

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
ISTVAN MESZAROS**

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**VW 2025-114**

**NOTICE OF INTENT TO GRANT PETITION**

Petitioner, **Istvan Meszaros**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on October 2, 2025. The Notice of the petition appeared in the Florida Administrative Register on October 10, 2025, in Volume 51 Number 198. 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 November 21, 2025, 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.

**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 **AUD** portion of the CPA examination on July 10, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **BEC** portion of the 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 July 9, 2025, and credit for that portion of the examination will expire on January 9, 2028. Petitioner passed the **REG** portion of the CPA examination on September 15, 2025, and credit for that portion of the examination will expire on March 15, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to medical and organizational issues derived from what he described to be a diagnosed condition of [REDACTED]

4. At the time of review, Petitioner was ten days outside the automatic extension for passage of FAR and two months and seventeen 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.

### **GROUND FOR APPROVAL**

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

6. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to his circumstances, would violate principles of fairness or would impose a substantial hardship on him.


7. Petitioner established that, if he 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 10<sup>th</sup> day of December, 2025.

**FLORIDA BOARD OF ACCOUNTANCY**

  
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Roger Scarborough, Director  
Division of Certified Public Accounting  
for William Benson, Chair

**NOTICE OF RIGHT TO HEARING**

This notice constitutes final agency action if no request for a hearing is received by the Board on or before the twenty-first (21<sup>st</sup>) 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 76<sup>th</sup> 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 **ISTVAN MESZAROS**, 189 Arbor Glen Dr., Palm Harbor, FL 34683, and by electronic delivery to the Office of the Attorney General to Rachele Munson, at [Rachele.Munson@myfloridalegal.com](mailto:Rachele.Munson@myfloridalegal.com); Tracy Smith at [Tracy.Smith@myfloridalegal.com](mailto:Tracy.Smith@myfloridalegal.com); and Cassandra Fullove at [Cassandra.Fullove@myfloridalegal.com](mailto:Cassandra.Fullove@myfloridalegal.com); this 16<sup>th</sup> day of December, 2025.

  
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Brenda M. Niddle

RECEIVED

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Florida Division of  
Certified Public Accounting

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

**Petitioner Information**

Name: Istvan Meszaros  
Jurisdiction ID Florida: 1666291  
National Candidate ID: [REDACTED]  
Email: [stvmeszaros@gmail.com](mailto:stvmeszaros@gmail.com)  
Mailing Address: 189 Arbor Glen Dr, Palm Harbor, FL 34683

**VW 2025-114**

**FILED**  
Department of Business and Professional Regulation  
Senior Deputy Agency Clerk  
CLERK: Brandon Nichols  
Date: 10/2/2025  
File #:

**Attorney Information**

Not Applicable

**Applicable Portion of the Rule(s)**

Request to waive the rolling eighteen-month period required by Rule 61H1-28.0052(1) (b), Florida Administrative Code, which states: candidates must pass all four test sections of the CPA Examination within a rolling eighteen-month 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 rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

**The citation to the statute the rule is implementing**

Application for waiver under Section 20.542, Florida Statutes, and Rule 28-104.002, Florida Administrative Code.  
Underlying statute, Section 473.306, Florida Statutes.

**Type of Action Requested**

Requesting to Reinstate Audit (AUD) Credit and the Business Environment and Concepts (BEC) Credit. (Waiver of 18 months Rolling Period to pass all 4 parts of CPA Exams.)

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

I, Istvan Meszaros, have been under professional treatment for [REDACTED] [REDACTED] for more than seven years. I see both a physician and therapist regularly, take prescribed medication daily, and engage in daily exercise to manage my condition. While I am able to perform well in daily life and professional responsibilities, I experience [REDACTED] [REDACTED] under periods of extreme stress, such as during the CPA Exams. These [REDACTED]

██████ occur without warning, significantly impair my ability to focus and think clearly, and have disrupted multiple exam attempts in the past.

Because of this condition, I face circumstances beyond my control that can unfairly jeopardize my ability to complete all four CPA Exam sections within the rolling 18-month period. Although I understand that the AUD and BEC sections have expired and would normally require retesting, the unpredictable nature of my ██████ makes it uncertain whether I will be able to pass those sections before other sections expire. This creates an ongoing cycle where, despite diligent preparation and repeated effort, I may never be able to hold four valid passing scores simultaneously.

Granting a variance would prevent this cycle and uphold the principles of fairness, recognizing that my condition, while managed responsibly and in good faith, places me at an unequal disadvantage compared to other candidates. For these reasons, I respectfully request that the Board grant a variance under Rule 28-104.002, Florida Administrative Code, to prevent an inequitable result. Supporting medical documentation is provided with this petition to further substantiate my request.

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

I respectfully request the waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, as granting such relief would be consistent with the intent of the statute. I have demonstrated diligence and good moral character in my pursuit of the CPA license, and I remain committed to fulfilling all requirements necessary for certification. Without the waiver, I will continue retaking the expired sections; however, by the time those are successfully completed, other sections may expire. This creates a repeating cycle that prevents me from maintaining all four sections concurrently, despite my continued effort and compliance. Granting the waiver would allow me to complete the licensure process in good faith while honoring the purpose of the statute.

I have completed the work requirement and am currently finishing my final two classes to reach the 150 credit hours required at the University of South Florida, where I earned my Bachelor of Science in Accounting.

**Petitioner Statement**

I am requesting a permanent waiver to Rule 61H1-28.0052(1)(b), (Waiver of the 18-month rolling period to pass all four parts of the CPA Exam).

Respectfully,



Istvan Meszaros