

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
PAVLINA LEWKOWITZ**

VW 2021-158

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Pavlina Lewkowitz, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on October 28, 2021. The Notice of the petition appeared in the Florida Administrative Register on November 24, 2021, in Volume 47 Number 228. 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 December 17, 2021, 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 September 9, 2019, and credit for that portion of the examination expired on June 30, 2021. Petitioner passed the REG portion of the examination on December 9, 2019, and credit for that portion of the examination expired on June 30, 2021. Petitioner passed the AUD portion of the examination on February 22, 2021, and credit for that portion of the examination will expire on August 22, 2022. Petitioner passed the BEC portion of the CPA examination on September 14, 2021, and credit for that portion of the examination will expire on March 14, 2023.

3. Petitioner, in relevant part, described the following unforeseen circumstances as negative

impacts regarding her ability to prepare and timely pass all sections of the CPA examination: COVID-related health issues, additional family health issues, school closures, and increased workload.

4. Petitioner, at the time the petition was submitted, is approximately two and a half months outside the 18-month rule requirement.

5. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C., to allow an extension of the eighteen-month rule requirement.

GROUNDS FOR APPROVAL

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

6. Given Petitioner's personal and family hardships, Petitioner's two-month proximity for compliance with the eighteen-month requirement.

7. 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.

8. 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 22nd day of December, 2021, by the Florida Board of Accountancy.

FLORIDA BOARD OF ACCOUNTANCY



Roger Scarborough, Division Director ✓
Division of Certified Public Accounting

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 **Pavlina Lewkowitz**, 1900 N. 53rd Avenue, Hollywood, FL 33021; 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 **Cassandra Fullove** at Cassandra.Fullove@myfloridalegal.com .. this 12th day of

January, ~~2021~~ ²⁰²²

Brandon M. Nichols

FILED	
Department of Business and Professional Regulation Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	10/28/2021
File #	

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OCT 28 2021

PETITION FOR WAIVER OR VARIANCE OF BOARD OF ACCOUNTANCY RULE Florida Division of Certified Public Accounting

PETITIONER INFORMATION:

Pavlina Lewkowicz
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Hollywood, FL 33021
Phone: (954)-663-6687
Email: ivanovapavlina@yahoo.com

VW 2021-158

APPLICABLE PORTIONS OF THE RULE(S):

61H1-28.0052 (B)

THE CITATION OF THE STATUE THE RULE IS IMPLEMENTING:

61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

(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.

TYPE OF ACTION REQUESTED:

The petitioner requests that the Board of Accountancy please wave rule 61H1-28.0052 (B) Due to the following circumstances.

Specific facts that demonstrate a substantial hardship or a violation of principles of fairness that would justify a waiver or variance for petitioner:

After making plans to sit for the CPA exam in 2010 and started preparation, in 2011 we had our twins unfortunately born premature and I had to put all my plans on hold to care for my children. In 2014 again, I started the process of preparing for the CPA exam and simultaneously completing my higher education. Because of economics I started working in a small CPA firm where I believed I would have enough time to prepare for the CPA exam but unfortunately between family, school, and work I was not able to properly prepare for the exams within the time period required. Between 2015 and 2020 I made another attempt to start the process of becoming a CPA but my work in public accounting was very demanding and it didn't allow me adequate time to prepare and unfortunately I lost passed credits, which put me in a position where I had to start the process from the beginning again My husband works for the Federal Government, and in 2020 his job transferred his position temporarily to another state and I was responsible to care for our children alone. Being the sole responsible person for the children put a significant hardship and time constrain on my study time. While maintaining a family

and trying to finally complete the process of becoming a CPA I needed to get a job where I can work remotely, which allowed me more time to study. In 2019 I graduated with my Masters Degree in Accounting and I did not have the pressure of schooling any longer. I decided that this was the appropriate time to start and finish the process of getting a CPA license.

Considering that I met all the qualifications of becoming a CPA, I only needed to pass the 4 parts of the exam, some parts I had to re-take but I dedicated my time into studying and I was able to finally pass all 4 parts. However, FAR and Reg sections expired on 06/30/2021 (with the additional extension). Through all the hardships of having to maintain my family and household, with looming threats of separation and counseling. We have managed to keep the family together and keep on the course of furthering our relationships and family well being. I am asking for consideration to extend my scores to 9/15/2021 which will give me the necessary extension to be eligible for a CPA license. My plan was to pass BEC before the 06/30/2021 deadline but unfortunately when I was scheduled to study for the exam I was diagnosed with COVID, shortly after my diagnosis my children and my husband were diagnosed with Covid as well and required my care. There were few months where I could not allocate much time to study and it resulted on me failing the exam. I immediately scheduled and sat for BEC again and passed the second time but I was already out of the 06/30/21 deadline.

I have done my best to prepare for the exams and to complete the process once and for all but again due to unforeseen circumstances during Covid, school closures, undertaking schooling of my children during the school closures, family sickness, increased work load at work I was unable to meet the time requirement of passing all 4 parts within the 18 month period. I am asking for your consideration of my hardships and to please consider the waving of the 18 month rule. With the difficulties that we are still facing including reliable schooling for our children and multiple quarantines, I am not sure if I will be able to find the time and sit for the exam again. I have dedicated enormous efforts into becoming a CPA and I really hope you can understand my hardships and give me this waiver so I can continue the process.

Most recent exams:

Exam	Expiration Date
AUD	08/22/2022
BEC	03/14/2023
FAR	06/30/2021
REG	06/30/2021

REASON WHY THE VARIANCE OR THE WAVER REQUESTED WOULD SERVE THE PURPOSES OF THE UNDERLYING STATUTE:

To my knowledge I have met all educational and experience requirements and I am of a good moral character to qualify for a CPA license.

Petitioner Statement.

I respectfully seek permanent variance from Rule 61K1-28.0053 (B) and request the 18 month window to be extended