STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR VARIANCE BY
AUSTIN MICHAEL HAYES

VW 2026-035

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **AUSTIN MICHAEL HAYES,** filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on March 11, 2026. The Notice of the petition appeared in the Florida Administrative Register on March 24, 2026, in Volume 52 Number 57. 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 April 17, 2026, via telephone and video conference. Petitioner appeared *pro se* for the meeting. The Board was represented by Rachelle Munson, Senior Assistant Attorney General. The Petition is incorporated by reference herein and attached to this Notice as Exhibit A.

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 26, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **FAR** 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 **REG** portion of the examination on July 9, 2025, and credit for that portion of the examination will expire on January 9, 2028. Petitioner passed the **AUD** portion of the CPA examination on November 6, 2026, and credit for that portion of the examination will expire on May 6, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to illnesses and care for his grandmothers and his grandfather.

4. At the time of review, Petitioner was ten (10) days outside the automatic extension for passage of REG and four (4) months and eight (8) days outside the automatic extension for passage of AUD.

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

GROUNDS FOR APPROVAL

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

6. Petitioner's deficiency falls within the 30-month window now accepted for compliance.

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

8. Petitioner established that, if he 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 23rd day of April, 2026.

FLORIDA BOARD OF ACCOUNTANCY

Roger Scarborough

Roger Scarborough, Director
Division of Certified Public Accounting
for Jason Lafser, 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 **AUSTIN MICHAEL HAYES**, 265 46th Street, Apt. 2316, Pittsburgh, PA 15201, and by electronic delivery to the Office of the Attorney General to Rachelle Munson, at Rachelle.Munson@myfloridalegal.com; Tracy Smith at Tracy.Smith@myfloridalegal.com; and Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; this 29th day of April, 2026.

Brenda McNichols

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 3/11/2026
File #:

RECEIVED

MAR 1 1 2026

Florida Division of
Certified Public Accounting

March 10, 2026

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

Petitioner Information:

National Candidate ID: [redacted]

Austin Michael Hayes
265 46th Street, Apt 2316
Pittsburgh, PA 15201 (temporary address)

904-742-4119
austinhayes97@outlook.com

VW 2026-035

Attorney Information:

Not applicable

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 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.

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 the BEC exam credit earned December 27, 2023, and expired on June 30, 2025.

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

Since earning their first examination credit in December of 2023, the Petitioner has faced substantial personal hardship in studying and sitting for the Uniform CPA Examination. Unfortunately, during this time, two grandmothers suffered from deteriorating health including [redacted] and [redacted] respectively, ultimately succumbing to their conditions in November 2024 and January 2025. Further, following the news that I passed my *final* exam section in November 2025, my maternal grandfather passed away. Before their deaths, I took on responsibility for my three grandparents' primary care which took time and focus away from studying for the CPA examinations.

Summary of Petitioner's CPA exam credits:

Exam Section:	Passing Credit Exam Date:	Passing Credit Release Date:	Expiration Date:
BEC	12/15/2023	12/27/2023	6/30/2025
FAR	5/2/2025	5/27/2025	11/27/2027
REG	6/27/2025	7/9/2025	1/9/2028
AUD	10/22/2025	11/6/2025	5/6/2028

On October 22, 2025, I earned my final exam credit by passing the AUD section of the Uniform CPA Examination, meaning all four credits were earned within a window of 21 months, 26 days (December 27, 2023, to October 22, 2025). This is three months and 26 days outside of the original 18-month window but well within the 30-month window introduced in January 2024 and described in 61H1-28.0052(1)(a), FAC, that I would have been subject to had I earned my first examination credit one month later in January 2024 rather than December 2023.

Based on the extenuating circumstances described above and consideration, I kindly request that the Board consider my request for permanent variance from the 18-month window that currently disqualifies my BEC credit.

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

I have successfully passed all four sections of the Uniform CPA Examination and the time taken and number of attempts made are not reflective of my competency in the profession of accounting but circumstances beyond my control. Further, I am of good moral character and otherwise satisfy the requirements of Section 473.306, Florida Statute. Granting the petition for variance would not compromise the purpose of Section 473.306, FS. Rather, it would uphold the principles of fairness and allow me to continue with licensure and support further service to the profession, ensuring qualified, competent individuals serve in the profession rather than penalized for undue personal hardships.

Petitioner Statement:

I kindly request a permanent variance from Rule 61H1-28.0052(1)(b), FAC which specifies candidates must pass all four examinations within the designated rolling period.