

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY  
ALEX LAVELLE**

**VW 2025-133**

**NOTICE OF INTENT TO GRANT PETITION**

Petitioner, **ALEX LAVELLE**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on December 15, 2025. The Notice of the petition appeared in the Florida Administrative Register on December 23, 2025, in Volume 51 Number 247. 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 January 9, 2026, in Tampa, Florida. Petitioner appeared *pro se* for the meeting. The Board was represented by Timothy Frizzell, 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 **FAR** portion of the CPA examination on August 7, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **BEC** portion of the 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 October 30, 2024, and credit for that portion of the examination will expire on April 30, 2027. Petitioner passed the **AUD** portion of the CPA examination on October 8, 2025, and credit for that portion of the examination will expire on April 8, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to his mother's death and the decline of his father's health.

4. At the time of review, Petitioner was three months and eight 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.

### **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 his circumstances, would violate principles of fairness or would impose a substantial hardship on him.

7. 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 2<sup>nd</sup> day of February, 2026.

**FLORIDA BOARD OF ACCOUNTANCY**

  
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 (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.

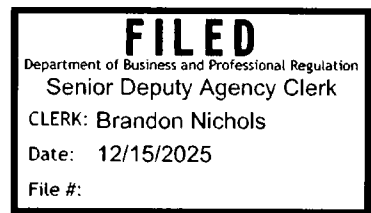
A petition for a hearing involving disputed issues of material fact must contain information required by Rule 28-106.201, Florida Administrative Code, **including a statement of all disputed issues of material fact**. The Board may refer a petition to the Division of Administrative Hearings for assignment 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 **ALEX LAVELLE**, 19111 Long Lake Ranch Blvd., Lutz, FL 33558, and by electronic delivery to the Office of the Attorney General to Rachelle Munson, at [Rachelle.Munson@myfloridalegal.com](mailto:Rachelle.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 10<sup>th</sup> day of February, 2026.





**Petition for Variance from Rule 61H1-28.0052(1)(b)**

**18 Month Rule**

**Petitioner Information:**

Alex J. Lavelle  
19171 Long Lake Ranch Blvd  
Lutz, FL 33558  
(813)-510-7092  
alexjavelle@gmail.com  
Application No.

RECEIVED

DEC 15 2025

Florida Division of  
Certified Public Accounting

**VW 2025-133**

**Attorney Information:**

N/A

**Applicable Portions of the Rule:**

Petition for Permanent Variance from Florida Administrative Code 61H1-28.0052(1)(b)(4): number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

Florida Administrative Code 61H1-28.0052(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.

**The citation to the statute the rule is implementing:**

Section 473.306, Examinations.

**Type of Action Requested**

The petitioner respectfully requests the Board of Accountancy permanently waive Rule 61H1-28.0052(1)(b), Florida Administrative Code.

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

I (Alex J. Lavelle) am a full-time Tax Specialist at PwC US Tax LLP, where I have been employed for over seven years. I successfully passed the Financial Accounting and Reporting (FAR), Business Environment and Concepts (BEC) and Taxation and Regulation (REG) sections of the CPA exam between July 2023 and July 2024. Additionally, I had scheduled my final exam, Auditing and Attestation (AUD) for April 29<sup>th</sup>, before the credits for FAR and BEC would have lapsed following the extension (please see attached scheduling confirmation from Prometric).

However, after scheduling, I assumed a greater role in overseeing my parents' care. My mother was hospitalized from March 18-27, 2025, and passed away on March 29<sup>th</sup>. Following her death, I took on the responsibility of supporting my elderly father, who also had various ongoing medical conditions, while simultaneously working both regular and extended hours during busy seasons for State and Local Tax. After a fall in early June, my father's health declined, leading to his admission to hospice care until his

death on July 1<sup>st</sup>. If necessary, I am able to provide documentation from medical care professionals that confirms the dates and levels of care my parents required.

Following my mother's death, I originally rescheduled the final exam for June 28<sup>th</sup> (please see attached appointment confirmation from Prometric), with the intention to petition the Board once the scores were released on July 10<sup>th</sup>. Given the demands of my father's declining health and my professional obligations, I requested an extension of my Notice to Schedule, which was granted and set for September 30<sup>th</sup>. I sat for the exam on September 29<sup>th</sup> and passed on the first try.

I took and passed the four sections of the CPA Exam as follows:

Section	Date Exam Taken	Expiration Date
FAR	7/6/23	6/30/25
BEC	11/6/23	6/30/25
REG	7/1/24	4/30/27
AUD	9/29/25	4/8/28

Given the extension granted under Rule 61H1-28.0052(1)(b), which provides that examination credits expiring between January 1, 2024, and June 29, 2025 are extended through June 30, 2025, I kindly request a permanent exemption from the eighteen-month credit expiration rule. My FAR and BEC credits expired on June 30, 2025, but I had scheduled my AUD exam before the expiration date.

Additionally, I kindly request that this waiver be granted to allow me to fulfill all requirements to apply for my CPA license. Achieving this milestone has been something I have been building towards since college, and would be an important step in my professional development.

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

I have successfully completed all four sections of the CPA examination, and the extended time taken to finish the exams does not accurately reflect my competency or qualifications, as the delays were due to circumstances beyond my control. With nearly eight years of experience in public accounting, I have established myself as a trusted and respected individual among my peers. Additionally, I am of good moral character, and granting this permanent waiver would not undermine the intent of Section 473.306, Florida Statutes.

**Practitioner Statement:**

I kindly request a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code to reinstate my FAR and BEC credits and apply for my CPA license.

Thank you.

Sincerely,

