

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
TAI LEAH MOULTRIE**

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**VW 2023-035**

**NOTICE OF INTENT TO GRANT PETITION**

Petitioner, Tai Leah Moultrie, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on March 28, 2023. The Notice of the petition appeared in the Florida Administrative Register on April 7, 2023, in Volume 49 Number 68. 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 May 19, 2023, in Orlando, Florida. Petitioner was present and was not represented by 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 REG portion of the CPA examination on July 12, 2021, and credit for that portion of the examination expired on January 12, 2023. Petitioner passed the BEC portion of the examination on November 7, 2022, and credit for that portion of the examination will expire on May 7, 2024. Petitioner passed the AUD portion of the examination on January 9, 2023, and credit for that portion of the examination will expire on July 9, 2024. Petitioner passed the FAR portion of the CPA examination on March 16, 2023, and credit for that portion of the examination will expire on September 16, 2024.

3. Petitioner, in part, described the following circumstances as negative impacts regarding her ability to prepare and timely pass all sections of the CPA examination.

- The murder of her brother-in-law in 2019.
- Multiple testing site closures from March 2020 to June 2020 due to the pandemic and the inclement weather.
- Family-related deaths due to COVID-19.
- Personally contracting COVID-19 twice, in October 2021 and July 2022.

4. Petitioner, at the time the petition was submitted, is approximately two (2) months and four (4) 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. Petitioner's illness-related challenges were a key consideration in the Board's approval.

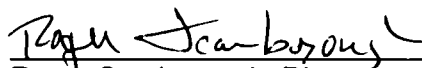
7. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to her circumstances, would violate principles of fairness or would impose a substantial hardship on her.

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 13<sup>th</sup> day of June, 2023, by the  
Florida Board of Accountancy.

**FLORIDA BOARD OF ACCOUNTANCY**

  
Roger Scarborough, Director ✓

**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 **Tai Leah Moultrie**, 18402 114<sup>th</sup> Ave. E., Puyallup, WA 98374; 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); Cassandra Fullove at [Cassandra.Fullove@myfloridalegal.com](mailto:Cassandra.Fullove@myfloridalegal.com); and Tracy Smith at [Tracy.Smith@myfloridalegal.com](mailto:Tracy.Smith@myfloridalegal.com) this 22<sup>nd</sup> day of June, 2023.

Brandon M. Nichols

MAR/28/2023/TUE 04:00 PM

FAX No.

<b>FILED</b> Department of Business and Professional Regulation Senior Deputy Agency Clerk CLERK: Brandon Nichols Date: 3/28/2023 File #:
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RE

**Petition for Variance from Rule 61H1-28.0052(1)(b)  
18 Month Rule**

**MAR 28 2023**

**Florida Division of  
Certified Public Accounting**

**March 28, 2023**

**Petitioner Information:**

**Name:** Tal Leah Moultrie (Roberts)  
**Address:** 18402 114<sup>th</sup> Ave E, Puyallup WA 98374  
**Phone:** 904-572-8303  
**Email:** [tal.moultrie@gmail.com](mailto:tal.moultrie@gmail.com)  
**Florida Jurisdiction ID:** 00782052  
**National Candidate ID:** 306542

**VW 2023-035**

**Attorney Information:**

**Not Applicable**

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

*Petition for Permanent Variance From the Rule 61H1-28.0052(1)(b): Number of sittings, and granting of credit, release of grades and completion of examination, transition rules.*  
**(1)(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.**

**Citation to the statute the rule is implementing:**  
**473.306-Examinations**

**Type of Action Requested:**

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

**Twenty years ago (2003), the petitioner began studying and sitting for the CPA exam in the state of California (under the advice of her professor) as she did not meet the 150-credit hour rule at the time of application in the state of Florida. During this time, the petitioner was a full-time mom of two young children, worked a full-time job as a financial analyst, was preparing to graduate with a BS in Accounting and was also preparing to get married. This started a long cycle of passing and failing in attempts to manage exam scheduling as well as balancing work/life and family. In 2014, after a divorce and becoming a single parent of three young children, the petitioner transferred her application to start sitting for exams in the state of FL (App #02060281), having now**

completed an MBA and several PhD-level courses to meet the required 150-credit hour rule. Due to financial limitations and balancing childcare as a single mom, the petitioner again experienced many setbacks and failed attempts. This continued through 2018 when the petitioner passed both REG and AUD; however, as a result of the high-profile murder of her brother-in-law in March 2019 and having to care for her widowed sister (in fragile mental state), coupled with new employment relocation to Seattle in August 2019 and the onset of the COVID-19 pandemic in early 2020, both scores expired and the petitioner was forced to start over.

From March to June 2020, the state of Washington experienced multiple Prometric testing site closures due to the pandemic and inclement weather which caused excessive delays in the petitioner's ability to take exams. When testing facilities resumed limited operations in July 2020, the petitioner started preparing to take REG scheduled in September 2020. Two weeks before testing she was informed that a close aunt, who helped raise her as a child, had cancer and contracted coronavirus and was dying due to complications. Shortly after her aunt's death, two more close relatives passed away from COVID in October and November 2020, due to an outbreak in her small home town (Camilla GA) forcing the petitioner to take a break from studying and testing to travel from Seattle WA to Camilla GA to attend funerals and provide family support.

In March 2021, the petitioner resumed studying for the exam by joining a test prep cohort with the National Society of Black CPAs (NSBCPAs), adjusted her testing sequence to align with the cohort's study schedule. In May 2021 while in FL during the pandemic, the petitioner took REG, receiving a passing score of 77, starting the 18-month window. In addition to the testing facility closures during COVID, inclement weather and deaths in the family, the petitioner also contracted COVID and pneumonia twice (October 2021 and July 2022). The petitioner attempted to push through and continue with her studies and exams but experienced complications with the virus and vaccinations, resulting in extended periods of brain fog and a recurring cough, slowing down her ability to study and retain information, requiring long breaks in between testing.

Determined to pass the remaining parts of the exam before her REG score was to expire, the petitioner resumed studying and scheduling for BEC, AUD and FAR in August 2022. Finally, being free of COVID symptoms and complications, the petitioner passed BEC in November 2022. The petitioner quickly reapplied to retake AUD and FAR, in efforts to meet the closing window. However, passing AUD on January 10, 2023, she received another 72 on FAR and realizing she would lose the REG score on January 12, 2023, the petitioner emailed the Board of Accountancy to inquire about extending the REG credit to allow time to pass the FAR exam and complete the CPA examination process. The Board responded on January 11, 2023 that the petitioner would need to pass all four CPA exams in order to petition the 18-month rule. The petitioner initially scheduled to retake FAR on February 3<sup>rd</sup>, but soon realized that she would be traveling for work and had to reschedule the FAR exam for February 28, 2023 to allow dedicated time to focus and prepare. The petitioner received notice of passing

FAR with a 77 on March 17, 2023 and immediately followed up with the Board of Accountancy via phone and email. The board responded on March 21, 2023 (via email) notifying the petitioner of the proper petition format.

Due to the petitioner's circumstances during her testing period and subsequent ~~successful completion of the remaining exam~~, the petitioner is requesting permanent variance from Rule 61HI-28.0052(1)(b).

Exam	Date Taken	Date Received Credit	Expiration	Score
BEC	10/03/2022	11/08/2022	05/07/2024	84
AUD	12/29/2022	01/10/2023	07/09/2024	76
FAR	02/28/2023	03/18/2023	9/16/2024	77
REG	05/15/2021	07/13/2021	1/12/2023	77

~~Reason why the variance or waiver requested would serve the purpose of the~~  
underlying statute:

The petitioner has successfully passed all exams, meets all the educational and experience requirements, regularly attends continuing education opportunities with her current employer, and is of upright moral character.

**Petitioner Statement:**

The petitioner respectfully seeks a permanent variance from Rule 61HI-28.0552(1)(b). FAC and requests the 18-month window be extended to reinstate the petitioner's credit for REG.