

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE OR WAIVER BY
SEBASTIAN ILES**

VW 2025-072

ORDER ACCEPTING WITHDRAWAL OF PETITION

Sebastian Iles (Petitioner) filed a petition for a variance/ waiver of rule 61H1-28.0052(1)(b), F.A.C., in consideration of his specific circumstances as outlined in the petition filed June 17, 2025. The notice of the petition appeared in the Florida Administrative Register on June 26, 2025, in volume 51, number 124. No comments by interested persons were received. The petition was presented at a duly-noticed public meeting of the Board of Accountancy (Board) held on August 15, 2025, in Orlando, Florida. The petitioner appeared pro se and, after material discussion, the Petitioner withdrew the petition. The Board was represented by Rachelle Munson, Senior Assistant Attorney General. The Petition is incorporated by reference herein and attached to this Order (Exhibit A).

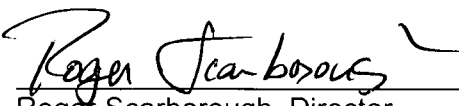
Based on the materials presented, and the Petitioner's withdrawal, the Board accepted the Petitioner's withdrawal as final action of the petition.

It is therefore **ORDERED** that the petition is **WITHDRAWN**.

This Order shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 9th day of September, 2025, by the Florida Board of Accountancy.

FLORIDA BOARD OF ACCOUNTANCY



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

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to: **Sebastian Iles**, 4930 14th Street, NE, Naples, FL 34120; 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, Office of the Attorney General, Rachelle.Munson@myfloridalegal.com; and to Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; and Tracy Smith at Tracy.Smith@myfloridalegal.com this 18th day of September, 2025.

Brandon M. Nicks

RE

FILED

Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 6/17/2025
File #:

PETITION FOR WAIVER OR VARIANCE FROM RULE 61H1-28.0052(1)(b)
Florida Division of
Certified Public Accounting

Petitioner Information:

Name: Sebastian Iles

Address: 4930 14th ST NE

Naples, FL 34120

Phone: 239-784-1555

Email: SebastianIles7@gmail.com

FL Jurisdiction ID: 1502161

Natl. Candidate ID: [REDACTED]

VW 2025-072

Attorney Information:

Not Applicable

Applicable Portions of the Rule(s):

Petition for Permanent Variance from the Rule 61H1-28.0052(1)(b) which states 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 Florida Statutes.

Type of Action Requested:

I am respectfully requesting the Florida Board of Accountancy grant a permanent waiver to rule 61 H1-28-0052 (1)(b) to extend my expired AUD, BEC and REG credits due to the personal circumstances described below. I want to note that I have passed all four sections of the CPA Examination.

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

The Petitioner's four test sections of the CPA Examination were the following:

Exam Section:	Date Passed:	Date Expired:	Score
FAR	June 16, 2025	December 16, 2027	████
REG	September 18, 2018	March 18, 2020	████
BEC	June 28, 2018	December 28, 2019	████
AUD	December 18, 2017	June 18, 2019	████

I respectfully submit this petition requesting a waiver of the 18-month rolling expiration period for my CPA exam credits for AUD, REG and BEC. I have successfully passed all four sections of the CPA Exam; however, due to extraordinary personal and medical circumstances I experienced beginning mid to late 2019 and continuing into 2020, three of my exam credits expired before I was able to complete my final CPA exam on time(FAR).

In late 2019 and 2020, I experienced a series of deeply personal hardships that significantly impacted my mental and emotional well-being. My grandfather, who had basically raised me since I was a little kid passed away, this life-altering event took a heavy toll on my ability to concentrate and maintain the focus needed to complete the CPA exam process. As I was working through these challenges, the onset of the COVID-19 pandemic in early 2020 with nationwide lockdowns only compounded my struggles, leading to a period of ██████████ that made it extremely difficult to continue pursuing licensure. The impact of this diagnosis significantly affected my ability to concentrate, study, and continue preparing for the remaining portion of the CPA exam. The ██████████ I experienced led to a complete halt in my exam preparation. I can provide medical documentation to support this, if necessary.

At the time, I was not fully aware that a waiver might be possible if I passed the final section after the expiration of the others. Unfortunately, this misunderstanding, combined with my declining ██████████ led me to believe that my lifelong dream of becoming a CPA had ended. It was only after years of recovery, healing, and professional growth that I began to revisit this goal.

Since then, I have made a strong return to the profession. I currently serve as the Global Tax Reporting Manager at The Hertz Corporation, where I have been employed for a total of six years. Prior to this, I worked at Deloitte as an international tax accountant. These experiences have deepened my passion for the accounting profession and reaffirmed my commitment to earning my CPA license.

Given the significant personal hardship I faced, along with my professional qualifications, I kindly request the consideration for a waiver of the expiration of my CPA exam credits (AUD, REG and BEC). If I am granted this waiver, I would only need to complete the necessary education credit hour requirements to complete the licensure process. My plan is to complete this as soon as possible.

Denying this waiver would impose a hardship that is not reflective of my current capabilities or dedication and would prevent me from achieving a goal I have worked toward for many years. Granting this petition would allow me to move forward and fully contribute to the profession as a licensed CPA with integrity and dedication.

I fully acknowledge the number of years that have passed since my exam credits expired. However, I respectfully ask the Board to consider my circumstances and the sincere dedication I have always had toward becoming a CPA. This has been my lifelong goal, and I remain deeply committed to upholding the values and responsibilities of the profession. I hope you will allow me the opportunity to fulfill this dream.

Thank you very much for your time, understanding, and consideration of my petition. Please let me know if additional documentation or information is needed.

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

The petitioner successfully passed all four parts of the CPA Examination and is of good moral character. The extended time taken to finish exams does not accurately reflect his competency and qualifications.

Petitioner Statement:

I kindly request a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code.

Respectfully,

Sebastian Iles