

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
BRITTANY JONES**

**VW 2019-027**

**NOTICE OF INTENT TO GRANT PETITION**

Petitioner, Brittany Jones, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on February 15, 2019. The Notice of the petition appeared in the Florida Administrative Register on February 25, 2019, in Volume 45 Number 38. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on March 22, 2019, in Gainesville, Florida. Petitioner was present for the proceeding. The Board was represented by Rachelle Munson, Assistant Attorney General. The Petition is incorporated by reference herein and attached to this notice.

**STATEMENT OF RELEVANT FACTS**

The facts relevant to the petition are as follows:

1. **Rule 61H1-28.0052(1)(b), F.A.C.**, provides in pertinent 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.

2. Petitioner passed the BEC portion of the examination on March 7, 2017, and credit for that portion of the examination expired on September 7, 2018. Petitioner passed the AUD portion of the examination on August 15, 2017, and credit for that portion of the examination expired on February 15, 2019. Petitioner passed the REG portion of the CPA examination on June 26, 2018, and credit for that portion of the examination will expire on

December 26, 2019. Petitioner passed the FAR portion of the CPA examination on February 4, 2019, and credit for that portion of the examination will expire on August 4, 2020.

3. During the 18-month window, Petitioner states that due to the CPA examination changes, CPA examination score release dates were delayed in 2018, directly contributing to delayed score release dates for her REG and FAR sections of the examination. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C., to allow an extension of four (4) months and twenty-eight (28) days beyond the eighteen-month window.

#### **GROUND FOR APPROVAL**

The Board determined the petition should be granted on the following grounds:

4. 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.

5. 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, F.S.

This Notice shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

**DONE AND ORDERED** this 16<sup>th</sup> day of April, 2019,

by the Florida Board of Accountancy.

  
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Veloria A. Kelly, Division Director ✓

**NOTICE OF RIGHT TO HEARING**

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 **Brittany Jones**, 2502 Lindsey Court, Tallahassee, Florida 32310, and to Kenneth 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@myfloridalegal.com this 19<sup>th</sup> day of April, 2019.

Brandon M. Nichols

Brittany Jones  
2502 Lindsey Court  
Tallahassee, FL 32310

**VW 2019-027**

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	2/15/2019
File #	

February 6, 2019

Florida Board of Accountancy  
Division of Certified Public Accounting  
240 NW 76<sup>th</sup> Drive, Suite A  
Gainesville, FL 32607

**RECEIVED**  
FEB 15 2019

DIVISION OF CERTIFIED  
PUBLIC ACCOUNTING

**Subject: Petition for BEC Exam Score Restoration**

To Whom It May Concern:

Thank you for granting me the opportunity to apply for my Certified Public Accountant (CPA) licensure in Florida. I worked very hard to ensure I completed my exams within the allotted 18-month time period; while working full time as an Auditor for the State of Florida and pursuing my MBA to obtain the 150-credit hours requirement for the license. However, the new exam changes implemented by the AICPA, delayed the CPA exam score releases in 2018; preventing me from completing in the allotted time. I would have completed all four exams prior to the start of my last semester in graduate school, because I would have retaken the Financial Accounting and Reporting (FAR) exam as soon as I received my score.

Immediately after graduation, I began refreshing myself with my FAR study materials. On January 16, 2019, I completed the FAR examination. I received notification of my passing score of 80% yesterday, February 5, 2019. I have now successfully completed all sections of the CPA exam and requirements for licensure, including submission of my application for licensure to the Board of Accountancy (enclosed is a copy of the application for your convenience).

I passed Regulation (REG), Business Environment and Concepts (BEC), and Audit (AUD) on my first attempt. I took the REG exam on May 24, 2018 and had to wait until June 29, 2019 for my score. Then, I took the Financial Accounting and Reporting (FAR) exam in July, but did not receive my score until September 11, 2018. Regrettably, I was unable to timely pace myself properly on FAR to complete the exam; which resulted in me not passing the test by a mere 2 points. I was concerned that I might not have passed FAR, because I had been unable to finish the exam. As a result, I repeatedly made efforts to find out my score prior to the expiration of the 18 months allotted time. However, I was denied the information all three times that I tried to obtain my exam results.

Due to the delay in the score releases for my last two exams, I had to wait several months to see if I passed both sections. My exam score for BEC expired a few days before I received my test score on September 7, 2018. The AICPA website, indicates that if a candidate is hindered in completing all four sections of the exam due to the delay in releasing (holding) the exam scores, then consideration will be given for those affected (enclosed is a screenshot of the information referenced above for your convenience). I have been affected by the delayed test score releases

for two parts of my exams, REG and FAR. As a result, I am humbly requesting that you grant me the restoration of my passing score for the BEC exam.

Thank you so much for your time and favorable consideration. If you have any questions or concerns, please contact me at (850) 212-1298 or via email at [jonesbrittany@hotmail.com](mailto:jonesbrittany@hotmail.com). I look forward to hearing from you soon.

Respectfully yours,



Brittany Jones

National Candidate ID: 764272

Jurisdiction ID: 1311811

Jurisdiction: Florida Board of Accountancy

Enclosures:

1. Copy of submitted Florida CPA Application w/payment
2. Screenshot from AICPA website regarding delayed score release
3. Unofficial Transcript