

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	2/9/2015
File #	2015-01138

**IN RE: PETITION FOR VARIANCE BY  
LEONARDO CAMERO**

**VW 2013-314**

**ORDER GRANTING PETITION**

Petitioner, Leonardo Camero, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on September 18, 2013. The Notice of the petition appeared in the Florida Administrative Register on September 23, 2013, in Volume 39 Number 185; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on December 6, 2013, in Tallahassee, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Mary Ellen Clark, 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, "[c]andidates 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 AUD portion of the CPA examination on November 17, 2011, and credit for that portion of the examination expired on June 7, 2013. Petitioner passed the REG portion of the examination on May 7, 2012, and credit for that portion of the examination expired on November 22, 2013. Petitioner passed the FAR portion of the examination on February 25, 2013, and credit for that portion of the examination

will expire on September 8, 2014. Petitioner passed the BEC portion of the CPA examination on August 3, 2013, and credit for that portion of the examination will expire on February 2, 2015.

4. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of two months beyond the eighteen months provided in rule to retain the passing score on the AUD portion of the examination through August 3, 2013, when he passed the fourth portion of the examination.

#### GROUNDS 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 his circumstances would violate principles of fairness and would impose a substantial hardship on him.

6. Petitioner established that, if he 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 13<sup>th</sup> day of December, 2013,  
by the Florida Board of Accountancy.

  
\_\_\_\_\_  
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 to Leonardo Camero, 10948 NW 67<sup>th</sup> Street, Doral, Florida 33178, 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, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 9<sup>th</sup> day of February, 2013. <sup>2015</sup>

  
Brenda M. Nicks

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	9/18/2013
File #	

**RECEIVED**  
SEP 18 2013  
BY:

September 18, 2013

Florida Board of Accountancy  
240 NW 76<sup>th</sup> Drive, Suite A  
Gainesville, Florida 32607

**VW 2013-314**

Dear Sirs,

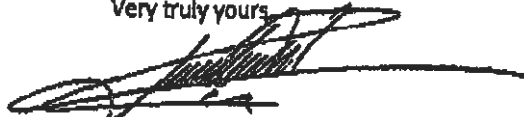
Hereby respectfully request to waive Rule 61H1-28.0052(1)(b), FAC for the credit lost on the Auditing & Attestation exam for a medical emergency experienced.

Please find enclosed the following:

1. Petition for Variance from Rule 61H1-28.0052(1)(b), 18 month rule.

Documentation support is available upon request.

Very truly yours



Leonardo Camero  
Jurisdiction: FLORIDA  
Jurisdiction ID: 00700422  
Licensure Application #: 265967  
(786)487-0795  
[LCAMERO@GMAIL.COM](mailto:LCAMERO@GMAIL.COM)  
10948 NW 67<sup>th</sup> Street, Doral, FL 33178

**PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)  
18 Month Rule**

**Petitioner Information:**

Leonardo Camero  
10948 NW 67<sup>th</sup> Street,  
Doral, FL 33178

Jurisdiction ID # 00700422  
Telephone: (786)487-0795  
Lcamero@gmail.com

**Attorney Information:**

Not Applicable

**Applicable Portions of the rules:**

**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:**

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 substantial hardship or a violation of the principles of fairness that would justify a variance for the petitioner:**

Petitioner spent a week at the hospital on February 2012. Moreover, petitioner was under medical treatment for 9 months while studying and sitting for the last 3 exams. The temporary illness he suffered prevented him from passing his four exams inside the eighteen-month period.

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

To the petitioner's knowledge, he has met all education requirements and is of good moral character. Therefore, petitioner establishes that the purpose of the underlying statute, Section 473.306, Florida Statutes, would be met by granting a variance from paragraph 61H1-28.0052(1)(b), F.A.C. Petitioner also establishes that applying the requirements of the aforementioned rule to his circumstances would violate principles of fairness and impose substantial hardship.

**Petitioner statement:**

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