

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
BRITTANY TILLAR**

**VW 2022-138**

**NOTICE OF INTENT TO GRANT PETITION**

Petitioner, Brittany Tillar, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on December 12, 2022. The Notice of the petition appeared in the Florida Administrative Register on December 21, 2022, in Volume 48 Number 246. 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 February 9, 2023, 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 BEC portion of the CPA examination on December 15, 2020, and credit for that portion of the examination expired on June 15, 2022. Petitioner passed the FAR portion of the examination on June 15, 2021, and credit for that portion of the examination expired on December 15, 2022. Petitioner passed the REG portion of the examination on January 10, 2022, and credit for that portion of the examination will expire on July 10, 2023. Petitioner passed the AUD portion of the CPA examination on November 22, 2022, and credit for that portion of the examination will expire on May 22, 2024.

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 states she was hospitalized due to the COVID-19 pandemic in July 2020 and was a patient in home care through August 2020.
- Petitioner also states she suffered with blood clots and had vascular removal surgery in June 2021 and December 2021.
- Petitioner also referenced being the victim of domestic violence and incurred costs from a divorce proceeding during the period in question.

4. Petitioner, at the time the petition was submitted, is approximately five (5) months and seven (7) days outside the 18-month window for passage of FAR 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 presented hardship information, the Board concluded that the impact of petitioner's medical and domestic challenges warranted granting the waiver.

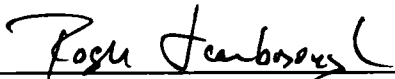
7. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to her medical and family circumstances, would violate principles of fairness or would impose a substantial hardship on her.

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 14<sup>th</sup> day of February, 2023, by the  
Florida Board of Accountancy.

FLORIDA BOARD OF ACCOUNTANCY

  
Roger Scarborough, Director ✓  
Division of Certified Public Accounting  
for William Blend, Chair

**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 (21<sup>st</sup>) 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 76<sup>th</sup> 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.

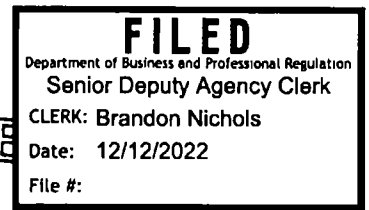
A petition for a hearing involving disputed issues of material fact must contain information required by Rule 28-106.201, Florida Administrative Code, ***including a statement of all disputed issues of material fact.*** The Board may refer a petition to the Division of Administrative Hearings for assignment 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 **BRITTANY TILLAR**, 15350 Amberly Drive, Unit 2523, Tampa, FL 33647 and at [brittanyhowie@gmail.com](mailto:brittanyhowie@gmail.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](mailto:Rachelle.Munson@myfloridalegal.com); Tracy Smith at [Tracy.Smith@myfloridalegal.com](mailto:Tracy.Smith@myfloridalegal.com); and to Cassandra Fullove at [Cassandra.Fullove@myfloridalegal.com](mailto:Cassandra.Fullove@myfloridalegal.com) on this 21<sup>st</sup> day of February, 2023.





RE

DEC 12 2022

Florida Division of  
Certified Public Accounting

**PETITION FOR VARIANCE From Rule 61H1-28.0052(1)(b) 18 Month Rule**

**Petitioner Information**

Name: Brittany Tillar  
Address: 15350 Amberly Dr., Unit 2523, Tampa, FL 33647  
Phone: 813-842-8012  
Email: brittanyhowie@gmail.com  
National Candidate ID: 640389  
Jurisdiction ID (Florida): 00778994

**VW 2022-138**

**Attorney Information:**

Not Applicable

**Applicable Portions of the Rule(s):**

**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 sections(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 will expire and that test sections(s) must be retaken.

**The citation to the statute the rule is implementing:**

Section 473.306 - Examinations

**Type of Action Required:**

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

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

The petitioner has been working in public and private accounting for over 10 years, as of December 2022, with the goal of obtaining her CPA license.

The petitioner started taking her CPA exams in November 2020, during the Coronavirus pandemic (COVID-19). The petitioner experienced the following, COVID hospitalization in July 2020 (and at home care through August), which made her more susceptible to serious complications from the Coronavirus disease, blood clots and vascular removal surgery in June

2021 and December 2021, she was in a domestic violence relationship, resulting in a displacement of the petitioner from her home in November 2021 due to trauma and structural damages to her townhouse; which also resulted in a subsequent divorce proceedings during April 2022 through September 2022. Due to these forementioned circumstances, this put the petitioner at a disadvantage compared to regular test takers. Furthermore, the petitioner needed to continue to work, as she was unable to afford the medical treatment needed without health insurance.

As mentioned, April through September 2022 added additional stress, as the petitioner's divorce proceedings caused trauma triggering by seeing her abuser (ex-husband). The divorce proceedings also caused the petitioner to delay paying to retake the final exam within the eighteen-month timeframe due to divorce proceeding costs and enforcing the final judgement ordered by Judge Smith by paying multiple state towing services to avoid in person contact with her abuser (ex-husband). Note, the surgeries in June 2021 and December 2021, also caused the petitioner financial stress, which delayed her in taking exams.

As support, the petitioner is attaching medical records for the hospital stay due to COVID-19 (including follow up doctor appointments), blood clot and vascular removal surgery (performed June 2021 and December 2021), as well as the divorce final judgment.

Given the circumstances mentioned above, the petitioner is requesting this variance. Noting that the BEC and FAR exams have or will expire during the filing of this petition.

Exam	Exam Date	Score Date	Expiration Date	Score
BEC	11/27/2020	12/16/2020	06/15/2022	83
FAR	06/08/2021	06/16/2021	12/15/2022	76
REG	12/09/2021	01/11/2022	07/10/2023	77
AUD	11/01/2022	11/23/2022	05/22/2024	77

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

The petitioner has passed the uniform CPA examination, met the work experience requirements, and is working towards completing the educational requirements and good moral character.

**Petitioner Statement:**

The petitioner respectfully seeks a permanent variance from rule 61H1-28.0052(1)(b), FAC and requests the 18-month window be extended.