

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
NELSON CORESSEL**

VW 2019-194

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Nelson Coressel, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on November 15, 2019. The Notice of the petition appeared in the Florida Administrative Register on November 26, 2019, in Volume 45 Number 230. 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 January 31, 2020, in Orlando, Florida. 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 FAR 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 REG portion of the examination on March 18, 2019, and credit for that portion of the examination will expire on September 18, 2020. Petitioner passed the BEC portion of the examination on August 1, 2019, and credit for that portion of the examination will expire on February 1, 2021. Petitioner passed the AUD portion of the CPA examination on November 4, 2019, and credit for that portion of the examination will expire on May 4, 2021.

3. Petitioner noted that the Score Report from a previous examination reflected his FAR

credit expiring on September 7, 2019, while the "CPA Central" section of the NASBA website identified an expiration date of August 9, 2019

4 Notwithstanding efforts to clarify the error, Petitioner states that he took the AUD portion again in Q4 since he was unable to do so during the Q3 window and submitted the petition for variance to allow his FAR credit to be extended due to the NASBA system error. Petitioner demonstrated that he passed the AUD portion of the exam after taking it on October 5, 2019, but he attributed the error as a critical factor that negatively impacted his ability to comply with the required timeframe for exam passage

5 Petitioner seeks a permanent variance from Rule 61H1-28 0052(1)(b), FAC, to allow an extension of one (1) month and twenty-eight (28) days beyond the eighteen months provided by the rule to pass all sections of the examination

GROUND FOR APPROVAL

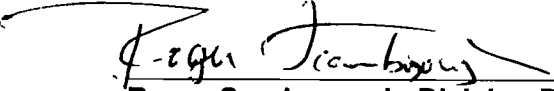
The Board determined the petition should be granted on the following grounds

6 Petitioner established that the Board's strict application of Rule 61H1-28 0052(1)(b), F A C , to his circumstances including the reliance on and impact of misinformation, would violate principles of fairness or would impose a substantial hardship on him

7 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 25th day of February, 2020, by the
Florida Board of Accountancy

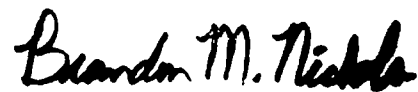

Roger Scarborough, Division Director ✓

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.

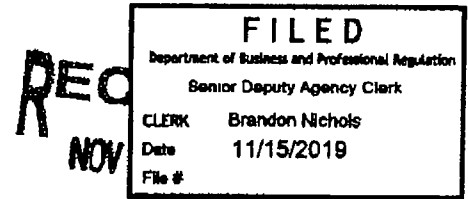
Pursuant to Section 120.573, Florida Statutes, you are hereby notified that mediation pursuant to that section is not available

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified mail to **Nelson Coressel**, 642 Spring Oaks Blvd, Altamonte Springs, FL 32714; 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, Paralegal, at Tiffany.Allen@myfloridalegal.com this 4th day of March, 2020.



November 6, 2019



DIVISION OF CERTIFIED
PUBLIC ACCOUNTING

Nelson Coressel
Candidate ID: 797719
Florida Jurisdiction 01494751
642 Spring Oaks Blvd
Altamonte Springs, FL 32714

VW 2019-194

Florida Board of Accountancy
2601 Blair Stone Road
Tallahassee, FL 32399

To the Members of the Board,

I am writing this letter to respectfully petition for a permanent variance to rule 61H1-28.0052(1)(b). I am requesting this petition based on the following sequence of events:

- During the course of studying for BEC, the "CPA Central" section of the NASBA website reflected my FAR credit would expire on August 9, 2019 (See Image 1 attached). However, the Score Report from a previous exam reflected September 7, 2019 as the expiration date. Seeing this contradiction, I placed a call to the Florida DBPR Customer Contact Center to discuss which date I should follow. The representative stated that the August date was accurate meaning I needed to complete both BEC and AUD no later than August 9, 2019.
- I sat for BEC on July 19, 2019 and received a passing score. This left me with approximately three weeks before the August 9, 2019 deadline before my FAR credit expired.
- After three weeks of preparation, I sat for AUD on August 5, 2019, my score was 74. It was on this score report; released on August 22, 2019 I realized it still showed my FAR credit expiring on September 7, 2019 (See Image 2 attached) while "CPA Central" still reflected August 9, 2019.
- I sent an email to the candidate care group of NASBA on August 22, 2019 requesting more information about the error. Please reference email correspondence included as a separate attachment. Nan Buchanan, Exam and Licensing Administrator, confirmed the FAR expiration date was September 7, 2019 not August 9, 2019.

Per the recommendation of the Florida Board of Accountancy, on September 3, 2019, I was advised to retake AUD in Q4 since I was unable to take the exam again during the Q3 window. Upon passing AUD in Q4, I was advised to submit a petition for variance to allow my FAR credit to be extended due to the error in the NASBA system.

- I sat for AUD on October 5, 2019. I received my score report on November 5, 2019 reflecting a passing score of 79 (see Image 3 attached).

I am requesting the extension of my FAR credit beyond the 18-month window to include the October 5, 2019 retake of AUD per the recommendation of the Florida Board of Accountancy and NASBA. I believe that this error denied me the 18-month window to take the exam fairly. Without the error, I would have had 3-4 weeks of additional prep time and could have passed the exam by September 7, 2019. I am aware of the seriousness with which this matter must be considered and I appreciate the Board's time. Please contact me at 407-595-1100 if additional information is needed.

Respectfully,

Nelson Coressel
Enclosures