

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/27/2018
File #	2018-07027

**IN RE: PETITION FOR VARIANCE BY
LISA VALDES**

VW 2018-098

ORDER GRANTING PETITION

Petitioner, Lisa Valdes, filed an amended petition for a temporary variance from the requirements of Rules 61H1-31.004 and 61H1-33.006(2)(a), Florida Administrative Code (FAC), on July 19, 2018. The notice of the petition appeared in the Florida Administrative Register on July 24, 2018, in Volume 44 Number 143; 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 a licensed certified public accountant whose license reverted to delinquent status on January 1, 2018, after she failed to timely submit evidence of completing the required number of continuing professional education (CPE) hours and pay the renewal fee for her CPA license by December 31, 2017.
2. Petitioner has completed the CPE hours required for the biennium ending December 31, 2017. Both she and her husband have been ill with serious medical conditions. Hurricane Irma destroyed Petitioner's home in September, 2017.
3. Rule 61H1-31.006, FAC, provides that the application fee for reactivation of an inactive status license to active status shall be \$250.00; for reactivation of a delinquent

status license to active, \$250.00. In all cases completion of the requirements of Rule 61H1-33.006, F.A.C., shall be required for reactivation.

4. Rule 61H1-33.006(2)(a), FAC, provides that an applicant for reactivation shall satisfy the requirements of their most recent biennium while active plus 40 additional CPE hours.

5. Petitioner had completed the number of CPE hours required for her most recent biennium and seeks a temporary variance from Rule 61H1-33.006(2)(a), FAC, to waive the requirement for completing the additional 40 hours of CPE required to reactivate a delinquent license and and from Rule 61H1-31.002, FAC, for paying the delinquency fee.

GROUND FOR APPROVAL

The Board determined that the petition for variance should be granted on the following grounds.

6. Petitioner established that the purpose of the underlying statutes, Sections 473.312 and 473.313, Florida Statutes, would be met were she to be granted a variance from the rule.

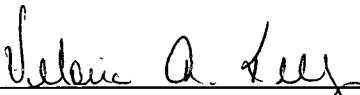
7. Petitioner further established that the Board's application of Rules 61H1-31.006 and 61H1-33.006(2)(a), FAC, to her circumstances would violate principles of fairness and impose a substantial hardship on her.

It is therefore **ORDERED** that the petition be **GRANTED**.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 20th day of August, 2018,

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 76th 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, 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, 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 Lisa Valdes, 21725 SW 99th Avenue, Miami, Florida 33190; and to, Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Senior Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 27th day of August, 2018.

Brandon M. Nichols

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	7/19/2018
File #	

Lisa Valdes
21725 SW 99th Avenue, Miami, Florida. 33190
Email: lisimbuono@gmail.com
Cell: 786-334-8870

Amended

Division of Certified Public Accountants
Department of Business and Professional Regulation
Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, Florida 32607

VW 2018-098

April 24, 2018

Re: Expired License AC43364

Dear Sir / Madam,

I am writing on behalf of myself regarding my CPA license that expired December 31, 2017 where we had every intention of paying the annual dues and confirming to my having completed all required CPE's timely. Unfortunately my husband, a disabled veteran, suffered a severe PTSD episode in 2016 for which he had to be hospitalized for an extended period of time. This same year we bought a new home. In addition, the stress from my husbands diagnosed severe PTSD and the accompanying financial difficulties gave me my first chronic condition, which rendered me immobile for weeks and, to this day, keeps me home sick on many days. Additionally, we have children, and, in late 2017, Hurricane IRMA came to south Florida and we live in a mandatory evacuation zone. The damage to our home from the hurricane forced us to obtain a loan with the Small Business Administration in order to make our home livable again and the effect of all these has left us financially upside down, not to mention overwhelmed with obligations and little time or money to meet these.

Due to our difficult health and financial circumstances at this time we are asking for your consideration regarding paying the \$375 owed the Board to reinstate my expired license. We do not have the funds to pay this at this time and are overwhelmed by health and financial difficulties. We are also asking your consideration in the additional CPE's now required of me for my license expiring. You have my CPE log showing all required courses completed timely for filing in 2017, as this was my intention, and the accompanying certificates. The Sections related to the rules we are asking to be waived here are:

Section 473.305, FS, "authorization for the delinquency and reactivation application fees", and; Sections 473.312 and 473.313, FS, "the authorization for the all continuing education rules".

We are asking to have a waiver/ variance for the following rules:

RECEIVED
JUL 19 2018
DBPR Agency Clerk

- Rule 61H1-31.004, FAC - Delinquency Fee - A delinquent status licensee shall pay a delinquency fee of \$25.00 when the licensee applies for active or inactive status. *Rulemaking Authority 455.271, 473.305 FS. Law Implemented 455.271, 455.2281, 473.305 FS. History-New 1-7-13, Amended 10-12-17.*
- Rule 61H1-31.006, FAC - Reactivation Fee - The application fee for reactivation of an inactive status license to active status shall be \$250.00; for reactivation of a delinquent status license to active, \$250.00. In all cases completion of the requirements of Rule 61H1-33.006, F.A.C., shall be required for reactivation. *Rulemaking Authority 473.305, 473.313 FS. Law Implemented 473.305, 473.313 FS. History-New 1-7-13.*
- Rule 61H1-36.006(2)(a), FAC - Failure of the certified public accountant to timely pay any assessed administrative fines or costs (40 additional hours of CPE for activation). *Rulemaking Authority 455.2235 FS. Law Implemented 455.2235 FS. History-New 11-21-94, Amended 7-23-06, 12-10-09.*

Please note, my new mailing address is:

21725 SW 99th avenue
Miami, Florida 33190

Thank you for your consideration during this trying time my family is going through.

Lisa Valdes