

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
HELEN BOLANOS**

VW 2025-111

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **Helen Bolanos**, 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 17, 2025. The Notice of the petition appeared in the Florida Administrative Register on September 25, 2025, in Volume 51 Number 187. 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 November 21, 2025, via telephone and video conference. Petitioner appeared *pro se* for the meeting. 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)(a), (b), F.A.C.**, effective December 6, 2023, provides:

(a) A candidate may take the required test sections individually and in any order. As designated in this paragraph, credit for any test section(s) passed shall be valid for either eighteen or thirty months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. For any test section passed with a grade release date prior to January 1, 2024, credit will be valid for eighteen months from the NASBA grade release date for that test section. For any test section passed with a grade release date on or after January 1, 2024, credit will be valid for thirty months from the NASBA grade release date for that test section.

(b) Candidates must pass all four test sections of the CPA Examination within the designated rolling 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 designated rolling period, credit for any test section(s) passed outside the applicable period will expire and must be retaken.

2. Petitioner passed the **BEC** portion of the CPA examination on May 8, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **REG** portion of the examination on August 7, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **AUD** portion of the examination on April 8, 2025, and credit for that portion of the examination will expire on October 8, 2027. Petitioner passed the **FAR** portion of the CPA examination on September 15, 2025, and credit for that portion of the examination will expire on March 15, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to a change of employment and demands of a new job.

4. At the time of review, Petitioner was two months and seventeen days outside the eighteen-month window for passage of FAR.

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

GROUND FOR APPROVAL

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

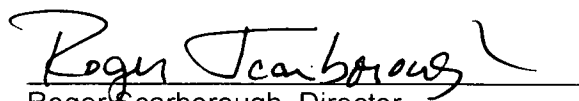
6. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to her circumstances, would violate principles of fairness or would impose a substantial hardship on her.

7. 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 10th day of ~~11~~ December, 2025.

FLORIDA BOARD OF ACCOUNTANCY


Roger Scarborough, Director
Division of Certified Public Accounting
for William Benson, 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 (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 **HELEN BOLANOS**, 2134 Trevor Road, Palm Harbor, FL 34683, and by electronic delivery to the Office of the Attorney General to Rachelle Munson, at Rachelle.Munson@myfloridalegal.com; Tracy Smith at Tracy.Smith@myfloridalegal.com; and Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; this 16th day of December, 2025.



09/17/2025 15:40 Lerna

RECEIVED

(FAX)

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 9/17/2025
File #:

SEP 17 2025

Florida Division of
Certified Public Accounting
PETITION FOR WAIVER OF RULE 61H1-28.0052(1)(b), F.A.C.

**BEFORE THE FLORIDA BOARD OF ACCOUNTANCY
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

Petitioner:

Helen Bolanos
2134 Trevor Road
Palm Harbor, FL 34683
Phone: (727) 712-7206
Email: Helen.bolanos@yahoo.com

VW 2025-111

1. Applicable Rule

Petitioners seek a waiver of **Rule 61H1-28.0052(1)(b), Florida Administrative Code**, which requires candidates to pass all four sections of the CPA Examination within a rolling eighteen-month period, beginning on the NASBA grade release date for the first section(s) passed.

2. Statutory Basis

This petition is submitted pursuant to **Section 120.542, Florida Statutes**, and **Rule 28-104.002, Florida Administrative Code**, which authorize individuals to request variances or waivers from administrative rules where application of the rule would create substantial hardship or violate principles of fairness.

3. Type of Action Requested

Waiver of the rolling eighteen-month period required by Rule 61H1-28.0052(1)(b), F.A.C.

4. Facts Demonstrating Substantial Hardship or Violation of Principles of Fairness

I am a single mother of two, and English is my second language. During the relevant 18-month period, I faced a major life transition, including the need to change jobs in order to

better support my family. The demands of adjusting to new employment and caring for my children significantly limited my ability to complete all four sections of the CPA Examination within the prescribed timeframe. Strict enforcement of the rule in my situation would create an undue hardship and fails to account for the unique personal and professional challenges I faced.

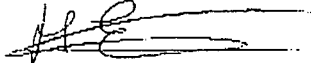
5. Why Relief Still Honors Underlying Statute's Purpose

The purpose of Rule 61H1-28.0052(1)(b) is to ensure that CPA candidates demonstrate current competency in accounting. I have already passed the four parts of the CPA Examination, which reflects my commitment and capability. Granting this waiver would allow me to continue toward licensure, consistent with the statute's purpose of ensuring qualified, knowledgeable individuals enter the profession — without penalizing those who have encountered unavoidable hardships.

6. Duration of Relief

Permanent

Respectfully submitted,

Signature: 

Helen Bolanos

Date: 09/17/2025

CERTIFICATE OF SERVICE (Optional)

I hereby certify that a true and correct copy of this Petition for Waiver was provided to the Joint Administrative Procedures Committee and the Florida Board of Accountancy on this 17nd day of September 2025.