FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 6/12/2026
File #: 2026-05736

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY
DANIEL PRINZ

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **DANIEL PRINZ**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on April 15, 2026. The Notice of the petition appeared in the Florida Administrative Register on April 23, 2026, in Volume 52 Number 79. 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 2026-045

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. **Rule 61H1-28.0052(1)(a), (b), F.A.C.**, 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 **BEC** portion of the CPA examination on September 14, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **AUD** portion of the examination on November 2, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **REG** portion of the examination on October 30, 2024, and credit for that portion of the examination will expire on April 30, 2027. Petitioner passed the **FAR** portion of the CPA examination on April 8, 2026, and credit for that portion of the examination will expire on October 8, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to the following:

- Quarterly score reporting in 2024 and his three attempts to pass REG, Petitioner was able to complete only one section successfully in 2024.
- In 2024, Petitioner suffered health complications related to his 2020 cancer diagnosis.

4. At the time of review, Petitioner was nine (9) months and ten (10) days outside the 18-month window for passage of **FAR**.

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

<u>GROUNDS FOR APPROVAL</u>

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

6. Petitioner's deficiency falls within the thirty-month window now accepted for compliance.

7. 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.

8. 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 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 **DANIEL PRINZ**, 9895 SW 73rd Street, Miami, FL 33173, 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 M. Nichols

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 4/15/2026
File #:

PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)

Petitioner Information:

Daniel J. Prinz

9895 SW 73 Street

Miami, FL 33173

danieljprinz@gmail.com

305-878-6186

RECEIVED
APR 15 2026
Florida Division of
Certified Public Accounting

VW 2026-045

Applicable Portions of the Rule:

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

(1) With respect to the CPA Examination:

(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.

The citation to the statute the rule is implementing:

Section 473.306, Examinations

Type of action requested:

Request for permanent variance from rule 61H1-28.0052(1)(b), Florida Administrative Code.

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

I passed my first CPA exam section (BEC) in September 2023. Shortly after, in November 2023, I passed AUD. Due to the quarterly score reporting in 2024, and the 3 attempts it took to pass REG, I was only able to successfully complete one section of the exam in 2024. Additionally, in 2024 I suffered continued health complications related to a [redacted] diagnosis in 2020, which required various appointments, surgery, and subsequent recovery time. Throughout these challenges, my determination to complete the exam only got stronger. After passing REG, I continued on to study for FAR while leading various busy season engagements at the Big 4 firm where I worked. Despite multiple attempts at FAR in 2025, I did not pass until April 2026, losing credit for BEC & AUD, which expired on June 30, 2025. Due to the fact that I passed BEC & AUD shortly before CPA Evolution was implemented, this only provided an additional 4 months to my 18-month rolling window, compared to the 30 months that are now in effect. Overall, I passed all 4 exams between September 2023 and April 2026, and therefore I am seeking an exemption from the 18-month rule.

I passed the 4 CPA Exam sections as follows:

Section	Date Passed	Expiration Date
BEC	9/15/23	6/30/25
AUD	11/4/23	6/30/25
REG	10/30/24	4/30/27
FAR	4/9/26	10/8/28

<u>The reason why the variance requested would serve the purpose of the underlying statute:</u>

I successfully completed all sections of the CPA exam while working full-time in both public and private accounting and battling many busy seasons and health issues. In light of this, I believe the additional time required to complete the exams does not accurately reflect my competencies or qualifications, as demonstrated by my 7 years working in the industry and the various promotions and increasing responsibilities entrusted to me throughout that time. Achieving this milestone of becoming a CPA is something I have dreamt of and worked towards for years and I do not believe granting a permanent variance would undermine the intent of Section 473.306, Examinations.

<u>Petitioner statement:</u>

I kindly request a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code to reinstate my BEC & AUD exam credits and apply for my CPA license.

Respectfully,

Daniel J. Prinz