

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
STANCEY PEPRAH (KWAKWA)**

NOTICE OF INTENT TO DENY PETITION **VW 2020-108**

Petitioner, Stancey Peprah, 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 18, 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 FAR portion of the examination on November 21, 2019, and credit for that portion of the examination will expire on May 21, 2021. Petitioner passed the REG 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 September 10, 2018, and credit for that portion of the examination expired on March 10, 2020.

3. Petitioner referenced exam score release delays, noting that she took the AUD section of the exam in July 2018 and did not receive her score until two months later. She expressed a feeling that had she received the exam score sooner, she would have taken the next exam section sooner.

4. Petitioner also noted that testing dates due to COVID 19 were limited resulting, in part, in taking the last section of the exam in July 2020.

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:

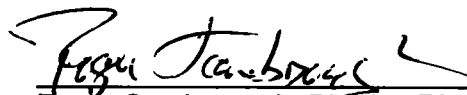
6. Notwithstanding the existence of COVID 19, Petitioner did not provide a compelling explanation for not meeting the rule criteria, noting over 10 months transpired between the passage of the AUD and REG sections, with only two months resulting from exam delays.

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 30 day of September, 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: **Stancey Peprah**, 9710 Hound Chase Drive, Gibsonton, FL 33534; 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 27th day of October, 2020.



FILED	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	8/18/2020
File #	

PETITION FOR VARIANCE/WAIVER FROM RULE 61H1 – 28.0052(1)(b) F.A.C

18 MONTH RULE

Petitioner Information:

Stancey Peprah (Kwakwa)
9710 Hound Chase Drive
Gibsonton, FL 33534
(813) 573-1988

VW 2020-108

RECEIVED
AUG 18 2020

DIVISION OF CERTIFIED
PUBLIC ACCOUNTING

Attorney Information:

Not Applicable

Applicable Portions of the rule:

Rule 61H1 – 28.0052(1)(b) Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, 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 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 473-306-Examination

Type of Action Requested:

The petitioner requests the Board of Accountancy to please waive Rule 61H1 – 28.0052(1)(b) FAC due to the circumstances stated below

Specific Fact that demonstrate a violation of the principles of fairness that would justify a

variance for the petitioner:

I took auditing back in July of 2018 and did not receive my score until almost 2 months later in September of 2018. This was during the time period when the CPA exam was undergoing a major transition and examination score releases were being delayed. I couldn't move on to the next section as I was waiting to find out if I had passed the Auditing section. If I had received my score sooner, I would have been able to move on to the next sections in time in order to prevent losing my Auditing credit.

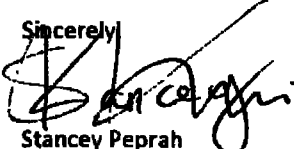
Also, with the COVID-19 pandemic this year that caused test centers to close, retaking the last section I needed in order to be done with the CPA exams was pushed out until I was able to obtain a date in July 2020.

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

The delay in score release adversely affected me and directly led to my Auditing credit expiring before I could complete the exam within the 18-month rolling period. I have completed all the necessary educational requirements for licensure and have the necessary work experience needed.

Petitioner Statement:

The petitioner is seeking a permanent variance from Rule 61H1 – 28.0052(1)(b), F.A.C.

Sincerely
 08/12/2020
Stancey Peprah

National Candidate ID: 756072

Jurisdiction ID: Florida 00989261

Other Attachments: Copy of transcripts, Copy of Florida CPA Application with payment