STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY
VALERIA GARCES

VW 2026-034

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **VALERIA GARCES**, 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 3, 2026. The Notice of the petition appeared in the Florida Administrative Register on March 24, 2026, in Volume 52 Number 57. 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 April 17, 2026, 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 as Exhibit A.

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 December 26, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **FAR** portion of the examination on May 7, 2025, and credit for that portion of the examination will expire on November 7, 2027. Petitioner passed the **AUD** portion of the examination on October 8, 2025, and credit for that portion of the examination will expire on April 8, 2028. Petitioner passed the **REG** portion of the CPA examination on January 12, 2026, and credit for that portion of the examination will expire on July 12, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to the change in the CPA Evolution model.

4. At the time of review, Petitioner was three (3) months and nine (9) days outside the automatic extension for passage of AUD and six (6) months and fourteen (14) days outside the automatic extension for passage of REG.

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

GROUNDS FOR APPROVAL

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

6. Petitioner's deficiency falls within the thirty-month window now accepted for compliance.

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 23rd day of April, 2026.

FLORIDA BOARD OF ACCOUNTANCY

Roger Scarborough
Roger Scarborough, Director
Division of Certified Public Accounting
for Jason Lafser, 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 **VALERIA GARCES**, 679 NW 130th Way, Pembroke Pines, FL 33028, 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 29th day of April, 2026.

Brenda M. Nickle

2026-03-02 21:06 EST Valeria

RECEIVED

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Florida Division of
Certified Public Accounting

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 3/3/2026
File #:

PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)

VW 2026-034

Petitioner Information:

Valeria Garces
679 NW 130th Way,
Pembroke Pines, FL 33028
angie.vale36@gmail.com
(754)779-1761

Attorney Information:

Not applicable.

Applicable Portions of the Rule(s):

- Rule 61H1-28.0052(1)(b), Florida Administrative Code:

  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.

This section governs examination requirements for certification as a Certified Public Accountant (CPA).

Type of Action Requested:

The petitioner respectfully requests the Board of Accountancy for a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code, to validate the petitioner's expired Business Environment and Concepts (BEC) examination credit.

The specific facts that demonstrate a violation of the principles of fairness that would justify a variance for the petitioner:

The petitioner sat for the BEC section of the CPA Examination on November 29, 2023 and received notice of a passing score on December 27, 2023, on the first attempt. At the time of passing, the Florida Board of Accountancy applied an 18-month rolling credit period.

The petitioner's BEC section credit expired on June 30, 2025, prior to completion of all remaining sections. Credit expiration did not occur due to educational failure, lack of diligence, nor neglect of the licensure process, but rather due to the stringent application of the 18-month rolling window. Between 2023 and 2026, the petitioner sat for the CPA Examination a total of 11 times. Further information on the petitioner's CPA Examination as follows:

Section	Date Exam Taken	Expiration Date	Rolling Credit Period (months)	Attempt No.
BEC	11/29/2023	06/30/2025	18	First
FAR	04/17/2025	11/07/2027	30	Fourth
AUD	09/20/2025	04/08/2028	30	Fourth
REG	12/19/2025	07/12/2028	30	Second

The Attempt No. above is the attempt number the petitioner achieved a passing score, per section. Ultimately, the petitioner successfully passed all remaining sections, demonstrating perseverance, competency, and commitment to licensure.

For examinations passed beginning January 2024, the Florida Board of Accountancy adopted a 30-month rolling credit period. Under the current regulation, the petitioner's BEC section credit would remain valid until June 27, 2026, which would validate the CPA Examination portion of licensure as all sections were passed by this date.

The petitioner's BEC examination score release date was only days prior to the New 2024 CPA Examination Evolution. Thereby, Florida Board of Accountancy adoption of a 30-month rolling credit period, altogether affecting the petitioner's expiration date. The literal application of the prior 18-month rule affects the petitioner in a manner significantly different from similarly situated candidates who tested entirely under the new framework, signifying an infringement of the principles of fairness under Section 120.542(2), Florida Statutes.

The rigid application of Rule 61H1-28.0052(1)(b) in this case creates an unreasonable and unintentional result. The petitioner has already demonstrated the precise proficiency the statute seeks to safeguard. However, the petitioner faces the obligation of retaking an examination section that was passed on the first attempt. This BEC examination section is obsolete and has been substantively transformed to be replaced under the CPA Evolution model. Requiring the petitioner to retake a superseded section would impose a substantial hardship, including further financial cost, professional hindrance, and inequitable treatment.

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

The purpose of Section 473.306, Florida Statutes, is to confirm that CPA candidates possess the required knowledge and skillset to secure the public interest. The petitioner has fulfilled this purpose by passing all four CPA Examination sections, demonstrating grit and expertise across multiple disciplines, and completing the examinations within the time period that now govern uniformly across all Florida candidates.

Providing approval of this request for variance aligns with Section 120.542(2), Florida Statutes, which calls for relief when the purpose of the statute has been achieved by other means, whereas a strict adherence of the rule would violate fairness.

Petitioner Statement:

The petitioner kindly requests a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code, to validate the BEC examination credit previously earned.

Respectfully,

Valeria Garces