

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	6/11/2018
File #	2018-04438

**IN RE: PETITION FOR VARIANCE BY  
BEATRIZ HERNANDEZ GOLIK**

**VW 2018-053**

**ORDER GRANTING PETITION**

Petitioner, Beatriz Hernandez Golik, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on April 3, 2018. The Notice of the petition appeared in the Florida Administrative Register on April 11, 2018, in Volume 44 Number 71; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on May 4, 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 June 7, 2016, and credit for that portion of the examination expired on December 7, 2017. Petitioner passed the BEC portion of the CPA examination on February 22, 2017, and credit for that portion of the examination will expire on August 22, 2018. 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 March 7, 2018, and credit for that portion of the examination will expire on September 7, 2019.

4. During the 18-month window, Petitioner states that due to delayed examination scores, she did not receive her passed AUD score until August 15, 2017. Petitioner was scheduled to take the FAR examination in September 2017, but the examination was cancelled due to Hurricane Irma. She rescheduled the FAR examination for December 2017, but failed that portion of the examination. Petitioner rescheduled the FAR examination for February 2018 and successfully passed. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of three (3) months and eighteen (18) days beyond the eighteen months provided in the rule to retain the passing scores on the REG portion of the examination, when she passed the fourth portion of the examination on March 7, 2018.

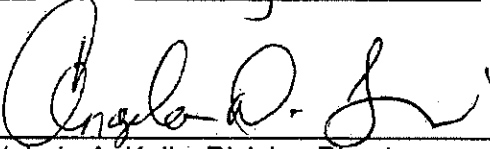
#### **GROUND FOR APPROVAL**

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 31<sup>st</sup> day of May, 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 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 mail to Beatriz Hernandez Golik, 7890 SW 76th Terrace, Miami, Florida 33143, 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 11<sup>th</sup> day of June, 2018.

*Brandon M. Nichols*

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PS Form 3800, August 2005	

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:** May 23, 2018

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I, Veloria Kelly, hereby delegate to Angela Francis, signature authority in my absence on May 24-31, 2018.

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

FILED

Department of Business and Professional Regulation

Deputy Agency Clerk

CLERK Brandon Nichols

Date 4/3/2018

File #

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

**Petitioner Information:**

Name: Beatriz Hernandez Golik  
Address: 7890 SW 76 Terrace, Miami, Fl 33143  
Phone: 305-323-3446  
Email: [Kiikas@Mac.com](mailto:Kiikas@Mac.com)

**VW 2018-053**

**Attorney Information:**

Not Applicable

**RECEIVED**  
April 3, 2018

**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:**

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

The petitioner has been working in a certified public accounting firm for 4 years. She worked and studied full time from November 2015 through November of 2016 during which time she passed REG on June 2016 and failed AUD in November of 2016. Petitioner reduced her work schedule and shifted her focus to BEC in November of 2016 to assist in the care of her father-in-law who was in the final stages of Cancer disease and required extra care that the entire family had to provide while continuing to study for her BEC exam. Petitioner's Father-in-law passed away in February of 2017 and petitioner passed BEC in February of 2017.

Petitioner aggressively shifted her studies back to AUD and sat for the AUD exam in March 2017 before the busy tax season but failed to pass the exam. Due to high work demands petitioner had to work full time and reduce her studies during the 2017 busy tax season. In May of 2017, petitioner sat for the AUD exam. Due to the changes in the structure of the CPA exam and the delay in

releasing the scores, petitioner did not receive her passing score on the AUD exam until August 2017. In July of 2017 the petitioner's husband was laid-off from his job causing an additional amount of stress and although the petitioner had immediately started studying for FAR after taking the AUD exam the delay of the score release which was not until late August of 2017 along with the knowledge of her upcoming deadline in December, the monetary pressure due to her husband's temporary unemployment and working full time was a highly stressful situation that was not conducive for proper studying.

Petitioner had her appointment to sit for her final CPA exam on September 8, 2017. At that point in time if the petitioner had not passed the exam she knew she had one more chance to take and pass the exam before losing credit for her 1<sup>st</sup> exam. Unfortunately, the exam was cancelled because of a state of emergency declared in the State of Florida due to Hurricane Irma. Petitioner was without power for several weeks and had to resume to a full-time work schedule a week after the storm had passed. Petitioner rescheduled her exam for December, 2017. She took the exam under a great deal of anxiety due to the knowledge of her upcoming deadline and failed the FAR exam she took in December. She immediately took a leave of absence from work and rescheduled to sit for the FAR exam. Petitioner successfully passed the FAR exam in February, 2018, twenty months after receiving her 1<sup>st</sup> passing score on REG.

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

To the petitioner's knowledge, she 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), FAC.