

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR WAIVER OF RULE BY
AMARILIS MALDONADO**

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **Amarilis Maldonado**, 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 23, 2025. The Notice of the petition appeared in the Florida Administrative Register on June 5, 2025, in Volume 51 Number 109. 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 June 27, 2025, 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

VW 2025-066

The facts relevant to the petition are as follows:

1. **Rule 61H1-28.0052(1)(a), (b), F.A.C.**, 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 10, 2021, and credit for that portion of the examination expired on November 10, 2022. Petitioner passed the **AUD** portion of the examination on January 10, 2022, and credit for that portion of the examination expired on July 10, 2023. Petitioner passed the **FAR** portion of the examination on January 9, 2023, and credit for that portion of the examination will expire on June 30, 2025. Petitioner passed the **REG** portion of the CPA examination on May 7, 2025, and credit for that portion of the examination will expire on November 7, 2027.

3. Petitioner, in substantial part, described the following and how they affected her ability to complete and timely pass all sections of the CPA examination:

- Petitioner served as primary caretaker to her father during his recovery from [REDACTED] in 2022.
- Petitioner was personally diagnosed with [REDACTED] in 2022, and she received treatment from the time of the initial diagnosis in 2022 through February 2025.

4. Petitioner is 1 year, 5 months, and 18 days outside the 30-month window for passing REG.

5. Petitioner seeks a waiver from Rule 61H1-28.0052(1)(b), F.A.C., to allow an extension of the rule requirement and reinstatement of her credit for passage of BEC and AUD.

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 18th day of July, 2025, by the Florida Board of Accountancy.

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 **Amarilis Maldonado**, 2637 Shad Court, Orlando, Florida 32839, and 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; Tracy Smith at Tracy.Smith@myfloridalegal.com; and Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com;

this 28th day of July, 2025.



Brandon M. Nibbe

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

Memorandum for Filing

FROM: Roger Scarborough, Director

DATE: June 16, 2025

SUBJECT: Delegation of Authority

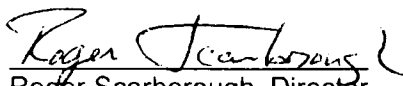
EFFECTIVE DATES: June 17 – July 18, 2025

The following delegations of my authority as Executive Director of the Division of Certified Public Accounting are:

Kevin Brown – Administrative Team Lead

- Signature
 - o Invoices - *approve for payment*
 - o Notices of Intent or to Deny petitions or applications
 - o Correspondence on behalf of the Division for petitions
- Approving Question 5 on Form CPA 3 – Licensure by Endorsement Applications
- Representation of the Division during phone calls and video conferences as needed

All aforementioned delegations of authority are approved for only the listed effective dates in this memorandum. As the Director, I reserve the right to rescind this delegation at any time, in writing.


Roger Scarborough, Director
Division of Certified Public Accounting

6/16/25
Date

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 5/23/2025
File #:

PETITION FOR WAIVER OR VARIANCE OF BOARD OF ACCOUNTANCY

Petitioner Information:

Amarilis Maldonado
 2637 Shad Ct
 Orlando, FL 32839
ameryllis.avila@gmail.com
 Cell #: 903-312-9503

RECEIVED

MAY 23 2025

Florida Division of
Certified Public Accounting

Attorney Information:

VW 2025-066

Not Applicable

Applicable Portions of the Rule(s):

61H1-28.0052(1) (b), Florida Administrative Code, Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules.

(1) With respect to the CPA Examination:

(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.

The citation to the statute the rule is implementing:

Section 473.306, Florida Statutes

Type of Action Requested

Respectfully, I am requesting from the Board of Accountancy a permanent waiver from Rule 61H1-28.0052(1) (b), Florida Administrative Code.

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

It has been my desire to complete all four parts of the exam within the established periods and reach my goal of becoming a Certified Public Accountant. However, circumstances outside of my control have affected my ability to complete exams timely, within the designated rolling period.

My father's health started failing, which led him to an [REDACTED] in June of 2022. I was his primary caretaker during his recovery process. I contracted [REDACTED] during the month of July 2022. Soon after, I began experiencing some [REDACTED] and in October of 2022, discovered I had a [REDACTED]. Due to lack of insurance, I was not able to see a Doctor until April of 2023. In May of 2023, after several tests and biopsies, I was diagnosed with [REDACTED] which is an [REDACTED].

In June of 2023, before [REDACTED], I attempted to pass the REG exam but was unsuccessful. In July of 2023, I began my journey of intense [REDACTED] and [REDACTED] to help [REDACTED] followed by surgery in February 2024 to [REDACTED]. In March of 2024, I began six weeks of [REDACTED] followed by preventive [REDACTED] that I can happily say were completed this year, in February.

During my treatments, I experienced several health complications, including common side effects of [REDACTED] and difficulty concentrating. These issues significantly affected my ability to study effectively. I still have one final step in my treatment process – [REDACTED] – which is scheduled to take place before the end of the year.

Even though I was in the middle of the health crisis, I attempted to take and pass the fourth exam and was unsuccessful. As soon as I felt I was physically and emotionally improving, I resumed my efforts to pass the REG exam and was able to pass it this year on April 23rd. After having passed my fourth exam, I respectfully submit this request to the Board of Accountancy for consideration to remove the designated rolling period, which would help reinstate the BEC and AUD examination credits that have already expired in November 2022 and July 2023, respectively. This waiver request would also affect the FAR examination, which is due to expire on June 30, 2025.

Below, I have included a timeline of events. Please note, attempting to be more concise, the timeline only includes the exam dates I passed and does not include every attempt.

Timeline of Events

Event	Date	Additional Information
Passed BEC Exam	04/22/21	
Passed AUD Exam	12/31/21	
[REDACTED]	06/08/22	
[REDACTED]	07/01/22	
FAR EXAM cancelled	10/01/22	Testing Center cancelled FAR exam scheduled for 10/01/22 due to Hurricane Ian and had to be rescheduled
Reached out to Florida Board of Accountancy for information on extension for credit about to expire	10/07/22	Requested information on how to apply for extension for BEC credit about to expire. The response was to reach out again after completing the fourth and last exam.
[REDACTED]	Last week of October 2022	Detection happened about 3 weeks after first contact with Florida Board of Accountancy on 10/7/22, (see above). Due to lack of insurance, was unable to see a Doctor until April 2023

Event	Date	Additional Information
BEC Exam Expired	11/10/22	
Passed FAR Exam	12/30/22	
[REDACTED]	05/24/23	
REG Exam attempt before chemotherapy treatments	06/30/23	Was unsuccessful in my attempt to pass REG before beginning [REDACTED] journey
AUD Exam Expired	07/10/23	
First Day of [REDACTED]	07/27/23	
[REDACTED]	November 2023	[REDACTED]
[REDACTED]	02/06/24	
[REDACTED]	03/25/24 – 05/06/24	[REDACTED]
[REDACTED]	07/29/24	[REDACTED]
[REDACTED]	08/15/24	
[REDACTED]	02/04/25	
Passed REG Exam	04/23/25	
FAR Exam Expires	06/30/25	

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

Waiving the designated rolling period would demonstrate principles of fairness to individuals crossing difficult and unexpected hardships. It would help me to continue my career, managing my health, and avoid focusing efforts and resources on retaking the exams I have already passed. I am looking forward to the opportunity of obtaining my license and moving forward to exercising as a Certified Public Accountant. Your consideration waving the designated rolling period would allow me not to lose all the hard work I have put into this process and be able to obtain this prestigious designation for accounting professionals.

Petitioner Statement

I, Amarilis Maldonado, respectfully request from the Board of Accountancy your kind consideration to permanently waive the designated rolling period from Rule 61H1-28.0052(1)(b), Florida Administrative Code.

RECEIVED

FAX COVER SHEET

MAY 23 2025

DATE:	May 23, 2025	Florida Division of Certified Public Accounting
TO:	Florida Board of Accountancy 240 NW 76 th Drive, Suite A Gainesville, FL 32607	
FAX #:	352-333-2508	
FROM:	Amarilis Maldonado 2637 Shad Ct Orlando, FL 32839 amaryllis.avila@gmail.com Cell # 903-312-9503	
SUBJECT:	Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b)	
ENCLOSURES:	- Petition for Variance or Waiver of Rule 61H1-28.0052(1) (b) - [REDACTED] - [REDACTED]	
# of Pages, including cover page	7	

Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Dear Florida Board of Accountancy:

A petition for a permanent Waiver of Rule 61H1-28.0052(1) (b) is enclosed. As previously instructed, I am contacting the Board of Accountancy after having passed all four parts of the CPA examination. I have been steadfast in my desire to complete the exams and reach my goal of becoming a CPA. However, circumstances and severe health issues, including a [REDACTED] have plagued me and have affected my ability to complete exams within the designated rolling period.

Last year, in February of 2024, I was granted a request for an extension of the Notice to Schedule so that I would not lose the opportunity to sit for the exam (see attached letter from the oncologist, dated February 19, 2024). Even though my attempts to pass the fourth exam were not successful due to my condition during treatments, I did not want to lose the opportunity of having the permission to take the exams. I was able to pass the fourth exam in April of this year. Also enclosed, you will find [REDACTED] progress notes which include details of my [REDACTED].

The progress notes that I am providing from the [REDACTED] are pages one and two of a thirteen-page report. If you need the full report, or any other additional information, I will be happy to provide it upon request.

I would like to express my appreciation for taking the time to review my petition request.

Sincerely,

Amarilis Maldonado

Amarilis Maldonado