

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

<b>FILED</b>	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	2/22/2018
File #	2018-01333

**IN RE: PETITION FOR VARIANCE BY  
MICHELE ANN BELUSH**

**ORDER GRANTING PETITION**

**VW 2017-228**

Petitioner, Michele Ann Belush, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on December 11, 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 REG 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 November 21, 2014, and credit for that portion of the examination expired on May 21, 2016. Petitioner passed the AUD portion of the examination on August 3, 2015, and credit for that portion of the

examination expired on February 3, 2017. Petitioner passed the FAR portion of the examination on May 23, 2016, and credit for that portion of the examination expired on November 23, 2017.

4. During the 18-month window, Petitioner states that she suffered severe health issues including multiple hospital stays and heart surgery. Both her mother and grandmother experienced health issues during this time, making it difficult for Petitioner to pass all four parts of the examination in the eighteen month window. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of three (3) months and twenty-three (23) days beyond the eighteen months provided in the rule to retain the passing scores on the REG portion of the examination, when she passed the fourth portion of the examination on May 23, 2016.

#### **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 19<sup>th</sup> day of February, 2018,

by the Florida Board of Accountancy.

  
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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 mail to Michele A. Belush, 5214 Puritan Ave., Tampa, Florida 33611, 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 22<sup>nd</sup> day of February, 2018.

  
Brandon M. Nicks

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	12/11/2017
File #	

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

<b>Petitioner Information:</b>	Michèle A. Belush
<i>Present Address</i>	5214 S Puritan Ave, Tampa FL 33611
<i>Phone Number</i>	(203) 556-2486
<b>Attorney Information:</b>	Not Applicable

**I. 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.

**II. The citation to the statute the rule is implementing:**

Section 473-306 – Examination

**VW 2017-228**

**III. Type of Action Requested:**

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

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

The petitioner has worked in public accounting at a certified public accounting firm for the past three years. She has been actively studying and sitting for the CPA exam sections since May 2014, when first applied with the Florida Board of Accountancy. From there, she has dedicated vast amounts of time preparing and completing the exams in order to fulfill her certification as a Certified Public Accountant. While concluding her Masters of Accounting at the University of Tampa, she began work in a prestigious public accounting firm and has successfully advanced to a Senior Tax Associate. With time running out on her applicable windows and section credits expiring, she made sure to seize every possible opportunity to complete the remaining exam sections. The petitioner has sat for the exams a total of sixteen times over the past three years and has passed all four sections, just shy of 72 days beyond the 18-month window.

At the time of her first credit expiration, she persistently attempted to rectify the situation to the best of her ability. However, her health issues seemed to make that extremely difficult. For the last two years the petitioner has suffered with dangerously low blood pressure and a heart condition that has affected her day to day activities. She has spent a lot of time in and out of the hospital with these "episodes" that render her unconscious.

Unfortunately, she found, in addition to her own medical challenges and those of her grandmother and mother, she has had to contribute greatly to the financial support of her family. These various responsibilities and circumstances have directly affected her priorities, time commitments and resources. The petitioner truly feels that she has put her best efforts forward into salvaging her hard work and years of dedication to the profession.

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

The petitioner's career brings her great pride, as she believes to be a well-rounded professional who has immersed herself into all things her accounting career has to offer. She is proud to say that she was promoted to Senior within a year of her employment start date. She has additionally sought, and obtained, various other responsibilities within her corporate firm and locally within the community of Tampa Bay. In conjunction with the CPA's moral standards, her other responsibilities include, but are not limited to, a position as the Head of her local office's Social Committee and Recruiting. In addition, she fulfilled the role of "Office Champion" for her office's Fixed Asset Software and National Foundation. While holding a seat on the firm's Foundation Grant Review Board, the petitioner frequently volunteers her time to various charitable organizations around Tampa Bay. Additionally, she was instrumental in founding a non-profit organization for the benefit of those afflicted with Multiple Sclerosis and their families. She is honored to act as the Chief Operating and Financial Officer for this wonderful organization. It awards her tremendous satisfaction to be part of this most worthy cause, benefiting families around Tampa Bay and beyond. As it may seem that her workload is teeming with other responsibilities, completing her CPA license has continued to be the petitioner's top priority. As outlined below, the petitioner has faced many adversities throughout her professional life, and has continued to work hard to the best of her abilities in order to enhance her career as a tax professional.

Incurably, these past few years have presented the petitioner with various circumstances that has hindered her success of becoming a licensed CPA. Beginning in October of 2015, the petitioner began to have "episodes" where her blood pressure would drop dangerously low and would result in seizures and unconsciousness. An emergency trip to the hospital was always to follow. Fast forward to four cardiologists and numerous other specialty doctors, the petitioner has been diagnosed with a heart condition that sporadically occurs without warning. She ended the April 2017 tax season deadline having heart surgery the following morning. Much to her credit, even with this debilitating condition, she continued to fulfill her professional responsibilities, working 60+ hours weekly, while attempting to redeem the lost exam credits.

She is happy to say that her situation started to improve after her surgery and is now being regulated with daily heart medication. The petitioner wishes that she could say, that it ends there, but while enduring her medical uncertainty, back home in Connecticut, her grandmother was diagnosed with Waldenstrom's disease, a type of cancer affecting two types of B cells, lymphoplasmacytic cells and plasma cells. After months of chemotherapy, remission for this disease occurred but now has developed into another cancer. Sadly to say, her grandmother is back in chemotherapy for MDS, a cancer in which immature blood cells in the bone marrow do not mature and therefore do not become healthy blood cells. And now if that was not enough, her mother was diagnosed this past May with an extremely rare form of leukemia. She has been diagnosed with Atypical Chronic Myeloid Leukemia (aCML), a cancer that has no current standard of care and requires a bone marrow transplant. Currently, the Moffitt Cancer Institute in Tampa, FL is preparing her family for her mother's scheduled bone marrow transplant this upcoming December.

The petitioner truly feels that her commitment to her career, establishment of reputable client relationships, various professional and social experiences with vast exposure has allowed her to make valuable contributions to her community and colleagues, while encompassing all that will make her a loyal and dedicated CPA professional. Her desire, determination and dedication to the profession has allowed the petitioner to expand her knowledge and continue to rapidly grow.

VI. Petitioner Statement:

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