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Ron DeSantis, Governor
Melanie S. Griffin, Secretary

February 20, 2026
Board of Accountancy
Department of Business and Professional Regulation
Division of Real Estate Board Room
400 W. Robinson Street, Suite N901
Orlando, Florida 32801

Notice

Friday, February 20, 2026

9:00 a.m. Call to Order
Roll Call and Quorum

Jason Lafser
Roger Scarborough

1. Approve Minutes
 - a. January 9, 2026
2. Deceased
 - a. Hulme, Charles S.
3. OGC Final Action

Settlement Stipulation

- a. Virino, Lydia

Motion for Waiver

- b. Walker, Matthew

4. Petition for Variance or Waiver
 - a. Ramirez, Kadem
 - b. Singhanian, Swati
5. Exam Considerations
 - a. Lacasse, Luis A.
 - b. O'Brien, Jonathan K.
 - c. Torres, Marlene J.
6. Endorsement Considerations
 - a. Brown, Robert B.
 - b. Kisiel, Kathy L.
7. Chief Attorney's Report
8. Board Counsel's Report
 - a. February 2026 Rules Report

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Please Note: The Board of Accountancy may hear agenda items out of order rather than as presented on the agenda

9. Committees

- a. Education Advisory Committee – February 3, 2026

10. Administrative Items

- a. Remarks from Chair
- b. Remarks from Executive Director
 - i. 2025 Q4 CPA Exam Report

11. Florida Institute of Certified Public Accountants

12. Parliamentary Procedure and Making Motions - Training

13. Public Comments

14. Future Meetings

April 16 PC	Virtual
April 17 BD	Virtual
May 29 BD	Orlando, FL
July 16 PC	Orlando, FL
July 17 BD	Orlando, FL
August 20 PC	Virtual
August 21 BD	Virtual
October 1 PC	Orlando, FL
October 2 BD	Orlando, FL
November 12 PC	Orlando, FL
November 13 BD	Orlando, FL

January 9, 2026
Board of Accountancy
Department of Business and Professional Regulations
Jenkins Skyview Room (6th Floor)
350 UT University Dr
Tampa, FL 33606

Notice

Friday, January 9, 2026

The meeting was called to order at 9:00 a.m. Roll call of Attendees was called by Roger Scarborough, and reflected the following persons present:

Board Members

William Blend	Present
Brent Sparkman	Present
Jason Lafser (Chair)	Present
Tracy Keegan	Not Present
Shireen Sackreiter	Not Present
Michelle Maingot	Present
William Benson	Present
Steve Platau	Present
Caridad Vasallo	Present

Staff

Roger Scarborough	Present
Kevin Brown	Present

Timothy Frizzell, Senior Assistant Attorney General and Board Counsel. Heather Page, Chief Attorney, Samantha Ceres, Senior Attorney, Office of the General Counsel. Shelly Weir and Jason Harrell of the Florida Institute of Certified Public Accountants. Jennifer Green of Liberty Partners of Tallahassee. The court reporter was Erin Dewolfe.

1. Approve Minutes

Motion was made by **Mr. Platau**, seconded by **Mr. Sparkman**, to approve minutes. Upon vote, the motion passed unanimously.

2. Deceased

A moment of silence was held for deceased licensees.

3. OGC Final Action

Entry of Final Order

a. Sanchez, Javier

Mr. Sanchez was **not present**.

Ms. Kegan and **Mr. Blend** were recused.

Ms. Ceres presented the case.

Motion was made by **Ms. Maingot**, seconded by **Mr. Sparkman** to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Mr. Platau**, seconded by **Mr. Sparkman** to accept the recommended penalties. Upon vote, the motion passed unanimously.

b. Williams, Alex M.

Mr. Williams was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by Mr. Benson, seconded by Ms. Maingot to acknowledge that Respondent was properly served, and returned an Election of Rights form requesting to waive their right to any form of hearing and have a Final Order entered and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Platau, seconded by Mr. Sparkman to accept the recommended penalties. Upon vote, the motion passed unanimously.

Informal Hearing

c. Bowman, Larry C.

Mr. Bowman was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Ceres presented the case.

Motion was made by Ms. Maingot, seconded by Mr. Sparkman to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Mr. Platau to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

d. Knobl, Codi

Ms. Knobl was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Benson, seconded by Mr. Platau to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Ms. Maingot, seconded by Ms. Vasallo to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

e. Landy, Michael T.

Mr. Landy was not present.

Ms. Kegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by Mr. Lafser, seconded by Mr. Platau to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by Mr. Platau, seconded by Mr. Benson to accept the recommended penalties as presented. Upon vote, the motion passed unanimously.

f. Ramnarine, Marvin M.

Mr. Ramnarine was present.

Ms. Kegan and Mr. Blend were recused.

Ms. Page presented the case.

Motion was made by **Mr. Platau**, seconded by **Mr. Benson** to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Mr. Benson**, seconded by **Mr. Sparkman** to accept the recommended penalties **as presented**. Upon vote, the motion passed unanimously.

g. Reiss, Mary E.

Ms. Reiss was **not present**.

Ms. Kegan and **Mr. Blend** were recused.

Ms. Page presented the case.

Motion was made by **Mr. Platau**, seconded by **Mr. Sparkman** to acknowledge that Respondent was properly served, and qualifies to have a hearing before the Board involving no disputed issues of material fact and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Name**, seconded by **Name** to accept the recommended penalties **with an amendment that the fine is increased to \$5000**. Upon vote, the motion passed with Ms. Vasallo voting no.

Motion for Waiver

h. Fode, Ruth N.

Ms. Fode was **not present**.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by **Mr. Benson**, seconded by **Mr. Lafser** to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Mr. Platau**, seconded by **Ms. Maingot** to accept the recommended penalties. Upon vote, the motion passed unanimously.

i. Muniz, Ricardo A.

Mr. Muniz was **not present**.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by **Mr. Blend**, seconded by **Mr. Lafser** to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Mr. Blend**, seconded by **Mr. Sparkman** to accept the recommended penalties. Upon vote, the motion passed unanimously.

j. Nealon, James T.

Mr. Nealon was **not present**.

Ms. Kegan and **Mr. Blend** were recused.

Ms. Ceres presented the case.

Motion was made by **Mr. Platau**, seconded by **Mr. Sparkman** to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and

accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously. Motion was made by **Ms. Maingot**, seconded by **Mr. Sparkman** to accept the recommended penalties. Upon vote, the motion passed unanimously.

k. Sama, Elizabeth P.

Ms. Sama was not present.

Ms. Keegan was recused.

Ms. Page presented the case.

Motion was made by **Mr. Blend**, seconded by **Mr. Lafser** to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Mr. Blend**, seconded by **Mr. Sparkman** to accept the recommended penalties. Upon vote, the motion passed unanimously.

l. Smith, Myesha

Ms. Smith was not present.

Ms. Kegan and **Mr. Blend** were recused.

Ms. Ceres presented the case.

Motion was made by **Mr. Benson**, seconded by **Ms. Maingot** to acknowledge that Respondent was properly served, and failed to file an Election of Rights form or otherwise establish a disputed issue of material fact in response to the Administrative Complaint, pursuant to Rule 28-106.111, Florida Administrative Code and accept the allegations of fact and violations of law set forth in the Administrative Complaint as the Board's findings of fact and conclusions of law. Upon vote, the motion passed unanimously.

Motion was made by **Ms. Maingot**, seconded by **Mr. Sparkman** to accept the recommended penalties. Upon vote, the motion passed unanimously.

4. Petition for Variance or Waiver

a. Lavelle, Alex

Mr. Lavelle was present.

Motion was made by **Mr. Platau**, seconded by **Ms. Vasallo**, to **approve** the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed **unanimously**.

b. Le, Hue

Ms. Le was present.

Motion was made by **Mr. Platau**, seconded by **Mr. Sparkman**, to **approve** the petition for permanent variance for Rule 61H1-28.0052(1) (b), F.A.C. Upon vote, the motion passed **unanimously**.

5. Request for Informal Hearing

a. Nau, Vanessa

Ms. Nau was present.

Motion made by **Mr. Benson**, seconded by **Ms. Vasallo** to uphold the prior notice of intent to deny the application. Upon vote, this motion passed unanimously.

6. Exam Considerations

a. Andrew, Nicholas C.

Mr. Andrew was present.

Motion was made by Mr. Benson, seconded by Mr. Platau, to approve for question four only. Upon vote, the motion passed unanimously.

b. Godinez, Elisa

Ms. Godinez was not present.

Motion was made by Mr. Blend, seconded by Mr. Sparkman, to deny the application. Upon vote, the motion passed unanimously.

c. Mira Colindres, Anglica M.

Ms. Mira was present.

Motion was made by Mr. Blend, seconded by Ms. Vasallo, to approve for convictions only. Upon vote, the motion passed unanimously.

d. Quintero Bornas, Pedro M.

Mr. Quintero Bornas was not present.

Motion was made by Mr. Benson, seconded by Mr. Blend, to deny the application, unless the applicant withdraws their application no later than 30 days from this meeting. Upon vote, the motion passed with Ms. Vasallo voting no.

e. Reliford, Justin M.

Mr. Reliford was present.

Motion was made by Mr. Blend, seconded by Mr. Sparkman, to approve for convictions only. Upon vote, the motion passed unanimously.

f. Torres, Marlene J.

Ms. Torres was not present.

Motion was made by Mr. Blend, seconded by Mr. Benson, to continue to the February 20th meeting. Upon vote, the motion passed unanimously.

7. Endorsement Considerations

a. Blead, Douglas

Mr. Blead was present.

Motion was made by Mr. Benson, seconded by Mr. Sparkman, to approve for question four only. Upon vote, the motion passed unanimously.

b. Gravel, Michele D.

Ms. Gravel was present.

Motion was made by Mr. Benson, seconded by Ms. Vasallo, to approve for question four only. Upon vote, the motion passed unanimously.

c. Krieger, Ginger A.N.

Ms. Krieger was not present.

Motion was made by **Mr. Blend**, seconded by **Mr. Benson**, to **approve** for question **four** only. Upon vote, the motion passed unanimously. **Mr. Platau was not present for this vote.**

- 8. Military Endorsements**
 - a. Bennett, Rebecca

Motion made by **Mr. Lafser**, seconded by **Mr. Benson** to ratify the list as presented. Upon vote the motion passed unanimously.

- 9. Maintenance & Reactivation – Null and Void**
 - a. Morris, Tyler R.

Mr. Morris was present.

Motion was made by **Mr. Benson**, seconded by **Ms. Vasallo**, to **approve** the request to reinstate the applicant's null and void license. Upon vote, the motion passed **with Mr. Platau voting no.**

- 10. Chief Attorney's Report**

Ms. Page presented the Chief Attorney Report.

Motion made by **Mr. Blend**, seconded by **Ms. Maingot** to allow Chief Attorney to continue to prosecute year-old cases. Upon vote, the motion passed unanimously.

- 11. Board Counsel's Report**
 - a. December 2025 Rules Report

This was an informational item

- 12. Committees**
 - a. November 19, 2025 – Education Advisory Committee

Mr. Platau presented the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by **Ms. Maingot**, seconded by **Mr. Blend** to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

- b. December 8, 2025 - CPE Committee

Mr. Lafser presented the minutes and decisions made by the committee to be discussed, approved and ratified by the board.

Motion made by **Ms. Maingot**, seconded by **Mr. Blend** to approve the minutes and ratify the decisions of the committee. Upon vote, the motion passes unanimously.

- 13. Administrative Items**
 - a. Remarks from Chair
 - i. 2026 Committee Appointments

Motion made by **Mr. Blend**, seconded by **Ms. Maingot** to ratify the list as presented. Upon vote the motion passed unanimously.

- ii. 2026 Delegation of Authority Memo

Motion made by **Ms. Maingot**, seconded by **Mr. Sparkman** to ratify the memorandum as presented. Upon vote the motion passed unanimously.

- b. Remarks from Executive Director

Mr. Scarborough presented updates regarding the CPE Reporting Tool Compliance for 2025. He and Ms. Green also discussed CPE requirements from a national perspective.

c. AICPA Exposure Draft - Proposed revisions related to alternative practice structures

Mr. Platau presented the exposure draft. Mr. Lafser proposed that an ad-hoc committee is formed by members individually submitting their interest to Mr. Scarborough to review the draft no later than the end of the week of January 12th.

d. Update from Board Members Serving on NASBA Committees

Mr. Platau updated the Board regarding activity from NASBA. A committee will be reviewing CPE standards.

14. Florida Institute of Certified Public Accountants

Ms. Green updated the Board regarding HB 333 and SB 364. She provided an update regarding the legislative cycle and upcoming events.

15. Public Comments

None at this time.

16. Adjourn

The meeting was adjourned at 12:06 p.m.

Jason Lafser, Chair

Date

STATE OF FLORIDA
BOARD OF ACCOUNTANCY
MEETING OF THE BOARD

February 20, 2026

Deceased Practitioners

Name

Hulme, Charles Scott

Certificate Number

59453

Date Deceased

November 28, 2025

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.

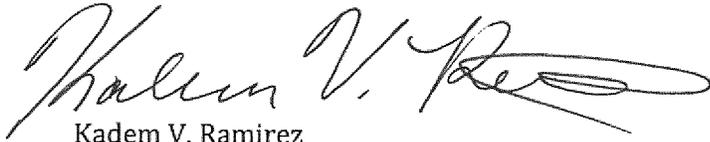
Petitioner Statement:

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

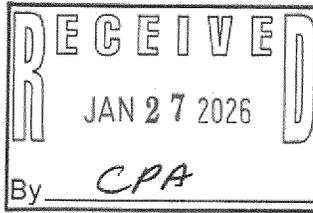
FAX MEMORANDUM

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

690-151.201 Purpose and Scope.

(1) through (3) No Change

*Rulemaking Authority 624.308(1), ~~626.9541~~ ~~626.9641(1)(aa)2~~ FS., ~~Chapter 95-219, Laws of Florida~~. Law Implemented 624.307(1), 626.9541(1)(aa) FS., *History*–New 2-19-96, Formerly 4-151.201, Amended 1-4-24, Technical Change 2-6-26.*

690-151.202 Requirements.

(1) through (6) No Change

(7) Form OIR-DO-1180, rev. 07/23 form may be obtained

from <https://www.floir.gov> ~~<https://www.floir.com>~~.

*Rulemaking Authority 624.308(1), ~~626.9541~~ ~~626.9541(1)(aa)2~~ FS., ~~Chapter 95-219, Laws of Florida~~. Law Implemented 624.307(1), 624.316, 624.3161, 626.9541(1)(aa), 627.4554 FS., Chapter 95-219, Laws of Florida. *History*–New 2-19-96, Formerly 4-151.202, Amended 1-4-24, Technical Change 2-6-26.*

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NO.: RULE TITLE:

690-157.111 Reporting Requirements

NOTICE OF CORRECTION

Notice is hereby given that the following technical change has been made to the above rule:

690-157.111 Reporting Requirements.

(1) through (3) No Change

(4) Every insurer shall report annually by June 30 the number of lapsed policies as a percentage of its total annual sales and as a percentage of its total number of policies in force as of the end of the preceding calendar year in this state in the format as prescribed in Appendix J, “Long-Term Care Insurance Replacement and Lapse Reporting Form OIR-B2-1555” (07/23) ~~(06/2017)~~, which is incorporated herein by reference.

(5) Every insurer shall report annually by June 30 the number of replacement policies sold as a percentage of its total annual sales and as a percentage of its total number of policies in force as of the preceding calendar year in this state in the format as prescribed in Appendix J, “Long-Term Care Insurance Replacement and Lapse Reporting Form OIR-B2-1555” (07/23) ~~(06/2017)~~, which is incorporated herein by reference.

(6) through (9) No Change.

(10) Reports required under this Rule 690-157.111, F.A.C., shall be filed electronically through the Florida Office of Insurance Regulation, Industry Portal at <https://www.floir.gov/iportal> ~~<https://www.floir.com/iportal>~~.

(11) All forms adopted in this rule are available for review on the Office’s website at <https://www.floir.gov/iportal> ~~<https://www.floir.com/iportal>~~.

Rulemaking Authority 624.308(1), 627.9407(1), 627.9408 FS. Law Implemented 624.424, 624.307(1), 627.9407(1), 627.410(7) FS.

History–New 1-13-03, Formerly 4-157.111, Amended 7-30-17, 1-4-24, Technical Change 2-6-26.

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NO.: RULE TITLE:

690-197.006 Insurance Administrator Annual Statement

NOTICE OF CORRECTION

Notice is hereby given that the following technical change has been made to the above rule:

690-197.006 Insurance Administrator Annual Statement

(1) No Change

(2) All forms submitted for review or approval shall be submitted electronically to <https://www.floir.gov/iportal> ~~<https://www.floir.com/iportal>~~.

*Rulemaking Authority 624.308(1), 626.89(1), 626.8991 FS. Law Implemented 626.8805, 626.8809, 626.89 FS. *History*–New 3-4-09, Amended 12-19-23, Technical Change 2-6-26.*

**Section IV
Emergency Rules**

NOTE: The full text of Emergency Rules that are currently in effect can be viewed by going to <https://flrules.org/Notice/emergencyRules.asp>.

**Section V
Petitions and Dispositions Regarding Rule
Variance or Waiver**

**DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION**

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-28.0052 Number of Sitzings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on January 27, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Kadem Ramirez. Petitioner seeks a variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding time requirements for passing the CPA Examination. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, Roger.Scarborough@myfloridalicense.com.



Petition for Variance from or Waiver of Rule 61H1-28.0052(1) (b)

Date: January 13, 2026

VW 2026-005

Petitioner Information:

Name: Swati Singhania
 Address: 511 SE 5TH Ave Fort Lauderdale Apt 1907, FL 33301
 Email: ssinghania1123@gmail.com
 Telephone: 240 277 0821
 Jurisdiction ID: 1760081
 National Candidate ID: 639503

RECEIVED

JAN 13 2025 2026

Florida Division of
Certified Public Accounting

Attorney Information:

Not applicable

Applicable Portions of the Rule (s):

Petitioner ("I") requests relief from Rule 61H1-28.0052(1)(b), F.A.C., as it relates to a candidate passing all four parts of the Uniform CPA Examination within a rolling 18-month period such that previously passed sections expire if not completed within the period.

The citation to the statute the rule is implementing:

Rule 61H1-28.0052(1)(b), Florida Administrative Code, implements Section 473.306, Florida Statutes.

Type of Action Requested:

I respectfully request a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C. to allow acceptance of my previously earned Financial Accounting and Reporting ("FAR") and Business Environments and Concepts ("BEC") credits for Florida CPA licensure.

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

For context, below is a timeline of the dates on which the exams were taken and passed:

- I. 2023:
 - a. Financial Accounting and Reporting ("FAR")- Passed on August 21, 2023
 - b. Business Environments and Concepts ("BEC")- Passed on November 17, 2023
- II. 2024:
 - a. Auditing and Attestation ("AUD")- Passed on February 16, 2024
- III. 2025:
 - a. Regulation ("REG")- Passed on December 19, 2025

I started my CPA journey in Florida in 2023 and was able to pass the first three sections of the Uniform CPA Examination on my first attempt and within months of each other. This reflected my strong preparation and ability to test effectively at the beginning of the process.

After February 2024, however, I began experiencing significant health and personal challenges. On the health front, I dealt with serious women's health issues and ultimately suffered a miscarriage. At the same time, both my husband and I were/ are self-employed, which created additional financial and emotional stress. Because we did not have the stability of employer-sponsored benefits, our health coverage was limited, adding further strain during an already difficult and uncertain period.

In addition, I was facing financial pressure related to starting my own accounting firm in June 2023. As the business was still very new, it had not yet reached a point of steady or predictable income. These combined circumstances significantly impacted my mental, physical, and financial well-being.

I made sincere efforts to continue studying for REG and to complete the examination within the 18-month window, but the total effect of these events made it extremely difficult for me to test effectively during this time. Despite these challenges, I continued moving forward in good faith and ultimately passed REG outside of the 18-month window.

Additionally, as I was testing during the CPA Evolution transition, I experienced longer score release timelines, which made planning exam retakes more difficult and added stress during an already challenging period.

Given these circumstances, I believe that strict application of the 18-month rule to my situation would create an unfair outcome. I have demonstrated my competency by passing all four sections of the CPA Examination, and the timing issues that caused my credits to expire were directly influenced by extraordinary circumstances beyond my control.

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

I have successfully completed all four sections of the Uniform CPA Examination. Although I did not complete the examination process within an 18-month window, I passed all four parts within a 30-month period, which is consistent with the examination credit extension that has since been adopted by the Board. Granting the requested variance would serve the purpose of Section 473.306, Florida Statutes, by recognizing that I have demonstrated the knowledge and competency the CPA examination is intended to measure. Allowing recognition of my previously earned examination credits would enable me to proceed with licensure in a manner that is consistent with the intent of the examination requirements and supportive of continued professional service under the regulatory framework established by the Board.

Petitioner Statement:

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

Petitioner’s Name: 26-4413 (City of St. Petersburg)
 Rule No.: 40D-22.201
 Nature of the rule for which variance or waiver is sought: Lawn and landscape irrigation
 The Petition has been assigned tracking No. 26-4413.
 A copy of the Petition for Variance or Waiver may be obtained by contacting: Camille Mourant, 7601 US Highway 301, Tampa, Florida 33637, (813)438-4906, water.variances@watermatters.org. Any interested person or other agency may submit written comments within 14 days after the publication of this notice. (S101651)

WATER MANAGEMENT DISTRICTS
 Southwest Florida Water Management District
 RULE NO.: RULE TITLE:
 40D-22.201 Year-Round Water Conservation Measures
 NOTICE IS HEREBY GIVEN that on January 26, 2026, the Southwest Florida Water Management District, received a petition for a variance or waiver.
 Petitioner’s Name: 26-4412 (NP Tampa Propco, LLC)
 Rule No.: 40D-22.201
 Nature of the rule for which variance or waiver is sought: Lawn and landscape irrigation
 The Petition has been assigned tracking No. 26-4412.
 A copy of the Petition for Variance or Waiver may be obtained by contacting: Camille Mourant, 7601 US Highway 301, Tampa, Florida 33637, (813)438-4906, water.variances@watermatters.org. Any interested person or other agency may submit written comments within 14 days after the publication of this notice. (S101650)

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 Board of Accountancy
 RULE NO.: RULE TITLE:
 61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules
 NOTICE IS HEREBY GIVEN that on January 13, 2026, the Board of Accountancy, received a petition for variance or waiver filed by Swati Singhanian. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding time requirements for passing the CPA Examination. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.
 A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (352)333-2505 or by email, Roger.Scarborough@myfloridalicense.com.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 Board of Accountancy
 RULE NO.: RULE TITLE:
 61H1-33.003 Continuing Professional Education
 The Board of Accountancy hereby gives notice: of the issuance of an Order Accepting Withdrawal of Petition for Variance or Waiver, filed on July 17, 2025, by Don Thomas. The Notice of Petition for Waiver or Variance was published in Vol. 51, No. 151, of the August 5, 2025, Florida Administrative Register. Petitioner sought a waiver or variance of paragraph 61H1-33.003(1)(b), F.A.C., which requires in any given reestablishment period, unless otherwise specifically waived or excepted, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 8 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board-approved ethics. The Board considered the Petition at a duly-noticed public meeting held on August 15, 2025, in Orlando, Florida.
 The Board’s Order, filed on September 18, 2025, accepted the Petitioner’s request for withdrawal of variance or waiver of the rule.
 A copy of the Order or additional information may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (850)487-1395 or by email, Roger.Scarborough@myfloridalicense.com.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 Board of Accountancy
 RULE NO.: RULE TITLE:
 61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules
 The Board of Accountancy hereby gives notice: of the issuance of an Order Accepting Withdrawal of Petition for Variance or Waiver, filed on June 17, 2025, by Sebastian Iles. The Notice of Petition for Waiver or Variance was published in Vol. 51, No. 124, of the June 26, 2025, Florida Administrative Register. Petitioner sought a waiver or variance of paragraph 61H1-28.0052(1)(b), F.A.C., regarding time requirements for passing the CPA Examination. The Board considered the Petition at a duly-noticed public meeting held on August 15, 2025, in Orlando, Florida.

**BOARD OF ACCOUNTANCY
RULES REPORT
FEBRUARY 2026**

Rule Number	Rule Title	Date Rule Language Approved by Board	Date Sent to OFARR	Rule Development Published	Notice Published	Adopted	Effective
61H1-20.0093	Rules of the Auditor General	10/03/2025	10/10/2025	10/21/2025	10/31/2025	12/09/2025	12/29/2025



Ron DeSantis, Governor
Melanie S. Griffin, Secretary

DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION
FLORIDA BOARD OF ACCOUNTANCY
EDUCATIONAL ADVISORY COMMITTEE MEETING
TELEPHONE CONFERENCE CALL

February 3, 2026

Minutes

I. Call to Order

The meeting was called to order at 1:02 p.m. by Dr. Fennema, Chair.

II. Roll Call

The roll was called by Karan Lee, Management Review Specialist, reflecting the following:

Committee Members Present:

Dr. Martin Fennema – Chair
Dr. Sean Dennis
Mr. Michael Kridel
Dr. Gary McGill
Dr. Mark Myring
Mr. Steven Platau
Dr. Gregory Trompeter

Committee Members Absent:

None

Staff Members Present:

Roger Scarborough, Director
Alexandra Herrera
Trecia Jenkins
Harini Kumar
Karan Lee
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Justin Willis Ecker, Applicant
Roxana Perez, Applicant
Joshua Jacoby, CPAcredit.com

III. Ratify Minutes from November 19, 2025

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes of the November 19, 2025, meeting. Upon vote, motion passed unanimously.

IV. Individual Course Review

A. Alvarenga, Sadis

Mr. Alvarenga is requesting four (4) semester hours of upper-division or graduate credit for ACCY 503 – Managerial Accounting A & B from the University of Illinois.

Board staff previously submitted ACCY 503 – Managerial Accounting A and ACCY 503 – Managerial Accounting B to Dr. Fennema for review. He indicated that the courses together would qualify for three (3) semester hours.

Motion was made by Dr. Trompeter and seconded by Dr. Dennis to approve four (4) semester hours of graduate accounting credit for ACCY 503 – Managerial Accounting A and B from the University of Illinois. Upon vote, the motion passed unanimously.

B. Celaya, Paul

Mr. Paul is requesting three (3) semester hours of upper-division or graduate accounting credit for AGC 6075 – Managerial Accounting from Florida Gulf Coast University.

Board records indicate that the course was previously approved by the Committee for three (3) semester hours of graduate accounting credit. However, on the bottom of page 1 of the course syllabus states that ACG 6075 addresses concepts covered in the undergraduate cost accounting class and because of the similarity between the two courses, historically, the Florida Board of Accountancy has not counted this course for purposes of the 150-credit hour requirement.

Motion was made by Dr. Dennis and seconded by Dr. McGill to deny three (3) semester hours of upper-division or graduate accounting credit for ACG 6075 – Managerial Accounting from Florida Gulf Coast University because the course syllabus provided by the university indicates that the course duplicates undergraduate cost accounting. Upon vote, the motion passed unanimously.

C. Ecker, Justin Willis

Mr. Ecker is requesting three (3) semester hours in cost/managerial accounting or

accounting data analytics credit for ACCT 5355 – Information Systems in Accounting from Texas A&M University.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of accounting data analytics credit for ACCT 5355 – Information Systems in Accounting from Texas A&M University. Upon vote, the motion passed unanimously.

D. Gonser, Sarah Lea

Ms. Gonser is requesting three (3) semester hours of upper-division accounting credit for ACCT 321 – Introduction to Accounting Systems from West Virginia University.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 321 – Introduction to Accounting Systems from West Virginia University. Upon vote, the motion passed unanimously.

E. Perez, Roxana

Ms. Perez is requesting three (3) semester hours of upper-division accounting credit for ACG 3103 - Intermediate Financial Accounting from Miami Dade College. She has already been awarded three (3) semester hours of upper-division accounting credit for ACG 4101 – Financial Accounting from Florida International University.

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for ACG 3103 – Intermediate Financial Accounting from Miami Dade College because the course duplicates ACG 4101 – Financial Accounting from Florida International University, for which she has already received credit. Upon vote, the motion passed unanimously.

V. University Course Review

A. Purdue Global University

Purdue Global University is requesting four (4) quarter hours of graduate tax credit for AC 566 – Tax Research and Intro to International Taxation.

At the November 19, 2025, meeting, the Committee tabled the request and asked the University to provide a more detailed course syllabus, including the chapters covered; an explanation as to why there is no prerequisite for the course; and clarification regarding the type and number of credit hours being requested.

Purdue Global University stated that the course does not have a prerequisite because it may be taken in any order and focuses on research and tax practice and therefore does not need any foundation concepts beforehand.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve four (4) quarter hours of graduate tax credit for AC 566 – Tax Research and Intro to International

Taxation. Upon vote, the motion passed unanimously.

B. /Upper Iowa University

Upper Iowa University is requesting three (3) semester hours of upper-division accounting credit for ACCT 304 – Accounting Ethics for Florida.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 304 – Accounting Ethics for Florida. Upon vote, the motion passed unanimously.

The University is also requesting reconsideration of three (3) semester hours of upper-division accounting credit for ACCT 425 – Auditing. The Committee previously reviewed this course at its August 14, 2025, meeting and awarded two (2) semester hours of upper-division accounting credit.

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACCT 425 - Auditing. Upon vote, the motion passed unanimously.

VI. Administrative Matters

A. Law and Rules (informational)

B. Executive Director/Licensing Supervisor Comments.

None

VII. Set Future Meeting Date

May 26, 2026 @ 2:00 p.m.

VIII. Adjourn

The meeting was adjourned at 2:05 p.m.



M.G. Fennema

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Florida

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	1,594	1,138	558	471	609	348	35	112	202
Sections	1,906	1,256	650	531	660	366	35	112	202
% Pass	54.2%	61.3%	40.6%	52.4%	39.1%	64.8%	40.0%	70.5%	83.2%
Average Score	71.9	73.6	68.7	72.6	65.3	75.6	66.5	79.3	82.0
Average Age	29.1	28.1	31.1	29.3	28.8	29.3	34.0	28.4	29.1

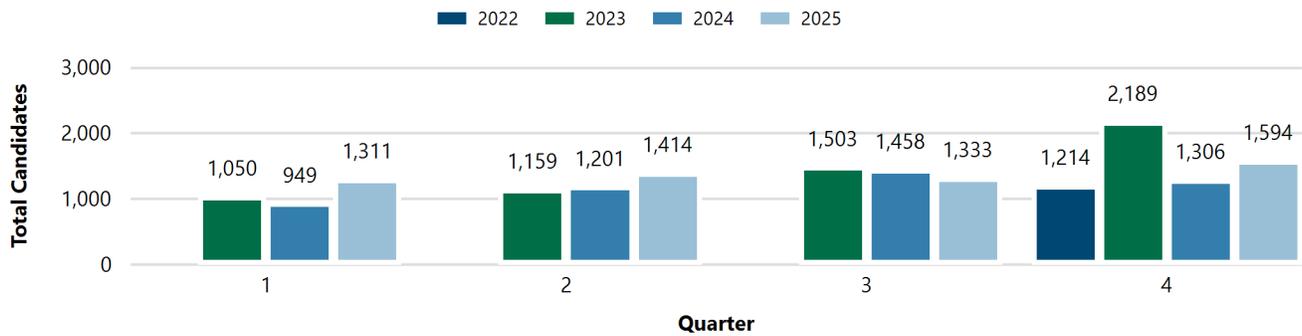
Jurisdiction Ranking

19 Overall Pass Rate	20 Overall Avg. Score
21 Core Pass Rate	10 Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	796	759	39	1,498	95	1	457	125	91	15	52	422	268	177	129	560
Sections	928	932	46	1,795	110	1	527	145	109	16	72	494	311	204	154	671
% Pass	51.5%	57.2%	50.0%	54.4%	52.7%	0.0%	49.0%	61.4%	46.8%	31.3%	68.1%	62.8%	55.0%	49.0%	45.5%	49.8%
Average Score	70.3	73.4	73.8	71.9	71.2	65.0	68.5	74.5	70.2	61.6	77.7	75.4	71.8	70.6	68.1	70.0
Average Age	30.1	28.2	28.9	29.2	27.4	24.0	26.8	27.8	29.7	32.9	20.9	22.5	24.4	26.5	28.4	38.0

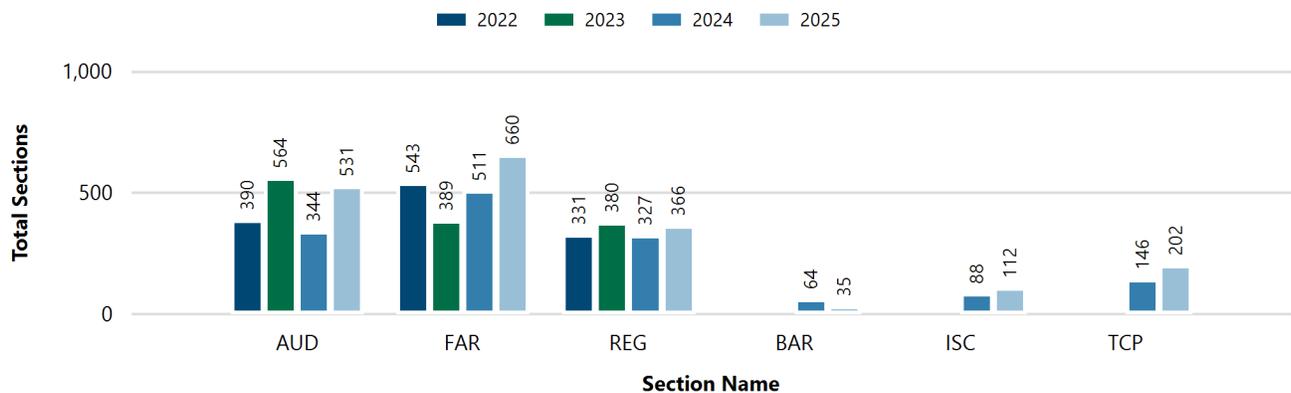
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



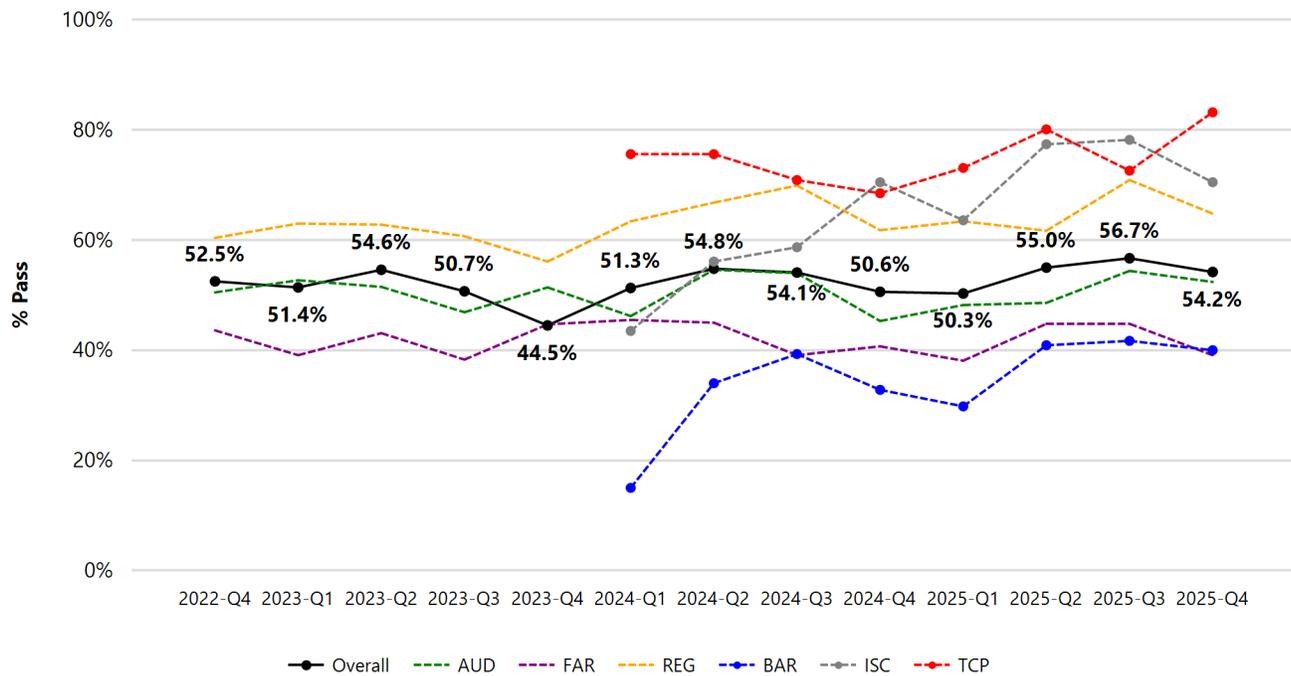
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

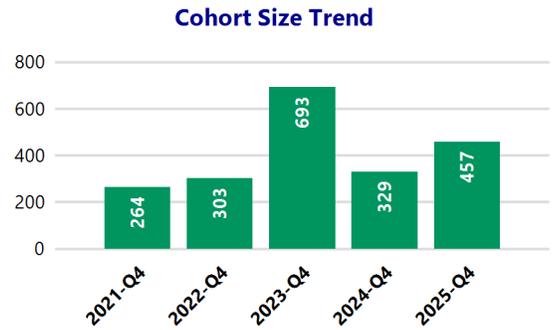
The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q4	54.2%	52.4%	39.1%	64.8%	40.0%	70.5%	83.2%
2025-Q3	56.7%	54.4%	44.8%	70.9%	41.7%	78.2%	72.6%
2025-Q2	55.0%	48.6%	44.8%	61.7%	40.9%	77.4%	80.1%
2025-Q1	50.3%	48.2%	38.1%	63.4%	29.8%	63.6%	73.1%
2024-Q4	50.6%	45.3%	40.7%	61.8%	32.8%	70.5%	68.5%
2024-Q3	54.1%	54.0%	39.1%	69.9%	39.3%	58.7%	70.9%
2024-Q2	54.8%	54.6%	45.0%	66.8%	34.0%	56.1%	75.6%
2024-Q1	51.3%	46.2%	45.5%	63.4%	15.0%	43.5%	75.6%
2023-Q4	44.5%	51.4%	44.7%	56.1%	-	-	-
2023-Q3	50.7%	46.9%	38.3%	60.7%	-	-	-
2023-Q2	54.6%	51.5%	43.1%	62.8%	-	-	-
2023-Q1	51.4%	52.7%	39.1%	63.0%	-	-	-
2022-Q4	52.5%	50.5%	43.6%	60.4%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time Jurisdiction: Florida

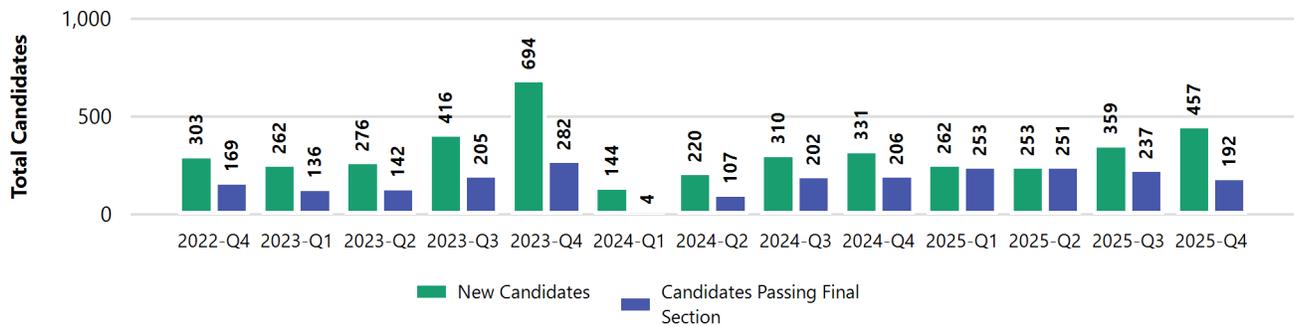
	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	1,138	-	303	397	254	26	95	181
Sections	-	1,256	-	303	397	254	26	95	181
% Pass	-	61.3%	-	60.1%	41.3%	73.2%	38.5%	76.8%	85.6%
Average Score	-	73.6	-	74.1	64.6	78.7	64.8	80.4	82.9
Average Age	-	28.1	-	28.1	27.4	28.2	34.0	28.1	28.7



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	567	543	28	1,069	69		457	125	91	15	51	355	194	110	82	353
Sections	612	614	30	1,179	77		527	145	109	16	62	395	215	116	88	380
% Pass	57.7%	64.8%	63.3%	61.4%	59.7%		49.0%	61.4%	46.8%	31.3%	69.4%	68.1%	59.5%	51.7%	54.5%	58.4%
Average Score	71.9	75.1	77.4	73.6	72.6		68.5	74.5	70.2	61.6	78.0	76.4	72.8	70.5	70.0	72.1
Average Age	29.1	27.1	27.3	28.2	26.6		26.8	27.8	29.7	32.9	20.9	22.5	24.4	26.5	28.4	37.7

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



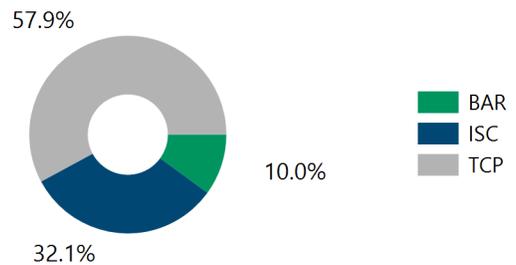
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	187	11.7%
Advanced Degree	184	11.5%
Enrolled/Other	1,223	76.7%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

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Quarterly CPA Examination Report: Overall Performance - All

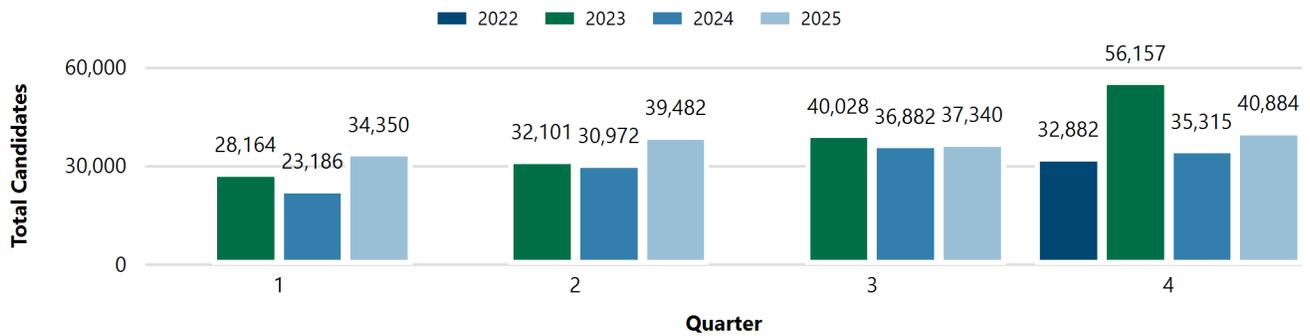
Jurisdiction: Overall

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	40,884	27,542	16,143	12,078	15,612	9,905	1,536	2,833	4,678
Sections	50,004	30,640	19,364	13,403	17,020	10,534	1,536	2,833	4,678
% Pass	51.7%	59.5%	39.4%	48.8%	40.2%	60.7%	39.7%	66.7%	76.7%
Average Score	71.3	73.0	68.7	71.8	65.8	74.4	69.0	78.2	80.3
Average Age	28.7	27.7	30.2	28.8	28.6	28.6	31.4	27.3	28.6

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	17,961	20,238	2,685	29,369	5,554	5,963	10,103	2,944	2,153	562	851	10,790	7,721	4,984	3,635	13,172
Sections	21,733	24,935	3,336	35,978	6,902	7,124	11,640	3,493	2,584	702	1,060	13,274	9,214	6,055	4,407	15,935
% Pass	48.5%	54.0%	55.9%	50.6%	55.3%	54.1%	46.6%	56.2%	45.0%	39.3%	67.7%	59.9%	50.2%	49.2%	49.7%	46.2%
Average Score	70.1	72.3	72.7	70.9	72.8	72.2	67.3	73.2	69.8	68.0	76.1	73.8	70.6	70.6	70.8	69.8
Average Age	29.1	28.4	27.8	28.3	28.3	30.9	27.0	28.1	29.8	30.2	20.9	22.5	24.4	26.5	28.5	37.7

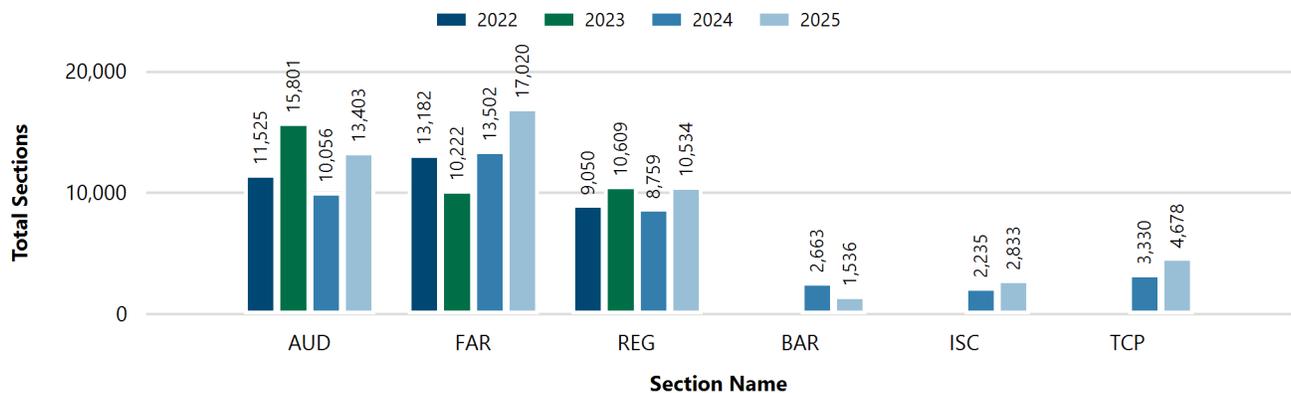
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



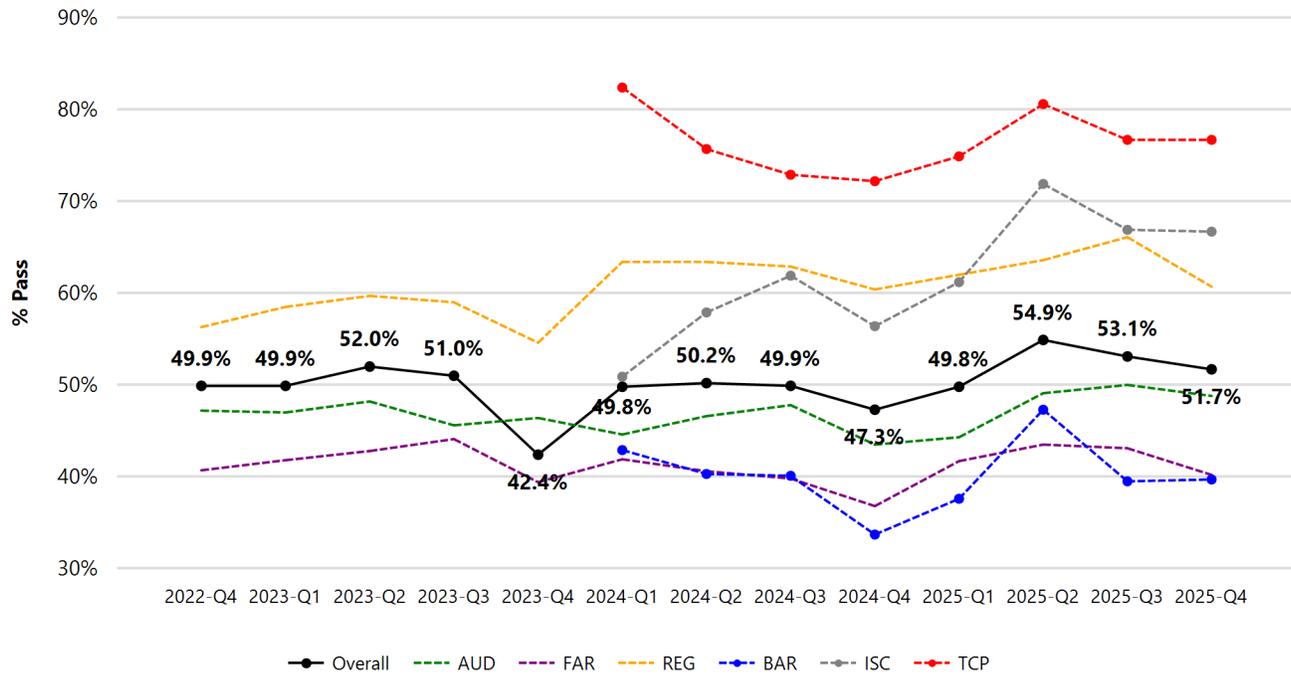
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

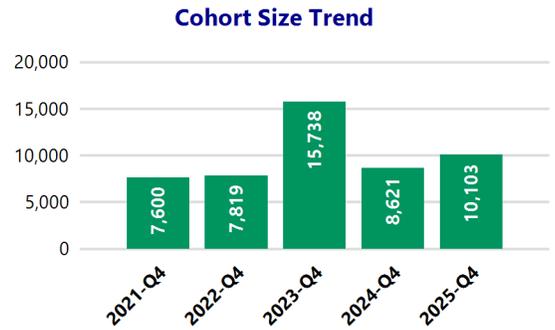
The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q4	51.7%	48.8%	40.2%	60.7%	39.7%	66.7%	76.7%
2025-Q3	53.1%	50.0%	43.1%	66.1%	39.5%	66.9%	76.7%
2025-Q2	54.9%	49.1%	43.5%	63.6%	47.3%	71.9%	80.6%
2025-Q1	49.8%	44.3%	41.7%	62.0%	37.6%	61.2%	74.9%
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
2024-Q3	49.9%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-
2022-Q4	49.9%	47.2%	40.7%	56.3%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time Jurisdiction: Overall

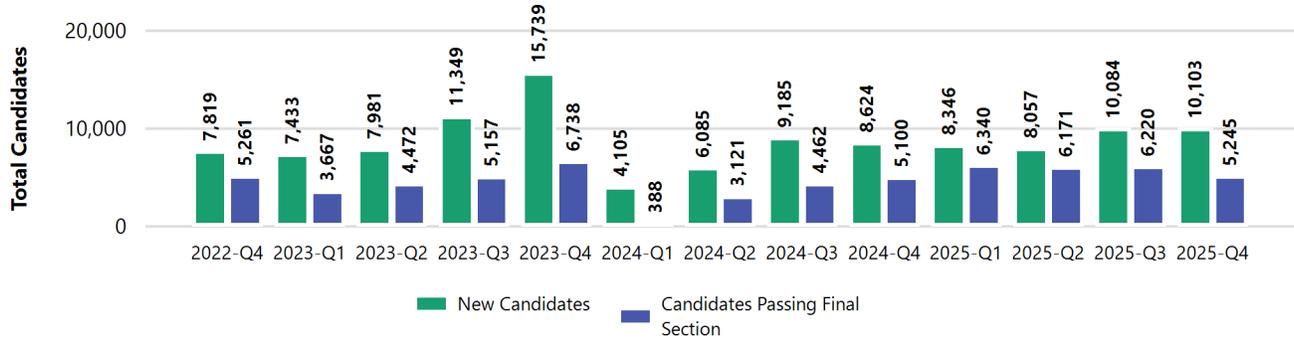
	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	27,542	-	7,197	8,915	7,094	977	2,302	4,155
Sections	-	30,640	-	7,197	8,915	7,094	977	2,302	4,155
% Pass	-	59.5%	-	55.6%	43.9%	68.5%	45.9%	73.0%	80.1%
Average Score	-	73.0	-	72.7	65.5	76.4	69.6	79.6	81.3
Average Age	-	27.7	-	27.4	27.5	27.7	30.6	26.8	28.3



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	11,675	13,988	1,879	19,629	3,750	4,163	10,103	2,944	2,153	562	793	8,902	4,918	3,128	2,284	7,613
Sections	12,856	15,632	2,152	21,791	4,213	4,636	11,640	3,493	2,584	702	935	10,121	5,332	3,416	2,502	8,288
% Pass	55.6%	62.1%	63.6%	58.4%	64.1%	60.6%	46.6%	56.2%	45.0%	39.3%	69.6%	64.8%	56.9%	56.6%	57.1%	55.4%
Average Score	71.5	74.1	74.4	72.6	74.9	73.6	67.3	73.2	69.8	68.0	76.8	74.9	72.0	72.2	72.1	71.6
Average Age	28.0	27.5	27.0	27.3	27.0	30.0	27.0	28.1	29.8	30.2	20.9	22.5	24.4	26.5	28.5	37.2

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



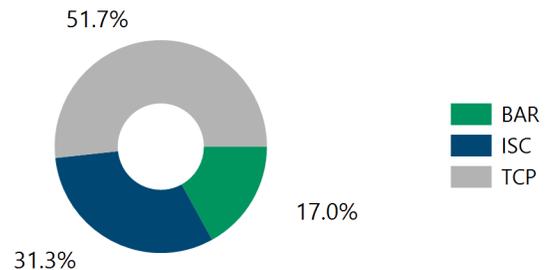
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	24,691	60.4%
Advanced Degree	6,565	16.1%
Enrolled/Other	9,628	23.5%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

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Overall Statistics by Jurisdiction

Year-Quarter: 2025-Q4

Summary of Examination data for each Jurisdiction with 15* or more candidates.

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	469	573	393	180	57.4%	72.9	25.8
Alaska	1,234	1,473	954	519	53.0%	72.2	31.9
Arizona	459	587	356	231	50.6%	70.9	29.7
Arkansas	317	408	271	137	56.6%	72.8	26.2
California	4,965	6,084	3,691	2,393	50.8%	71.0	29.7
Colorado	536	668	428	240	53.1%	72.7	28.8
Connecticut	501	610	335	275	45.7%	69.5	27.6
Delaware	89	101	55	46	38.6%	66.5	34.2
District of Columbia	95	114	72	42	59.6%	72.4	27.6
Florida	1,594	1,906	1,256	650	54.2%	71.9	29.1
Georgia	1,090	1,325	829	496	50.6%	70.5	28.7
Guam	1,802	2,122	1,384	738	53.4%	71.5	29.0
Hawaii	127	172	102	70	50.6%	72.0	29.1
Idaho	182	238	155	83	56.7%	72.7	30.0
Illinois	1,887	2,360	1,423	937	52.8%	71.2	27.2
Indiana	631	805	464	341	47.3%	70.6	27.6
Iowa	296	363	225	138	58.4%	73.9	25.6
Kansas	91	111	75	36	64.0%	75.4	27.5
Kentucky	270	322	199	123	51.2%	70.0	28.4
Louisiana	311	366	226	140	49.7%	70.5	28.7
Maine	382	480	285	195	52.5%	71.7	34.0



Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Maryland	469	558	315	243	42.1%	67.7	29.5
Massachusetts	1,193	1,449	898	551	56.4%	73.3	26.4
Michigan	945	1,174	698	476	49.1%	70.7	27.6
Minnesota	616	774	467	307	55.6%	72.6	26.2
Mississippi	197	228	123	105	47.4%	70.9	27.6
Missouri	654	798	469	329	48.1%	70.8	26.5
Montana	673	848	583	265	56.6%	73.2	29.0
Nebraska	187	234	158	76	61.1%	74.0	25.6
Nevada	226	283	150	133	45.2%	69.0	30.2
New Hampshire	200	240	111	129	44.2%	69.9	34.1
New Jersey	1,054	1,319	696	623	46.6%	69.4	28.3
New Mexico	84	109	54	55	39.4%	69.3	33.2
New York	3,868	4,720	2,729	1,991	51.5%	71.3	27.8
North Carolina	950	1,170	766	404	54.4%	71.7	27.4
North Dakota	263	314	209	105	46.2%	69.9	28.2
Ohio	1,193	1,490	891	599	51.3%	71.0	27.0
Oklahoma	303	367	224	143	49.6%	71.0	28.5
Oregon	367	455	304	151	58.0%	73.8	29.7
Pennsylvania	1,556	1,840	1,157	683	48.9%	70.2	27.4
Puerto Rico	304	345	182	163	38.6%	66.2	28.3
Rhode Island	88	113	58	55	49.6%	70.8	28.9
South Carolina	253	313	188	125	47.9%	71.0	28.7
South Dakota	66	77	55	22	55.8%	71.0	27.0

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Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Tennessee	721	878	577	301	57.7%	73.3	27.6
Texas	2,914	3,583	2,090	1,493	49.0%	70.4	29.6
Utah	514	638	418	220	61.6%	74.8	29.3
Vermont	93	117	71	46	57.3%	72.6	28.7
Virginia	1,107	1,375	778	597	49.7%	71.1	29.7
Washington	1,956	2,346	1,605	741	55.7%	73.0	31.2
West Virginia	86	105	66	39	45.7%	68.9	27.9
Wisconsin	425	515	344	171	54.6%	72.5	25.9
Wyoming	33	41	28	13	48.8%	68.4	28.4

**30 or more candidates is the cutoff for the annual performance report.*



Parliamentary Procedure and Motion Making Training

1. OGC Final Action
 - a. Entry of Final Order
 - b. Request for Informal Hearing
 - c. Motion for Waiver
 - d. Settlement Stipulation
 - e. Voluntary Relinquishment
2. Petition for Variance or Waiver of Rule
3. Petition for Declaratory Statement
4. Examination Considerations
 - a. Background Questions
 - b. Requirements not met
5. Initial Licensure Considerations
 - a. Background Questions
 - b. Requirements not met
6. Endorsement Considerations
 - a. Background Questions
 - b. Requirements not met
7. Null and Void Considerations
8. Chief Attorney's Report
9. Rulemaking
10. Committee Minutes
11. Delegations of Authority