

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
LAURA MELISA RODRIGUEZ**

VW 2019-101

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Laura Melisa Rodriguez, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on May 20, 2019. The Notice of the petition appeared in the Florida Administrative Register on May 22, 2019, in Volume 45 Number 100. 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 July 12, 2019, in Orlando, Florida. Petitioner was present and was not represented by counsel. The Board was represented by Rachele 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 BEC portion of the CPA examination on August 21, 2017, and credit for that portion of the examination expired on February 21, 2019. Petitioner passed the FAR portion of the examination on June 25, 2018, and credit for that portion of the examination will expire on December 25, 2019. Petitioner passed the AUD portion of the examination on December 10, 2018, and credit for that portion of the examination will expire on June 10, 2020. Petitioner passed the REG portion of the CPA examination on May 6, 2019, and credit for that portion of the examination will expire on November 6, 2020

3. Petitioner attributes score release delays, changes to the examination, and a consistently

busy work schedule as factors that negatively impacted her ability to pass the REG section within the required timeframe.

4. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of two (2) months and fifteen (15) days beyond the eighteen months provided by the rule to pass all sections of the examination.

GROUND FOR APPROVAL

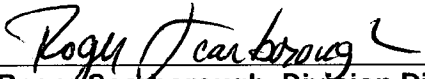
The Board determined the petition should be granted on the following grounds:

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 or 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 8th day of August, 2019, by the
Florida Board of Accountancy.



Roger Scarborough, Division Director
Florida Board of Accountancy ✓

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 **Laura Melisa Rodriguez**, 950 Brickell Bay Drive, Apt. # 4008, Miami, FL 33131; 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 15th day of August, 2019.



FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK Brandon Nichols
Date 5/20/2019
File #

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

Petitioner Information:

Name: Laura Melisa Rodriguez
Address: 950 Brickell Bay Dr. Apt 4008 Miami, FL 3313
Phone: (786) 223-0888
Email: lrodr350@fiu.edu
Exam Application ID: 295859

RECEIVED
MAY 20 2019

DIVISION OF CERTIFIED
PUBLIC ACCOUNTING

Attorney Information:

Not Applicable

VW 2019-101

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.

Citation to The Statute the Rule is Implementing:

Section 473.306 – Examination

Type of Action Requested:

The petitioner request 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 substantial hardship or a violation of principles of fairness that would justify a waiver or variance for the petitioner:

The petitioner has been working in the accounting field (both private and public accounting firms) for nearly 7 years. The petitioner worked full time until recent events had caused the petitioner to resign her job and center her attention in the Certified Public Accountant (CPA) examination. During the petitioner's public accounting employment as an auditor, the petitioner sat for the BEC exam for the first time in December 2016 and did not received a passing score. With the long-required hours and pressure arising from busy season, the petitioner managed to do both, study and take BEC for the second time in February 2017; however, she did not receive a passing score. The petitioner could not

study during busy season due to the requirement of work even on the weekends; thus, she decided to wait and return to her studies once busy season had finalized. The petitioner took BEC for a third time on May 24, 2017; however, due to change of the CPA Examination, which became effective during the Q2'17 testing window, there was a delay in the release of scores with a single score release for all candidates approximately 10 weeks after the close of the testing window. It was not until August 22, 2017, 90 days after sitting for BEC, that the petitioner received a passing score of 75.

During the waiting time, the petitioner continued her studies and took FAR for a second time on July 2017; however, the pressure from work and the uncertainty of the score for BEC affected the petitioner's studies and reflected in her scores. It was then when the petitioner made the decision to switch industries from public accounting to private accounting with the intention of having a better workload balance and the possibility of having more time to study. While the workload, long hours, and pressure did not decrease, the petitioner continue her studies and took FAR for a third time in Jan 2018, for which she did not receive a passing score. The petitioner reduced her work schedule and sat for FAR for the fourth and last time on May 2018 and received a passing score of 79 on June 27, 2018.

The petitioner's employer at the time made a strategic decision to become public; therefore, the company began the Initial Public Offer (IPO) process which led to longer hours and working along with two different big four firms in order to meet the SEC requirements on time. Additionally, as a Senior Accountant, the petitioner had to continue with the everyday accounting processes including month-end and quarter-end closing. Due to the extensive hours at work, and the short hours for study, the petitioner did not sit for AUD until September 2018 for which she did not receive a passing score. In addition, the petitioners' partner (who lives with her) was relocated from work to another state, to which they had required them to change housing within a short period of time. Long hours at work, very little study hours, and her partner's relocation from his job caused an additional amount of stress affecting the petitioner's performance in her CPA examination. With the timeline of only 4 months left to pass the remaining two sections (AUD and REG), the petitioner shifted her focus on studying for AUD and took the test for a second time on November 3, 2018, for which she received a passing score of 78 on December 11, 2018.

During the time the petitioner waited for her AUD score, she had a month to study for the last part of her exams. The petitioner sat for REG in December 2018; however, she did not receive a passing score. At this point in time, she knew she had one more opportunity to take and pass the last exam before losing credit for her first exam. The petitioner saw herself affected not only in a personal level (having pressure to pass REG within two months due to her upcoming deadline for BEC), but also in a professional level since work performance was being affected due to the continuing long weeks at work and the search for a place to live in another state. The petitioner made the decision to resign her current employer since she knew that if she had stayed working at the pace she was, it would had resulted in a highly stressful situation that was not conducive for proper studying. In addition to this, the CPA was updated to include and remove new tax laws to

the REG exam in order to satisfy with the newly adopted Tax Cut and Jobs Act of 2017. Topics that were studied already when the petitioner first took the REG exam were no longer of use since tax laws dramatically changed as of January 1, 2019, which led to a more study-dense test window. New study material along with the upcoming deadline and a last-minute trip to Denver, CO to search for a house to move in resulted in a highly stressful situation. The petitioner took REG for a second time the week before her BEC credit expired on February 15, 2019; however, she did not receive a passing score and lost credit for her BEC exam. The petitioner aggressively studied again for the new REG exam and took it for the third time on April 13, 2019 receiving a passing score of 88 on May 7, 2019. Passing this last test resulted in the petitioner passing all four CPA exam sections in a 20-month window.

Had there not been a change in the REG exam during 2019 along the pressure from her long hours of work and the search for a new place to live in another state, the petitioner believes that she would had been able to pass REG during her February 2019 window before credit for BEC expired. It was short after when her employment terminated that the petitioner passed the REG exam, resulting in the highest scored she had received. The petitioner is requesting the Florida Board of Accountancy to grant an extension for the expired credit. Please see below a summary of the credits.

EXAM	EXAM DATE	SCORE NOTIFICATION DATE	EXPIRATION DATE	SCORE
BEC	5/24/2017	8/22/2017	2/21/2019	88
FAR	2/16/2018	5/19/2018	12/25/2019	88
AUD	9/19/2018	11/3/2018	6/10/2020	88
REG	3/8/2019	4/13/2019	11/6/2020	88

Reason why the variance or the waiver requested would serve the purposes of the underlying statute:

To the petitioner knowledge, she has met all the educational and experience requirements and is of good moral character

Petitioner Statement:

The petitioner respectfully seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC and requests the 18-month window to be extended.