

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	2/22/2018
File #	2018-01336

**IN RE: PETITION FOR VARIANCE BY
JAGMEET CHABRA**

VW 2017-231

ORDER GRANTING PETITION

Petitioner, Jagmeet Chabra, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on December 22, 2017. The Notice of the petition appeared in the Florida Administrative Register on January 9, 2018, in Volume 44 Number 06; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on February 2, 2018, in Orlando, Florida. At the hearing on this matter, Petitioner was present. 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 March 8, 2016, and credit for that portion of the examination expired on September 8, 2017. Petitioner passed the BEC portion of the CPA examination on June 7, 2016, and credit for that portion of the examination expired on December 7, 2017. Petitioner passed the REG portion of the examination on September 19, 2016, and credit for that portion of the

examination will expire on March 19, 2018. Petitioner passed the FAR portion of the examination on December 18, 2017, and credit for that portion of the examination will expire on June 18, 2019.

4. During the 18-month window, Petitioner states that she was unable to take the examination section earlier in the year due to her firm's busy season and a 65-hour work schedule. Petitioner was unable to finish all four parts of the exam within the 18-month rolling period because the Prometric testing center in Miami, where the last exam portion was scheduled on September 8, 2017, was closed due to Hurricane Irma. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of two (2) months and twenty (20) days beyond the eighteen months provided in the rule to retain the passing scores on the FAR portion of the examination, when she passed the fourth portion of the examination on December 18, 2017.

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 19th day of February, 2018,

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 Jagmeet Chabra, 12186 SW 82nd Terrace, Miami, Florida 33183, 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 22nd day of February, 2018.


Brendon M. Nicks

PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(B)

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Petitioner Information:
Jagmeet Chabra
12186 SW 82nd Terrace
Miami, FL 33183
1-647-939-3045
Jchha001@gmail.com

RECEIVED
DEC 22 2017
BY: _____

National Candidate ID: 000000000645387
Jurisdiction ID: 00786627

VW 2017-231

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.

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 to please waive Rule 61H1-28.0052(1)(b), FAC stated above due to the following circumstances.

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Specific facts that demonstrates a violation of the principles of fairness that would justify a variance for the petitioner:

Petitioner passed the AUD portion of the CPA examination on February 29, 2016, NASBA received the scores on March 9, 2016 and credit for that portion of the examination expired on September 8, 2017. Petitioner passed the BEC portion on May 25, 2016 and credit for that portion of the examination expired on December 7, 2017. Petitioner passed the REG portion on September 3, 2016, and credit for that portion will expire on March 19, 2018. Petitioner passed the FAR portion of the examination on December 3, 2017 and credit for that portion will expire on June 18, 2019. The petitioner passed the final exam 2 months and 25 days after the 18-month expiration period.

The petitioner was not able to finish all four parts of the exam within the 18-month rolling period because the petitioner was scheduled to take the last exam portion on September 8, 2017 at the following location: 8240 NW 52ND Terrace, Miami, FL 33166. Unfortunately, this Prometric location was closed due to Hurricane Irma that impacted Miami, FL and the petitioner

was unable to take the exam. The petitioner was working at a public accounting firm in 2017 and due to "busy season" and hour requirements of 65+ hours at the firm the petitioner was not able to take the exam earlier. The demanding workload did not provide for many opportunities to study for the exam. There were also significant changes in the format of the exam in the year of 2017. The petitioner took time off from work to study for the FAR portion of the exam and scheduled to take the exam on September 8, 2017 but due to the closure of the Prometric center because of Hurricane Irma the petitioner was unable to sit for the exam. The petitioner sat for the last exam in the next exam window and successfully passed the last portion of the exam on December 3, 2017 before the petitioner's score for BEC expired.

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


To my knowledge, I have met all the education and work experience requirement; I am of good moral character and personal integrity.

Petitioner statement:

I seek a permanent variance from Rule 61H1-28.0052(1)(b), FAC.

Thank you in advance for your consideration.

Sincerely,



Jagmeet Chabra