

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	7/16/2018
File #	2018-05659

**IN RE: PETITION FOR VARIANCE BY  
MONAZ PATEL**

**VW 2018-079**

**NOTICE OF INTENT TO DENY PETITION**

Petitioner, Monaz Patel, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on April 19, 2018. The Notice of the petition appeared in the Florida Administrative Register on May 1, 2018, in Volume 44 Number 85; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on June 14, 2018, in Orlando, 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 REG portion of the CPA examination on September 9, 2015, and credit for that portion of the examination expired on March 9, 2017. Petitioner passed the BEC portion of the CPA examination on December 8, 2015, and credit for that portion of the examination expired on June 8, 2017. Petitioner passed the AUD portion of the examination on August 15, 2017, and credit for that portion of the examination will expire on February 15, 2019. Petitioner passed the FAR portion of the

examination on February 5, 2018, and credit for that portion of the examination will expire on August 5, 2019.

4. During the 18-month window, Petitioner states that based upon complications during and after a pregnancy, she was on medical leave from her employment from May 16, 2016 through October 20, 2016, and only able to return to work after that date if she worked from home, as instructed by her doctor. Petitioner states that during this period she had to postpone taking two portions of the examination. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of ten (10) months and twenty-seven (27) days beyond the eighteen months provided in the rule to retain the passing score on the AUD portion of the examination until February 5, 2018, when she passed the fourth portion of the examination.

#### **GROUND FOR DENIAL**

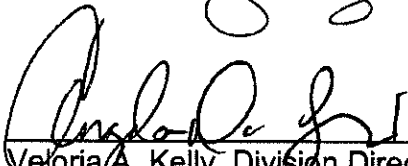
The Board determined the petition should be denied on the following grounds:

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

6. Petitioner further failed to establish 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 <sup>6-</sup> 10 day of July, 2018, by  
the Florida Board of Accountancy.

  
Victoria 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 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.

Jonathan Zachem, Secretary

Rick Scott, Governor

## MEMORANDUM

**TO:** Paul Waters, Deputy Secretary

**FROM:** Veloria A. Kelly, Director /s/ *Veloria A. Kelly*

**SUBJECT:** Delegation of Authority

**DATE:** July 7, 2018

---

I, Veloria Kelly, hereby delegate to Angela Francis, signature authority in my absence on July 9-13, 2018.

All documents signed on my behalf should have a copy of this Delegation of Authority attached.

**Certificate of Service**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified mail to Monaz Patel, 608 Woodland Creek Blvd, Kissimmee, Florida 34744, 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 16<sup>th</sup> day of July, 2018.

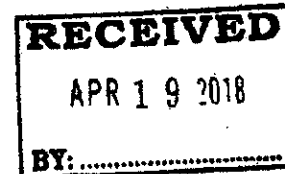
Brandon M. Nicks

**VW 2018-079**

<b>FILED</b>	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	4/19/2018
File #	

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

Monaz Patel  
608 Woodland Creek Blvd  
Kissimmee, FL 34744  
(407) 873-1640

**Applicable Portions of the rules:**

**61HI-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:**

I, the petitioner, Monaz Patel request that the Board of Accountancy please waive Rule 61HI-28.0052(1) (b), FAC stated above due to the following circumstances.

After I passed my first CPA exam (Regulation), I became pregnant and had complications during and after pregnancy. I was on a medical leave from 5/16/16 – 10/20/16 from my employment and was only able to return to work if I worked from home as indicated by my doctor. Due to my medical condition, I had to postpone taking 2 of my CPA examinations. I have submitted proof of my medical leave and my medical condition in addition to this letter.

Furthermore, I submitted a letter to the Board of Accountancy in August 2016 asking how I would be able to extend the 18 month timeframe and I was informed the following by email:

“In response to your letter requesting an extension of the 18 month rule to pass the remaining parts of the CPA exam, you will need to pass all four parts of the exam and submit an application for licensure before you can submit a petition to waive the 18 month rule”.

Correspondence attached from the Florida Board of Accountancy

In response, I have passed all 4 parts of the CPA exam (all on the first try) and have submitted an application for licensure. Thus, please accept this letter and supporting documents as a petition to waive the 18 month rule as I was informed above.

**RECEIVED**

APR 25 2018

DBPR Agency Clerk

I, the petitioner, seek a permanent variance from Rule 61H1-28.0052(1) (b), F.A.C. I thank you in advance for your assistance in this matter and greatly appreciate your time. If there are any further questions/concerns, please do contact me at (407) 873-1640 or email: [mvesu562@yahoo.com](mailto:mvesu562@yahoo.com). Thank you once again.

Sincerely,



Monaz Patel