

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
HASEENA JEEHAN PAPA**

**VW 2020-038**

**NOTICE OF INTENT TO DENY PETITION**

Petitioner, Haseena Jeehan Papa, 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 25, 2020, and an amended filing on March 27, 2020. The Notice of the petition appeared in the Florida Administrative Register on April 6, 2020, in Volume 46 Number 67. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on May 15, 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 March 7, 2018, and credit for that portion of the examination expired on September 7, 2019. Petitioner passed the BEC 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 AUD portion of the examination on June 10, 2019, and credit for that portion of the examination will expire on December 10, 2020. Petitioner passed the FAR portion of the CPA examination on March 18, 2020, and credit for that portion of the

examination will expire on September 18, 2021

3 Petitioner states that she experienced psychological stress and feels she was not mentally capable of taking the examination, in part due to her personal travel to India to care for her mother-in-law who later passed away in July 2019

4 Petitioner requests a permanent waiver of the referenced rule, acknowledging that she is six (6) months and eleven (11) days outside the eighteen (18) month window for the FAR portion of the examination

### **GROUND FOR DENIAL**

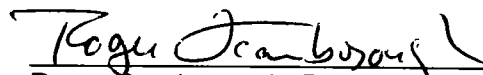
The Board determined the petition should be denied on the following grounds

5 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

5 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 9<sup>th</sup> day of June, 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 76<sup>th</sup> 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 **Haseena Jeehan Papa**, 2586 11<sup>th</sup> Avenue SW, Largo, Florida 33770, 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](mailto:Rachelle.Munson@myfloridalegal.com) this 15<sup>th</sup> day of June, 2020.

  
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**FILED**  
Department of Business and Professional Regulation  
AGENCY CLERK  
CLERK Ronda L. Bryan  
Date 3/27/2020  
File #

**Petition for permanent variance of Rule 61H1-28.0052(1)(b) 18 month rule**

**Petitioner Information:**

Name: Haseena Papa  
Address: 2586 11<sup>th</sup> Ave SW Largo FL 33770  
Email: [Haseena@mail.usf.edu](mailto:Haseena@mail.usf.edu)  
Telephone number: (813)-777-2609

*Amended*  
MAR 27 2020  
BY Board of Accountancy

**Attorney Information:**

Not Applicable

**VW 2020-038**

**Applicable Portion of the rules:**

permanent variance is requested for rule 61H1-28.0052(1) (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.

**The citation to the statute the rule is implementing:**

Florida Statute section 473.306 – Examinations

**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 principle of fairness that would justify a variance for the petitioner:**

I hope that this petition finds you well. I want to thank you for taking the time to review the applicable portion of rule for which I am seeking permanent variance. I would like to start off by providing background of my current status. I have finished all requirements in the process of obtaining my license which includes all 150 credit hours to comply with the education requirements for the state of Florida. I have also been working under a CPA for Citibank in the regulatory finance sector since I've obtained my degree so I can comply with the work experience requirement. Currently I am the SVP for CCAR regulatory reporting for the bank which requires most extensive hours during quarter ends, midyear and year end filings.

As I was in the process of passing all 4 parts of the CPA examination with a 75% passing score within the 18-month rolling period. I was in the mist of maintaining a full family and full

workload sometimes even higher workload during busy season. In the mist of this process, my mother in law passed away in India during July of 2019 which was a huge distraught on myself as well as my husband as it was an unexpected death in the family. Since she lives in India and we live in the US, we had to fly to India and set all the arrangements for the funeral services. This process took us almost a whole month and a half to set everything up and came back in August 2019. As we headed back to United States to get our lives back to normal my husband and I were having huge psychological difficulties getting our lives back on track. We had endured several marriage consoling and phycological therapy section in order to cope with our pain and suffering. As we both were very close to my mother in law, the impact of her sudden death hindered me from being able to properly appropriate time and focus on the study for the last section of the exam (FAR) and have it taken within the appropriate time frame. Once my husband and I were finally able to mentally cope and accept with his mother's passing, we were able to mentally and physically get our lives back to normal. This was around December 2019 which happened to be the busiest time of year for my job as it entails year end reporting to the federal government for all of CCAR reporting (comprehensive capital analysis and review). I was finally able to start studying for the exam again around January 2020. I was able to mentally concentrate and set time aside each day for the exam which allowed me to pass the exam with a very decent score in March 2020. However, the passing of my final CPA exam (far) happened in March 2020 which was 6 months after I lost credit for my REG exam.

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

As the explanation mentioned above of the substantial hardship the petitioner faced after July 2019 which had her reprioritize the issues at hand. Petitioner sincerely believes she would have been able to pass the last portion (FAR) exam within 18 months had such signification life deterring event didn't occur during the 18 months. Petitioner hope this letter comes in accordance with the principle of fairness and humbly request the wavier of the 18-month rule for the REG portion of exam. This is the reason why the petition would serve the purpose of the underlying status, section 473.306, Florida statutes.

**Petitioner Statement:**

I, Haseena Jeehan Papa am seeking a permanent variance rule from 61H1-28. 0052 (1) (b) for the REG section, which has expired as of September 7<sup>th</sup>, 2019 of the CPA exam. If this petition is granted the variance, the purpose of the accountancy examination status would be met as required by Section 474.306 Florida Statutes.