

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/22/2019
File #	2019-00442

IN RE: PETITION FOR VARIANCE BY
ARLETTE KEELEY

VW 2018-212

ORDER GRANTING PETITION

Petitioner, **Arlette Keeley**, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.), on October 8, 2018. The Notice of the petition appeared in the Florida Administrative Register on October 17, 2018, in Volume 44 Number 203; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 14, 2018, in Tampa, Florida. At the hearing on this matter, Petitioner was present; the Board was represented by Rachelle Munson, 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, “[c]andidates 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 December 16, 2016, and credit for that portion of the examination expired on June 16, 2018. Petitioner passed the AUD portion of the CPA examination on August 15, 2017, and credit for that portion of the examination will expire on February 15, 2019. Petitioner passed the FAR portion of the examination on March 19, 2018, and credit for that portion of the examination will expire on September 19, 2019. Petitioner passed the REG portion of the examination on September 18, 2018, and credit for that portion of the examination will expire on March 18, 2020.
4. During the 18-month window, Petitioner states that due to Hurricane Irma, the

examination scheduled for September 10, 2017 was cancelled and she could not reschedule until October 2, 2017. Petitioner also states that due to the rollout of a new CPA examination, she did not find out the results of the FAR and REG portions of the examinations until December 19, 2017. Prior to retaking the REG examination, she started a new job and work many 40+ hour weeks while studying for the last section of the examination. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of three (3) months and two (2) days beyond the eighteen months provided in the rule to retain the passing score on the BEC portion of the examination until September 18, 2018, when she passed the REG 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 15th day of January, 2019, 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, FS, 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), FS; your petition must contain the information required by Rule 28-106.201, FAC, 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), FS; your petition must include the information required by Rule 28-106.301, FAC, 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, FS, 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 **Arlette Keeley**, 517 Degas Avenue, Ponte Vedra, Florida 34112, and to Kenneth J. Plante, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and by electronic delivery to: Rachelle Munson, Assistant Attorney General, Rachelle.Munson@myfloridalegal.com, this 22nd day of January, 2019.

Brandon M. Nichols

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/8/2018
File #	

PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)
18 month rule

Petitioner Information:

Arlette Keeley
517 Degas Avenue
Ponte Vedra, FL 32081

RECEIVED
10/08/2018

Attorney information:

Not Applicable

VW 2018-212

Applicable portion of the rules:

61H1-28.0052 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

RECEIVED

OCT 15 2018

Type of action requested:

DBPR Agency Clerk

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

The specific facts that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:

The petitioner requests a permanent variance of Rule 61H1-28.0052(1)(b), citing a natural disaster caused the CPA exam to be cancelled, resulting in one less testing window for the petitioner to pass the exam within the allotted eighteen month period.

The petitioner was scheduled to take the CPA exam on September 10, 2017. However, due to Hurricane Irma, the exam (REG) was cancelled and could not be rescheduled until the following testing window October 2, 2017 (fourth quarter 2017). The petitioner had to schedule both REG and FAR during the last quarter of 2017, but due to the change in the CPA exam, the results for both exams were not given until December 19, 2017. The petitioner did not pass either exam. Since FAR was the most recent exam, she studied and retook the test on March 3, 2018 and passed. The petitioner then started a new job as an accounting contractor for a global investment firm in the Financial Reporting department. She worked many 40+ hour weeks while trying to study for the last section of the exam, REG. She took the last exam on June 6, 2018

which resulted in a failing score of 73. Unfortunately, this caused her to lose her first credit (BEC) which expired on June 16, 2018. The petitioner did not let this discourage her and retook REG during the next testing window and received a passing score.

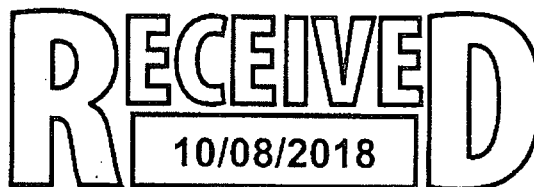
The petitioner has passed all four sections of the CPA exam. She feels that had she not lost a testing window due to the natural disaster, she would have passed all four sections within the allowed timeframe. This was proven by the fact that she passed the exam during the next window. Given the circumstances described, the petitioner believes that granting the requested permanent variance would be consistent with the principles of fairness.

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



October 8, 2018

Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Dear Florida Board of Accountancy,

This letter and petition is a request for a permanent variance from the rolling eighteen month period required by Rule 61H1-28.0052(a)(b), Florida Administrative Code, which states: 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.

I have worked as an accountant for 20 years. A few of years ago I decided to become CPA, which meant I had to take step back in my career to complete the one year work experience under the supervision of a licensed CPA. As an audit associate, I had to travel to clients. In one year, I spent about 100 days in a hotel and had to drive at minimum two hours to clients. However, I was happy to sacrifice that year if it meant completing the work experience requirement. I have passed all sections of the exam and have completed all other requirements necessary to acquire a CPA license. Please take into consideration the petition attached and how the eighteen month rule is the only obstacle hindering my dream of becoming a licensed CPA. Thank you for your time and attention.

Warm Regards,

A handwritten signature in cursive script that reads "Arlette Keeley".

Arlette Keeley
(904) 342-2880
arlettekeeley@gmail.com
