

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
JENIFER ZEPHYR CARRIER**

VW 2019-109

NOTICE OF INTENT TO DENY PETITION

Petitioner, Jenifer Zephyr Carrier, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on May 28, 2019. The Notice of the petition appeared in the Florida Administrative Register on June 11, 2019, in Volume 45 Number 113. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on July 12, 2019, in Orlando, 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 AUD portion of the CPA examination on June 20, 2016, and credit for that portion of the examination expired on December 20, 2017. Petitioner passed the BEC portion of the examination on March 7, 2018, and credit for that portion of the examination will expire on September 7, 2019. Petitioner passed the REG portion of the examination on February 4, 2019, and credit for that portion of the examination will expire

on August 4, 2020. Petitioner passed the FAR portion of the CPA examination on May 22, 2019, and credit for that portion of the examination will expire on November 22, 2020.

3. During the 18-month window, Petitioner states that she had been ill and suffered with bronchitis, migraines, and wisdom teeth problems. Petitioner also attributes some difficulty in working full-time while studying for the test. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C.

4. Petitioner's passage of AUD portion of the examination on June 20, 2016 activated the eighteen-month window time requirement for passage of the remaining sections of the examination. The AUD portion of the exam expired over one year ago.

GROUND FOR DENIAL

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

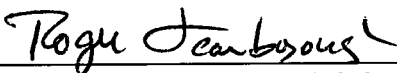
5. Petitioner failed to establish that the Board's full application of Rule 61H1-28.0052(1)(b), F.A.C., to her circumstances would violate principles of fairness or would impose a substantial hardship on her.

6. Petitioner failed to establish that, if she was 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 8th day of August, 2019,

by the Florida Board of Accountancy.



Roger Scarborough, Division Director
Florida Board of Accountancy ✓

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 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: **Jenifer Zephyr Carrier**, 3909 Reserve Drive, Apt. #1017, Tallahassee, Florida 32311, 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, Assistant Attorney General, at Rachelle.Munson@myfloridalegal.com this 15th day of August, 2019.

Brandon M. Nichols

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK Brandon Nichols
Date 5/28/2019
File #

VW 2019-109

RECEIVED
MAY 28 2019

May 25, 2019

Florida Board of Accountancy
240 Northwest 76th Dr., Suite A.
Gainesville, Florida 32607

**DIVISION OF CERTIFIED
PUBLIC ACCOUNTING**

RE: Petition for permanent variance from 61H1-28.0052(1)(b), Florida Administrative Code from Jenifer Zephyr Carrier ("Petitioner").

I am requesting a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code. I am requesting an extension for the AUD exam that expired December 2017. During my time taking the exam, I had extenuating circumstances that prevented me from passing all 4 parts within the 18 month window. During the process of studying for the CPA exam I have been constantly sick while studying and working a full time job.

At the beginning of 2017 I suffered from bronchitis for a few months which prevented me from fully dedicating to studying for the CPA exam. In 2018 I started suffering from very painful migraines. The migraines prevented me from being able to work and study at the same time since they were so painful. I had to wait for months to get an appointment with a neurologist so I can get an MRI. The medication given to me by the neurologist has not solved the problem and I still get the migraines. During the time I have been sick, I have had to work full time to take care of myself financially and to be able to have health insurance. During this time I have passed BEC and I managed to retake and pass REG in 2018. And in May 2019 I passed FAR. I am still currently going through more health issues while still working full time which has made it difficult to continue to study for the CPA exam.

I am respectfully requesting that you take the fact that I have been ill during the process of taking the CPA exam and I am a person of ethics and moral and meet all of the other requirements to be licensed to grant a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code. To my knowledge, I have met all education and examination requirements and I am of good moral character.

Sincerely,


Jenifer Zephyr Carrier