

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE OR WAIVER BY
KADEM VALERIA RAMIREZ

VW 2026-014

ORDER ACCEPTING WITHDRAWAL OF PETITION

Petitioner, **KADEM RAMIREZ**, filed a petition for a variance or waiver regarding the application of rule 61H1-28.0052(1)(b), F.A.C., to its specific circumstances as outlined in the petition. The petition was filed on January 27, 2026. The notice of the petition appeared in the Florida Administrative Register on February 6, 2026, in Volume 52, Number 25. 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 February 20, 2026, in Orlando, Florida. The Board was represented by Rachelle Munson, Senior Assistant Attorney General. The petitioner appeared pro se for the meeting and, after material discussion, the Petitioner withdrew the petition. The Petition is incorporated by reference herein and attached to this Order (Exhibit A).

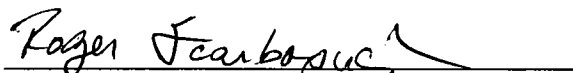
Based on the materials presented, and the Petitioner's withdrawal, the Board accepted the Petitioner's withdrawal as final action of the petition.

It is therefore **ORDERED** that the petition is **WITHDRAWN**.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 25th day of February, 2026, by the
Florida Board of Accountancy.

FLORIDA BOARD OF ACCOUNTANCY


Roger Scarborough, Director
Division of Certified Public Accounting
for Jason Lafser, 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 **KADEM RAMIREZ**, 3772 Miramontes Circle, Wellington, FL 33414, 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 2nd day of March, 2026.

Brandi M. Nicks



Petition for Waiver of Rule 61H1-28.0052, F.A.C.

(Credit for Examination; Time Limitations)

January 15, 2026

Petitioner Information:

Kadem Valeria Ramirez
3772 Miramontes Circle
Wellington, FL 33414
954-940-2947
Kchevere322@gmail.com

VW 2026-014

Applicable Portion of the Rule:

Rule 61H1-28.0052(2), Florida Administrative Code:

"A candidate shall be allowed a maximum of 18 months to pass all sections of the CPA Examination. The 18-month period begins on the date the first examination section is passed."

Statute Implemented:

Section 473.306, Florida Statutes - Requirements for CPA licensure examinations.

Type of Action Requested:

I respectfully petition the Board of Accountancy to grant a one-time waiver of Rule 61H1-28.0052(2), F.A.C., to reinstate my credit for the Business Environment and Concepts (BEC) section of the CPA exam, which expired on April 11, 2023.

Specific Facts Demonstrating a Violation of the Principles of Fairness:

This petition is submitted on the grounds of substantial hardship and inequity resulting from exceptional personal and global circumstances. During the height of the COVID-19 pandemic, I was working full-time remotely while also caring for an infant and homeschooling my grade school-aged child. These overlapping responsibilities placed considerable strain on my time, energy, and ability to prepare and sit for exams within the rolling window period.

Since beginning my CPA journey, I have taken the CPA exam 22 times—a testament to my perseverance and commitment. Specifically:

- I attempted the AUD (Audit) section eight times before passing.
- I attempted the REG (Regulation) section seven times before passing.

Despite these setbacks, I never gave up. Each attempt represented renewed effort, study,

and personal investment—both financially and emotionally. My persistence paid off as I progressed through the sections and passed four out of the four.

In parallel with this testing journey, I have continued to advance in my professional career and have remained actively engaged in professional development associations. I have taken my role in the accounting profession seriously, upholding its standards and contributing to its community even before licensure.

Further, I respectfully request the Board consider that on January 1, 2024, the AICPA and NASBA implemented a nationwide policy change extending the CPA exam rolling window from 18 months to 30 months. This adjustment was designed to reduce the burdens many candidates faced—especially during and following the pandemic. My BEC credit expired in April 2023, just months before this more equitable standard took effect.

Candidates in my position who had their credit expire before the new policy are subject to an older, more rigid rule—resulting in disparate treatment between similarly situated individuals. Granting this waiver would not only acknowledge my unique hardship but also align with the spirit of fairness promoted by the updated 30-month rolling window.

How Granting the Waiver Serves the Purpose of the Underlying Statute:

The purpose of Section 473.306, F.S., is to ensure that CPA candidates demonstrate knowledge and competency within a reasonable timeframe. My exam record, persistence, and professional engagement clearly demonstrate these qualities. Reinstating my expired BEC credit would fulfill the intent of the statute by enabling a proven, qualified candidate to complete licensure.

Moreover, it would reflect the Board's alignment with the profession-wide shift to a 30-month standard, ensuring equitable treatment for those whose credits expired shortly before the rule change.

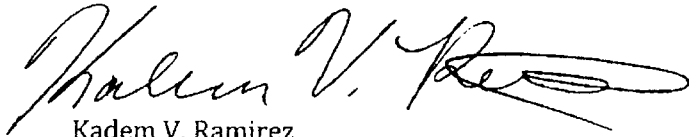
Petitioner Statement:

I am requesting a one-time variance from Rule 61H1-28.0052(2), F.A.C., to reinstate my expired BEC exam credit and allow me to fulfill the final requirement for CPA licensure.

Closing Statement:

Passing the CPA exam would not only be a professional milestone but a deeply personal one. As a first-generation college graduate, I have navigated numerous roadblocks and challenges to reach this point. Becoming a CPA has been a dream I've held for many years. It would mean the world to me—and it would also serve as a powerful example to my children. I want them to see, through my journey, what resilience, commitment, and perseverance truly look like. Granting this credit extension would allow me to finish what I started and show them that with enough heart and determination, dreams really can come true.

Sincerely,

A handwritten signature in black ink, appearing to read "Kadem V. Ramirez". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Kadem V. Ramirez
Chief Financial Officer
Village of Wellington

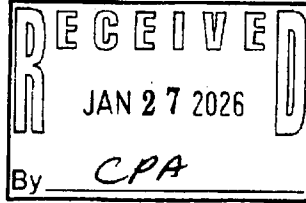
FAX MEMORANDUM

TO: Florida Board of Accountancy

FAX: 352-333-2508

FROM: Kadem Ramirez (Chevere)

DATE: January 15, 2026



RE: Petition for Variance or Waiver - Rule 61H1-28.0052(1)(b)

NUMBER OF PAGES (INCLUDING COVER): [4]

Dear Members of the Florida Board of Accountancy,

Please accept this fax transmission as the formal submission of my Petition for Variance or Waiver pursuant to Section 120.542, Florida Statutes, and Rule 28-104, Florida Administrative Code, as referenced in the Board's correspondence dated July 10, 2025.

The enclosed petition respectfully requests a waiver of the rolling eighteen-month requirement under Rule 61H1-28.0052(1)(b), Florida Administrative Code, and includes all required information, supporting documentation, and statutory citations for the Board's review and consideration.

Should additional information or clarification be required, I am available at your convenience and will promptly respond to any request from the Board or its staff.

Thank you for your time and consideration of this petition.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Kadem Ramirez", with a long horizontal flourish extending to the right.

Kadem Ramirez (Chevere)
3772 Miramontes Circle
Wellington, FL 33414

954-940-2947

kchevere322@gmail.com