

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/27/2018
File #	2018-07026

**IN RE: PETITION FOR VARIANCE BY  
ALEXA LAURENCIO**

**VW 2018-135**

**ORDER GRANTING PETITION**

Petitioner, Alexa Laurencio, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on June 28, 2018. The Notice of the petition appeared in the Florida Administrative Register on July 9, 2018, in Volume 44 Number 132; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on August 10, 2018, in Ft. Lauderdale, Florida. At the hearing on this matter, Petitioner was present; 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 FAR portion of the CPA examination on June 7, 2016, and credit for that portion of the examination expired on December 7, 2017. Petitioner passed the BEC 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 June 25, 2018, and credit for that portion of the examination will expire on December 25, 2019. Petitioner passed the REG portion of

the examination on June 26, 2018, and credit for that portion of the examination will expire on December 26, 2019.

4. During the 18-month window, Petitioner has been employed at a Big Four public accounting firm. During the first year of her employment, she passed both the FAR and BEC portions of the CPA examination. Petitioner took the AUD examination in December 2016, but states that she did not pass due to her heavy workload and traveling requirements. Petitioner sat for the AUD examination in late April, 2017, and learned four (4) months later that she did not pass that portion of the examination. Petitioner was scheduled to take the REG portion of the examination on September 8, 2017, but the Prometric Testing Center closed due to Hurricane Irma. Petitioner passed the AUD and REG portions of the examination on June 25, 2018 and June 26, 2018, respectively. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of six (6) months and nineteen (19) days beyond the eighteen months provided in the rule to retain the passing score on the FAR and BEC portions of the examination until June 26, 2018, 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 20<sup>th</sup> day of August, 2018, by  
the Florida Board of Accountancy.

  
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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 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), 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 Alexa Laurencio, 14640 Mahogany Court, Miami Lakes, Florida 33014, and to Kenneth J. Plante, 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 27<sup>th</sup> day of August, 2018.

A handwritten signature in black ink that reads "Brandon M. Nicks". The signature is written in a cursive style and is positioned over a horizontal line.

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<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	6/28/2018
File #	

DBPR Agency Clerk    Petition for Variance from Rule 61H1-28.0052(1) (b)  
18 Month Rule

**Petitioner Information:**

Name- Alexa Angela Laurencio  
Address- 14640 Mahogany Ct, Miami Lakes, FL 33014  
Phone Number- (786) 351-4535

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BY:	.....

**Attorney Information:**

Not applicable.

**VW 2018-135**

**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 in 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:**

**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 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 two years and 6 months, as of June 27, 2018. Her plan was to finish the remaining two sections of the CPA exam within the rolling eighteen-month period but she experienced delays due to a heavy workload including multiple auditing "busy seasons" (which required her to work 80+ hours a week for a period of 3 or more months), CPA exam changes enacted April 2017, and the impacts of Hurricane Irma in September 2017.

The petitioner began working at a Big Four public accounting firm in January of 2016, two weeks after graduating from her university with her Bachelors in Science of Accounting and Finance. After her first auditing "busy season," she passed her first exam, FAR, in June of 2016 and then another exam, BEC, in August of 2016. The petitioner took another exam, AUD, in December of 2016 because she had a Notice to Schedule ("NTS") that was to expire in January of 2017. However, due to her heavy workload (new deadlines implemented within her firm and traveling requirements of her client), which resulted in less time to study, she was not able to take time off from work to prepare in advance and she did not pass.

The petitioner planned to retest for the exam before the exam changes that were enacted in April 2017, however, due to another auditing "busy season" she was not able to do so. She sat for the exam, AUD, in late April 2017 and unfortunately found out she did not pass 4 months later, in

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

late August 2017. By the time her score was released in late August she had already planned to study for the next exam, REG, which she planned to take on September 8, 2017. The petitioner took personal time off from work to prepare for the REG exam but due to the news of Hurricane Irma, she was forced to split her time between studying and preparing for the impact of the hurricane (buying and applying shutters to home, looking for gas, looking for and buying necessities, such as food and water, etc. for her family's home, as well as transporting her family members that were unable to drive to safety). The petitioner was not notified that the Prometric testing center was going to be closed for testing until 2 days before the exam (September 6, 2017). As such, she was forced to reschedule her exam during the 4<sup>th</sup> quarter testing window.

The petitioner's FAR exam was set to expire on December 7, 2017. The petitioner believes it was impossible for her to pass two exams prior to her FAR expiration date as she originally intended, since she was dealing with the aftermath of Hurricane Irma, which included mandatory 60+ hour work weeks to make up for lost time serving clients in order to meet November and December firm deadlines. In addition, the petitioner had lost power for a week and a half after the hurricane and there were mandatory curfews imposed which made it extremely difficult for the petitioner to find a place or time to study in preparation for the exams.

Due to another auditing "busy season" (January 2018- March 2018) the petitioner was not able to retest for the exam until after March of 2018. Unfortunately, her BEC exam score expired in February of 2018.

Nonetheless, she persistently continued to study and sit for the remaining sections of the exams there after. After the current year auditing "busy season," the petitioner applied for a leave of absence with her employer in order to dedicate her time to prepare for the exams without having to balance a busy work schedule with studying. She passed the remaining two exams, AUD and REG within her first try and received her scores on June 27, 2018.

Ultimately, the petitioner passed her FAR exam in June of 2016, BEC exam in August of 2016, and then persistently continued to study and sit for the remaining sections of the exams. However, due to the CPA exam changes enacted in April of 2017 (Q2'17), Hurricane Irma and her aftermath (Q3'17), and the increasing workload which resulted in less time to study and fewer opportunities to take the exams because of auditing "busy seasons," which required her to work 80+ hours a week for a period of several months (Q1'17 & Q1'18), the petitioner was not able to pass the remaining sections within the rolling eighteen- month period as intended. Her FAR exam expired on December 7, 2017 and her BEC exam expired on February 22, 2018. After the current year busy season, the petitioner took a leave of absence and finally passed the remaining two sections AUD and REG in Q2'18. The petitioner is requesting that Florida Board of Accountancy kindly grant an extension for the expired credit and believes the variance is justified.

Summary of CPA exam scores:

**CPA Exam Status**

Code	Title	Most Recent		Score Dates	
		Score	Status	Received	Expires
AUD	Auditing and Attestation	87	Credit	2018-06-27	2019-12-25
BEC	Business Environment and Concepts	78	Lost Credit	2016-08-23	2018-02-22
FAR	Financial Accounting and Reporting	77	Lost Credit	2016-06-08	2017-12-07
REG	Regulation	78	Credit	2018-06-27	2019-12-26

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

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

To the petitioner's knowledge, she has met all the education requirements to successfully complete the CPA exam requirements and is of good moral character. The petitioner is well respected among peers and remains diligent and loyal to her accounting career and desire to become a Certified Public Accountant.

**Petitioner Statement:**

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