

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
MARITZA SALAVDOR-BARRETO VW 2020-050**

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Maritza Salvador-Barreto, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, April 14, 2020. The Notice of the petition appeared in the Florida Administrative Register on April 22, 2020, in Volume 46 Number 79. 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 15, 2020, via teleconference and video conference. 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 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 September 10, 2018, and credit for that portion of the examination expired on March 10, 2020. Petitioner passed the FAR portion of the examination on September 9, 2019, and credit for that portion of the examination will expire on March 9, 2021. Petitioner passed the REG portion of the CPA examination on February 24, 2020, and credit for that portion of the examination will expire on August 24, 2021.

- 3 Petitioner attributes exam score delays and personal and family medical issues as

hardships resulting in rule non-compliance.

5 Petitioner seeks a permanent variance from Rule 61H1-28 0052(1)(b), FAC, to allow an extension of two (2) months and twenty-two (22) days for FAR and eight (8) months and six (6) days for REG beyond the eighteen months provided by the rule to pass all sections of the examination

GROUND FOR APPROVAL

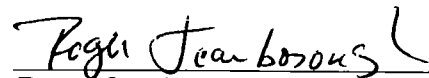
The Board determined the petition should be granted on the following grounds

6 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

7 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 9th 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 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 **Maritza Salvador-Barreto**, 793 Pickfair Terrace, Lake Mary, FL 32746; 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 June, 2020.

Brandon M. Nichols

FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Senior Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	4/14/2020
File #	

PETITION FOR VARIANCE FROM RULE 61H1-28.0052 (1) (B)

18 Month Rule

RECEIVED
APR 14 2020
DIVISION OF CERTIFIED
PUBLIC ACCOUNTING

Petitioner Information:

Name: Maritza Salvador-Barreto
Address: 793 Pickfair Terrace Lake Mary, FL 32746
E-mail Address: maritzafinance@gmail.com
Telephone Number: (407) 461-1830

Attorney Information:

Not Applicable

VW 2020-050

Application Portion of the Rules:

Rule 61H1-28.0052 (1) (B) Number of sittings, and granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

Candidates must pass all four tests 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 tests sections of the CPA Examination are not passed within the rolling eighteen-month period, credit for any 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)

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

The petitioner has been working full time in the Accounting field for the past 13 years and the last four at a certified public accounting firm (Verizon) since 2016 as a Senior Financial Analyst; this valuable work experience has enabled the petitioner to stay up to date with changes in new laws, rules, and professional regulations governing the public accounting profession. In addition, the petitioner graduated with honors with a master's in Business Administration with a concentration in Accounting on August 2011.

Exam	Score Release Date	Score
BEC	12/16/2017	79
Audit	9/11/2018	77
FAR	9/10/2019	83
REG	2/25/2020	80

The petitioner first sat for the BEC exam on February of 2017 and did not receive a passing score. With the long-required work hours and pressures, the petitioner could not sit again to re-take the exam until August of 2017; however, due to the new exam changes implemented by the IACPA requiring simulations for the BEC section which became effective during the Q2'2017 testing window, the petitioner had not mastered this form of testing and did not receive a passing score. It was not until November of 2017, when the petitioner took it a third time when she received a passing score of 79; thus beginning the 18 month rolling period to complete the other three exams. The petitioner began preparing to take the Audit portion and took her second exam on April 3rd of 2018; however, due to a delay in the release of scores in which all candidates had to wait approximately 10 weeks after the close of the testing window, the petitioner was not notified of her failing score until June 29th of 2018. This delay prevented the petitioner from timing herself properly in knowing whether she needed to retake the exam or move on the next part. Upon passing Audit on August of 2018 on her third attempt, she obtained a passing score of 77 and immediately began preparing to take FAR; unfortunately, due to the extensive work hours which included working on weekends along with the pressure of balancing work, study and family life, lead to the petitioner's miscarriage which occurred in October of 2018. The multiple doctor checkups and additional treatments endured in an effort to return to normality along with the physical and emotional pain of losing her baby took an enormous toll in her ability to concentrate; this was reflected of her FAR failing score in December 10th of 2018. With only six months left to pass her last two parts "FAR & REG" to avoid losing her BEC credit by June 18th of 2019, the petitioner worked even harder to ensure she completed the remaining parts; unfortunately, while traveling abroad for her brother's wedding, the petitioner's mother when went into a comma unexpectedly and due to a medical malpractice in the foreign country her mother endured seven surgeries and remained in ICU for closed to 6 months; as a result, the petitioner had to request FMLA from work and travel overseas while handling her parents' legal and financial affairs. Despite the increased responsibilities and unprecedented level of stress, the petitioner managed to pass FAR on August of 2019 with an 83 score. Upon her parent's return to the US in October of 2019 and while she was preparing to take her final part; REG, she learned her father had stage 3 stomach cancer, the practitioner had to care for him as well as her convalescent mother. All these events impacted her work performance as well as the amount of hours she was able to devote to complete and pass the REG exam. The petitioner took REG in December of 2019 and failed by one point. As a result, the petitioner had two months to pass REG, re-take BEC, and re-establish her work credibility with her managers and directors by undertaking two additional projects (SOX Controls and assistance with an ERP fixed asset enhancement) in addition to the traditional work load, monthly, quarterly and yearly requirements. Three weeks later, the petitioner took REG again and managed pass it by

scoring 80 points. In an effort to save her Audit credit which was due to expire on March 10th and knowing that she had to retake BEC again, the petitioner studied close to 35 hours a week for the next 3 weeks. Unfortunately due to the Coronavirus outbreak in Asia and Europe during the months of January and February, the petitioner's husband who works in the travel industry had to work during the evenings and weekends to address the massive last minute travel cancellations, keeping him from being able to look after their 4 year old son during most nights and weekends; the time the petitioner would have had available to study, despite of all the extenuating effort the petitioner took the BEC exam on March 10th and failed it by one single point.

If this petition were not be granted, this would demonstrate a violation of the principle of fairness, as the significant workload, the score release delays, the petitioner's miscarriage along with her parents' deteriorated health conditions didn't allow her to have the adequate time to study for the CPA examination. The petitioner did not adequately foresee all these events would significantly delay her studies during the final two sections of the examination.

The reason why the variance 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, "principle 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 the Petitioner will have worked significantly longer hours and experience multiple personal hardships, the petitioner wouldn't 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 the petitioner's ability to acquire her CPA license, as the unexpected events were not foreseen by the petitioner in her study planning. Additionally, the petitioner's ongoing workload will not allow the adequate time for the petitioner to retake the BEC and Audit portions of the CPA examination should this petition not be granted, and would likely result in the expiration of the FAR and REG sections of the CPA examinations as well.

Petitioner Statement:

I, Maritza Salvador-Barreto, am seeking a permanent variance from Rule 61H1-28.0052 (1) (B) and I am humbly requesting that you grant me the restoration of my passing score for the BEC and Audit Exam which recently expired on March 10th of 2020. To my knowledge, I have met all the educational requirements and I have a good moral character.

Thank you so much for your time and favorable consideration. If you have any questions or concerns, please contact me at 407-461-1830 or via email at maritzafinance@gmail.com. I look forward to hearing from you soon

Respectively yours,

**Maritza Salvador-Barreto
(407) 461-1830
National Candidate ID: 778008
Jurisdiction ID: 1248731
Jurisdiction: Florida Board of Accountancy**

Enclosures:

The Petitioner's mother and father health diagnostic