

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
LAI TRUONG**

VW 2022-004

NOTICE OF INTENT TO GRANT PETITION

Petitioner, Lai Truong, 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 10, 2022. The Notice of the petition appeared in the Florida Administrative Register on January 21, 2022, in Volume 48 Number 14. 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 March 18, 2022, in Orlando, Florida. Petitioner was present and was not represented by counsel. The Board was represented by Rachelle Munson, 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 REG portion of the CPA examination on December 18, 2019, and credit for that portion of the examination expired on June 30, 2021. Petitioner passed the BEC portion of the examination on March 9, 2020, and credit for that portion of the examination expired on September 9, 2021. Petitioner passed the FAR portion of the examination on November 8, 2021, and credit for that portion of the examination will expire on May 8, 2023. Petitioner passed the AUD portion of the CPA examination on December 15, 2021, and credit for that portion of the examination will expire on June 15, 2023.

3. Petitioner, in relevant part, described the following circumstances as negative conditions

impacting her ability to prepare and timely pass all sections of the CPA examination.

- Significant medical illnesses and medical care of her minor daughter during the 18-month window, resulting in Petitioner resigning from her job to care for her ill daughter full-time.
- Financial strain due to her unemployment.

4. Petitioner, at the time the petition was submitted, was approximately four (4) months and ten (10) days outside the 18-month window for passage of FAR and five (5) months and sixteen (16) days outside the 18-month window for passage of AUD 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. Petitioner's family illness-related hardship was a key consideration in the Board's approval.


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 1st day of April, 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 (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 **Lai Truong**, 1284 Verde Drive, Unit #3, Naples, Florida 34105; 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: Rachele Munson, Assistant Attorney General, at Rachele.Munson@myfloridalegal.com; Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; and Tracy Smith at Tracy.Smith@myfloridalegal.com this 12th day of April, 2022.



FILED	
<small>Department of Business and Professional Regulation</small>	
<small>Senior Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	1/10/2022
File #	

PETITION FOR VARIANCE FROM RULE 61H1-28.0052

Petitioner information:

Lai Truong
1284 Verde Drive, Unit #3
Naples, FL 34105
Phone: (561) 676-2032
Email: laitruong1@hotmail.com
Jurisdiction ID: Florida 00790983
National Candidate ID: 000000000650123

RECEIVED

JAN 10 2022

Florida Division of
Certified Public Accounting

VW 2022-004

Applicable portion of the rule: 61H1-28.0052(1)(b), F.A.C.

“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.”

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 personal situation.

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

During the eighteen-month window, the petitioner resigned from her position as a supervisor within a public accounting firm to care for her daughter. During the 18-month window, petitioner's daughter had various health complications and was seeking various doctors to help reduce certain ailments and improve developmental delays. During this period, there were weekly (4 times per week and reduced to 3 times per week began August of 2021) speech and occupational therapies and multiple visits to the regular pediatrician, urologist, nephrologist, gastroenterologist, developmental-behavioral pediatric specialist, ear nose and throat doctor, audiologist, and ophthalmologist due to continuing health and developmental complications. Health issues coupled with financial strain due to resignation, presented a very challenging time for the petitioner to complete the exams. Attached is support for the 2021 medical claims.

When the petitioner's daughter's developmental issues were improved, health complications partially figured out, and surgeries performed (August 2022), the petitioner made her studies a priority and restarted examinations in September 2022. She has successfully passed all four parts of the CPA exam as follows:

Regulation: received 12/19/2019 (expired 06/30/2021)
Business Environment and Concepts: received 03/11/2020 (expired 09/09/2021)
Financial Accounting and Reporting: Received 11/09/2021
Auditing and Attestation: Received 12/16/2021

In summary, the petitioner resigned from work and studies to focus on trying to get daughter's health and developmental concerns to a good standing.

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

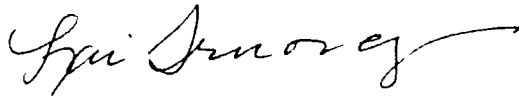
The petitioner has completed the one-year work experience requirement, is of good moral character and will have the accounting and general business educational requirements by Fall 2022 as required by the Board for CPA licensure in the State of Florida.

Petitioner statement:

The petitioner respectfully seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C. and allow the window to be extended to December 17, 2021, which would allow the lost credit to be reinstated.

Thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read "Lai Truong", with a long horizontal flourish extending to the right.

Lai Truong
(561) 676-2032
Laitruong1@gmail.com