

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	2/22/2018
File #	2018-01334

**IN RE: PETITION FOR VARIANCE BY
JENNIFER VANESSA TRUJILLO**

ORDER GRANTING PETITION

VW 2018-009

Petitioner, Jennifer Vanessa Trujillo, filed a petition for a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (FAC), on January 12, 2018. The Notice of the petition appeared in the Florida Administrative Register on January 23, 2018, in Volume 44 Number 15; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on February 2, 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 December 8, 2015, and credit for that portion of the examination expired on June 8, 2017. Petitioner passed the BEC portion of the CPA examination on August 3, 2016, and credit for that portion of the examination expired on February 3, 2018. Petitioner passed the AUD portion of the examination on September 19, 2016, and credit for that portion of the

examination will expire on March 19, 2018. Petitioner passed the FAR portion of the examination on December 6, 2017, and credit for that portion of the examination will expire on June 18, 2019.

4. Petitioner states that due to unpredictable changes in her immigration status, working full time, studying for her MBA degree, and the loss of her vehicle on two separate occasions due to car accidents, diminished her opportunities to pass the all four sections of the CPA examination within the 18 month window. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of four (5) months and twenty-nine (29) days beyond the eighteen months provided in the rule to retain the passing scores on the BEC portion of the examination, when she passed the fourth portion of the examination on December 8, 2015.

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 19th day of February, 2018,

by the Florida Board of Accountancy.

Veloria A. Kelly
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, 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 Jennifer V. Trujillo, 527 Sea Hills Drive, Destin, Florida 32541, 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 22nd day of February, 2018.


Brenda M. Nibbs

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	1/12/2018
File #	

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

Petitioner Information:

Jennifer Vanessa Trujillo
527 Sea Hills Drive
Destin FL 32541
(850)714-4332

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BY:

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Attorney Information:

Not Applicable

Applicable Portions of the rules:

61H1-28.0052(1)(b) Number of Sittings, 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 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 at a certified public accounting firm for over three years. At the end of her first year working (year 2014) the petitioner had passed the Auditing and Attestation section of the CPA exam. In September, the petitioner was involved in a car accident and lost her vehicle. At the end of the year, the petitioner had to leave her job due to the timing of her F-1 OPT visa (Optional Practice Training, which allows graduated international students to work in the field of study for one year). The petitioner then returned to school as an international student and pursued her MBA degree starting January 2015. During the year, the petitioner was enrolled full-time in the graduate program and studied for the CPA exam. The increase of scholar responsibilities and physical stress resulting from her then uncertain future legal status did not allow the petitioner to fully focus on the remaining sections of the CPA exam. The petitioner was not able to obtain passing scores for the Regulation and Business Environment and Concepts sections taken in 2015.

The petitioner was sponsored by her employer and was able to start working again in October 2015. Five days after starting her job, the petitioner was involved in a second car accident in which she lost her vehicle and had health complications as a result of hip injuries. In December 2015, the petitioner received a passing score in her Regulation section of the exam, which is the score the petitioner is asking for an extension (expired on 06/08/17).

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During the year 2016, the petitioner continued working full-time, studying for graduate courses and studying for the CPA exam. In 2016, the petitioner received passing scores for Business Environment and Concepts and Auditing and Attestation sections (Auditing and Attestation section was retaken because the score had expired). In August 2017, the petitioner graduated from her MBA degree; and in December 19, she received a passing score in the Financial and Reporting section.

The petitioner's opportunities to pass the CPA exam during the 18 month window were diminished due to unpredictable changes regarding her immigratory status, working full-time hours, studying for her MBA degree, and car accidents. The petitioner has nearly sat for all testing windows since passing her first CPA exam in 2014 but has not been able to fulfil the 18 month requirement due to the aforementioned circumstances.

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 61HI-28.0052(1)(b), F.AC.

Sincerely,



Jennifer Vanessa Trujillo

(850)714-4332

Jurisdiction ID: 00763349

National Candidate ID: 000000000652863

Email: jevatrujillo@gmail.com