

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
MARIANNE BLAIR**

VW 2025-093

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **Marianne Blair**, 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 12, 2025. The Notice of the petition appeared in the Florida Administrative Register on August 21, 2025, in Volume 51 Number 163. 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 October 3, 2025, in Orlando, Florida. Petitioner was present and was not represented by 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)(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 **BEC** portion of the CPA examination on December 4, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **REG** 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 **AUD** portion of the examination on May 27, 2025, and credit for that portion of the examination will expire on November 27, 2027. Petitioner passed the **FAR** portion of the CPA examination on August 6, 2025, and credit for that portion of the examination will expire on February 6, 2028.

3. Petitioner described various hardships which contributed to the untimely passage of the examination sections, including delays in score release dates, damage resulting from Hurricanes Helene and Milton and, in 2025, the death of her grandfather.

4. 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:

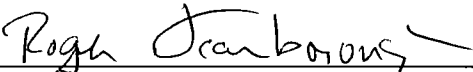
5. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to her circumstances, would violate principles of fairness or would impose a substantial hardship on her.

6. 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 17th day of October, 2025, by the Florida Board of Accountancy.

FLORIDA BOARD OF ACCOUNTANCY


Roger Scarborough, Director
Division of Certified Public Accounting
for William Benson, 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.

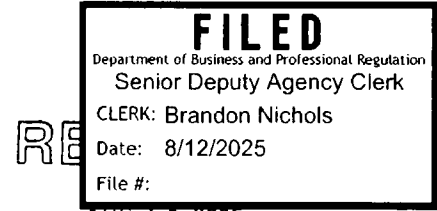
A petition for a hearing involving disputed issues of material fact must contain information required by Rule 28-106.201, Florida Administrative Code, **including a statement of all disputed issues of material fact**. The Board may refer a petition to the Division of Administrative Hearings for assignment 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 **Marianne Blair**, 1391 Osceola Tram Road, Osteen, FL 32764, and 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; Tracy Smith at Tracy.Smith@myfloridalegal.com; and Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; this 23rd day of October, 2025.





Florida Division of
Certified Public Accounting

Petition for Variance from Rule 61H1-28.0052 (1)(b), F.A.C.

Petitioner Information

Name: Marianne Blair
Address: 1391 Osceola Tram Road, Osteen, FL 32764
Email: mlblair@stetson.edu
Phone: 386-717-1538

VW 2025-093

Attorney Information

Not applicable — the petitioner is not represented by an attorney.

Applicable Portion(s) 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."

Statute Implemented by the Rule

Section 473.306, Florida Statutes - Examinations:

- (1) "A person desiring to be licensed as a Florida certified public accountant shall apply to the department to take the licensure examination."
- (3)(a) "The board shall have the authority to establish the standards for determining and shall determine what constitutes a passing grade for each subject or part of the licensure examination."

Type of Action Requested

I request a permanent variance from Rule 61H1-28.0052, F.A.C., to reinstate the BEC exam credit I earned in December 2023, which expired in June 2025. I successfully completed all four CPA exam sections by August 2025 within a total of 20 months, only 2 months beyond the previous 18-month limit. This variance would allow my BEC credit to be recognized for

licensure in line with the updated 30-month window established under the CPA Evolution model.

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

I passed the BEC section in December 2023, shortly before the CPA Evolution model was implemented in January 2024, which expanded the credit window from 18 to 30 months. Due to the timing of this transition, my BEC score expired in June 2025, just six weeks before I passed the final section of the CPA exam in August 2025. If the BEC section was available and taken just weeks later in January of 2024, it would have remained valid under the new 30-month policy since the total timeline was 20 months. This creates an inequitable outcome based solely on the timing of implementation.

I also encountered significant delays in score release timelines throughout 2024 and 2025. For example, my REG score from April 2024 and my AUD score from June 2024 were both not released until July 30, 2024. This was over three months later for REG and more than a month later for AUD. These quarterly delays hindered my ability to promptly prepare exams or adjust my schedule within that quarter. The lag in score reporting, particularly during the CPA Evolution transition, limited my ability to respond to exam results, plan effectively, and preserve my BEC credit. The quarterly release structure made it difficult to pass all four parts within one year.

In addition, I faced substantial personal and environmental hardships. In Fall 2024, Hurricanes Helene and Milton struck my hometown of Osteen, FL, causing damage to my family cattle ranch, flooding the road to my home making it impassable to vehicles, and resulting in power outages. Recovery efforts required significant time and attention. Furthermore, in December 2024, my grandfather was diagnosed with [REDACTED] and passed away in January 2025. His passing was a deeply personal loss for my family, and the emotional toll was compounded by the rapid progression of his illness. Balancing my family responsibilities, grief, and exam preparation during this period created an overwhelming challenge that further disrupted my ability to focus on completing the CPA exam within the shortened credit window.

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

Section 473.306, Florida Statutes, is intended to ensure CPA candidates demonstrate competence within a reasonable and fair timeframe. I have demonstrated this competence by passing all four CPA exam sections within a 20-month period, ahead of the 30-month current national standards under the CPA Evolution model.

Granting this variance would not compromise the integrity of the exam or profession. Rather, it would uphold the statute's intent by avoiding penalization due to administrative timing and unforeseeable hardships. Reinstating my BEC credit would reflect equitable treatment and promote continuity in the licensure process for a qualified candidate.

Petitioner Statement

I, Marianne Blair, respectfully request a permanent variance from Rule 61H1-28.0052, F.A.C., to reinstate the BEC credit I earned in December 2023 and which expired in June 2025. I faced significant timing delays in the quarterly release of scores, including REG and AUD scores released on July 30, 2024, which limited my ability to plan and take sections promptly. I also endured the effects of Hurricanes Helene and Milton and the devastating loss of my grandfather in January 2025 after a brief but aggressive illness. These hardships, combined with the CPA Evolution credit policy transition, created a unique and compelling set of circumstances that justify the granting of this variance.

Additional Information and Documentation:

[Donald E. LeFils Sr. Obituary - Visitation & Funeral Information -](https://www.degusipefuneralhome.com/obituaries/donald-lefils/#!/Obituary)

<https://www.degusipefuneralhome.com/obituaries/donald-lefils/#!/Obituary>

This obituary provides additional evidence on the passing of my grandfather, Donald E. LeFils Sr., on January 18, 2025, in Osteen, Florida. His death occurred during the critical period in which I was preparing for and taking the CPA Exam, representing a profound personal loss that deeply impacted my focus, emotional well-being, and ability to study effectively. My grandfather was a constant source of encouragement, wisdom, and support throughout my academic and professional journey. His passing created a period of grief and adjustment that coincided with important exam deadlines. The obituary serves as official documentation of this loss and helps to illustrate the extraordinary personal circumstances that affected my performance during this time.