

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
WILLIAM JOEL SOLANO**

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**NOTICE OF INTENT TO DENY PETITION      **VW 2021-136****

Petitioner, William Solano, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on September 8, 2021. The Notice of the petition appeared in the Florida Administrative Register on September 17, 2021, in Volume 47 Number 181. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on October 29, 2021, via telephone and video conference. Petitioner was present for the proceeding and was not represented by counsel. The Board was represented by Rachelle Munson, Assistant Attorney General. The Petition is incorporated by reference 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 21, 2017, and credit for that portion of the examination expired on February 21, 2019. Petitioner passed the REG portion of the examination on December 10, 2018, and credit for that portion of the examination expired on June 30, 2021. Petitioner passed the AUD portion of the examination on August 1, 2019, and credit for that portion of the examination expired on June 30, 2021. Petitioner passed the FAR portion of the CPA examination on July 12, 2021, and credit for that portion of the examination will expire on January 12, 2023.

3. Petitioner identified various personal and family circumstances that contributed to his inability to prepare for and timely pass the CPA examination. Those reasons include the following:

- Work hours exceeding 50 hours per week and work-related travel
- Being head of household
- Knee-injury and surgery in 2017 and resulting “pain, suffering and emotional distress of the injury together with side effects of medicine,” and a second surgery in mid-2018
- Diminished testing center availability in 2017 due to Hurricane Matthew
- The care and eventual death of a family member in 2017 and related grief; and
- Personal physical and mental health, including a COVID diagnosis in December 2020

4. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C.

5. Petitioner is more than two (2) years and four (4) months outside the eighteen-month window for compliance with the rule.

#### **GROUND FOR DENIAL**

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

6. Petitioner is more than two years beyond the eighteen-month window established by rule regarding passage of all sections of the CPA exam.

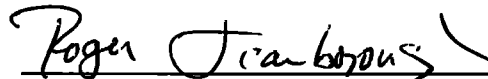
7. Petitioner failed to establish that the Board’s application of Rule 61H1-28.0052(1)(b), F.A.C., to his circumstances would violate principles of fairness or would impose a substantial hardship on him.

8. Petitioner failed to establish that, if he 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 9<sup>th</sup> day of November, 2021, by the Florida Board of Accountancy.

**FLORIDA BOARD OF ACCOUNTANCY**

  
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**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 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: **William Solano**, 1446 Polk Street, Hollywood, FL 33020, 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) and Cassandra Fullove at [Cassandra.Fullove@myfloridalegal.com](mailto:Cassandra.Fullove@myfloridalegal.com) this 17<sup>th</sup> day of November, 2021.

  
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<b>FILED</b>	
Department of Business and Professional Regulation	
Senior Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	9/8/2021
File #	

**PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1) (B)  
18 Month Rule**

**Petitioner Information:**

William Joel Solano  
 1446 Polk Street  
 Hollywood, FL 33020  
 954-600-2515  
[wsolano@gmail.com](mailto:wsolano@gmail.com)  
 National Candidate ID. 767339

**RECEIVED**

**SEP 08 2021**

Florida Division of  
Certified Public Accounting

**Attorney Information:**

No counsel has been retained.

**VW 2021-136**

**Applicable portions of the Rules:**

**RULE 61H1-28.0052(1) 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.

**The Citation to the Statute the rule is implementing:**

Section 473.306- Examination

**Type of Action Requested:**

The Petitioner request that the Board of Accountancy please waive Rule 61H1-28.0052(1)(b), FAC Stated above due to the following circumstances.

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

The petitioner began his CPA journey in 2016 by preparing to take the BEC section of the exam. Petitioner has been head of household for his family since 2013. Petitioner has been the full provider for multiple members of his family including one family member who was fully disabled during this period. Petitioner works in the accounting department of a national real estate company that required him to work over 60 hours in busy season and over 50 hours on regular season. Petitioner's employer owns properties in multiple states which require the petitioner to travel multiple times of the year. Petitioner found it extremely difficult to be traveling for work from place to place, and at the same time finding the

time to study for the exams during these trips which shortened the amount of time petitioner had available to focus on the CPA exam.

In between working and studying for the exams, petitioner suffered a work-related accident, injuring his right leg in 2017 and had to be remitted for knee surgery. The surgery took place on July 19, 2017, during this time the petitioner had difficulty to study because the pain of the injury on his knee was so severe the doctors prescribed him with a medication called Percocet, also known as Oxycodone. The petitioner was told by his Orthopedic that the petitioner was not able to drive a vehicle, neither able to conduct any task that require concentration due to the side effects of the prescribed medicine which include tiredness, dizziness, and lack of concentration. The pain, suffering and emotional distress of the injury together with the side effects of the medicine made it extremely difficult to focus to prepare for the exam. Petitioner had to undergo several therapies after the surgery as petitioner was not able to properly walk, sit, or drive. These disabilities impeded the petitioner from being able to study for the CPA. After the petitioner's Dr advised him to stop taking the medication, and petitioner was able to sufficiently recover, he was able to begin his studies to take the BEC exam.

In the middle of scheduling a date to take the exam and taking the exam, Hurricane Matthew developed in the Caribbean and there was a declaratory state of emergency for Florida which prompted the testing center to re-schedule the exam, adding on to the pressure of sitting for the exam. Petitioner was able to take the BEC exam in August 2017, and received the passing score on August 22, 2017, which triggered the 18 month rule. Petitioner then planned on taking the FAR section of the exam in 2017. Hurricane Irma struck Florida on the first week in September, and South Florida was declared as an area under the state of emergency by the governor. The prometric testing center once again canceled available dates to take the FAR exam which took time from petitioner to be able to take the exam.

In between the passing score of BEC and the preparation to take FAR, the petitioner had an immense loss in his life. A family member which the petitioner considered a second mother, passed away after a long and exhausting battle with Amyotrophic lateral sclerosis. Such disease is extremely rare affecting only 2 out of 100,000 people worldwide, only 5,000 Americans are diagnosed with this disease every year. This disease slowly progresses in a span of 5 years, it begins by affecting a person's speech ability, until the person cannot longer speak, then it advances to restraining the ability to use the person's muscle, until the person cannot longer walk, stand, and nor breath on its own. The slow progression of the disease elongated the suffering of the family and the petitioner. The petitioner was the main caretaker of his relative and had to experience the pain and suffrage of this disease at the same time he was preparing to take FAR. 2017 was an emotionally draining year for the petitioner which affected the preparation to take the exams during this period, resulting in the petitioner not passing any exams from August 2017 through Dec 2018. This period of time was the vast majority of the 18-month period triggered by the passing score of BEC. During 2018 the petitioner's health began to deteriorate, forcing petitioner to travel overseas to get medical attention.

Eventually in mid 2018, petitioner had to undergo a second emergency surgery that required him to take off from work as he was unable to work nor study. Petitioner was able to recover both mentally and physically during the end of 2018, successfully taking the REG portion of the exam and receiving credit on December 11, 2018. By February 2019, the BEC section of the examination had already expired. Petitioner then began to prepare to take the FAR section of the exam in 2019, which petitioner failed a total of 6 times. Petitioner was not able to pass the exam during 2019, he then decided to prepare for the AUD section of the exam which he successfully received credit on August 2, 2019. The

18-month rule added on to the stress and anxiety of the petitioner because more time preparing for the exams meant that the petitioner was going to have more exams expire in the meantime. Then on 2020, Petitioner resumed studying for the FAR section of the exam which was the last missing part of the examination. 2020 was a difficult year for the petitioner where petitioner had to personally experience the pain and suffering of the Covid virus. Petitioner's mother was diagnosed with Covid and had to be hospitalized. During this time of hospitalization, Petitioner suffered mentally and emotionally and was not able to study. The Doctor's prognosis of petitioner's mother was not favorable and as time went on his mother developed pneumonia which aggressively progressed to both lungs. Petitioner recalls speaking with the Infections Disease Doctor assisting his mother in the Hospital who confirmed to the petitioner that there was no cure for this virus and that there was very little they could do to keep petitioner's mother alive. This news could not have come at a worst time to the petitioner, nothing else seem to matter and petitioner fell under a state of depression while waiting for his mother to recover. During this time, the Federal Drug Administration approved a favorable treatment for covid patients which was a combination of the medication called Remdesivir and a dosage of plasma from patients that had successfully recovered from Covid. This brought some well needed news to the petitioner, the main issue the petitioner now faced was the same one the whole world also faced, a shortage of these two life saving medications. The petitioner's mother was able to receive this treatment and successfully recovered within the following months. By the end of 2020 the petitioner was able to begin his studies once again for the remaining part of the examination. Unfortunately, the petitioner contracted Covid during December of 2020 falling ill to the disease and requiring medical attention. The petitioner was not able to study, nor was able to take any examination during the period of March 2020 and March 2021. Petitioner was able to recover during springtime of 2021 and began to study once more for the FAR section. Petitioner never gave up and insisted in taking the examinations although some of his examinations had already expired. After taking 7 FAR exam sections, Petitioner was able to sit and successfully receive credit for his last examination on his 7<sup>th</sup> try on June 26, 2021. On June 26, 2021 petitioner had successfully passed all four parts of the examination and had only lost credit of the BEC portion of the examination as both REG and AUD were to expire on June 30, 2021.

Petitioner hereby requests the board to allow his BEC portion of the examination to be extended to April 1, 2020 which is when the COVID extensions started. This would allow petitioner to successfully have met the requirements of having credit for the CPA examination during the allotted time. Petitioner requests the board to accept the four passing scores of the sections as valid within the timeframe required which would have been June 26, 2021. On this day petitioner would have had credit for the four examinations and would have been able to apply for licensure. At the same time, this petition is being filed after the two other exams have expired. Petitioner requests board to accept the four exams so that petitioner can be license as a CPA in the state of Florida.

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

The variance requested would serve the purpose of the underlying statute by allowing the petitioner to meet the CPA requirements that have place petitioner in an unfair position due top the multiple substantial hardships had to endure during his CPA journey. The petitioner has had several downfalls in his life which detrimentally affected his opportunity to pass the exams within the required time. Approving the variance requested would also serve the underlying statute by not placing a substantial hardship on the petitioner and on the petitioner's intent to apply and receive a CPA license. The substantial hardship placed on the petitioner is outside of the scope of fairness as it places great weigh on the petitioner to meet the requirements provided by the statute. The historical intention of

the statute providing a timeframe for the test taker to pass the examination was not to place a substantial hardship on the petitioner but rather the intention was to incentivize the test takers to keep current their accounting knowledge. The requested variance would substantially assist the goal of the statute by furthering advancing the goals of the petitioner to be a CPA and be able to represent the public with the highest degree of integrity. The petitioner has met all educational and experience requirements and is of good moral character.

**Petition Statement:**

Petitioner is seeking a permanent variance from RULE 61H1-28.0052(1)(b) to waive the rolling eighteen month rule and to allow the BEC examination to be extended to the date requested. The petitioner request the board to accept the four exams as valid for purposes of petitioner being able to receive the CPA license.

EXAM	DATE OF SCORE	DATE OF EXPIRATION	SCORE
BEC	08/22/2017	02/21/2019	80
REG	12/11/2018	06/30/2021	78
AUD	08/02/2019	06/30/2021	77
FAR	06/26/2021	01/12/2023	79