

Accountancy Board Members

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Office Hours: M-F 8:00am-4:30pm CLOSED on all State Holidays

BRAD FLOYD NAMED TO BOARD AS PUBLIC MEMBER



Governor Bill Lee has named Brad Floyd to a three-year term as the board's Public Member. As the recently retired President/CEO of the Tennessee Society of CPAs (TSCPA), Floyd will bring much history and experience on accounting issues to his service on the Board. During his 44-year career with TSCPA, Floyd worked on a state and national level to promote the advancement of the CPA profession in Tennessee. He is a graduate of the University of Florida and will serve on the Board's Licensing Committee during the upcoming year.

Brad Floyd

THANK YOU FOR YOUR SERVICE

The Board recognized outgoing Board member Judy Wetherbee at its July 2023 meeting.

Wetherbee first joined the Board in 2016 and served as the Board's public member. She has more than 30 years of experience in accounting and finance, holding positions as Controller, CFO and Consultant. During her tenure on the Board, she served on the Licensing, Law & Rules, and Enforcement Committees. She



Wendy Garvin, Judy Wetherbee, Andy Bonner, CPA, Chairman

also volunteered on several committees with the National Association of State Boards of Accountancy (NASBA).

Chairman Bonner, and other members, recognized Wetherbee for her significant contribution to the accounting profession and the State of Tennessee, and presented her with a commemorative award.



REAPPOINTMENTS

Governor Bill Lee reappointed J. Andy Bonner, CPA and John Griesbeck, CPA to the board effective July 1, 2023. Bonner is the Executive Vice President and CFO of First Century Bank in Tazewell. His third term will expire June 30, 2026. Griesbeck is an audit partner emeritus with Reynolds, Bone & Griesbeck PLC in Memphis. His second term will expire June 30, 2026.

AICPA PREPARATION ENGAGEMENTS INTERACTIVE FLOWCHART

On June 22, 2023, the AICPA Audit & Attest Standards staff, with input from the Accounting and Review Service Committee, issued a comprehensive guide to help practitioners determine whether the standard on performing preparation engagements applies.

View the interactive decision tree and flowchart that can help you understand whether this standard applies: <u>View decision tree</u>

BENEFITS OF AN ENGAGEMENT LETTER

As trusted advisors, CPAs often engage in a variety of professional services for their clients. One essential tool that can enhance the CPAclient relationship and protect both parties is the engagement letter. This document offers a range of benefits for CPAs, and their clients. The board often sees complaints where the issues between the parties could have been avoided, or made easier, if there had been a wellconstructed engagement letter. Here are several ways an engagement letter can be beneficial.

Clear Scope of Services

An engagement letter clearly outlines the scope of services agreed upon between the CPA and the client. This transparency ensures that clients have a detailed understanding of the specific services they can expect, reducing the likelihood of misunderstandings. The engagement letter serves as a written agreement.

Fee Structure and Payment Terms

Clearly outlining the fee structure and payment terms in the engagement letter is crucial for both CPAs and clients. This transparency helps prevent billing disputes and ensures clients are aware of the cost of services upfront. It also provides a basis for resolving any payment-related issues.

Professionalism and Credibility

Presenting clients with a well-drafted engagement letter reflects professionalism and attention to detail. It establishes the CPA's commitment to best practices and fosters a sense of trust between the CPA and the client.

Risk Mitigation

The engagement letter may include language that outlines the limitations of the CPA's responsibilities. This can protect clients from unrealistic expectations and help manage potential risks associated with the services provided. Clear language can help establish the boundaries of the CPA-client relationship and allocate responsibilities appropriately, minimizing the risk of misunderstanding, dissatisfaction, and liability.

Engagement letters are not just administrative formalities. They are powerful tools that can strengthen the CPA-client relationship, enhance professionalism, build trust, and safeguard against potential challenges. They serve as a proactive measure that not only helps set clear expectations between the parties, but also serve as a valuable tool in resolving conflicts before the problem leads to a complaint or legal action.



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EXPIRED REINSTATEMENT

On July 1, 2023 <u>392 CPA licenses</u> expired due to nonrenewal within the six (6) months of the expiration date and are subject to reinstatement requirements to regain good standing.

You must hold an active license to practice if Tennessee is your principal place of business.

To reinstate an expired license to Active status you must include the following with your application at <u>core.tn.gov</u>:

- \$250.00 reinstatement application fee
- Certificates supporting 80 hours of Continuing Professional Education (CPE)
 - o must be in technical fields of study
 - o must include at least two hours of Tennessee State-Specific Ethics
 - o must have been earned in the six (6) months immediately preceding the application date.

If you are no longer practicing and do not wish to maintain your CPA license, don't let it expire. Instead, submit an application to close the license in good standing through your account at <u>core.tn.gov</u>.



IS YOUR CONTACT INFORMATION CORRECT?

The Board of Accountancy communicates with licensees through mail and email. Don't miss important news and reminders due to out-of-date contact information.

CPAs are required to notify the Board within 30 days of any change of name, mailing address, e-mail address, and, in the case of individual licensees, change of employment.

A change in contact information or employment is reported through your <u>core.tn.gov</u> account via the "Update License or Permit" tile. Changes reported after 30 days have a fee of \$25.00.

Change the name in your license file online through your account at <u>core.tn.gov</u> by submitting documentation of your name change (either a certified copy or a photocopy which has been notarized indicating a true and exact copy of an original document).

STATE ETHICS REQUIREMENT

CPAs with a Continuing Professional Education (CPE) requirement -or for license renewal, reinstatement, or reactivation—must earn two credit hours of state-specific ethics (SSE). This course is intended to familiarize licensees with the law and rules governing the accounting profession in Tennessee.

The Board accepts only one SSE course to meet this requirement and partners with the Tennessee Society of CPAs (TSCPAs) to help ensure the most current and accurate state-specific content is included in the course material. The Tennessee Society of CPAs updates this course annually and makes it available to approved sponsors.

A list of approved sponsors is available on the Board's website.

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LICENSE RENEWALS

Have you renewed your firm permit or odd numbered CPA license?

Key Dates: December 31, 2023 License Expired

January 31, 2024 Late fee of \$100.00 assessed

June 30, 2024 End of six month renewal grace period

Familiarize yourself with the <u>renewal</u> <u>requirements</u> for your license. Fees and documentation requirements for CPAs and PAs vary according to the license status.

Renewal Fee of \$110.00*

- Active
- Inactive (under age 65)
- Probation
- Retired (under age 65)
- Suspended

List of CPE credits required

- Active
- Probation
- Suspended

Renewal fee of \$110.00 waived*

- Active Military (supporting documentation required)
- Disabled (supporting documentation required)
- Inactive (age 65 or older)
- Retired (age 65 or older)

The renewal fee for firm permits is \$50.00.* Firms offering attest services must attach the peer review report and acceptance letter for the most recently completed peer review. Your renewal will not be approved until the Board receives and verifies this documentation.

*ALL renewals submitted more than 30 days after the expiration date are subject to a late fee of \$100.00, regardless of license status.



NEW RULES

The Board of Accountancy held a rulemaking hearing at its meeting on October 20, 2023, and approved changes to Accountancy Rules 0020-01 and 0020-02. These changes will be reviewed and become effective if approved by the Attorney General and the Secretary of State, after a positive affirmation from the Joint Government Operations Committee.

Key changes:

- The length of time permitted to pass all parts of the CPA exam increased from 18 months to 30 months
- CPA license applicants who passed the exam more than ten (10) years ago must meet a CPE requirement
- The number of internship hours that may be applied to the license education requirements increased from six (6) semester or equivalent quarter hours to nine (9)

0020-01-.06 EXAMINATIONS

Rule 0020-01-.06(6) EXAMINATIONS is amended by deleting the text of subparagraphs (a) through (d) in its entirety and substituting instead language so that, as amended, the rule shall read:

(6) The following shall apply to the computer-based Uniform CPA Examination:

(a) A candidate may take the required test sections individually and in any order. Credit for passing any test section shall be valid for that test section for thirty (30) months from the date the passing score for such test section is released by NASBA to the candidate or the Board, as the case may be, regardless of the number of test sections taken or having to attain a minimum score on any failed section(s).

1. A candidate shall pass all required test sections within a rolling thirty (30) month period. The rolling thirty (30) month period begins on the date the first passing score(s) are released by NASBA to the candidate or the Board, as the case may be. The rolling thirty (30) month period concludes on the date the candidate sits for the final Test Section passed, regardless of

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NEW RULES continued

when the score is released by NASBA for the final test section.

2. A candidate who earns initial credit on one or more test section(s) of the CPA examination must sit for and complete the remaining required test section(s) of the examination on or before the expiration date as shown on the Uniform CPA Examination score notice.

3. If all required test sections are not passed within this initial thirty (30) month period, credit for the first test section(s) passed shall expire and a new rolling thirty (30) month period shall begin on the date the second passing score(s) were released by NASBA to the candidate or the Board, as the case may be, and continue for thirty (30) months from that date. If all required test section(s) are not passed within this next rolling thirty (30) month period, credit for the second test section(s) passed shall expire and a new rolling thirty (30) month period will begin on the date the next test section passing score, if any, was released by NASBA to the candidate or the Board, as the case may be, and this cycle of thirty (30) months rolling periods and test section credit expirations will continue until all test sections are passed within one thirty (30) month rolling period. Notwithstanding the foregoing, if a candidate stops testing for a thirty (30) month period, then all credit for previously passed test sections will expire.

(b) A candidate shall not retake a failed test section until the candidate has been notified of the score for the most recent attempt of that failed test section.

(c) A candidate shall be deemed to have passed the examination if the candidate obtains credit for passing all required test sections in one rolling thirty (30) month period.

(d) A candidate shall retain credit for any and all required test sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in this state.

(e) Notwithstanding subsections (a), (b), and (c) of this Rule, the period of time in which to pass all required Test Sections of the examination may be extended by the Board upon a showing that the credit was lost by reason of individual hardship including, but not limited to, health; military service; disruption at a local, regional, or national level impacting the candidate; or other circumstances beyond the candidate's control.

0020-01-.06 EXAMINATIONS

Rule 0020-01-.06(11) EXAMINATIONS is amended by deleting the paragraph entirely and substituting instead language so that, as amended, the paragraph shall read:

(11) A candidate who applies for a license more than ten (10) years after the date upon which the candidate passed the last section of the Uniform CPA Examination must also document eighty (80) hours of continuing professional education in technical fields of study earned within the twenty-four (24) months immediately preceding the date of application. Of the eighty (80) hours required, at least two (2) hours shall consist of a board-approved state-specific ethics course. Qualifying continuing professional education is found in rule 0020-05-.04

0020-02-.02 EDUCATION

Rule 0020-02-.02(1)(c) EDUCATION is amended by deleting the subparagraph entirely and substituting instead language so that, as amended, the paragraph shall read:

(c) Not more than nine (9) semester or equivalent quarter hours may be internship programs. Of these nine (9) semester hours or equivalent quarter hours, a maximum of six (6) semester hours or equivalent quarter hours may be applied to the thirty (30) semester or forty-five (45) quarter hours in accounting; and,



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NEW CORE PLATFORM

The CORE licensing system you are familiar with has been upgraded for an easier, more modern experience. The new system is mobile-friendly and provides for simplified and improved attachment uploads. If you have not already done so, you must follow the instructions below to register a new account and log in at <u>core.tn.gov.</u>

- 1. Visit <u>core.tn.gov</u> and select "Sign In" at the top right corner of your screen.
- 2. Then, select "Sign Up."
- 3. Enter your preferred email address. This will be your username.
- 4. Choose a password based on the requirements listed.
- 5. Add a different email address for account recovery. Then, select "Register."
- 6. Check email to activate your account. You might need to check your spam folder to see if the email was sent there. The email will be from "NoReply@okta.com."
- 7. Once you follow the "Activate Account" link in the email, then you may sign in.

If using the same email address used with your previous account, your license information should transfer to the new account.

Please contact the Board for questions about registering your account: accountancy.board@tn.gov | 615-741-2550





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CREDIT RELIEF INITIATIVE

At its October 20, 2023 meeting, the board approved the following initiative for CPA Exam candidates.

In response to significant health, economic, education, and travel disruptions resulting in CPA Examination candidate hardships, the Tennessee State Board of Accountancy will consider individual candidate requests to extend credit periods through June 30, 2025, for CPA Examination credits that expired from January 30, 2020 through May 11, 2023, which have not been subsequently replaced by new credits for the same sections.

If you have lost one or more CPA Exam credits during this time period you may request an extension of time for the lost credit(s). <u>Please</u> <u>complete this form</u> to submit your request, including a description of the circumstances that led to the lost credit(s). The form can be submitted to our office via email at <u>accountancy</u>. <u>forms@tn.gov</u>.

If you have already retaken and passed the lost section(s), there is no action to be taken.

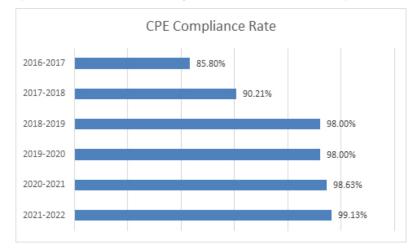
Affected candidates were notified of this initiative via email; however, licensees are encouraged to share this information with candidates in their organization and network.



CPE REPORTING

Continuing Professional Education (CPE) enhances and broadens your understanding of the profession. By strengthening and increasing your knowledge through continuing education, you give yourself the tools to prepare your practice (and your clients) to adapt and evolve with industry and regulatory challenges.

The Board audits 10% of renewed licenses each Spring to monitor compliance with CPE requirements. Concerned by the high rate of noncompliance, the Board implemented a new renewal procedure. Beginning with the 2018-2019 reporting period for licenses expiring December 31, 2019, CPAs were required to attach a listing of their CPE credits with the license renewal. The hope was that this would cause licensees to review their credits and address any issues before renewal. Subsequently, the compliance rate revealed during audit has continued to improve over time.



CPAs are trusted to advise and guide their clients through complex accounting matters. Monitoring compliance with continuing education requirements helps fulfill the Board's mission to protect the public interest by ensuring that persons professing special competence in accountancy or those offering assurance regarding financial statement presentation have demonstrated their qualifications to do so.



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June 2023

Respondent: Lucchesi CPA Firm, PLLC

Location:	Memphis, TN
Violation:	Providing attest services without a valid firm
	permit
Action:	\$1,000 civil penalty

Respondent: Stephen L. Rothgeb, CPA

Location:	Gatlinburg, TN
Violation:	Providing attest services without being
	enrolled in Peer Review
Action:	\$500 civil penalty or submission of medical
	documentation or proof of closing their firm
	in lieu of civil penalty

July 2023

Respondent: James Parrish

Location:	Ringgold, GA
Violation:	Failure to comply with CPE requirements
Action:	Agreed to close CPA license and appear
	before the Board should reactivation
	be pursued

August 2023

Respondent: Kimberly Farmer

Dandridge, TN
Providing attest services without a
valid firm permit
\$1,000 civil penalty

Respondent: Walker Financial Management, LLC

Memphis, TN
Providing attest services without a
valid firm permit
\$1,000 civil penalty

Respondent: Advanced Tax and Accounting

Location:	Nashville, TN
Violation:	Using "Accounting" designation without
	holding a valid firm permit
Action:	\$750 civil penalty

DISCIPLINARY ACTIONS TAKEN

The Tennessee State Board of Accountancy has taken the following disciplinary actions since the last publication of this newsletter.

August 2023 continued

Respondent: Ernst & Young, LLP

Nashville, TN			
Committing acts that reflect adversely			
on the profession			
\$43,000 civil penalty			

Respondent: Stephen L. Rothgeb, CPA

Location:	Gatlinburg, TN
Violation:	Provided attest services without being enrolled
	in Peer Review and failed to comply with terms
	of executed Consent Order
Action:	Revocation of firm permit

September 2023

Respondent: Jerry L. Fenstermaker

	• •
Location:	Dayton, TN
Violation:	Failure to comply with CPE requirements
Action:	\$1,000 civil penalty and either 1) complete his
	outstanding/owed CPE hours within sixty (60)
	days, or, alternatively, 2) immediately close his
	CPA license

Respondent: G.R. Rush & Company, PLLC

Location:	Chattanooga, TN
Violation:	Providing attest services without a
	valid firm permit
Action:	\$6,000 civil penalty and must obtain a valid
	firm permit

October 2023

No Actions Taken

November 2023

No Actions Taken



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NEW CPA LICENSES ISSUED

The Tennessee Board of Accountancy issued 265 new CPA licenses between June 1, 2023, and October 31, 2023.

			•		-		
29546	Katie Brooke Adams	29477	Matthew Edwards	29530	Lydia Michelle Kunkle	29423	Nayland John Ross
29450	Beverly Inez Adams	29429	Victoria Efird	29586	Jay Kurani		Prince
29566	Joseph Alouf	29505	Rachel Ellis	29426	Jessica Crisp Kuzmin	29592	Xiaolu Qin
29550	Garrett Timothy Alvey	27658	Madeline Enderle	29588	Emma Coston Laughter	29585	Marian E Rader
29425	Brent Evan Anschultz	29480	Dani Faragi	29430	Timothy James Lawson	29395	Christopher Colby
29391	Amy Anz	29479	Anthony P Ferrera	29485	Christopher Leffler		Raines
29435	Valicienne Angelica	29392	Lara Fett	29387	Jack Lenz	29548	Gabriel James Reid
	Arnold	29410	Marissa Greene	29490	Leisa Leo	29396	James Relstab
29558	Benjamin Artime		Fishburn	29537	Sarah Kathleen Marie	29524	Matthew Lee Reynolds
29491	Michael McLain	29560	Peyton Elizabeth		Leonard	29570	Deborah O Reynolds
	Ashburn		Fleming	29492	Mengjia Li	29452	Jordan Richmond
29575	Jeffery Ryan Avant	29499	Leon Julius Fluker	29470	Zhuoyu Li	29573	James Haden Robbins
29516	Misti Hudson Baarsch	29543	La'Ciera Felicity Ford-	29554	Kaitlyn Renee LoBue	29572	MaryAnn Phyllis Rompf
29568	Emily Bair		Bass	29415	Jackson Mackliff	29382	Antony Roop
29541	Tatum Elle Ballard	29414	Katherine Fotopoulos	29528	Cristopher Manka	29531	Stephen Matthew Ross
29436	Virginia Isabella Barker	29456	Guy Barrett Freeman III	29582	Matthew Marconcini	29384	Deanna Sanders
29446	Stanford Fenton	29416	Melissa Fulks	29504	Logan Don Marshall	29565	Thomas Andrew
	Beauchamp	29431	George Galbraith	29482	Thomas Owen Martin III		Schimp
29449	Anne Thomas Belcher	29526	Corey Lewis Gannon	29496	Thomas Cole Mathis	29513	Scott Patrick Schroeder
29515	Ben Beussink	29564	Amy Lynn Garcia	29454	Mary Gail McCowan	29362	Madison Schumacher
29427	Erin Anne Bilder	29486	Timothy Israel Gassman	29561	Tamara Lynn	29404	Carol Sells
29444	Jessica Kennedy	29386	Victoria Gervasi	2000.	McInerney	29374	Alina Shaikh
	Blevens	29484	Jason Gingerich	29551	Taylor Walton	29411	Andrew Kenneth
29503	Derick Lee Boardwine	28113	Meredith Godfrey	20001	McMullen		Shreves
29556	Michael Duane Bosma	29518	Rachel Anne Gorenflo	29381	Megan Meador	29478	Yan Mao Solomon
29512	Carla Vanosa Bourdeau	29267	John Grado	29289	Daniel Mele	29587	Michael Rhett Stacey
29400	Charles Stanely Bowles	29463	Marcus Alan Graves	29419	Diane G Monestere-	29495	Katelyn Patricia Stehr
23 100		29397	Kurt Grever-Hoover	23113	Gauthier	29577	Bleu David Stone
29403	Scott Bragg	29465	Ya Yun Guan	29481	Mary Carole Morris	29539	Michael Tarantino
29497	Ana Marie Brantley	29466	Todd Hallowell	29545	Landon James Mount	29487	Aryan Tavanapour
29510	Houston A Brown	29542	Brandon Ross Hammes	29552	Deirdre Karolynne	29380	Hope Taylor
29488	William Hunter Brown	29517	Jennifer Hamuka	23002	Mullins	29549	Chandler Telfer
29299	Anna Belle Butler	29498	Fischer Lee Hawkins	29336	Scott Holden Neely	29438	Joshua Babu Thomas
29432	Lorenzo Cantu Jr	29464	Adam Christopher	29378	Sang Ngo	29529	Kevin Colwell Thomas
29527	Chavez Ana Laura	25101	Haynes	29502	VY THI TUONG	29472	Benjamin Ryan Tucker
25521	Caravez	29519	Abigail Grace Henry	23302	NGUYEN	29514	Anna Turley
29489	Catherine Anne Carney	29534	Jared Hirashima	29399	Zane North	29494	Allison Morgan Ullein
29467	Gianna Marie Carroll	29409	Tanya Hockett	29535	Julia Ann Olson	29447	Elizabeth Ann Birkitt
29583	Tristan Carter	29506	Morgan Hodges	29553	Alexander Paul Onysio	23117	Graves Vasuta
29422	Jacob Casad	29434	Janice Elaine Hodson	29563	Timothy Jacob Overton	29455	Kasi Vignale
29433	Samuel Timothy Chang	29540	Jonathan Clark Holden	29457	Francis deBourgion	29521	Brianna Monique
29428	Edward Cheng	29590	Rebekah Holder	25157	Owens	25521	Walker
29525	Madeleine Grace	29471	Dalten William Hopson	29394	Eli Jordan Owens	29441	Jack Michael Waller
29323	Cochran	29439	lacob Lee Houston	29536	Tristen Mackenzie	29459	Makenzie Lane Warnick
29571	Pieter Combrink	29412	Stephen Hurrle	29330	Owens	29500	Melissa Ann Wasson
29468	Carly Cecilia Cone	29437	Richard Jenkins	29460	Christian Kyle Pardue	29388	Moriah Weakley
29547	Matthew Graham	29383	James Jennelle	29461	Hitesh Patel	29522	Bradley Scott Westfall
25517	Connors	29393	Betty Denise Jessee	29458	Jennifer Grace	29443	Grace Anne White
29462	Bridges Cook	29509	Jami Jaleigh Johnson	23130	Patterson	29389	Erin Whitney
29367	Morgan Cooley	29448	Michelle L Johnston	29557	Abram Pentecost	29402	Ashleigh Renee Widing
29401	Malcolm Cox	29469	Christopher Bryant	29538	Andrew Christopher	29408	Laura Willams
29442	Tyler Creger	25105	Jones	25550	Pitman	29475	James Caleb Wood
29584	Nickolaus Cripe	29417	Chelsea Leona Jordan	29532	David J Pock	29578	Angela Suanne Wright
29385	Jenna Cumberland	29390	Mary Lynne Kaatz	29511	Robert Alan Porter	29508	Yunxiao Xia
29406	Kellyn Daly	29579	Woo Chang Kang	29523	Johnny Dupree Poteat	29473	Jordan Olivia Yasso
29398	Deanna Davenport	29507	Jack Michael Kienzler	2,525		29581	Tye Martin Youngblood
29445	Riley Defazio	29405	Seong H Kim	29453	Steven Powlis	29377	Casey Zima
29445	Hunter DeSena	29403	Robert James King	29433	Rachel Pozin		Cubcy Zinia
29544	Megan Nicole Dice	29559	Sydney Kist	29493	Bryce Cameron		
29407	Jie Dong	29483	Benjamin Kruse	23133	Prichard		
22101	1.0 0018	23,05	Senjamin Rube	I	. Hendra		

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