

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
BLANCA M. AQUINO**

VW 2019-053

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Blanca Aquino, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on March 21, 2019. The Notice of the petition appeared in the Florida Administrative Register on March 28, 2019, in Volume 45 Number 61. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Florida Board of Accountancy ("Board") on May 17, 2019, in Tampa, Florida. Petitioner was present and was not represented by counsel. The Board was represented by Rachelle Munson, Assistant Attorney General. The Petition is incorporated by reference herein and attached to this notice.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. **Rule 61H1-28.0052(1)(b), F.A.C.**, provides in pertinent 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.

2. Petitioner passed the AUD portion of the CPA examination on March 20, 2017, and credit for that portion of the examination expired on September 20, 2018. Petitioner passed the REG portion of the examination on March 19, 2018, and credit for that portion of the examination will expire on September 19, 2019. Petitioner passed the BEC portion of the examination on September 10, 2018, and credit for that portion of the examination will expire on March 10, 2020. Petitioner passed the FAR portion of the CPA examination on March 18, 2019, and credit for that portion of the examination will expire on September 18, 2020.

3. Petitioner states that on November 9, 2018, she presented an initial petition to the Board,

which was denied, requesting an extension of eight (8) months and twenty-one (21) days beyond the eighteen months established for exam passage. She further notes that during the time she filed the initial petition, she was a victim of domestic violence, hospitalized, and evacuated her home due to Hurricane Irma.

4. Petitioner confirmed that she took the FAR portion of the examination again on March 9, 2019 and received a passing score effective March 18, 2019. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of five (5) months and twenty-seven (27) days beyond the eighteen months provided in the rule to pass all sections of the examination.

GROUND FOR APPROVAL

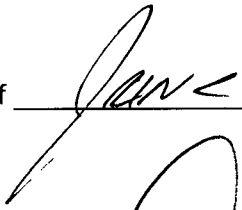
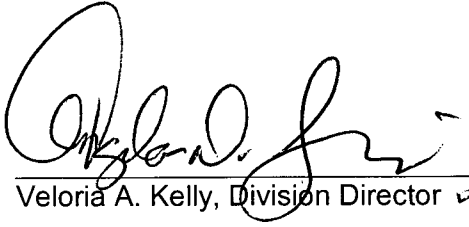
The Board determined the petition should be granted on the following grounds:

5. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., 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, F.S.

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

DONE AND ORDERED this 17th day of June, 2019, by the
Florida Board of Accountancy.

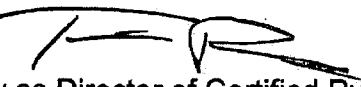


Veloria A. Kelly, Division Director ✓

Halsey Beshears, Secretary

Ron DeSantis, Governor

MEMORANDUM

TO: Angela Francis, Senior Management Analyst Supervisor

FROM: Tim Page, Deputy Secretary 

SUBJECT: Delegation of Acting Authority as Director of Certified Public Accounting

DATE: June 5, 2019

To ensure the continuity of ordinary business and the efficient provision of services by the Department's Division of Certified Public Accounting, I, Tim Page, in capacity as Deputy Secretary of Professional Regulation, hereby designate Angela Francis, Senior Management Analyst Supervisor, to take actions with the signature authority of the Director of Certified Public Accounting on all matters of official business required of the Division pursuant to law, rule, or agency policy, to the extent such actions may be required during the period of vacancy in the position of Director of Certified Public Accountancy.

During the effective period of this designation, I remain available for consultation on actions of the Division taken pursuant to this designation. A copy of this memorandum should be attached to all documents signed under the authority designated herein.

This designation of signature authority shall terminate upon the effective date of appointment of a Director of Certified Board of Accounting or upon written notice of if such termination is necessary on an earlier date.

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NOTICE OF RIGHT TO HEARING

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 **Blanca Aquino**, 3528 Plantation Way, #506, Naples, FL 34112; and to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and by electronic delivery to: Rachelle Munson, Assistant Attorney General, at Rachelle.Munson@myfloridalegal.com this 12th day of June, 2019.

Brandon M. Nichols

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	3/21/2019
File #	

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

Petitioner Information:

Blanca M. Aquino
3528 Plantation Way # 506
Naples, FL 34112
941-889-9833

Attorney Information:

Not Applicable

VW 2019-053

RECEIVED
MAR 21 2019

**DIVISION OF CERTIFIED
PUBLIC ACCOUNTING**

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

The petitioner was approved by NASBA, Special Accommodations under the ADA for extended time and separate room due to her diagnosis of anxiety disorder, ADD and depression. She needs additional time and effort to read and write compared to most people in the general population. Not to mention that stressful events increased her levels of anxiety and her difficulty in concentrating in normal daily activities like work or school.

On November 9th, 2018, the petitioner presented her case to the Board of Accountancy under Petition and Related Order VW2018-213 requesting an extension of eight (8) months and twenty-one (21) days beyond the eighteen months provided in the rule to retain the passing score on the FAR portion of the examination until September 10th, 2018, when she passed the fourth portion of the examination.

This petition was presented to the Board because during the time she was studying for the CPA exam, she was a victim of domestic violence, she was hospitalized, and she had to evacuate Collier County during hurricane Irma causing hardship on her studies. Also, during 2017 there was a delay in score releases which added more anxiety to her condition. All of these circumstances are explained in greater detail in the Petition and Related Order mentioned above.

The day of the meeting, the Board recommended to the petitioner to retake FAR during the remaining month in Quarter 4 testing window or Quarter 1 testing window, so the AUD section didn't lapse for more than (6) months. The petitioner was very grateful of this recommendation and agreed to retake FAR and come back to the Board with a new petition when she has passed FAR again.

On March 9th, 2019, the petitioner sat for FAR, and on March 18th, she received her passing score.

In summary, the petitioner worked full time during all this time and she has been studying for the CPA since 2016. She was approved by NASBA, special accommodations for extended time and separate room since her mental impairment requires her additional time and effort to read and write compared to most people in the general population. The petitioner is requesting to allow an extension of five (5) months and twenty-seven (27) days provided in the rule to retain the passing score on the AUD portion of the examination until March 18th, 2019, when she passed the fourth portion of the examination. In addition, if the petitioner obtains her CPA license, the petitioner will be able to assume a higher role in her current position and provide more services to customers.

<u>Event</u>	<u>Date of Occurrence</u>	<u>Date Expired</u>
Passed FAR (1 st attempt)	6/21/2016	12/20/2017
Domestic problems with partner	11/2016 – 12/2016	
Passed AUD (2 nd attempt)	3/21/2017	9/20/2018
Took REG (1 st attempt) on 7/31/2017	Score released delay 9/19/2017 (did not pass)	
Strained domestic problems	11/2017 – 12/2017	
Started looking for an apartment to move out from the partner's house	12/2017 (no housing available, high season)	
Passed REG (2 nd attempt)	3/19/2018	9/19/2019
Hospitalized	4/15/2018 – 4/19/2018	
Passed BEC (1 st attempt)	9/10/2018	3/10/2020
Passed FAR (took it again because of lost credit)	3/18/2019	9/18/2020

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 and experience requirements and is of good moral character.

Petitioner Statement:

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