

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
KAYLA GRAMMERSTORF**

VW 2026-021

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **KAYLA GRAMMERSTORF**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on February 17, 2026. The Notice of the petition appeared in the Florida Administrative Register on February 27, 2026, in Volume 52 Number 40. 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 27, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **AUD** portion of the examination on January 28, 2025, and credit for that portion of the examination will expire on July 28, 2027. Petitioner passed the **REG** portion of the examination on March 17, 2025, and credit for that portion of the examination will expire on September 17, 2027. Petitioner passed the **FAR** portion of the CPA examination on February 9, 2026, and credit for that portion of the examination will expire on August 9, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to illnesses and care for her grandmother, and the related emotional strain and logistical responsibilities which she experienced.

4. At the time of review, Petitioner was seven (7) months and eleven (11) days outside the 18-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's deficiency falls within the 30-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.

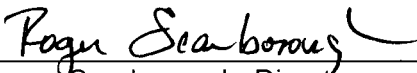
8. Petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, F.S.

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, 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 **KAYLA GRAMMERSTORF**, 9243 Coral Isles Circle, Palm Beach Gardens, FL 33412, 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.



REC

FEB 17 2026

Florida Division of
Certified Public Accounting

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

Re: Petition for Temporary Variance or Waiver – Reinstatement of BEC Credit
Candidate ID: [REDACTED]

Dear Members of the Florida Board of Accountancy:

Pursuant to Rule 28-104.002, Florida Administrative Code, I respectfully petition the Florida Board of Accountancy for a temporary variance or waiver of the 18-month rolling period requirement contained in Section 473.306, Florida Statutes, which requires that all four sections of the Uniform CPA Examination be passed within an 18-month period. I am requesting this temporary variance or waiver as applied specifically to my **BEC credit, which expired on June 28, 2025**, due to extraordinary circumstances beyond my control.

I passed the following sections of the Uniform CPA Examination:

- BEC – December 28, 2023
- AUD – January 28, 2025
- REG – March 17, 2025
- FAR – February 9, 2026

VW 2026-021

Under the 18-month rolling requirement, my BEC credit expired before I was able to complete my final section. I subsequently passed FAR on February 9, 2026, thereby completing all four sections of the Uniform CPA Examination.

The requested temporary variance or waiver is necessary due to a significant family medical emergency. In March 2025, my 91-year-old grandmother, who lives with me, suffered a [REDACTED]. In May 2025, prior to the June 30, 2025 testing window ending for my BEC credit, she suffered a second [REDACTED]. Following both [REDACTED], she required extensive rehabilitation. After the second [REDACTED], she required the placement of a feeding tube and significant daily assistance. Because she resides with me, I became **her primary caregiver**. I was responsible for transporting her to and from rehabilitation appointments multiple times per week for approximately three months following the second [REDACTED] and assisting with her ongoing daily medical and personal needs.

As a result of these medical events, she now suffers from permanent impairments, including [REDACTED] and significant [REDACTED]. I have continued to provide substantial care and support. In December 2025, she was hospitalized again after being diagnosed with the [REDACTED], further extending the caregiving demands during this period.

These circumstances were unforeseen, beyond my control, and required my immediate and sustained attention during the critical period in which my BEC credit was set to expire. The time, emotional strain, and logistical responsibilities associated with her medical condition substantially impaired my ability to adequately prepare for and complete my final examination section before the expiration date.

Despite these challenges, I remained committed to the CPA licensure process and ultimately passed FAR on February 9, 2026, successfully completing all four sections of the Uniform CPA Examination. My completion of all four sections demonstrates competency in each required subject area and fulfills the underlying purpose of Section 473.306, Florida Statutes.

Granting this temporary variance or waiver to reinstate my BEC credit would serve the purpose of the statute by recognizing that I have demonstrated the knowledge and competency required for licensure, while also acknowledging extraordinary circumstances that temporarily prevented completion within the prescribed 18-month period. Reinstatement would not undermine the integrity of the examination process but would provide equitable relief in light of circumstances beyond my control.

I have attached supporting medical records and related documentation with this petition packet to substantiate the circumstances described above.

For these reasons, I respectfully request that the Board grant a temporary variance or waiver of the 18-month rolling requirement and reinstate my BEC credit so that all four examination sections may be recognized for licensure purposes.

Respectfully submitted,

Kayla Grammerstorf
Candidate ID: [REDACTED]
9243 Coral Isles Circle
Palm Beach Gardens, FL 33412
kaylagrammerstorf@comcast.net

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

Re: Petition for Temporary Variance or Waiver – Reinstatement of BEC Credit
Candidate ID: [REDACTED]

Dear Members of the Florida Board of Accountancy:

Summary Petition Cover Note

Pursuant to Rule 28-104.002, Florida Administrative Code, I respectfully submit this petition to the Florida Board of Accountancy requesting a **temporary variance or waiver** of the 18-month rolling period requirement contained in **Section 473.306, Florida Statutes**, as applied to my **BEC credit that expired on June 28, 2025**. This variance is requested due to extraordinary and unforeseen family medical circumstances that temporarily prevented me from completing all four sections of the Uniform CPA Examination within the prescribed period. I have since successfully completed all four sections, demonstrating the competency required for licensure. Granting this temporary variance would serve the purpose of the statute by recognizing my demonstrated knowledge while providing equitable relief for circumstances beyond my control. Supporting medical records and documentation are included in this packet.

Name: [REDACTED] | DOB: 4/19/1934 | [REDACTED] PCP: Arlene Taylor, DO | Legal Name: [REDACTED]

ED Provider Notes

Signed Mar 9, 2025

ED Provider Notes by Dr. Adam Sienkiewicz, MD at 3/8/2025 9:55 PM

Procedure Orders

1. Critical Care [1226555457] ordered by Adam Sienkiewicz, MD
2. ECG 12 lead [1226554069] ordered by Adam Sienkiewicz, MD

Chief Complaint

Patient presents with

- [REDACTED]

June is a 90 y.o. female with a PMHx of [REDACTED] on [REDACTED] and daily [REDACTED] presenting to the ED for evaluation of [REDACTED] and noted [REDACTED]. The patient's daughter reports the patient was seen normal yesterday (23:30). 8 hours ago, the patient's daughter noticed the patient was having a difficult time [REDACTED] [REDACTED] and had a very mild left sided [REDACTED] and left sided [REDACTED]. Symptoms have slowly worsened and are now rated moderate. The patient's daughter reports the patient has balance issues at baseline. Patient also endorses abnormal LT sided [REDACTED]. No reported falls.

History provided by: **Relative and patient**

History limited by: [REDACTED]

Language interpreter used: **No**

Review of Systems

Eyes: [REDACTED]

Neurological: [REDACTED]

Past Medical History:

Diagnosis Date

- [REDACTED]

Past Surgical History:

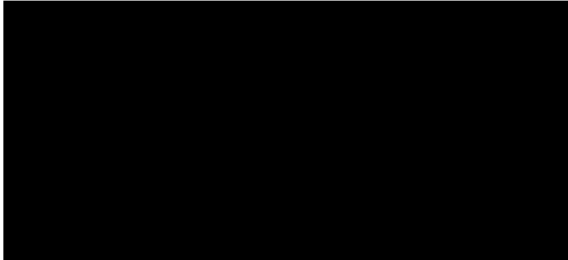
Procedure Laterality Date

- [REDACTED]
- [REDACTED]
- [REDACTED]



No family history on file.

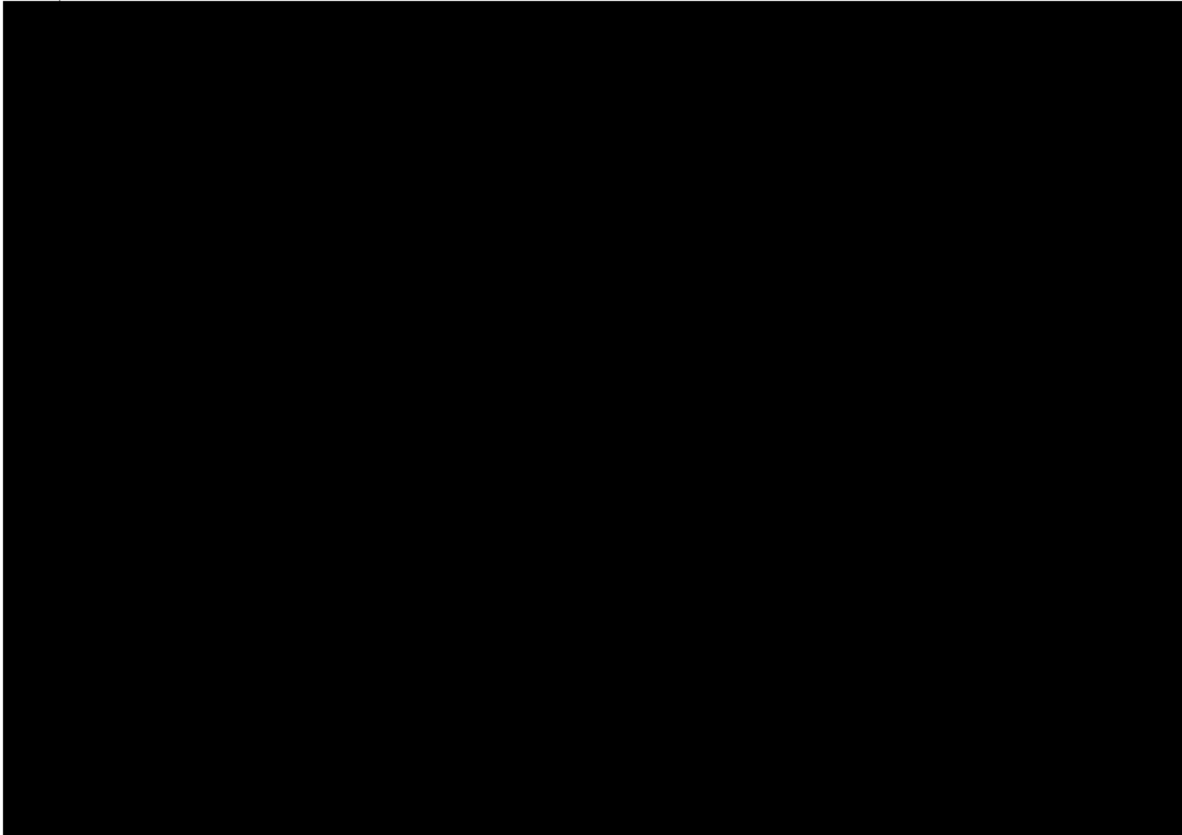
Social History

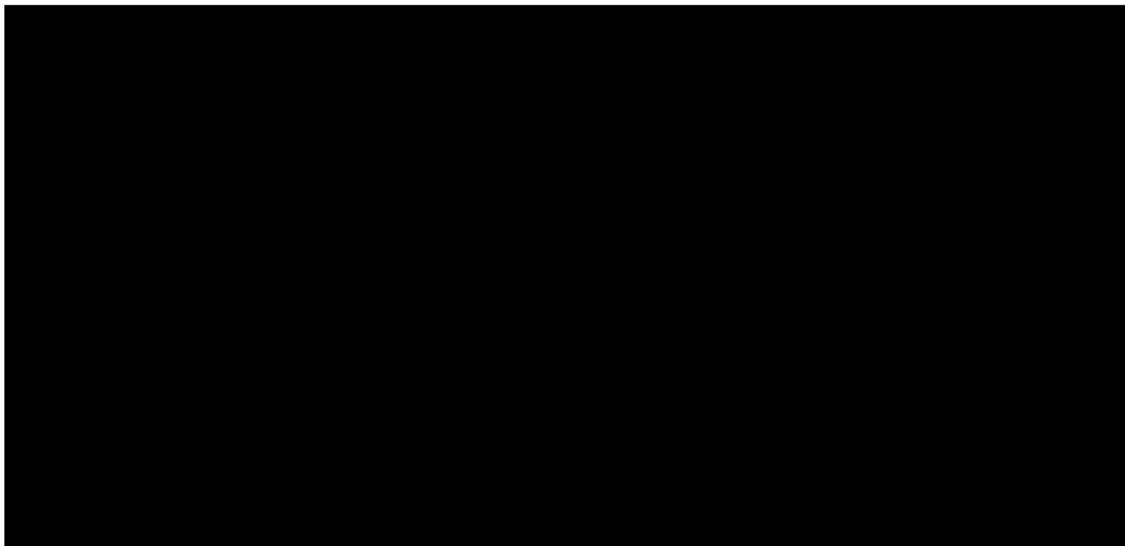


ED Triage Vitals

Temp	Pulse	Resp	BP
--	--	--	--
SpO2	Temp src	Heart Rate Source	Patient Position
--	--	--	--
BP Location	FiO2 (%)		
--	--		

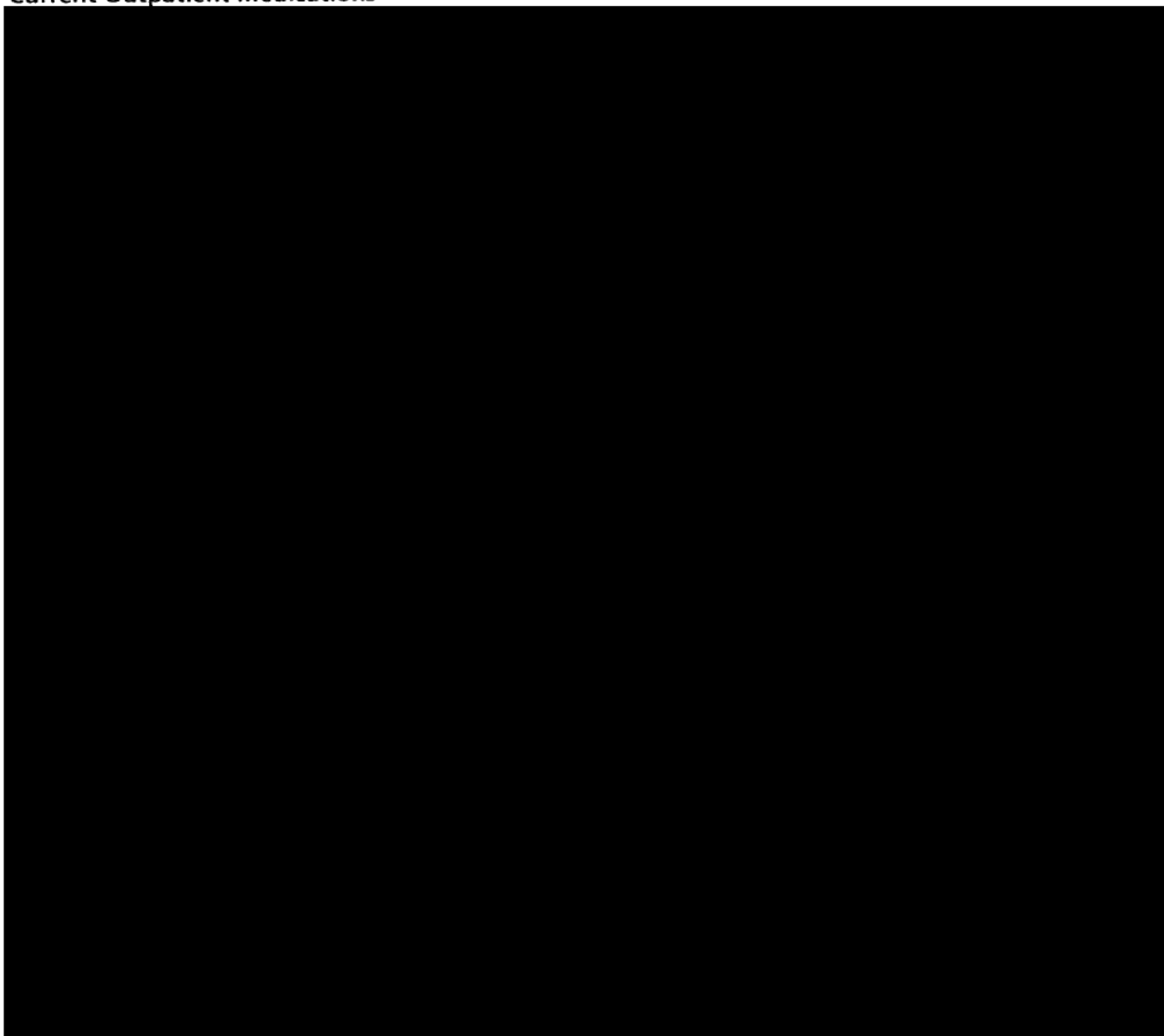
Physical Exam

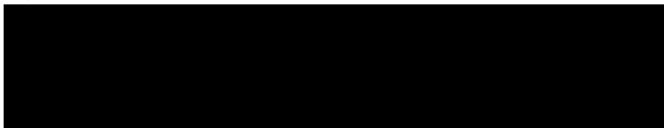




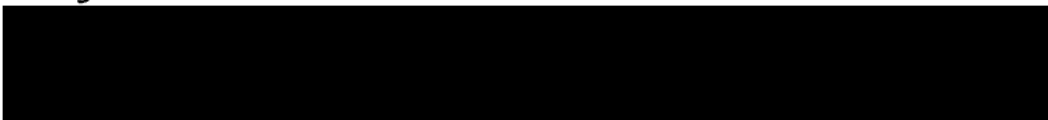
PCP: Arlene Taylor, MD

Current Outpatient Medications





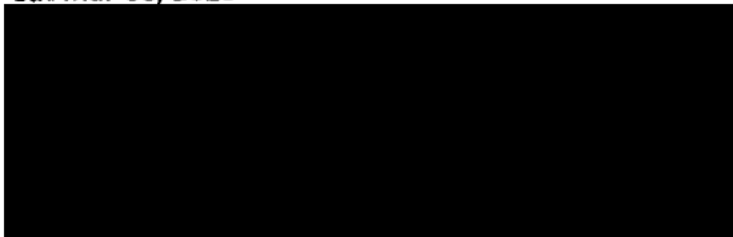
Allergies



ED Course & MDM

ED Course as of 03/09/25 0815

Sat Mar 08, 2025



Sun Mar 09, 2025

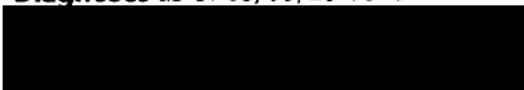
0007 Case discussed with Mimi, APRN for Dr.
Khorassani (IM) who agrees to admit [OP]

ED Course User Index

[AS] Adam Sienkiewicz, MD

[OP] Olivia Lynn Pate

Diagnoses as of 03/09/25 0815



Medical Decision Making

Amount and/or Complexity of Data Reviewed

Labs: ordered.

Radiology: ordered.

ECG/medicine tests: ordered and independent interpretation performed.

Risk



MEDICAL DECISION MAKING

Differential Diagnosis:



Patient Presentation:

The patient presents for:

Chief Complaint

[REDACTED]

Vitals:

Vital signs reviewed and interpreted by myself:

Vitals:

	03/09/25 0000	03/09/25 0015	03/09/25 0106	03/09/25 0456
BP:	[REDACTED]			
BP Location:				
Patient				
Position:				
Pulse:				
Resp:				
Temp:				
TempSrc:				
SpO2:				
Weight:				
Height:				

Independent Clinical Historians:

The following independent historians were utilized: Family at Bedside

Past medical history and electronic medical records:

Epic chart reviewed for past pertinent information

The following external notes were reviewed: Prior documentation and encounters found in care everywhere, Outpatient medical records from outpatient providers, Prior encounters, Prior labs, Prior imaging, and PDMP Florida

Chronic conditions that may be adversely affecting patient's current condition:Past Medical History:

[REDACTED]

Date

Amount and/or Complexity of Data Reviewed:

Analysis and Interpretations:

EKG Reviewed:

The following Guidelines were used during patients work up:

[REDACTED]

Administer [REDACTED] items in the order listed. Record performance in each category after each subscale exam. Do not go back and change scores. Follow directions provided for each exam technique. Scores should reflect what the patient does, not what the clinician thinks the patient can do. The clinician should record answers while administering the exam and work quickly. Except where indicated, the patient should not be coached (i.e., repeated requests to patient to make a special effort).



1210 S. Old Dixie Hwy.
Jupiter FL 33458

DOB: 4/19/1934, Legal Sex: F
Adm: 4/25/2025, D/C: —

Progress Notes by Reiley Reiley, PT at 5/4/2025 3:29 PM (continued)



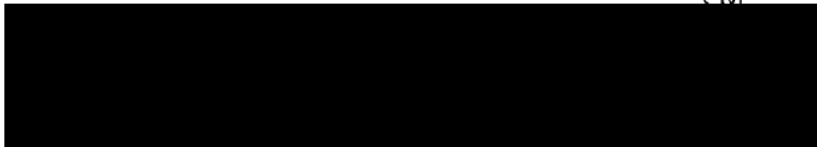
4 MAIN
1210 S. OLD DIXIE HWY.
JUPITER FL 33458
Dept: 561-263-2234

Patient Name: [REDACTED]
MRN: [REDACTED]
Date of Birth: 4/19/1934
Today's Date: 5/4/2025

Diagnosis:

ICD-10-
CM

- 1.
- 2.
- 3.

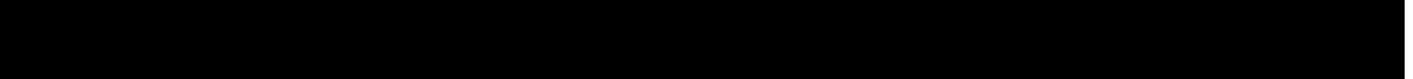


Primary Care Provider: Arlene Taylor, MD

Past Medical History



Past Surgical History



Physical Therapy Visit Treatment Note

Pt Last Visit: PT Received On: 05/04/25

General Visit Information:

Family/Caregiver Present: No

Subjective: Pt states she would like to get up and walk, states she is trying to get better. Daughter called prior to session, I spoke with her, she expressed gratitude for PT and verified the goal was to get her mom to walk a little further each time.

Objective: Verified Rx with RN prior to starting. Patient was located in room 427. Nurse notified of patient's complaints of pain, response to treatment and need for assistance with mobility.



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Adm: 4/25/2025, D/C: —

Progress Notes by Reiley Reiley, PT at 5/4/2025 3:29 PM (continued)

Medical Problems/Diagnoses: Pt is a 91 y/o female with a past medical of

History of Falls: No

Reason for Referral:

Pain:

Therapy Precautions

Medical Precautions:

Vitals

Oxygen Therapy:

General Assessments:

Treatment:

Therapeutic Activity

Therapeutic Activity 1:



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Adm: 4/25/2025, D/C: —

Progress Notes by Reiley Reiley, PT at 5/4/2025 3:29 PM (continued)

[Redacted content]

Plan

[Redacted content]

Education

Care Plan

Encounter Problems

[Redacted content]



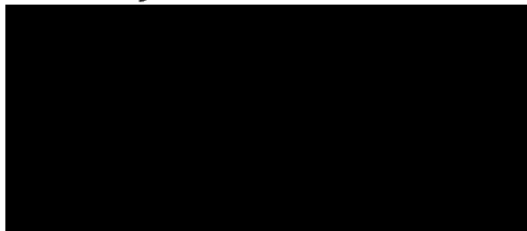
1210 S. Old Dixie Hwy.
Jupiter FL 33458

DOB: 4/19/1934, Legal Sex: F
Adm: 4/25/2025, D/C: —

Progress Notes by Reiley Reiley, PT at 5/4/2025 3:29 PM (continued)

Start: 04/28/25 Expected End: 05/05/25

Time Entry



All Charges for This Encounter

Code	Description	Service Date	Service Provider	Modifier s	Qty
4209753 001		5/4/2025 3:29 PM	Reiley Reiley, PT	GP	2

Reiley Reiley, PT
5/4/2025 3:29 PM^(RR.1)

Attribution Key

RR.1 - Reiley Reiley, PT on 5/4/2025 3:29 PM

Progress Notes by Gabriela Isper, RD at 5/5/2025 11:08 AM

Author: Gabriela Isper, RD	Service: —	Author Type: Registered Dietitian
Filed: 5/5/2025 11:10 AM	Date of Service: 5/5/2025 11:08 AM	Status: Incomplete
Editor: Gabriela Isper, RD (Registered Dietitian)		

Nutrition Progress Note



Birth Date: 4/19/1934

Visit Reason:

Subjective





1210 S. Old Dixie Hwy.
Jupiter FL 33458



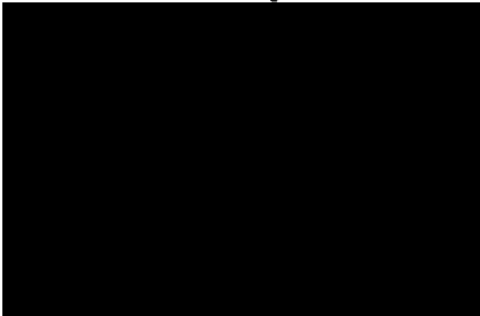
DOB: 4/19/1934, Legal Sex: F

Adm: 4/25/2025, D/C: —

Progress Notes by Gabriela Isper, RD at 5/5/2025 11:08 AM (continued)

Assessment

Past Medical History:



Date

Patient Active Problem List



Date

05/05/2025

05/05/2025

05/05/2025

05/05/2025

05/05/2025

Date

05/05/2025

05/05/2025

05/05/2025

05/05/2025

05/05/2025

05/05/2025

05/05/2025



1210 S. Old Dixie Hwy.
Jupiter FL 33458

DOB: 4/19/1934, Legal Sex: F
Adm: 4/25/2025, D/C: —

Progress Notes by Gabriela Isper, RD at 5/5/2025 11:08 AM (continued)

[Redacted]

Date
04/25/2025

Lab Results

[Redacted]

Date
04/25/2025
03/08/2025

No results found for: [Redacted]

[Redacted]

[Redacted]

[Redacted]

Dietary Orders (From admission, onward)

Start	Ordered
05/01/25 1119	[Redacted]



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Jupiter FL 33458

DOB: 4/19/1934, Legal Sex: F
Adm: 4/25/2025, D/C: —

Progress Notes by Gabriela Isper, RD at 5/5/2025 11:08 AM (continued)

05/01/25
1120

04/30/25 NPO diet (Order Panel)
0001

04/29/25
1008

PO intake:

Enteral Nutrition:

Estimated Nutrition Needs

Height: 154.9 cm (5' 1")

Weight:

BMI (Calculated):

Estimated Energy Needs:

Estimated Protein Needs:

Estimated Fluid Needs:

Nutrition Diagnosis

Recommendations

1.

2.



PATIENT & CAREGIVER EDUCATION

This information will help teach you how to use the [redacted] to feed yourself and take your medications through your [redacted]

Nutritional goals

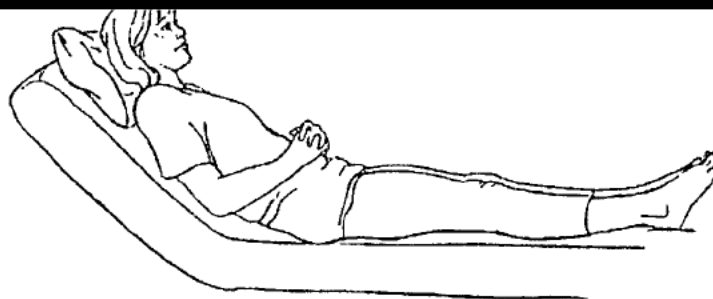


Figure 1: Sitting up at a 45-degree angle

Jupiter Rehab - Inpatient

Name: [REDACTED]	Account #: [REDACTED]	M/R #: [REDACTED]	Admit Date: 5/05/2025	Room: 2FLR020321
Physician: Gustave, William	Age: 91Y	Sex: Female	Weight: [REDACTED]	Birth Date: 4/19/1934
Allergies: [REDACTED]	[REDACTED]			

5/14/2025 10:16 AM Joanna Cazzo, COTA Note Discipline Occupational Therapy Tag Occupational Therapy
Therapist

Form: OT Discharge Summary

OT Discharge Summary:

Patient Information

Service Start/Stop Time:
Start Time: 08:00 AM, Stop Time: 09:00 AM

Medical Diagnosis:

[REDACTED]

Jupiter Rehab - Inpatient

N: me: [REDACTED]	Account #: [REDACTED]	M/R #: [REDACTED]	Admit Date: 5/05/2025	Room: 2FLR020321
Physician: Gustave, William	Age: 91Y	Sex: Female	Weight: [REDACTED]	Birth Date: 4/19/1934
Allergies: [REDACTED]	[REDACTED]			

5/13/2025 18:39 Team Van De Veny Diehm's 7 Note Discipline Diehm 01:53 1 Jan Diehm

Electronically Signed By:

Teala Van De Ven, Dietitian, 05/13/2025 18:49

