

STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY
MELANIE HAWK

VW 2025-092

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **Melanie Hawk**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on September 8, 2025. The Notice of the petition appeared in the Florida Administrative Register on September 15, 2025, in Volume 51 Number 180. 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 July 10, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **AUD** portion of the examination on November 7, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **FAR** portion of the examination on April 8, 2025, and credit for that portion of the examination will expire on October 8, 2027. Petitioner passed the **REG** 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, emotional distress after discovering there was an active shooter in 2025 on the campus where her son attended college, and her treatment and recovery of [REDACTED] in 2025.

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 **Melanie Hawk**, 5387 Chiswick Circle, Orlando, FL 32812, 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.



Brandon M. Nible

8-Aug-2025 02:10 From:

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FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 8/8/2025
File #:

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

August 7, 2025

Petitioner Information:

Melanie Hawk
5387 Chiswick Circle
Orlando, FL 32812

Attorney Information: N/A

RECEIVED

AUG 08 2025

Florida Division of
Certified Public Accounting

Applicable Portions of the Rule(s):

61H1-28.0052(1) (b), Florida Administrative Code:

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.

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The citation to the statute the rule is implementing:

Section 473.306, Examinations (Florida Statutes)

Type of Action Requested:

Petitioner respectfully requests a permanent variance for Rule 61H1-28.0052(1) (b), Florida Administrative Code. Requesting reinstatement of BEC and AUD exam credits that expired on June 30, 2025.

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

Timeline:

- BEC - Pass 7/11/23 score release
- AUD- Pass 11/8/23 score release
- FAR - Pass 4/8/25 score release
- REG- Pass 8/6/25 score release

In 2023, I committed to CPA exam preparation. A month after studying began, I was promoted into a new role at work supporting heavy quarterly deliverables and external reporting. Despite the new job responsibilities and managing a new team, I successfully passed both BEC and AUD that year.

In 2024 with CPA evolution and the continuing demands of the new job, I attempted but did not succeed in passing my remaining sections. The loss of study momentum due to extended score release dates with the CPA evolution created severe hardships as well as the continuing demands at work. In addition, I lost a family member in the middle of the year, which provided more [REDACTED].

I resumed my studies and successfully passed FAR on 4/8/25. In the middle of REG studies, on 4/17/25, there was an active shooter on Florida State University's campus, where my son was attending college. This was only 2 weeks before his graduation. The [REDACTED] and [REDACTED] of what happened put a severe decline in my

ability to focus on studies. A few weeks later, my doctor suspected [redacted] was performed on my [redacted] 5 days before my REG exam. (Medical support below). I had no choice but to cope with the pain of recovery and anxiety and try to push through and take the exam in June due to the pending exam credit expiration date of 6/30/25. The [redacted] severely compromised my final review process for REG and unfortunately, I came up 2 points short. My BEC and AUD credits expired on 6/30/25. I continued to push through, determined to reach my goal, and passed the REG exam in the next available testing window on 8/6/25 score release (sat for the exam on 7/23/25).

Given the personal hardships encountered, and with CPA evolution extending 2023 credits only until 6/30/25 instead of 12/31/25, it would be fair to consider my request since I swiftly passed my final section, REG, on the very next score release window. Thank you for your consideration.

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

The petitioner has successfully completed all four sections of the CPA Examination. The petitioner valued the importance of accomplishing this goal and was determined to finish and sat for the last exam only 3 weeks after the 6/30/25 credit expiration date. In addition, the petitioner has upheld a successful career (25+ yrs) in both accounting and financial planning and analysis roles and is of good moral character. Granting this permanent waiver would not undermine the intent of Section 473.306, Examinations (Florida Statutes).

Petitioner Statement:

Petitioner respectfully requests a permanent variance for Rule 28.0052(1)(b), Florida Administrative Code.

Credit detail for MELANIE

Section	Exam	Score	Passing Score	Result	Score	Passing Score	Result	Score	Passing Score	Result
Accounting and Financial Reporting (AFR)	08/06/25	80.00	75.00	Pass	80.00	75.00	Pass	80.00	75.00	Pass
Business Law (BL)	08/06/25	80.00	75.00	Pass	80.00	75.00	Pass	80.00	75.00	Pass
Financial Management and Reporting (FMR)	08/06/25	80.00	75.00	Pass	80.00	75.00	Pass	80.00	75.00	Pass
Regulation (REG)	08/06/25	80.00	75.00	Pass	80.00	75.00	Pass	80.00	75.00	Pass
Total		320.00	300.00	Pass	320.00	300.00	Pass	320.00	300.00	Pass