

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
SASHA HARRISON**

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<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	<b>3/23/2015</b>
File #	<b>2015-02618</b>

**VW 2014-425**

**ORDER GRANTING PETITION**

Petitioner, Sasha Harrison, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on November 13, 2014. The Notice of the petition appeared in the Florida Administrative Register on December 1, 2014, in Volume 40 Number 231; no comments by interested persons were received. The petition was heard at a duly-noticed public telephonic meeting of the Board of Accountancy on March 6, 2015. 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 BEC portion of the CPA examination on June 12, 2012, and credit for that portion of the examination expired on December 11, 2013. Petitioner passed the REG portion of the examination on August 22, 2012, and credit for that portion of the examination expired on February 21, 2014. Petitioner passed the AUD portion of the examination on June 8, 2013, and credit for that portion of the

examination expired on December 7, 2014. Petitioner passed the FAR portion of the CPA examination on February 25, 2014, and credit for that portion of the examination will expire on August 24, 2015.

4. Petitioner experienced unexpected family health concerns that prevented her from completing the examination timely. 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 the rule to retain the passing score on the BEC portion of the examination through February 25, 2014, 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 17<sup>th</sup> day of March, 2015,  
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, 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 Sasha Harrison, 300 E Club Circle #209, Boca Raton, Florida 33487, 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 23<sup>rd</sup> day of March, 2015.

  
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**FILED**

Department of Business and Professional Regulation

Deputy Agency Clerk

CLERK Brandon Nichols

Date 11/13/2014

File #

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

**Petitioner Information:**

Sasha Harrison  
300 E. Club Circle #209  
Boca Raton FL, 33487  
(561) 843-9692

NOV 13 2014

**Attorney Information:**  
Not Applicable

**VW 2014-425**

**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 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 Sasha Harrison request that the Board of Accountancy please waive Rule 61H1-28.0052(1)(b), FAC stated above due to the following circumstances.

**Specific facts that demonstrate a hardship that would justify a variance for the petitioner:**

My life changed drastically in the past few years as a result of the events that happened to my family member (fiance) Derek Cardona. These situations affected me tremendously, because we are the only support each other has and it's been that way since we started college at the end of 2005, and until present day.

**The hardships that have affected Derek Cardona and I both financially and emotionally:**

On Feb 26, 2011 Derek's brother was murdered and he had to pay for funeral expenses, so I had to pay Derek's half of the rent, In early 2012 we began fighting a political asylum case for his other brother and he is currently living with us and we take care of his expenses because he cannot work and support himself due to his circumstance and I had

to read to Derek all the laws and rules he researched because he has a reading disability, also in 2012 there was an attempted assassination on his mother and she suffered multiple stab wounds and almost died. We had to dip into what very little money we had and somehow come up with more to pay for his mother's hospital stay and for someone to protect her both in and out of the hospital. In 2013 Derek was extremely sick, he was diagnosed with pancreatitis and a pseudo cyst and he nearly died. I had stayed by his bedside in the intensive care unit so I could be his advocate and speak on his behalf because he wasn't in the state of mind to speak to and comprehend what the doctors were telling him, I also had to take care of things that he needed to get done outside of the hospital such as clothes, and other prescribed medication he was taking. I had no other choice but to stop everything I was doing. Approximately two months after getting out of the hospital the doctors were still indecisive to whether or not they should perform surgery on him because the pseudo cysts had caused a lot of fluid to leak into his vital organs and started to rot his organs. In Sept. 2014 and November 2014 Derek was hospitalized for pancreatitis and pancreatitis and a pseudo cyst with a tail respectively.

We both have made education our priority and it's something we don't take lightly, we took care of our problems and never asked for handouts, even when my NTS had expired I didn't ask for a refund because we know everyone has problems in life. I have passed my first two tests back to back; had it not been for these unusual circumstance I would have completed the other two within that year, but instead I didn't pass the third exam until a year later and the fourth (FAR) exam I just missed it by three points within the time frame (early December) and passed it approximately 3 months later (received score in end of February). I am extremely confident that this would have never been the case had these extreme unusual situations never taken place. Previously I had contacted the Florida Board of Accountancy to extend an extra window and prevent my score from being expired. Approximately about a month later I was advised to take my last exam, and upon passing my last exam I needed to submit a written request explaining my situation in order to recover my score that expired in December 2013, as well as any that would expire before being granted permission to extend the 18 month time frame so that all my exams would be within the time frame. I did this, and then was advised to wait till I apply for licensure. I am now applying for licensure, but in Colorado and they need my scores.

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

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

**Petitioner Statement:**

I am seeking a permanent variance from Rule 61H1-28.0052(1)(b), FAC

As I stated before I have never asked for a handout. I am asking for some compassion with regard to these unusual and extreme events that directly impacted my CPA exams. I need be, we will request a statement from both Derek's doctor and asylum lawyer to corroborate my claim.

Thank you for your consideration.

Sincerely,  
Sasha Harrison