

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR WAIVER OF RULE BY  
TIA UZZELL**

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**NOTICE OF INTENT TO GRANT PETITION**

Petitioner, **Tia Uzzell**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on June 3, 2025. The Notice of the petition appeared in the Florida Administrative Register on June 5, 2025, in Volume 51 Number 109. 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 June 27, 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**

**VW 2025-068**

The facts relevant to the petition are as follows:

1. **Rule 61H1-28.0052(1)(a), (b), F.A.C.**, 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 **REG** portion of the CPA examination on November 22, 2021, and credit for that portion of the examination expired on May 22, 2023. Petitioner passed the **BEC** portion of the examination on December 15, 2022, and credit for that portion of the examination will expire on June 30, 2025. Petitioner passed the **FAR** portion of the examination on May 23, 2023, and credit for that portion of the examination will expire on June 30, 2025. Petitioner passed the **AUD** portion of the CPA examination on May 27, 2025, and credit for that portion of the examination will expire on November 27, 2027.

3. Petitioner, in substantial part, described the following as “significant personal challenges” that affected her ability to prepare for and timely pass all sections of the CPA examination:

- Petitioner was involved in a car accident in March 2022.
- Petitioner’s [REDACTED] was hospitalized twice, once in August 2022 and another in June 2023.
- Petitioner suffered [REDACTED] in 2023 and 2024 which led to a period of [REDACTED].
- Damage to her home caused by Hurricanes Milton and Helene in 2024

4. Petitioner is one year and six days outside the 30-month window for passing AUD.

5. Petitioner seeks a waiver 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 18<sup>th</sup> day of July, 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 (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 **Tia Uzzell**, 10631 Park Meadowbrooke Drive, Riverview, Florida 33578, 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: Rachele Munson, Senior Assistant Attorney General, at [Rachele.Munson@myfloridalegal.com](mailto:Rachele.Munson@myfloridalegal.com); Tracy Smith at [Tracy.Smith@myfloridalegal.com](mailto:Tracy.Smith@myfloridalegal.com); and Cassandra Fullove at [Cassandra.Fullove@myfloridalegal.com](mailto:Cassandra.Fullove@myfloridalegal.com); this 28<sup>th</sup> day of July, 2025.

  
\_\_\_\_\_  
Brenda M. Nibbe

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

**Memorandum for Filing**

**FROM:** Roger Scarborough, Director

**DATE:** June 16, 2025

**SUBJECT:** Delegation of Authority

**EFFECTIVE DATES:** June 17 – July 18, 2025

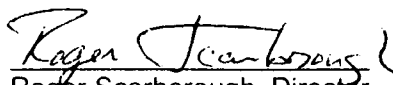
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The following delegations of my authority as Executive Director of the Division of Certified Public Accounting are:

Kevin Brown – Administrative Team Lead

- Signature
  - o Invoices - *approve for payment*
  - o Notices of Intent or to Deny petitions or applications
  - o Correspondence on behalf of the Division for petitions
- Approving Question 5 on Form CPA 3 – Licensure by Endorsement Applications
- Representation of the Division during phone calls and video conferences as needed

All aforementioned delegations of authority are approved for only the listed effective dates in this memorandum. As the Director, I reserve the right to rescind this delegation at any time, in writing.

  
Roger Scarborough, Director  
Division of Certified Public Accounting

Date

6/16/25

**RECEIVED**

**JUN 08 2025**

**Florida Division of  
Certified Public Accounting**

**PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)**

<b>FILED</b>
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 6/3/2025
File #:

**Florida Division of  
Certified Public Accounting**

**Petitioner Information:**

Name: Tia Uzzell

Address: 10631 Park Meadowbrooke Drive, Riverview FL 33578

Phone: 305-773-3326

Email: tiauzzell@gmail.com

Jurisdiction ID: Florida

National Candidate ID: XXXXXXXXXX

**VW 2025-068**

**Attorney Information**

Not Applicable.

**Applicable Portion of the Rule:**

Rule 61H1-28.0052(1)(b):

"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 sections(s) passed outside of the eighteen-month period will expire and that test section(s) must be retaken."

**Type of Action Requested:**

I respectfully request that the Florida Board of Accountancy waive Rule 61H1-28.0052(1)(b).

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

I began working in accounting in 2015 after completing my Bachelor of Science in Accounting, while also pursuing my master's degree. Upon earning my master's degree, I continued working in the accounting field. In 2020, during the pandemic, I obtained my Enrolled Agent license. Determined to continue advancing in my career, I began pursuing my CPA license in 2021.

In 2021, I made the decision to leave my full-time job and take on contract work to allow greater flexibility to care for my medically needy child and dedicate time to studying for the CPA exams. I passed the REG exam in November 2021, which started my initial 18-month window to complete all four parts of the exam.

I proceeded with studying and scheduling the remaining exams. Due to COVID-19, test center availability was limited, often requiring me to travel outside of Tampa to cities such as Orlando, Fort Myers, and West Palm Beach to sit for exams. Throughout this period, I faced significant personal challenges, including a car accident that required medical care and temporarily hindered my ability to study. In addition, my [REDACTED] was hospitalized twice for surgical procedures. Despite these hardships, I continued to study and attempted to complete all four exam sections within the allotted time.

During the original 18-month window, I successfully passed three of the four exam sections, leaving AUD as the remaining part to pass, along with the need to retake REG. When the 30-month extension was granted, it provided me with additional time to complete the remaining exams. However, in August 2023, I experienced a [REDACTED] that led to a period of [REDACTED]. Despite this, I persisted in my studies and took the AUD exam in both November and December 2023, though I did not achieve a passing score.

While continuing to prepare for another attempt at AUD in 2024, I experienced a second [REDACTED] in February 2024. Following this loss, I began intensive therapy to process the trauma and grief. In May 2024, my family suffered the unexpected passing of my mother's sister from [REDACTED]. I took time to grieve these losses and committed five months to focused [REDACTED].

In September and October 2024, our family was impacted by two back-to-back hurricanes, Milton and Helene, which caused damage to my home and required substantial repairs. Once those repairs were completed in April 2025, I was able to refocus my efforts and sat for the AUD exam in May 2025.

Although I fully intended to also retake REG during this period, the cumulative impact of these personal hardships required time for mental and emotional recovery, and I ultimately ran out of time to retake REG prior to the upcoming expiration of my BEC and FAR credits.

Throughout this entire process, I have made every effort to complete all four parts of the CPA exam — even when facing extreme and unforeseen circumstances. I respectfully request a waiver of Rule 61H1-28.0052(1)(b) due to these extenuating circumstances, particularly the multiple medical hardships and personal losses I have endured, which unfortunately delayed my ability to retake REG within the extended 30-month window.

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

I have passed all four CPA examinations, met the required work experience, and completed the educational requirements (150 credit hours) necessary for licensure.

**Petitioner Statement:**

I respectfully request a permanent waiver from Rule 61H1-28.0052(1)(b) and ask the Board to consider restoring my REG exam credit, which expired in May 2023. I appreciate the Board's time and consideration of my petition. If there are any questions or additional information required, please feel free to contact me.

**Lee, Karan**

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**From:** Tia Uzzell <tiauzzell@gmail.com>  
**Sent:** Tuesday, June 3, 2025 9:28 AM  
**To:** Applications, CPA  
**Subject:** PETITION FOR VARIANCE FROM RULE 61H1-28.0052(1)(b)  
**Attachments:** Tia Uzzell - Petition for Variance.docx

**[NOTICE] This message comes from a system outside of DBPR. Please exercise caution when clicking on links and/or providing sensitive information. If you have concerns, please contact your Knowledge Champion or the DBPR Helpdesk.**

Good Morning,

My name is Tia Uzzell, and I am a CPA candidate in the state of Florida. I am writing to respectfully submit my Petition for Variance from Rule 61H1-28.0052(1)(b) for your review and consideration.

As outlined in the attached petition, I have encountered significant extenuating circumstances that have unfortunately delayed my ability to retake the REG exam within the extended testing window. I am respectfully requesting a waiver of this rule and the restoration of my REG exam credit.

I sincerely appreciate your time and thoughtful consideration of my request. If any additional information or documentation is needed to support my petition, please do not hesitate to contact me.

Thank you again for your attention to this matter.

**Tia M. Uzzell, EA**  
Tel: (305) 773-3326  
Email: [tiauzzell@gmail.com](mailto:tiauzzell@gmail.com)