

**FILED**

Department of Business and Professional Regulation

Deputy Agency Clerk

CLERK Brandon Nichols

Date 12/18/2015

File #

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

**Petitioner Information:**

Vera Rodriguez

290 Navarre Ave Apt # 303

Miami, FL 33134

786-479-9267

**VW 2015-315**

**Applicable Portions of the rules:**

**61H1-28.0052(1) (b) Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.**

Candidates must pass all four 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 section(s) must be retaken.

**The citation to the statute the rule is implementing:**

**Section 473.306 – Examination**

**Type of Action Requested:**

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

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

I have been working at Kaufman & Rossin, a public accounting firm located in Miami, FL, since November 2014 (one year and one month). Prior to my employment with Kaufman & Rossin, I was employed by HLB Gravier L.L.P for three years and three months. My employment with Kaufman & Rossin began right before the start of the busy season. I was required to work additional hours during the "busy season" and after the "busy season" because of the nature of the work we do in our department. I wanted to take the final exam after the "busy season" was over; I believed I had more time to take the final exam (before my first section expired). Had I known this was not the case, I would have taken the exam during busy season. I passed my last exam 5 months after the 18-month expiration period.

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

To my knowledge, I have met all the education requirements; I am of good moral character and professional integrity.

**Petitioner Statement:**

I seek a permanent variance from Rule 61H1-28.0052(a) (b), F.A.C.

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
VERA RODRIGUEZ**

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<b>FILED</b>	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	2/25/2016
File #	2016-01579

**VW 2015-315**

**ORDER GRANTING PETITION**

Petitioner, Vera Rodriguez, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on December 18, 2015. The Notice of the petition appeared in the Florida Administrative Register on December 28, 2015, in Volume 41 Number 248; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on January 28-29, 2016, in Tampa, Florida. At the hearing on this matter, Petitioner was present, and the Board was represented by Mary Ellen Clark, Senior 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, "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."
3. Petitioner passed the REG portion of the CPA examination on December 18, 2013, and credit for that portion of the examination expired on June 18, 2015. Petitioner passed the AUD portion of the examination on November 24, 2015, and credit for that portion of the examination will expire on May 24, 2016. Petitioner passed the FAR portion of the examination on November 24, 2015, and credit for that portion of the

examination will expire on May 24, 2016. Petitioner passed the BEC portion of the CPA examination on September 10, 2015, and credit for that portion of the examination will expire on April 10, 2017.

4. Petitioner started working full time at Kaufman & Rossin and failed to complete all portions of the examination timely, due to a busy tax season. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of three months beyond the eighteen months provided in the rule to retain the passing scores on the REG portion of the examination through September 10, 2015, when she passed the fourth 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 23<sup>rd</sup> day of February, 2016,

by the Florida Board of Accountancy.

Veloria A. Kelly  
Veloria A. Kelly, Division Director ✓

### **NOTICE TO APPLICANT**

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 Vera Rodriguez, 290 Navarre Avenue, Apt #303, Miami, Florida 33134, and to Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Senior Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 25<sup>th</sup> day of February, 2016.

  
Brandon M. Nibbs