

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	11/6/2015
File #	

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

Petitioner Information:

Christine Muhina
3000 Coral Way, Apt 1605
Coral Gables, FL 33145
305-753-5506

Jurisdiction ID Florida 00738302
National Candidate ID: 569128



VW 2015-280

Attorney Information:

Not Applicable

Applicable portions of the rules:

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

Candidate 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 please 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 has been working in public accounting for 2 years and concurrently sat for the CPA Examination as an applicant in the State of Florida. She has passed all 4 portions of the exam, however, not within a rolling eighteen-month period (refer to table below) but 20 months from the time she passed her first exam to the time she took the last exam. While sitting for the exam, additional course materials were added. Additionally, the petitioner was unable to focus on a specific exam section until she passed FAR due to the fact that most candidates find this part to be the most difficult. Additionally the Petitioner passed the first exam FAR at the beginning of July, just before starting full time at Ernst & Young. This new work environment consisting of long hours and her strong commitment to her work prevented the petitioner to

study the hours necessary to pass the exam during the first six months of her starting at the firm. Nonetheless, the petitioner continued to take exams each window period until all the sections were passed. Attached find notifications of all the exams taken which includes a total of 22 paid NTS and 21 exams taken in a period of 3 years and 2 months. Additionally the petitioner took exams towards the beginning of the window period as indicated below which meant that she had to wait almost a full month to get her results and start studying for another section.

The petitioner is applying for Licensure by Endorsement in the State of Florida and requesting that the Florida Board of Accountancy grant an extension for the expired score and accept his application to be a CPA in the State of Florida.

EXAM	NTS Section ID #	Exam Date	Notification Date	Expiration Date	Score
FAR	5149087	07/03/2013	08/05/2013	02/04/2015	77
AUD	5165296	07/25/2013	08/26/2013	02/26/2015	76
REG	5614534	01/07/2015	02/04/2015	08/03/2016	76
BEC	5680036	4/11/2015	05/05/2015	11/04/2016	76

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)

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/7/2016
File #	2016-00081

**IN RE: PETITION FOR VARIANCE BY
CHRISTINE MUHINA**

ORDER GRANTING PETITION VW 2015-280

Petitioner, Christine Muhina, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on November 6, 2015. The Notice of the petition appeared in the Florida Administrative Register on November 24, 2015, in Volume 41 Number 228; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 11, 2015, 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

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 July 3, 2013, and credit for that portion of the examination expired on February 4, 2015. Petitioner passed the AUD portion of the examination on July 25, 2013, and credit for that portion of the examination expired on February 26, 2015. Petitioner passed the REG portion of the examination on January 7, 2015, and credit for that portion of the examination will

expire on August 3, 2016. Petitioner passed the BEC portion of the CPA examination on April 11, 2015, and credit for that portion of the examination will expire on November 4, 2016.

4. After passing the first portion of the CPA examination, Petitioner started working full time at Ernst & Young and failed to complete all portions of the examination timely. 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 scores on the FAR and AUD portions of the examination through April 11, 2015, when she 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 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, FS.

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

DONE AND ORDERED this 4th day of January, 2016
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 Christine Muhina, 3000 Coral Way, Apt. 1605, Coral Gables, Florida 33145, 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 7th day of January, 2016

Brendon M. Nicks

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For delivery information visit our website at www.usps.com
OFFICIAL USE
<i>Christine Muhina</i> <i>3000 Coral Way, Apt 1605</i> <i>Coral Gables, Florida 33145</i>
Sent To
Street, Apt. No., or PO Box No.
City, State, ZIP+4
PS Form 3800, August 2015
See Reverse for Instructions