

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY
SWATI SINGHANIA

NOTICE OF INTENT TO GRANT PETITION **VW 2026-005**

Petitioner, **SWATI SINGHANIA**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on January 13, 2026. The Notice of the petition appeared in the Florida Administrative Register on January 30, 2026, in Volume 52 Number 20. 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 February 20, 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.

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 September 14, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **BEC** portion of the examination on December 4, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **AUD** portion of the examination on May 28, 2024, and credit for that portion of the examination will expire on November 28, 2026. Petitioner passed the **REG** portion of the CPA examination on January 12, 2026, and credit for that portion of the examination will expire on July 12, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to personal health and financial issues.

4. At the time of review, Petitioner was six (6) months and fourteen (14) days outside the 18-month window 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 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 25th day of February, 2026.

FLORIDA BOARD OF ACCOUNTANCY


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 **SWATI SINGHANIA**, 511 SE 5th Avenue, Apt. 1907, Ft. Lauderdale, FL 33301, 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 2nd day of March, 2026.


Brenda M. Nible



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: swatishghania31@gmail.com
 Telephone: 240 277 0821
 Jurisdiction ID: 1760081
 National Candidate ID: [REDACTED]

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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 [REDACTED] and ultimately suffered a [REDACTED]. At the same time, both my husband and I were/ are self-employed, which created additional financial and [REDACTED]. 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 [REDACTED] 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.