STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY
NGUYET THI MINH HOANG

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **NGUYET THI MINH HOANG**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on March 27, 2026. The Notice of the petition appeared in the Florida Administrative Register on April 9, 2026, in Volume 52 Number 69. 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 May 29, 2026, in Orlando, Florida. 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.

VW 2026-041

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 December 26, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **AUD** portion of the examination on July 30, 2024, and credit for that portion of the examination will expire on January 30, 2027. Petitioner passed the **REG** portion of the examination on February 24, 2025, and credit for that portion of the examination will expire on August 24, 2027. Petitioner passed the **TCP** portion of the CPA examination on December 15, 2025, and credit for that portion of the examination will expire on June 15, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to her hospitalization due to unforeseen pregnancy-related complications which she described as beyond her control.

4. At the time of review, Petitioner was five (5) months and fifteen (15) days outside the 18-month window for passage of TCP.

5. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C., to allow an extension of the rule requirement.

GROUNDS 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 her circumstances, would violate principles of fairness or would impose a substantial hardship on her.

7. 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 2nd day of June, 2026.

FLORIDA BOARD OF ACCOUNTANCY

Roger Scarborough

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 **NGUYET THI MINH HOANG**, 10009 N. Hyaleah Road, Tampa, FL 33617, 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 12th day of June, 2026.

Brenda McNickle

RECEIVED

MAR 27 2026

Florida Division of
Certified Public Accounting

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 3/27/2026
File #:

TEMPLATE - PETITION FOR WAIVER OR VARIANCE of BOARD OF ACCOUNTANCY RULE(S)

Petitioner Information:

Nguyet Thi Minh Hoang

10009 N Hyaleah Rd Tampa FL 33617

VW 2026-041

Attorney Information:

N/A

Applicable Portions of the Rule(s):

You must include the applicable portion(s) of the rule you wish the Board to consider. This information is contained in the attached letter.

You can also access the Division of Certified Public Accounting Florida Laws & Rules at https://www2.myfloridalicense.com/certified-public-accounting/statutes-and-rules/

Rule 61H1-28.0052(1) (b), Florida Administrative Code

The citation to the statute the rule is implementing:

You must include the citation to the statute. This information is contained in the attached letter.

You can also access the Division of Certified Public Accounting Florida Laws & Rules at https://www2.myfloridalicense.com/certified-public-accounting/statutes-and-rules/

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."

Type of Action Requested:

Clearly state what action(s) you are requesting the Board to take.

I respectfully request a **one-time waiver** of the rolling eighteen-month requirement under Rule 61H1-28.0052(1)(b), Florida Administrative Code, to allow recognition of my FAR examination credit that expired on June 30, 2025, due to extraordinary medical circumstances.

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

Clearly state justification as to why not granting the petition would demonstrate a violation of the principles of fairness.

I successfully passed all four sections of the Uniform CPA Examination on December 16, 2025, including the FAR section that expired on June 30, 2025.

My FAR credit expired solely because I was unable to sit for the examination within the rolling eighteen-month period due to hospitalization resulting from [redacted]. These medical complications were unexpected, serious, and beyond my control, and they required hospitalization and recovery that made it impossible for me to test before the expiration date.

Denial of this petition would result in a violation of the principles of fairness, as I have demonstrated diligence and competency by passing all examination sections, and my inability to meet the timing requirement was caused by extraordinary medical circumstances rather than neglect or lack of effort.

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

Clearly state the reason why the underlying purpose of the statute would be served by granting the petitioner's request.

Granting this one-time waiver would serve the purpose of Section 473.306, Florida Statutes, by recognizing demonstrated competency while allowing relief in extraordinary circumstances.

I have already met the substantive requirements of the CPA Examination by passing all four sections. Granting this waiver would uphold the intent of the statute—to ensure professional competence—without imposing an undue hardship caused by circumstances beyond my control. Below is proof of completion of all 4 CPA exams.

Exam Section Status

TCP CES ID: [redacted]

[redacted]

Expiration Date 06/15/2023

REG CES ID: [redacted]

[redacted]

Expiration Date 01/24/2027

AUD CES ID: [redacted]

[redacted]

Expiration Date 01/30/2027

FAR CES ID: [redacted]

[redacted]

The integrity of the CPA licensure process and the protection of the public interest would not be compromised by granting this request.