

Withdrawn

<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	11/6/2015
File #	

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

**Petitioner Information:**

Eisa M Morales  
11332 SW 180 ST  
Miami, FL 33157

Jurisdiction ID Florida 00754987  
National Candidate ID: 594418

733D  
NOV 06 2015  
*[Signature]*

**VW 2015-281**

**Attorney Information:**

Not Applicable

**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.**

Candidate 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 violation of the principles of fairness that would justify a variance for the petitioner:**

The petitioner has been working in public accounting for 2 years and concurrently sat for the CPA Examination as an applicant in the State of Florida. She has passed all 4 portions of the exam, however, not within a rolling eighteen-month period (refer to table below) but 19 months and 5 days from the time she passed her first exam to the time she took the last exam. While sitting for the exam, additional course materials were added. Additionally, The petitioner was unable to focus on a specific exam section until she passed as BEC due that some candidates who take BEC section might experience delays due to the written communication task that is included within the exam. Additionally the Petitioner took the first exam BEC at the beginning of January, just before the start of busy season as the long hours and work commitment prevented from the petitioner to study the hours necessary to pass the exam during the first four months

of the year; nonetheless, the petitioner continued to take two exams for window period until all the sections were passed. Attached find notifications of all the exams taken which includes a total of 18 paid NTS and 16 exams taken in a period of 2 years and 7 months. Additionally the petitioner took exams towards the beginning of the window period as indicated below which meant that she had to wait almost a full month to get her results and start studying for another section.

The petitioner is applying for Licensure by Endorsement In the State of Florida and requesting that the Florida Board of Accountancy grant an extension for the expired score and accept his application to be a CPA in the State of Florida.

Exam	NTS Section ID	Exam Date	Notification Date	Expiration Date	Score
BEC	5240214	1/10/2014	2/4/2014	8/3/2015	76
FAR	5577930	10/7/2014	11/4/2015	5/3/2016	78
AUD	5667000	2/25/2015	3/10/2015	9/9/2016	82
REG	5831255	10/5/2015	11/4/2015	5/3/2017	82

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

To the petitioner's knowledge, he has met all the education requirements and is of good moral character.

**Petitioner statement:**

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

**VW 2015-281**

<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
<small>CLERK</small>	<b>Brandon Nichols</b>
<small>Date</small>	<b>12/9/2015</b>
<small>File #</small>	

**From:** Elsa M Morales [<mailto:Elsa.Morales@ey.com>]  
**Sent:** Wednesday, December 09, 2015 8:51 AM  
**To:** Evans, Richard  
**Subject:** RE: Inquiry

Good Morning Mr. Evans,

I hope you had a wonderful Thanksgiving and your holiday season is off to a great start. I want to share with you that I passed BEC. I got the scores early this morning so there is no need to continue with my petition to the board. I was to thank you for all your help and guidance during the petition process.

Have a wonderful day!

**Elsa M. Morales | Assurance Services**

Ernst & Young, LLP  
Office: 305 415 1541 | [elsa.morales@ey.com](mailto:elsa.morales@ey.com)