

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
ANA SICHER**

VW 2022-059

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Ana Sicher, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on May 25, 2022. The Notice of the petition appeared in the Florida Administrative Register on June 14, 2022, in Volume 48 Number 115. 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 July 15, 2022, in Orlando, Florida. Petitioner was present and was not represented by legal counsel. The Board was represented by Rachelle Munson, Senior 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 14, 2020, and credit for that portion of the examination expired on March 14, 2022. Petitioner passed the AUD portion of the examination on April 8, 2021, and credit for that portion of the examination will expire on October 8, 2022. Petitioner passed the REG portion of the examination on February 7, 2022, and credit for that portion of the examination will expire on August 7, 2023. Petitioner passed the BEC portion of the CPA examination on May 9, 2022, and credit for that portion of the examination will expire on November 9, 2023.

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

regarding her ability to prepare and timely pass all sections of the CPA examination.

- Petitioner's son suffered injuries and illnesses, including COVID, as diagnosed in November 2020, and requiring her to care for him daily while working full-time.
- Petitioner suffered an ankle injury in February 2021 which impacted her mobility.

4. Petitioner, at the time the petition was submitted, is approximately one (1) month and twenty-five (25) days outside the 18-month window for passage of BEC pursuant to the 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.

GROUND FOR APPROVAL

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

6. Given the recognized hardship, the Board concluded that Petitioner's proximity for compliance with the eighteen-month rule requirement was noteworthy.

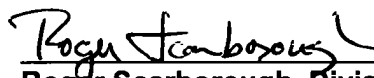
7. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to her circumstances, would violate principles of fairness or would impose a substantial hardship on her.

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 25 day of July, 2022, by the
Florida Board of Accountancy.

FLORIDA BOARD OF ACCOUNTANCY


Roger Scarborough, Division Director
Division of Certified Public Accounting

NOTICE OF RIGHT TO HEARING

This notice constitutes final agency action if no request for a hearing is received by the Board on or before the twenty-first (21st) day after the applicant's receipt of the notice. The applicant may request a hearing by filing an appropriate petition with the Division Director of the Board at 240 Northwest 76th Drive, Suite A, Gainesville, FL 32607. The applicant or petitioner may petition for a hearing involving disputed issues of material fact before an administrative law judge pursuant to Section 120.57 (1), Florida Statutes, or for a hearing not involving disputed issues of material fact pursuant to Section 120.57 (2), Florida Statutes.

A petition for a hearing involving disputed issues of material fact must contain information required by Rule 28-106.201, Florida Administrative Code, ***including a statement of all disputed issues of material fact***. The Board may refer a petition to the Division of Administrative Hearings for assignment of an administrative law judge only if the petition is in substantial compliance with the rule requirements. A petition for a proceeding not involving disputed issues of material fact must contain information required by Rule 28-106.301, Florida Administrative Code, including a concise statement of the ultimate facts alleged, as well as the rules and statutes which entitle petitioner to relief.

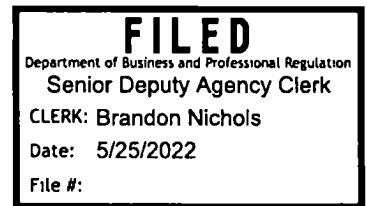
In accordance with Section 120.573, Florida Statutes, mediation is not available.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified mail to **Ana Sicher**, 14195 SW 155th Court, Miami, Florida 33196 and at anasicher@hotmail.com; 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, Senior Assistant Attorney General, at Rachelle.Munson@myfloridalegal.com; Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; and Tracy Smith at Tracy.Smith@myfloridalegal.com this

1st day of August, 2022.

Brandon M. Nichols



PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)

Petitioner information:

Ana Sicher
14195 SW 155th CT
Miami FL, 33196
Phone: 305-726-4661
Email: anasicher@hotmail.com
Jurisdiction ID: 01659027
National Candidate ID: 0000000000917039

RECEIVED

MAY 25 2022

Florida Division of
Certified Public Accounting

VW 2022-059

Applicable portion of the Rule:

61H1-28.0052(1)(b), F.A.C. 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 section(s) must be retaken.”

The citation to the statute the Rule is implementing:

Section 473.306, F.S. Examinations

Type of action requested:

The Petitioner respectfully requests that the Board of Accountancy (the “Board”) permanently waive Rule 61H1-28.0052(1)(b), F.A.C (stated above) due to the circumstances described herein.

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

Petitioner has been diligently preparing for and working towards completing and passing the four sections of the CPA Examination since early 2020, and it was Petitioner's every intention to complete said requirements within the eighteen-month rolling period required under the Rule. Petitioner has since successfully passed all four sections of the CPA Examination, however, due to several unforeseen medical emergencies and health complications affecting Petitioner and Petitioner's son, the NASBA grade results of the first section passed, Financial Accounting and Reporting (FAR) received on September 15, 2020, expired on March 14, 2022. Following is a brief timeline of events that transpired since the date of said first passed examination.

As indicated above, Petitioner received its first passing grade results for the FAR exam on September 15, 2020. During that time, Petitioner's son began experiencing severe health complications resulting in Petitioner rushing him to the emergency room on September 22, 2020, at which time Petitioner's son was diagnosed with a torsion of the testicular appendix (see attached **Exhibit A**) - a condition causing him to suffer consistent excruciating pain and limiting his ability to stand or walk. Thereafter, due to his injury Petitioner's son was unable to attend school physically for several weeks and so attended classes from home, via Zoom, during which time Petitioner cared for him and took him to several follow-up doctor's appointments, all while also working from home full time and studying for the CPA examinations.

On or about November 7, 2020, Petitioner's son injured his right elbow (see attached **Exhibit B**), resulting in the limited mobility of his dominant hand that required for the Petitioner to help him complete his daily activities, including simple tasks like writing his homework for him and helping him bathe and eat.

Shortly thereafter, on or about November 18, 2020, Petitioner's son was diagnosed with SAR-CoV-2 (COVID 19) (see attached **Exhibit C**) from which he suffered severe fever and other flu-like symptoms. During this time Petitioner cared for him around the clock and until he was able to resume his normal activities.

On or about February 17, 2021, Petitioner suffered a right ankle sprain (see **Exhibit D**), that interfered with her mobility. Petitioner was required to wear a medical walking boot, had to use crutches to move around and was ordered (by her physician) to as much bed rest as possible to allow the injury to heal. A few days later, Petitioner suffered an allergic reaction to the medical boot that developed into a cellulitis infection on the right lower limb (**Exhibit E**). This condition was extremely uncomfortable for the Petitioner as it caused her right limb to swell significantly and was extremely and consistently itchy - in addition to the pain of the severe sprain.

During this period, Petitioner tried her best to study for the CPA examinations, but it was extremely difficult, if not impossible, to do so given the physical and emotional challenges Petitioner faced with handling her son's back-to-back health complications, enduring her son's suffering (which took an incredible toll on Petitioner), and dealing with Petitioner's own injury and injury-induced infection. These unforeseen circumstances delayed Petitioner's ability to complete the remaining exams, and in a couple of instances caused the Petitioner to have to retake the exams. Notwithstanding these obstacles, however, Petitioner utilized any opportunity and available moment to study and prepare for the remaining exams and passed the four sections of the CPA exam within 19 months after receiving her first score. Following is a summary of Petitioner's exam results:

Financial Accounting and Reporting:	Received 9/15/2020 (expired 3/14/2022)
Audit Attestation:	Received 4/9/2021
Regulation:	Received 2/8/2022
Business Environment and Concepts:	Received 5/10/2022

Please note, Petitioner's son's first name and date of birth have been redacted from Exhibits A, B and C to maintain his confidentiality given that he is a minor and this Petition will be a matter of public record. In the event the Board requires unredacted versions of these documents in order to base its decision, Petitioner is happy to furnish same but requests that her son's medical records remain confidential.

Petitioner remains hopeful she provided sufficient explanation and evidence to support this Petition, and respectfully requests the Board of Accountancy grants Petitioner a permanent variance under Rule 61H1-28.0052(1)(b), F.A.C.

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

Petitioner is of good moral character, has completed the work experience requirement (having worked in public accounting for more than 7 years), and will have the accounting and general business educational requirements by December, 2022.

Petitioner Statement:

The Petitioner respectfully seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C. and an extension of the validity of Petitioner's first exam's results until May 10, 2022, which would allow the lost credit to be reinstated.

Thank you for your time and consideration.

Respectfully,

A handwritten signature in black ink that reads "Ana Sicher". The signature is written in a cursive, flowing style.

Ana Sicher
305-726-4661
anasicher@hotmail.com