

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
ALYSSA HEREDIA**

NOTICE OF INTENT TO DENY PETITION

VW 2020-112

Petitioner, Alyssa Heredia, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on September 8, 2020. The Notice of the petition appeared in the Florida Administrative Register on September 15, 2020, in Volume 46 Number 180. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on October 23, 2020, via teleconference and video conference. Petitioner was present for the proceeding 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 REG portion of the CPA examination on August 24, 2020, and credit for that portion of the examination will expire on February 24, 2022. Petitioner passed the FAR portion of the examination on July 8, 2020, and credit for that portion of the examination will expire on January 8, 2022. Petitioner passed the AUD portion of the examination on November 4, 2019, and credit for that portion of the examination will expire on May 4, 2021. Petitioner passed the BEC portion of the CPA examination on September 10, 2018, and credit for that portion of the examination expired on March 10, 2020.

3. Petitioner stated that her workload while assigned to audit and perform quarterly reviews of a publicly held company was stressful and demanding, impacting her ability to prepare and successfully take exams.

4. Petitioner further noted the health issues of her maternal grandmother during her testing cycles, coupled with travel restrictions due to immigration requirements, affected her personally and her ability to successfully test.

5. Petitioner requests a permanent waiver of the referenced rule, acknowledging that she is three (3) months and twenty-eight (28) days outside the eighteen (18) month window for the FAR portion of the examination and five (5) months and fifteen (15) days outside the 18-month window for the REG portion of the examination.

GROUND FOR DENIAL

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

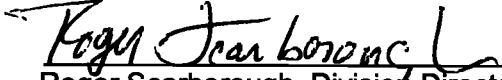
6. Petitioner has additional time to test, noting passage of solely one portion of the examination, separates her from rule compliance.

7. Petitioner failed to establish that the Board's full 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.

8. Petitioner failed to establish that, if she was 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 2nd day of November, 2020, by the
Florida Board of Accountancy.


Roger Scarborough, Division Director ✓

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: **Alyssa Heredia**, 1 UNF Drive, #14B, Jacksonville, FL 32224; 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 10th day of November, 2020.



FILED	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	9/8/2020
File #	

VW 2020-112

RECEIVED
SEP 08 2020

Petition for Variance from Rule 61H1-28.0052(1)(b)
18 Month Rule

**DIVISION OF CERTIFIED
PUBLIC ACCOUNTING**

Petitioner Information:

Alyssa R Heredia
1 UNF Drive #14B
Jacksonville FL, 32224
904-510-8086

Attorney Information:

Not Applicable

Applicable portion of the rules:

61H1-28.0052(1)(b) Number of Sittings, and Granting of credit, Release of Grades, Completion of Examination, and 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 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 demonstrates a violation of the principles of fairness that would justify a variance for the petitioner:

The petitioner is originally from Belize and came to the United States to pursue higher education. The petitioner has been working a minimum 45-50 hours per week and seasonally between 55-60 hours per week in public accounting at a national accounting firm since graduating from the University of North Florida in May 2018. She began sitting for the exam and passed the first part, BEC, in September 2018. Thereafter, the petitioner was assigned to audit and perform quarterly reviews of a publicly held company, which has strict filing deadlines with the SEC. In addition to performing this demanding engagement, the petitioner's office performs a significant amount of employee benefit plans, which have a filing deadline of October 15th. The petitioner continued to sit these exams through the end of the year with no success due to the immense demands of public accounting. The following year the petitioner was transitioning from an F1 visa to an H1B visa, which is selected based on a lottery system and her future in the United States was not guaranteed. This placed a lot of stress on the petitioner, in addition to working in a high stress environment. During the summer of 2019, the petitioner's maternal grandmother, with whom she shares an extremely close relationship with, suffered a massive stroke. The petitioner's grandmother was placed in an induced coma in a hospital in Belize. The petitioner's family debated whether she would be removed from life support, while the petitioner was unable to travel due to restrictions during the immigration process. This impacted her immensely. While her grandmother made a miraculous but slow recovery, this has taken an emotional toll on the petitioner. However, the petitioner continued to sit the exams and the petitioner passed AUD in November 2019. By this time, the petitioner

had 4 months to pass the remaining exams by March 2020. The petitioner was assigned to assist the firm's Atlanta office on a large public company audit and the petitioner was required to travel every week from January to March 2020.

Soon after, COVID-19 resulted in stay at home orders around the country. With the immigration hurdles finally sorted, the petitioner has used the time of staying indoors to finally complete the CPA examinations. The petitioner passed FAR in July 2020 and passed REG in August 2020. Despite all these obstacles, the candidate was able to successfully pass the remaining two exams five months after her BEC score expired.

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

To the petitioner's knowledge, no additional accounting credits are required, and the education requirements have been fulfilled.

Petitioner Statement:

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