

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
CUONG DINH VAN**

**VW 2022-093**

**NOTICE OF INTENT TO GRANT PETITION**

Petitioner, Cuong Ding Van, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on August 22, 2022. The Notice of the petition appeared in the Florida Administrative Register on September 6, 2022, in Volume 48 Number 173. 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 September 23, 2022, in Orlando, Florida. Petitioner was present and was not represented by legal counsel. 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)(b), F.A.C., provides in pertinent part:**

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.

2. Petitioner passed the FAR portion of the CPA examination on December 15, 2020, and credit for that portion of the examination expired on June 15, 2022. Petitioner passed the AUD portion of the examination on May 10, 2021, and credit for that portion of the examination will expire on November 10, 2022. Petitioner passed the REG portion of the examination on December 15, 2021, and credit for that portion of the examination will expire on June 15, 2023. Petitioner passed the BEC portion of the CPA examination on July 11, 2022, and credit for that portion of the examination will expire on January 11, 2024.

**3. Petitioner, in relevant part, described the health issues of her father and how the illness**

required that she provide him with full-time care. Petitioner noted that her care for her father negatively impacted her ability to prepare and timely pass all sections of the CPA examination.

4. Petitioner, at the time the petition was submitted, is approximately three (3) weeks and five (5) days outside the 18-month window for passage of BEC pursuant to the rule requirement.

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

#### **GROUND FOR APPROVAL**

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

6. Given the recognized hardship, the Board concluded that Petitioner's proximity for compliance with the eighteen-month rule requirement was noteworthy.

7. 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.

8. 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 24 day of October, 2022, by the  
Florida Board of Accountancy.

**FLORIDA BOARD OF ACCOUNTANCY**

  
Roger Scarborough, Division Director ✓  
Division of Certified Public Accounting

### **NOTICE OF RIGHT TO HEARING**

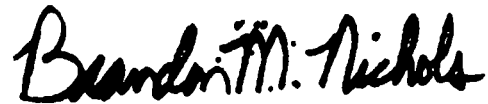
This notice constitutes final agency action if no request for a hearing is received by the Board on or before the twenty-first (21<sup>st</sup>) day after the applicant's receipt of the notice. The applicant may request a hearing by filing an appropriate petition with the Division Director of the Board 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.

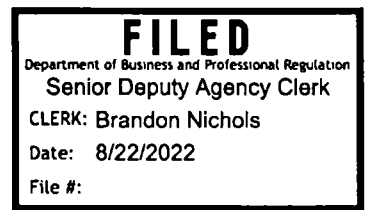
A petition for a hearing involving disputed issues of material fact must contain information required by Rule 28-106.201, Florida Administrative Code, ***including a statement of all disputed issues of material fact.*** The Board may refer a petition to the Division of Administrative Hearings for assignment 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 **Cuong Dinh Van**, 4133 Cedar Creek Ranch Circle, Lake Worth, FL 33467; to Kenneth Plante, Chief Attorney, Joint Administrative Procedures Committee, 111 W. Madison Street, Pepper Building, Room 680, Tallahassee, Florida 32399-1400, and by electronic delivery to: Rachelle Munson, Senior Assistant Attorney General, at [Rachelle.Munson@myfloridalegal.com](mailto:Rachelle.Munson@myfloridalegal.com); Cassandra Fullove at [Cassandra.Fullove@myfloridalegal.com](mailto:Cassandra.Fullove@myfloridalegal.com); and Tracy Smith at [Tracy.Smith@myfloridalegal.com](mailto:Tracy.Smith@myfloridalegal.com) this 1<sup>st</sup> day of November, 2022.

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

**Petitioner Information:**

Cuong Dinh Van  
4133 Cedar Creek Ranch Circle  
Lake Worth, FL 33467

Jurisdiction ID Florida 01638350  
National Candidate ID 0000000000888723

**VW 2022-093**

**Applicable Portions of the Rule: 61H1-28.0052(1)(b), F.A.C.**

"Regarding the timeframes with respect to the CPA Examination, which requires that candidates must pass all four sections of the CPA Examination within a rolling eighteen-month period. Petitioner is seeking a permanent waiver to extend the eighteen-month period."

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

Section 473.306, FS-Examinations

**Type of Action Requested:**

The petitioner requests that the Board of Accountancy please permanently waive rule 61H1-28.0052(1)(b), F.A.C (stated above) for undue hardship.

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

During the 6-month window from passing the Regulation (REG) exam, the petitioner's father had a stroke on 12/31/21 and required full-time care. During those periods, the petitioner had to take care of his father while working remotely. The undue hardship and stress that came with it made it extremely difficult to study for the Business Environment and Concepts (BEC) exam. The petitioner persevered and came every close with back-to-back scores of 74's in March and April 2022. The petitioner continued to take the exam and eventually passed (June 27, 2022) a week and a half after the expiration of the Financial Accounting and Reporting (FAR) exam (June 15, 2022). Attached is support for the 2022 Medical Claims.

The petitioner has successfully passed all four parts of the CPA exam as follows:

Financial Accounting and Reporting Received: 2020-12-16 Expire: 2022-06-15  
Auditing and Attestation Received: 2021-05-11 Expire: 2022-11-10  
Regulation Received: 2021-12-16 Expire: 2023-06-15  
Business Environment and Concepts Received: 2022-07-12 Expire: 2024-01-11

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

The petitioner has completed the one-year work experience requirement, is of good moral character, and will have the educational requirements completed by end of Fall 2022 as required by the Board of CPA licensure in the State of Florida.

**Petitioner Statement:**

The petitioner respectfully seeks a permanent variance from Rule 61h1-28.0052(1)(b1), F.A.C., and allows the window to be extended to June 28, which would all the lost credit to be reinstated.

Thank you, kindly for your consideration.

Best Regard,

A handwritten signature in black ink that reads "Cuong Van". The script is cursive and fluid, with the first letter of each name being capitalized and prominent.

Cuong Dinh Van  
(054) 632-1536  
Dcvan23@gmail.com