

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
TRAVIS MEYERHOFF**

VW 2019-125

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Travis Meyerhoff, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on June 28, 2019. The Notice of the petition appeared in the Florida Administrative Register on July 10, 2019, in Volume 45 Number 133. 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 October 18, 2019, in Daytona Beach, Florida. Due to a state of emergency declared by the executive branch resulting from inclement weather, previous proceedings were postponed, and the matter was continued until the date of this meeting. 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 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 December 18, 2017, and credit for that portion of the examination expired on June 18, 2019. Petitioner passed the AUD portion of the examination on December 18, 2018, and credit for that portion of the examination will expire on June 18, 2020. Petitioner passed the REG portion of the CPA examination on May 22, 2019, and credit for that

portion of the examination will expire on November 22, 2020.

3. Petitioner states the death of his father in 2017 as a critical reason for the delay. He further notes that a promotion on his job resulted in a significant increase in workload which also impeded his ability to study for the exam as needed.

4. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), FAC, to allow an extension of three (3) months and one (1) day beyond the eighteen months provided by the rule to pass all sections of the examination.

GROUND FOR APPROVAL

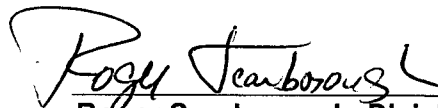
The Board determined the petition should be granted on the following grounds:

5. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to his circumstances, would violate principles of fairness or would impose a substantial hardship on her.

6. Petitioner established that, if he 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 18th day of November, 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 **Travis Meyerhoff**, 168454 Le Clare Shores Drive, Tampa, FL 33624; 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; and Tiffany Allen at Tiffany.Allen@myfloridalegal.com this 22nd day of November, 2019.

Brandon M. Nichols

06/28/2019 08:06

RECEIVED
06/28/2019

(FAX)8139686175

FILED	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	6/28/2019
File #	

PETITION FOR WAIVER OR VARIANCE OF BOARD OF ACCOUNTANCY RULES

Petitioner Information:

Name: Travis James Meyerhoff

Address: 16854 Le Clare Shores Drive, Tampa, FL 33624

E-mail Address: atom.jb4@gmail.com

Telephone number: (813) 841-4986

VW 2019-125

Applicable Portion of the Rules:

The applicable portion of the rules for which a permanent variance is requested is Rule 61H1-28.0052(1)(b), Florida Administrative Code, which states, "(1) With respect to the CPA Examination: (b) 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."

Type of Action Requested:

Petitioner requests the Board to grant a permanent variance from Rule 61H1-28.0052(1)(b).

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

Petitioner passed the BEC portion of the CPA examination on August 22, 2017 and credit for that portion of the examination expired on February 21, 2019. Petitioner passed the

FAR portion of the CPA examination on December 19, 2017 and credit for that portion of the examination will expire on June 18, 2019. Petitioner passed the AUD portion of the CPA examination on December 19, 2018, and credit for that portion of the examination will expire on June 18, 2020. Petitioner passed the REG portion of the CPA examination on May 23, 2019 and credit for that portion of the examination will expire on November 22, 2020.

Petitioner has been working full time for the past 6 years in Tampa, Florida in the Accounting Department at Newsom Eye & Laser Center a multi-specialty ophthalmology practice. Petitioner has held this job while obtaining two undergraduate degrees and one graduate degree at the University of South Florida. In 2017 Petitioner's father passed away, which significantly delayed their passing of BEC and FAR, which they had planned to take in February and June of 2017. In 2017, the Petitioner was promoted to Accounting Director. This role encompasses coordinating all financial activities for the businesses, overseeing the Accounting and Billing Departments, as well as being involved in Senior Leadership of the company in making strategic decisions. The Accounting Director oversees three Accounting Specialists and thirteen Billing Specialists. The Accounting Department provides services for 15 other businesses that are owned and operated by the owners of the company, ranging in activities from residential real estate to aircraft leasing. These responsibilities carry a heavy workload between preparing for monthly, quarterly, and annual requirements for both management and tax purposes, working as much as 50+ hour weeks. As such, Petitioner

planned to take and pass REG in early 2018 and AUD in mid-to-late 2018, but due to the increased workload was unable to devote adequate time to study for the exam.

If this petition were not to be granted, this would demonstrate a violation of the principles of fairness, as the significantly increased workload during monthly, quarterly and year-end management reporting and tax filing does not allow for adequate time to study for the CPA examination. Petitioner did not adequately foresee the opening of the position and the increased workload of their promotion, and as such, experienced a significant delay in their studies for the final two sections of the examination.

Additionally, Petitioner's FAR examination credit will expire on June 18, 2019, which is in the middle of preparation for quarter-end.

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

The permanent variance to Rule 61H1-28.0052(1)(b) requested would serve the purpose of statute 120.542 based on section two of this statute, which states, "For the purpose of this section, 'principles of fairness' are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule." As Petitioner will have worked significantly longer hours and with larger workloads than they would have been able to foresee throughout the 18 month period since first passing BEC, the literal application of Rule 61H1-28.0052(1)(b) would significantly inhibit Petitioner's ability to acquire their CPA license, as the increased workload and hours required were not foreseen by Petitioner in their study planning. Additionally, the Petitioner's ongoing

workload will not allow adequate time for Petitioner to retake the BEC and FAR portions of the CPA examination should this petition not be granted, and would likely result in the expiration of the FAR section of the CPA examination as well.

Petitioner Statement:

I, Travis James Meyerhoff, am seeking a permanent variance from Rule 61H1-28.0052(1)(b) for the BEC section, which has expired as of February 21, 2019, and the FAR section, which is set to expire June 18, 2019, of the CPA examination.