) the three multiple-choice testlets that constitute the Business Environment & Concepts (BEC) examination section.

For AUD, FAR, and REG, multiple-choice testlets make up 70% and simulations 30% of the score. The 30% simulation portion of the score is further divided into 10% for written communication and 20% for all other simulation components.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Questions regarding this score notice should be directed to CPA Examination Services. If you wish to re-take this examination section or take any other examination section, you need to register with CPA Examination Services by calling 1-800-CPA-EXAM or visiting [www.nasba.org](http://www.nasba.org).

To ensure compliance with Chapter 61H1-28 of the Florida Administrative Code, the Florida Board of Accountancy reserves the right to audit examination scores prior to approving an initial application for licensure.

*Exhibit E*

Fax.

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 186<sup>th</sup> 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 16<sup>th</sup>, 2008. Not only was he her relative, mentor, and advisor, but he raised her for the

Exhibit F-1

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 19<sup>th</sup>, 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 alumnus 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.

  
Colleen James  
Petitioner

05/03/10  
Dated

Exhibit F-2



STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY  
CORETTA JAMES

VW 2010-305

ORDER

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

Exhibit F-3

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

**GROUND FOR APPROVAL**

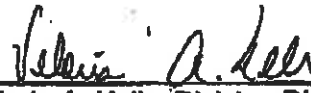
The Board determined that the petition for variance should be granted and Petitioner be given until March 1, 2011, to pass all four portions of the CPA examination on the following grounds:

6. Petitioner established that the 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 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 8<sup>th</sup> day of October, 2010,  
by the Florida Board of Accountancy.

  
\_\_\_\_\_  
Veloria A. Kelly, Division Director

10/24/08

Via E-Mail and US Mail

To: Florida Board of Accountancy

Attn: Ms. Vy Hayes

240 N. W 76<sup>th</sup> Drive, Suite A

Gainesville, Florida 32607

VW 2008-291

Re: Petition For Variance and Waiver from Rule 61H1-28.0052

Gregory A. Folli

Petitioner Information:

Gregory A. Folli  
501 Ninth street, # 306  
Hoboken, NJ 07030  
(T) 201-659-1998

Florida CPA Application# 96172  
Social Security# [REDACTED]

Attorney Information:

Not Applicable

Applicable Portion of the Rule:

61H1-28.0052(1)(b), FAC:

"Candidates must pass all four sections of 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 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 Florida Board of Accountancy please waive 61H1-28.0052(1)(b), FAC (stated above) for personal situation.

FILED

Department of Business and Professional Regulation  
DEPUTY CLERK

CLERK

DATE

Brandon M. Nichols  
10-24-2008

RECEIVED

OCT 24 2008

Gregory A. Folli

DBPR Agency Clerk

Exhibit G-1

**Specific Facts that demonstrate a violation of fairness that would justify a variance or waiver for the Petitioner:**

I am requesting a variance/waiver from the 18<sup>th</sup> month rule to request 6 months additional time for passed sections to expire and to request extension of expiration of passed CPA sections to extend to 24 months from 18 months.

For my disability, I have received special testing accommodations of additional testing time (Double Testing Time) for the Florida CPA Exam that I requested. I have attached copies of documentation.

I have a disability of moderate severe hearing loss disability in both ears and wear hearing aides in both ears. My hearing disability is permanent and I have had since very early childhood, which was first diagnosed in 1976 by the NY League for the Hard of Hearing.

I have successfully passed two of the four CPA sections. I passed Audit on 7/17/07 and BEC on 4/1/08 utilizing these special testing accommodations of additional testing time (double time).

After speaking with my audiologist about the CPA exam. I inquired on 9/24/08 about the possibility of an extension of the expiration for passed CPA sections with NASBA and Lynn Gwaltney of the Florida Board of Accountancy Special Testing Accommodations Div. Prior to my inquiry, I was not aware that a waiver of the 18 month expiration rule could be possibly be made available to me due to my disability. I discussed with my audiologist and decided to pursue the request for variance/waiver of the 18 month rule to a request for a 6 month Extension of expiration for passed CPA sections for additional time to be able to prepare for testing of each part of the CPA Examination sections. I have attached the letter from my Audiologist [Jessica Schoen] outlining my disability, and her recommendations for special testing accommodations and request for an additional 6 months for expiration of passed CPA sections. I sent my formal request to Ms. Vy Hayes on 10/2/08.

The additional 6 months extension of expiration of passed CPA sections will give me additional time to prepare for my last 2 CPA sections, and my passed sections not to expire.

**The Reason why the variance would serve the purposes of the underlying statute:**  
To the petitioner's knowledge, he has met all the educational requirements, and is of good moral character. My goal is to expeditiously complete all 4 sections of the CPA exam.

**Petitioner Statement:**

The Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC

Thank you for your consideration,

*Gregory A. Folli*  
Gregory A. Folli

Exhibit G-2

STATE OF FLORIDA  
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY  
GREGORY A. FOLLI

VW 2008-291

ORDER

Petitioner, Gregory A. Folli, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code, on October 24, 2008. The notice of the petition appeared in the Florida Administrative Weekly on November 7, 2008, in Volume 34 Number 45; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 4, 2008, 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. Due to a hearing disability, Petitioner has been granted special testing accommodations.
3. Petitioner passed the AUD portion of the examination on July 17, 2007. Petitioner's credit for the AUD portion of the examination will expire on January 17, 2009.
4. Petitioner passed the BEC portion of the examination on April 1, 2008. Petitioner's credit for the BEC portion of the examination will expire on October 1, 2009. Petitioner has not yet taken the REG and FAR portions of the examination.
5. Rule 61H1-28.0052(1)(b), FAC, provides in part, candidates must pass all four

Exhibit G-3

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.

6. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, in consideration of his hearing disability, to allow for an extension of time to pass all four portions of the CPA Examination.

#### GROUND FOR APPROVAL

The Board determined that the petition for variance should be granted, and the period during which all four portions of the CPA examination must be passed extended through August 30, 2009, on the following grounds:

7. Petitioner established that the purpose of the accountancy examination statute will be met in that he, as a qualified applicant, will be licensed upon passage of all parts of the examination within a reasonable time, as required by Section 473.306, Florida Statutes.

8. Petitioner further 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 her.

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

DONE AND ORDERED this 21<sup>st</sup> day of May, 2009,  
by the Florida Board of Accountancy.

  
Veloria A. Kelly, Division Director

Exhibit G-4

Christopher M. Daboul  
Post Office Box 2817  
Jacksonville, FL 32203-2817

001 0 2014

**PRIORITY MAIL**

October 1, 2014

Florida Board of Accountancy  
240 Northwest 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607

**RE: PETITION FOR PERMANENT VARIANCE  
FOR DABOUL, Christopher M.  
APPLICATION NO. 74662**

To Whom It May Concern:

Enclosed is my Petition for Permanent Variance for requesting waiver of the eighteen (18) month requirement to pass all four sections of the CPA exam.

I would like to appear in person to speak before the Board as early as possible, when the Board convenes in the following cities: Jacksonville, Gainesville, Orlando or Tallahassee.

Thank you for your attention and consideration.

Sincerely,



Christopher M. Daboul

Enclosure