FILED

Department of Business and Professional Regulation

Deputy Agency Clerk

LERK Brandon Nichols

1/22/2019 2019-00443

Date 1/22

VW 2018-240

STATE OF FLORIDA BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY HANNAH DEAN

ADDED OD ANTINO DETITION

ORDER GRANTING PETITION

Petitioner, **Hannah Dean**, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.), on November 9, 2018. The Notice of the petition appeared in the Florida Administrative Register on November 29, 2018, in Volume 44 Number 231; 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), F.A.C., 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 7, 2016, and credit for that portion of the examination expired on June 7, 2018. Petitioner passed the FAR portion of the CPA examination on December 18, 2017, and credit for that portion of the examination will expire on June 18, 2019. Petitioner passed the AUD portion of the examination on March 19, 2018, and credit for that portion of the examination will expire on

September 29, 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 the rollout of a new CPA examination, there was a testing period of three months that was unavailable. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C., to allow an extension of three (3) months and eleven (11) 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.

GROUNDS 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), F.A.C., to her circumstances would violate principles of fairness and would impose a substantial hardship on her.
- 6. Petitioner establish 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.

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: Hannah Dean, 177 Heather Oaks Circle, Lady Lake, Florida 32159, 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, at Rachelle.Munson@myfloridalegal.com, this 22 day of Sanuary

Brandon M. Nickla

VW 2018-240

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Department of Business and Professional Regulation

Deputy Agency Clerk

CLERK Date Brandon Nichols 11/9/2018

File#

To the members of the Florida Board of Accountancy:

I, the petitioner, Hannah Louise Dean, residing at 177 Heather Oaks Circle, Lady Lake, FL 32159

Request to waive the rolling eighteen month period required by Rule 61H1-28.0052(1)(b) Florida Administrative Code

In accordance with statute Title X, Section 120:542- Variances and waivers.

Due to the rollout of a new CPA examination, there was a testing period of three months that was unavailable. My passing credit for BEC expired 6/7/18, and I passed my final exam on 9/8/18. Thereby missing the deadline by exactly three months: I am respectfully requesting an extension of the deadline in order to obtain the lost credit and complete my qualifications for passing all parts of the CPA examination.

Thank you for your time and consideration.

Hannah Dean 251-709-4861 DEANHAL@Live.com



RECEIVED

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DBPR Agency Clerk