

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/6/2019
File #	2019-01973

IN RE: PETITION FOR VARIANCE BY
QI QI

VW 2018-256

ORDER GRANTING PETITION

Petitioner, Qi Qi, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on December 21, 2018. The Notice of the petition appeared in the Florida Administrative Register on January 15, 2019, in Volume 45 Number 10; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on February 1, 2019, in Orlando, Florida. At the hearing on this matter, Petitioner was present. The Board was represented by Rachelle Munson, Assistant Attorney General. The petition is attached herein and incorporated by reference.

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 REG portion of the CPA examination on August 22, 2016, and credit for that portion of the examination expired on February 22, 2018. Petitioner passed the AUD portion of the examination on September 19, 2016, and credit for that portion of the examination expired on March 19, 2018. 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 FAR portion of the CPA examination on September 10, 2018, and credit for that portion of the examination will expire on March 10, 2020.

3. During the 18-month window, Petitioner states that the CPA examination changes

effective April 2017, led to a delay in the release of test scores. Petitioner worked in a public accounting firm and while she was planning to complete the BEC and FAR sections of the examination in 2017. She further noted that her busy season at work extended from November 2016 through April 2017. In September 2017, due to Hurricane Irma, the prometric center was closed. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C., to allow an extension of six (6) months and nineteen (19) 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 September 10, 2018.

GROUND FOR APPROVAL

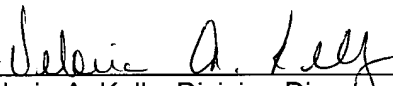
The Board determined the petition should be granted on the following grounds:

4. Petitioner, excluding her claim of the impact of a busy season, 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 Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 27th day of February, 2019, by the
Florida Board of Accountancy.



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 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 **Qi Qi**, 1200 Brickell Bay Drive, Apt. 2215, Miami, Florida 33131, 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 6th day of March, 2019.

Brandon M. Nichols

Petition for Variance from Rule 61H1-28.0052(1)(b)

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File #	

Petitioner Information:

Name: Qi Qi

Address: 1200 Brickell Bay Dr. Apt 2215, Miami, FL 33131

Phone Number: 269-873-9688

Attorney Information:

Not applicable.

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Applicable portions of the rule:

61H1-28.0052(1)(b) 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:

2018 Florida Statute Chapter 473.306 Examinations and Chapter 473.308 Licensure.

Type of Action Requested:

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

Specific fact that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:

The petitioner has been working in public accounting at a certified public accounting firm for over two years, as of December 21, 2018. The petitioner passed REG on 8/23/2016 and AUD on 9/20/2016 and had a goal to complete the BEC and FAR sections prior to the changes to the CPA exam which occurred April 2017. Due to her assigned clients, the petitioners public accounting busy season extended from November 2016 through April 2017, and therefore the petitioner was unable to properly prepare and complete the remaining sections during this time period. The petitioner took BEC May 2017 and scheduled to sit the final part (FAR) in September 2017. Unfortunately, the petitioner found out she had not passed BEC in August 2017, approximately 10 weeks after the exam date due to delays in score releases. Additionally, the petitioner was unable sit FAR in September 2017 unexpectedly due to Hurricane. The Florida Prometric center was closed on 9/6/2017 due to Hurricane Irma, and as the petitioner lives in the mandatory evacuation zone, she was required to evacuate during the storm. Furthermore, due to damages within the petitioners residential building she was unable to return to a state of normalcy for an extended period. Again, consistent with the prior year, the petitioner had an extended public accounting busy season, which impacted her completing the remaining parts prior to the expiration of the conditional credits which expired on 2/22/2018 and 3/19/2018.

Petition for Variance from Rule 61H1-28.0052(1)(b)

The petitioner passed BEC and FAR in March and September 2018, respectively, approximately 24 months since the completion of the first part. Due to the unexpected circumstances which included circumstances beyond the petitioners control, the petitioner is requesting a variance from the rule.

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

Given that the circumstances stated above, strict application of uniformly applicable rule 61H1-28.0052(1)(b) requirements can lead to unreasonable and unfair results to the petitioner in accordance with Section 120.542.

The petitioner has successfully passed the uniform CPA examination, has met all the education and work experience requirements, and has good moral character.

Petitioner Statement:

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