

<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
<small>Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	<b>6/10/2015</b>
File #	

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

**Petitioner Information:**

Name: Karen Forbes  
Address: 1421 SW 67 Ave, Apt 56  
Miami, FL 33144  
Phone: (786) 704-5095  
Email: karenmf28@yahoo.com  
Jurisdiction ID: 00747412

**VW 2015-143**

**Attorney Information:**

Not Applicable

**Applicable Portions of the Rules:**

Rule 61H1-28.0052(1)(b), FAC which states:

"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 of the Statute the Rule is Implementing:**

Section 473.306, Florida Statutes-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 petitioner's personal circumstances.

**Specific facts that demonstrate a violation of principles of fairness and a substantial hardship would justify a waiver of variance for the petitioner:**

The petitioner received her first score for the CPA Examination on 05/23/2013 for the AUD section. After receiving a failing score of 74 for this first attempt the petitioner was not able to continue testing due to the fact she accepted a full time position at Royal Caribbean Cruises, LTD as a Staff Accountant on 06/13/2013. The petitioner accepted the position because she had begun a ten month program to complete her Master of Accounting on 01/08/2013 and needed a source of income to cover the three subsidized loans she accepted to pay for the program. The petitioner had also paid for her CPA Examination study materials out of pocket. The petitioner could not effectively continue to study for the CPA Examinations while being both a full-time student and a full-time employee. However, once the petitioner completed her Master of Accounting program on

10/10/2013 she was able to resume her studies for the CPA Candidacy. On 12/18/2013 the petitioner received her passing score for the AUD section.

Unfortunately, at the start of 2014, her responsibilities Royal Caribbean Cruises, LTD increased due to the anticipated expansion of the cruise line fleet and changes in the data management and reporting systems. The petitioner began to work longer hours on a daily basis.

Additionally, the candidate began to experience several personal problems when her grandmother's health deteriorated and her disabled mother's housing situation became unbearable.

The petitioner's grandmother, Mireya Montenegro, began to experience severe lung congestion and asthma in March 2014. The grandmother needed increased medical attention and personal care. The petitioner dedicated a lot of time to her grandmother during this time. In her state of unrest, the grandmother spilled some hot tea on her thighs and received second degree burns. The burns were treated by a nurse who completed house visits every couple of days for a few weeks starting 04/17/2014. On the last day of her visits, the nurse said that the grandmother's lung condition looked very bleak and that the grandmother should be taken to the emergency room as soon as possible. That same day the petitioner took her grandmother to the emergency room. Her grandmother was admitted into the hospital for five days, from 04/30/2014 to 05/04/2014, because it was diagnosed that she was suffering from pneumonia. During her stay at the hospital, the petitioner never left her grandmother's side because the grandmother started to hallucinate under the effects of the medication and could not be left alone. Thankfully, after the fourth day her grandmother's health showed signs of improvement. After receiving a blood transfusion the last night, the grandmother was released from the hospital and soon made a full recovery.

The petitioner's mother, Regla Forbes, is disabled due to depression and anxiety problems. Since June 2013, the petitioner's mother began to experience an unbearable housing situation due to an increase of crime in her neighborhood. In the HUD housing development complex, Gwen Cherry Apartments, where the petitioner's mother lived there were multiple gun shots heard just a few feet from her house every night. The petitioner's mother's anxiety worsened as she feared for her life. The petitioner assisted her mother by going to several meetings in order to report the shootings and get a housing transfer for her mother. The police and the complex manager were made aware of the issue but the gunshots continued on and off for the rest of the 2013 and 2014. At the beginning of 2014, the gang related crime activities around her mother's neighborhood increased in intensity and the petitioner's efforts to get her mother a transfer resumed. The petitioner dedicated her evenings to her mother by staying with her in the evenings since her mother's anxiety had worsened. Additionally, she helped her mother temporarily relocate to her grandmother's apartment. On 05/23/2014 the petitioner's mother attended an appointment with the Applicant Center Leasing office and was offered a transfer to an improved location. Finally, on 06/26/2014 the petitioner's mother signed the lease for her new apartment which she moved into the next day. The petitioner helped her mother move and settle into her new apartment.

During this time the petitioner was only able to test once for the FAR section. She received a failing score on 03/10/2014.

Meanwhile, at the petitioner's job at Royal Caribbean Cruises, LTD, the petitioner continued to work longer hours than she had in 2013. This situation was exacerbated when a fellow staff employee resigned and the department was understaffed for four months (October 2014 – January 2015). At this point the petitioner was working an average of 12 hours daily. On 01/28/2015 the petitioner interviewed for a lateral job position at the University of Miami's Miller School of Medicine which she started on 03/30/2015.

After starting her new position, the petitioner's work-life balance greatly improved. She has since dedicated herself to passing the remaining CPA Examinations. On 05/05/2015, the petitioner received her passing score for the FAR section. Moreover, on 06/09/2015, the petitioner received her passing score for the BEC section. The petitioner plans to take the REG section of the CPA Examination in August 2015.

Unfortunately, the petitioner's AUD credit will expire on 06/17/2015. If it were not for the aforementioned circumstances the petitioner is sure she would have been able to successfully pass all four sections of the CPA Examination within the eighteen months in accordance to Rule 61H1-28.0052(1)(b). Therefore, applying the rule despite the petitioner's circumstances would violate principles of fairness and impose substantial hardship.

The petitioner is requesting a twelve month temporary variance from Rule 61H1-28.0052(1)(b), FAC. The additional twelve months would allow her to pass the remaining sections of the CPA Examination without having to retake the AUD section.

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

The petitioner has met all the educational requirements and is of good moral character. The petitioner is dedicated and loyal to her Accounting career and desire to become a Certified Public Accountant.

**Petitioner Statement:**

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

Dated this 10<sup>th</sup> day of June, 2015

  
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**Signed: Karen Forbes**

From: Karen Forbes [mailto:karenmf28@yahoo.com]  
Sent: Thursday, June 18, 2015 4:38 PM  
To: Applications, CPA  
Cc: Evans, Richard  
Subject: Re: Revised Petition - Karen Forbes

<b>FILED</b>	
<small>Department of Business and Professional Regulation</small>	
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Good afternoon Richard,

**VW 2015-143**

I hope you are well.

Per our conversation earlier today, I wish to retract my petition to the Board of Accountancy regarding Rule 61H1-28.0052(1)(b).

I will resubmit my petition once I have pass the last section of the CPA Examination (REG) and have applied for the CPA license.

Thank you,  
Karen

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On Wed, 6/10/15, Karen Forbes <karenmf28@yahoo.com> wrote:

Subject: Revised Petition - Karen Forbes  
To: [cpa.applications@myfloridalicense.com](mailto:cpa.applications@myfloridalicense.com)  
Cc: [Richard.Evans@myfloridalicense.com](mailto:Richard.Evans@myfloridalicense.com)  
Date: Wednesday, June 10, 2015, 11:40 AM

Good morning Richard,

I hope all is well.

Per our phone conversation yesterday, please see attached my revised petition for the Board of Accountancy. The petition now references the correct Rule 61H1-28.0052(1)(b). It also includes information regarding my passing score for BEC which I received on 06/09/2015.

Thank you very much for reaching out to me and giving me the opportunity to revise my petition.

Please let me know if you need any additional information.

Best regards,  
Karen Forbes