

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
WILLIAM MATTHEW KARALIUS**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/19/2016
File #	2016-08015

VW 2016-199

ORDER GRANTING PETITION

Petitioner, William Matthew Karalius, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on August 31, 2016. The Notice of the petition appeared in the Florida Administrative Register on September 7, 2016, in Volume 42 Number 174; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on September 23, 2016, in Daytona Beach, Florida. At the hearing on this matter, Petitioner was not 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 AUD portion of the CPA examination on August 1, 2014, and credit for that portion of the examination expired on February 1, 2016. Petitioner passed the BEC portion of the CPA examination on December 8, 2014, and credit for that portion of the examination expired on June 8, 2016. Petitioner passed the REG portion of the examination on August 24, 2015, and credit for that portion of the

examination will expire on February 24, 2017. Petitioner passed the FAR portion of the examination on August 22, 2016, and credit for that portion of the examination will expire on February 22, 2018.

4. During the 18-month window, Petitioner worked full time with a certified public accounting firm from 2013-2015. During this time at the firm, Petitioner was unable to take examinations during the firm's busy seasons while working 65+ hour weeks which disrupted his study schedule. During this same time, Petitioner also experienced illness within his family and traveled distances to take care of his ill family members. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of six months beyond the eighteen months provided in the rule to retain the passing scores on the AUD portion of the examination through August 22, 2016, 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 13th day of October, 2016, 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 mail to William M. Karalius, 4286 Raleigh Way, Tallahassee, Florida 32311, 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 19th day of October, 2016.

Brendan M. Nichol

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Sent to: William Karalius 341347
Street, Apt. No.,
or PO Box No. 4286 Raleigh Way
City, State, ZIP+4 Tallahassee, FL 32311

PS Form 3800, August 2009 See Reverse for Instructions

**Petition for Variance from Rule 61H1-28.0052(1)(b)
18 Month Rule**

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	8/31/2016
File #	

Petitioner Information:

Name: William Matthew Karalius
Address: 4286 Raleigh Way
Tallahassee, FL 32311
Phone Number: (813)-230-6573

Attorney Information:

Not Applicable

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 479.306 – 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 worked full time at a certified public accounting firm for two years (2013 – 2015) and currently works full time for the State of Florida Auditor General from August 2015 to present. During his time at the certified public accounting firm, the petitioner was unable to take examinations during the firm's "busy seasons" while working 65+ hour weeks. The petitioner successfully passed his first two exams while employed at the certified public accounting firm. However, the demanding workload resulted in fewer opportunities to take the exams. The firm's "busy season" schedule conflicted heavily with the dates and times available for the petitioner to take the exams. Due to the timing issues for the examinations, the

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petitioner made the decision to seek other employment. The petitioner passed his third exam in August 2015 and his fourth exam in August 2016. The petitioner's first and second sections of the CPA exam expired as of February 1, 2016 and June 8, 2016, respectively.

In addition, over the course of the period in which the petitioner was taking the CPA exams, the petitioner has dealt with multiple family health issues that interfered with the preparation and scheduling of CPA exam attempts. The petitioner's father had a major spinal surgery in October 2015, which resulted in the petitioner taking multiple trips from his home in Leon County to his parents' home in Hillsborough County to assist his family during his father's recovery over the last year. The petitioner's father-in-law underwent numerous surgical procedures to eliminate bladder cancer. The petitioner took multiple visits from his home in Leon County to his father-in-law's home in Pinellas County to assist his wife's family and provide support for his father-in-law periodically. The petitioner's grandmother passed away in May 2016. During the weeks following his grandmother's passing, the petitioner provided assistance to his family with arrangements and financial matters. As a public servant employed by the Florida Auditor General, the petitioner will provide maximum value to the State, taxpayers, and citizens of Florida by obtaining his CPA license. The license will provide the petitioner the capability to continue his service in any capacity required.

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.

Petitioner Statement:

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

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