

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
NATASHA SHAPIRO**

**VW 2020-098**

**NOTICE OF INTENT TO DENY PETITION**

Petitioner, Natasha Shapiro, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on August 13, 2020. The notice of the petition appeared in the Florida Administrative Register on September 3, 2020, in Volume 46 Number 173. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on September 25, 2020, via teleconference and video conference. Petitioner was present for the proceeding 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 6, 2020, and credit for that portion of the examination will expire on February 6, 2022. Petitioner passed the AUD portion of the examination June 18, 2019, and credit for that portion of the examination will expire on December 31, 2020. Petitioner passed the REG portion of the examination on May 22, 2019, and credit for that portion of the examination will expire on December 31, 2020. Petitioner passed the FAR portion of the CPA examination on September 10, 2018, and credit for that portion of the examination expired on March 10, 2020.

3. Petitioner noted that during the testing period, she voluntarily underwent an In Vitro Fertilization (IVF) process from mid-2018 through early 2019, which presented various pregnancy issues. Petitioner acknowledge that the pregnancy issues and caring for a newborn impacted her ability to study.

4. Petitioner also noted that it was not easy trying to reconcile her health and family issues while working for a fast-paced public accounting firm.

5. Petitioner requests a permanent waiver of the referenced rule, acknowledging that she is four (4) months and twenty-seven (27) days outside the required eighteen (18) month window.

**GROUND FOR DENIAL**


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

6. Notwithstanding her personal and work balance issues, 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.

7. 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 30 day of September, 2020, by the Florida Board of Accountancy.

  
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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: **Natasha Shapiro**, 13205 Arch Creek Terrace, North Miami, FL 33181; 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 27<sup>th</sup> day of October, 2020.

Brandon M. Nichols

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|--|-----------------|
| <b>FILED</b>                                       |                 |
| Department of Business and Professional Regulation |                 |
| Senior Deputy Agency Clerk                         |                 |
| CLERK  | Brandon Nichols |
| Date   | 8/13/2020       |
| File #   |                 |

# VW 2020-098

## PETITION FOR VARIANCE FROM RULE 61H1-28.0052

**Petitioner Information:**

**Natasha Shapiro**  
 13205 Arch Creek Ter, N Miami, FL 33181  
 Telephone: (954) 260-7322  
 Email: natasha.shapiro@yahoo.com  
 Jurisdiction ID: Florida 01597067  
 National Candidate ID: 000000000611221

**RECEIVED**  
 AUG 13 2020

**DIVISION OF CERTIFIED  
 PUBLIC ACCOUNTING**

**Attorney Information:**

Not applicable

**Applicable portion of the rule: 61H1-28.0052(1)(b), F.A.C.**

"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:**  
 Section 478.306, FS-Examinations

**Type of action requested:**

Petitioner requests that the Board of Accountancy please waive 61H1-28.0052(1)(b), F.A.C. (stated above) for her personal situation.

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

During the eighteen-month window, the petitioner went through a complicated IVF procedure, high risk pregnancy (doctor's letter attached), and the birth of a child. The petitioner went through IVF from mid 2018 to early 2019, followed by a high risk pregnancy most of the 2019. During the IVF procedures the petitioner was injecting and consuming various hormonal drugs, which had a negative impact on her physical and mental state. The high risk pregnancy was accompanied by an elevated likelihood of serious complications to the patient, fetal and even can result in still birth. All of this created a psychological stresses during pregnancy and affected unfavorably the petitioners ability to concentrate on test taking and studies. Even though her difficult pregnancy impacted her physical and cognitive abilities, she registered and sat for additional examinations. The petitioner had a baby in November 2019, which also made it very challenging to study. In spite of this, the petitioner did not stop and continued to study and test whenever possible. In the end, everything that happened from 2018 to 2020 delayed the passing of the exams, which affected her eighteen-month window. The petitioner successfully passed all four parts of the CPA exam: the Financial Accounting and Reporting section on September 11, 2018, and credit for that portion of the examination expired on March 10, 2020; the Regulation section in May 23, 2019; the Auditing & Attestation section in June 19, 2019; and the Business Environment & Concepts section in August 7, 2020. The petitioner also works for a fast paced public accounting firm and it hasn't been easy trying to reconcile all her health concerns with her workload and studies.

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

The permanent variance rule 61H-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."

**PETITION FOR VARIANCE FROM RULE 61H1-28.0052**

The petitioner has successfully passed the uniform CPA examination, has met work experience requirement, and is of good moral character.

**Petitioner Statement:**

Petitioner respectfully seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C. and allow an extension of four (4) months and twenty-eight (28) days beyond the eighteen months provided in the rule to retain the passing score on the Financial Accounting and Reporting portion of the examination, when she passed the fourth portion of the examination on August 7, 2020.