

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
DAVID RUSSO**

VW 2025-117

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **David Russo**, 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 13, 2025. The Notice of the petition appeared in the Florida Administrative Register on November 3, 2025, in Volume 51 Number 214. 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 **FAR** portion of the CPA examination on June 15, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **REG** 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 **TCP** portion of the examination on March 13, 2025, and credit for that portion of the examination will expire on September 13, 2027. Petitioner passed the **AUD** portion of the CPA examination on October 8, 2025, and credit for that portion of the examination will expire on April 8, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to personal [REDACTED], strenuous work as a CPA during tax season, and caring for ill and elderly family members.

4. At the time of review, Petitioner was three months and eight days outside the eighteen-month window for passage of AUD.

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:

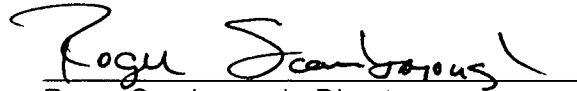
6. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to his circumstances, would violate principles of fairness or would impose a substantial hardship on him.

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 10th day of December, 2025.

FLORIDA BOARD OF ACCOUNTANCY



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 (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 **DAVID RUSSO**, 928 NW 127th Avenue, Coral Springs, FL 33701; 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 16th day of December, 2025.



Oct. 13. 2025 8:37AM

RECEIVED

OCT 13 2025

Florida Division of
Certified Public Accounting

October 13, 2025

No. 29

FILED

Department of Business and Professional Regulation

Senior Deputy Agency Clerk

CLERK: Brandon Nichols

Date: 10/13/2025

File #:

David Russo
928 NW 127th Ave
Coral Springs, FL 33071
954-425-2077

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

VW 2025-117

To whom it may concern,

I respectfully am requesting to have my previously earned credit for my FAR exam reinstated through a permanent variance from the requirements of Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C). I received a passing score on my FAR exam of a 76 on 06/01/2023, which then expired on 06/30/2025. Since June 2023, I have worked diligently to pass the remaining sections of the CPA exam, which I eventually did, with a 75, 80, and 88 on AUD, REG, and TCP, respectively. All these credits expire in 2027-2028, as evidenced by my attached score reports. There were extenuating circumstances that contributed to a delay in meeting the 18-month deadline to pass the remaining sections, mainly AUD, by 06/30/2025:

- 1) Working full time at CPA firm during multiple tax seasons. I have also attached a letter from Brian Bentman, the managing director of the firm, attesting to this as well as my work ethics, in further detail.
- 2) Taking care of ill and elderly family members weekly, which can be difficult, especially during tax season.
- 3) I received a medical diagnosis that I am on the [REDACTED] that I am only recently being properly treated for. I can send in a copy of my medical records if that is desired.

All these factors combined made it difficult for me to meet the 18-month deadline of 06/30/2025, and as you can see in my number of test attempts, I never gave up despite these extenuating circumstances.

Lastly, if I took the FAR test referred to above recently, I technically would have until December 2025 to pass all remaining CPA sections under the new 30-month rule. Thus, I feel it would be fair to request a waiver to Rule 61H1-28 0052(1)(b), F.A.C. based on this fact and my extenuating circumstances.

I sincerely appreciate the time taken to review my petition and eagerly await your response.

Should you need any further information, please do not hesitate to contact me.

David Russo



BENTMAN & GELLER
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

MEMBERS OF:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS
FLORIDA INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

4851 W. HILLSBORO BLVD., STE. A-13
COCONUT CREEK, FL 33073
(954) 428-4735
FAX (954) 428-4737



CPA
America counts on CPAs®

October 9, 2025

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

Re: *David Adam Russo*
Waiver of Rule 61H1-28.0052(1) (b)

Gentlemen:

I am writing to you in support of the petition of walver for David Adam Russo, who has been an employee of our firm since August 2021.

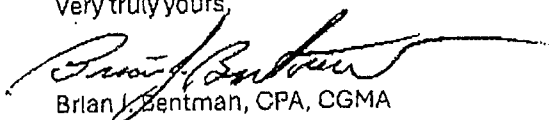
I have been in the profession since the early eighties and have worked with many accountants and CPA's during that time. David is an exceptionally knowledgeable, intelligent, hardworking and dedicated professional, who puts the needs of his clients and the firm before his own needs. David has broad tax and assurance knowledge and knows when and how to do the proper research to produce an accurate and timely product for his clients and the firm.

It is my belief that this dedication and commitment to quality may have contributed to David missing the eighteen-month requirement to pass the CPA exam, as he put the needs of his clients and the firm before his own. David is the type of professional that the profession truly needs, and to deny him this walver would be a detriment to his advancement as a professional, himself and the profession.

I respectfully request that the board consider his petition for walver of the eighteen-month requirement since he clearly demonstrated by his initial passing of this portion of the CPA exam that he has the knowledge to become certified. To deny this request would be unfair as this individual is an asset to the profession and our firm.

Thank you for your time and consideration when deciding on granting David this walver. Should you like to discuss David or any aspect of this correspondence, please do not hesitate to contact me.

Very truly yours,


Brian J. Bentman, CPA, CGMA
Managing Director