

# THE Balance

# SHEET

Tennessee State Board of Accountancy

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Fall 2008

## MEET THE STAFF!

*The Board of Accountancy is served by a dedicated staff committed to providing excellent service to the licensees in Tennessee. These are the people who answer your emails, your phone calls, and supply answers to your questions and concerns.*

### **Mark H. Crocker, CPA** Executive Director

Mark began his career with the Board of Accountancy in August 2004, when he was hired as the investigator. As the sole investigator, he traveled the state extensively to collect information pertinent to complaints that had been filed with the Board. In January 2008, he was hired as the Executive Director. Mark holds a bachelor's degree from MTSU with a major in American History. He has also earned a master's degree from MTSU with a major in Historic Preservation. He added accounting as a second undergraduate major in 1985 and earned his license to practice public accountancy in 1992. He holds memberships in the TSCPA and the AICPA. Mark is a frequent speaker at various professional meetings, and enjoys the public speaking aspects of his job tremendously. (It DOES get him out of the office!)

### **Dan Syriac** Administrative Manager

Dan has served as the Administrative Manager since January 2000. He initially began his service with the Board of Accountancy in July 1998, and was promoted rapidly to his current position. Dan is responsible for the day-to-day operations of the office and is responsible for ensuring that quality service is provided to our licensees. He is the webpage coordinator for the Board and is the one who keeps us current! Dan has a firm grasp of how operations work, of fees that are due, and of the Board's interpretation of various policies.

### **Gail York** Firm Coordinator

Gail joined the Board in June 2007. She supervises all work relating to firms that are licensed in Tennessee. Gail is the liaison for the Peer Review Committee of the Board, as well as the Peer Review Oversight Committee. (Confusing isn't it?) She is the contact point in regard to firm registration and peer review information. Although peer review information is completely confidential, Gail must maintain an accurate record of when peer reviews are due if the firms participate in the Board Peer Review Program. If you have any questions about a firm permit, give Gail a call!

### **Patricia (Pat) Turner** Enforcement Assistant

Pat is in her 24th year of service with the State of Tennessee. She transferred to the Board of Accountancy in February 2004 and assumed the task of reconciling all of the deposits coming into the Board from the cashier's office, through credit card revenue and through the Department of Revenue. Pat also maintains all of the

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## RENEWAL SEASON Has Arrived!

Every personal license to practice public accountancy in the State of Tennessee is issued for a two-year period of time. In order to facilitate processing renewals, half of the licenses are renewed each December 31. Odd-numbered licenses expire in odd-numbered years, and even-numbered licenses expired in even-numbered years. Seems fairly simple to remember, doesn't it? Those of us who hold licenses ending in 0, 2, 4, 6, or 8 will renew this year. Actual renewals are accepted after 01 November. The use of the online renewal system has been refined after two years in practice, and should result in receipt of the renewed license much more quickly. Once you renew your license online, please be sure to print out the receipt so that you can reconcile your credit card statement when it arrives in the mail. Each year, the Board office receives numerous calls in January and February requesting an explanation of the charges to credit cards!

Please remember that the renewal reminder notice is a postcard! A paper renewal form will not be mailed unless you call and request one. If a paper renewal is requested, 4 – 6 weeks must be allowed for processing. The law requires that the renewal form and payment must be received in the Board office no later

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## Continual Ethics Training Is Important to Maintain the Integrity of Our Profession

Vic L. Alexander  
CPA, **Chairman**  
Nashville, Tennessee

Stanley B. Sawyer  
CPA, **Vice Chairman**  
Memphis, Tennessee

William C. Underwood Jr.  
CPA, **Secretary**  
Chattanooga, Tennessee

William F. Blaufuss Jr.  
CPA  
Nashville, Tennessee

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Franklin, Tennessee

Lisa Mays Stickel  
CPA  
White House, Tennessee

Douglas E. Warren  
CPA  
Sweetwater, Tennessee

Many of us have had to take mandatory ethics training within the past couple of years. As part of the ethics training, we are required to have one hour of state-specific ethics training.

The CPA profession has a fair amount of “required training” depending on your areas of interest and expertise. We recognize that the imposition of the ethics training requirement increased the “required training” for Tennessee CPAs.

The primary purpose of the Tennessee State Board of Accountancy is to protect the public. The board does this by investigating those who are alleged to have violated the accountancy law, through oversight of the peer review process; by making sure individuals and firms are properly licensed according to the law; by approving providers of continuing education; by auditing a percentage of licensees to confirm that they have complied with the laws pertaining to continuing education; and by communicating or educating our constituents through our newsletter, website and presentations.

Ethics training reminds us of the “basics” that we need to keep in mind and adhere to in our professional life. A football team

continues to practice blocking and tackling throughout the season because its members recognize that a failure in the basics can be very detrimental to the team. Baseball players continue to take batting practice and fielding practice even when they have played professionally for years. Ethics training is the practice that we need to take as a profession to maintain our integrity. Integrity is the cornerstone of our profession.

Most of us took an ethics exam when we passed the CPA exam. We have had to review ethics requirements from time to time in our professional life as a result of a specific situation. Many of us have not had a need to review the ethics requirements and interpretations on a regular basis. Continual ethics training should keep us informed and educated on these issues.

Heightened awareness will I hope lead to fewer violations of ethics provisions.

We should embrace the ethics requirements as our “basics” that will allow us to continue self-regulation. The alternative is governmental regulation which many believe would not be good for our profession.

By Vic Alexander, CPA  
Chair, Board of Accountancy

### Renewal Season...cont.

than December 31. A postmark will not be accepted! One of the main reasons for this rule is that payments do not go directly to the Board office. Payments go to the cashier’s office, where the form and the check are removed from the envelope and the envelope is frequently discarded. There is no method in place for the Board staff to know or verify the date of receipt. So be forewarned – payment must be IN THE OFFICE by December 31!

### The renewal fee is \$120.00.

All firm permits expire every December 31. There is no staggering of firm renewals, so

be sure to get that renewal in as well.

### The renewal fee for firms is \$50.00.

A late fee of \$50.00 will be assessed on January 1 for all renewals that have not been received either online or in the office at that date. This late fee applies to firm permits, as well as personal licenses.

A second late fee of \$50.00 is assessed on March 31. Again, the fee applies to both firms and individuals.

Thanks for your cooperation – and getting your license renewed before the end of the year. Enjoy that New Year’s Eve party with no worries about whether you have renewed your license. Do it now and be guilt-free!

## — DISCIPLINARY ACTION REPORT —

## BOARD OF ACCOUNTANCY

**1. Respondent: Abrams, Barbara** **Seymour, TN**

Respondent signed a financial statement using the term “Accountant” after her name. She is not licensed in the state of Tennessee.

**Violation: Unlicensed Activity**

Respondent is in violation of Tenn. Code Ann. § 62-1-113 (c) Prohibited Activities, which states: No person not holding a valid certificate shall use or assume the title “certified public accountant,” or the abbreviation “CPA” or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant.

**Action: \$1000 Civil Penalty and a signed Cease and Desist Order.**

**2. Respondent: Bartlett Accounting & Tax Service**  
**Memphis, TN**

In 1997 Respondent signed a Cease and Desist order for using “Accounting” in the name of her business. Respondent did not comply with the previous order.

**Violation: Unlicensed Activity 2nd Offense**

Respondent is in violation of Tenn. Code Ann. § 62-1-113 (h)(2) Prohibited Activities, which states: No person or firm not holding a valid license issued under § 62-1-107, § 62-1-108, or § 62-1-109 shall assume or use any title or designation that includes the words “accountant,” “accounting,” or any other language (including the language of a report) that implies that such a person or firm holds such a license or has special competence as an accountant or auditor.

**Action: \$500 Civil Penalty 2nd Offense. Verification that the firm name had been changed with the Secretary of State office and signage changed.**

**3. Respondent: Blaskis, Robin M.** **Cookeville, TN**

Respondent pled guilty to one count of Failure to Report Cash or Monetary Transaction.

**Violation: Felony Conviction**

Respondent is in violation of Tenn. Code Ann. § 62-1-111 (8), which provides that conviction of a felony is grounds for revocation.

**Action: Revocation of Individual and Firm License**

**4. Respondent: Bowen, James W.** **Lebanon, TN**

Respondent testified in U.S. District Court that he was a self-employed accountant and had provided testimony as an expert witness. Respondent also stated that his firm provided a full range of accounting services.

**Violation: Unlicensed Activity**

Respondent is in violation of Tenn. Code Ann. § 61-1-113 (c), which states: No person not holding a valid certificate shall use

or assume the title “certified public accountant,” the abbreviation “CPA” or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant.

**Action: \$500 Civil Penalty and a signed Cease and Desist Order.**

**5. Respondent: Brobeck, Johnny R.** **Bristol, TN**

Failure to obtain a peer review in a timely manner.

**Violation: Failure to Obtain Peer Review 3rd Offense**

Respondent is in violation of Tenn. Code Ann. § 62-1-201 (b), which states: The Board shall require, by rule, as a condition to renewal of permits under this section, that applicants undergo, no more frequently than once every three (3) years, peer reviews conducted in such manner as the Board shall specify.

**Action: \$2500 Civil Penalty**

**6. Respondent: Clouse, Ronald R.** **Cookeville, TN**

Failure to obtain a peer review in a timely manner.

**Violation: Failure to Obtain Peer Review**

Respondent is in violation of Tenn. Code Ann. § 62-1-201 (b), which states: The Board shall require, by rule, as a condition to renewal of permits under this section, that applicants undergo, no more frequently than once every three (3) years, peer reviews conducted in such manner as the Board shall specify.

**Action: \$500 Civil Penalty**

**7. Respondent: Day, Elizabeth Lynn** **Brentwood, TN**

Respondent has been operating a firm for an extended period of time without licensure as an individual or as a firm.

**Violation: Unlicensed Activity**

Respondent is in violation of Tenn. Code Ann. § 62-1-113 (h)(2) Prohibited Activities, which states: No person or firm not holding a valid license issued under § 62-1-107, § 62-1-108, or § 62-1-109 shall assume or use any title or designation that includes the words “accountant,” “accounting,” or any other language (including the language of a report) that implies that such a person or firm holds such a license or has special competence as an accountant or auditor.

**Action: \$2000 Civil Penalty**

**8. Respondent: Dye, Deborah Grammas** **Cordova, TN**

Failure to obtain a peer review in a timely manner.

**Violation: Failure to Obtain Peer Review**

Respondent is in violation of Tenn. Code Ann. § 62-1-201 (b), which states: The Board shall require, by rule, as a condition to renewal of permits under this section, that applicants undergo, no more frequently than once every three (3) years, peer reviews conducted in such manner as the Board shall specify.

**Action: \$2500 Civil Penalty and 6 months Probation**

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**— DISCIPLINARY ACTION REPORT cont. —**

**9. Respondent Gipson, Andrew N.** **Memphis, TN**  
Practicing on a revoked license.

**Violation: Unlicensed Activity 3rd Offense**

Respondent issued financial statements and provided testimony under oath that he held a license to practice public accountancy in Tennessee. Respondent is in violation of Tenn. Code Ann. § 62-1-113 (a) Prohibited Activities, which states: Only licensees may issue a report on financial statement any other person, firm, organization, or governmental unit or otherwise offer to render or render any attest service, as defined herein... and Tenn. Code Ann. § 62-1-113 (c) Prohibited Activities, which states that no person not holding a valid certificate shall use or assume the title “certified public accountant,” or the abbreviation “CPA” or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such person is a certified public accountant.

**Action: \$8000 Civil Penalty**

**10. Respondent: Holden, Michelle A.** **Nashville, TN**  
Respondent issued financial statements without a firm permit.

**Violation: Unlicensed Activity**

Respondent is in violation of Tenn. Code Ann. § 62-1-113 (a) Prohibited Activities, which states: Only licensees may issue a report on financial statements of any other person, firm, organization, or governmental unit or otherwise offer to render or render attest service, as defined herein. In addition respondent did not retain the work paper file for the engagement. This is a violation of Rule 0020-3-.1 Retention of Records, which states: A licensee shall maintain copies, or other obtainable facsimile records, or computer records in whatever manner kept, of all work papers and work product used to render or support rendering public accounting services to a client for a period of five (5) years.

**Action: \$500 Civil Penalty**

**11. Respondent: Hubbard, Julia F.** **Orlando, FL**  
Respondent breached fiduciary duty to employer.

**Violation: Discreditable Acts**

Respondent is in violation of Rule 0020-3-.04 (1) Integrity and Objectivity which, states: In the performance of any professional service, a licensee shall maintain objectivity and integrity, shall be free of any undisclosed conflicts of interest, and shall not knowingly misrepresent facts or subordinate his or her judgment to others.

**Action: \$1500 Civil Penalty**

**12. Respondent: Kelley, Joe T.** **Columbia, TN**  
Failure to obtain a peer review in a timely manner.

**Violation: Failure to Obtain Peer Review**

Respondent is in violation of Tenn. Code Ann. § 62-1-201 (b),

which states: The Board shall require, by rule, as a condition to renewal of permits under this section, that applicants undergo, no more frequently than once every three (3) years, peer reviews conducted in such manner as the Board shall specify.

**Action: \$500 Civil Penalty**

**13. Respondent: Streets Accounting Services** **Cordova, TN**  
Failure to obtain peer review in a timely manner.

**Violation: Failure to Obtain Peer Review as Per Previous Consent Order 3rd Offense**

Respondent is in violation of Tenn. Code Ann. § 62-1-201 (b), which states: The Board shall require, by rule, as a condition to renewal of permits under this section, that applicants undergo, no more frequently than once every three (3) years, peer reviews conducted in such manner as the Board shall specify.

**Action: \$2500 Civil Penalty**

**14. Respondent: Swann, Douglas A.** **Murfreesboro, TN**  
Failure to obtain peer review in a timely manner.

**Violation: Failure to Obtain Peer Review**

Respondent is in violation of Tenn. Code Ann. § 62-1-201 (b), which states: The Board shall require, by rule, as a condition to renewal of permits under this section, that applicants undergo, no more frequently than once every three (3) years, peer reviews conducted in such manner as the Board shall specify.

**Action: \$500 Civil Penalty**

**15. Respondent: Wilson, Michael W.** **Memphis, TN**  
Respondent issued financial statements without holding a personal license or a firm permit in the state of Tennessee.

**Violation: Unlicensed Activity**

Respondent is in violation of Tenn. Code Ann. § 61-1-113 (a) Prohibited Activities, which reads in part: Only licensees may issue a report on financial statements.

**Action: \$500 Civil Penalty**

**16. Respondent: Wright, Tracy Lynn** **Knoxville, TN**  
Respondent operated her firm without licensure as an individual or a firm. Respondent settled complaint by signing a consent order agreeing to pay civil penalty and getting appropriate CPE.

**Violation: Failure to Comply with Consent Order**

Respondent failed to comply with the signed Consent Order.

**Action: Revocation of Individual and Firm License**

Volume 2 Issue 1 of the Balance Sheet reported that disciplinary action had been taken against “Ron Moore.” It should have read as follows:

**Respondent: Moore, Ronald K.** **Memphis, TN**

**Violation: Failure to comply with Peer Review**

**Action: \$50 Civil Penalty**

We regret the error.

## But My License Is Inactive!

When we receive calls about Administratively Closed licenses, the most popular response is, "But, my license is Inactive". A license does not automatically become Inactive when you do not renew. When you decide you no longer want to maintain your license, you can request "Closed" status. Closed status can only be requested with the surrender of certificate affidavit found at:

[www.tn.gov/commerce/boards/tnsba](http://www.tn.gov/commerce/boards/tnsba).

Closed status can only be requested and approved for licenses in good standing. Licenses with a status of Delinquent or Administrative Closed can not be closed.

Another common reason licenses lapse is failure to notify the Board of an address change. The Board must be notified in writing within 30 days of the address change. If a firm license is involved, remember there are 2 different licenses that require updated information. If we receive information to update, secondary license files do not get updated automatically. The information must be requested for each file.

Administratively Closed licenses are licenses that have not renewed within one year of their expiration date. Administratively Closed (or lapsed) licenses must be reinstated. Reinstatement mandates the licensee obtain 80 hours of technical continuing professional education (CPE) in the 6 month period prior to returning the completed reinstatement application and the fees and fines assessed.

The fees are:

Reinstatement application fee:.....	\$200.00
Past due renewal fees: .....	\$????
Civil Penalty: .....	\$ 50.00
Failure to Change address fee: .....	\$ 25.00
<i>(when applicable)</i>	

Reinstatement CPE is penalty CPE and cannot be applied to the current renewal cycle CPE requirement. In addition the licensee must also complete the current 80 hour CPE requirement by 12/31 of their renewal year. Licensees that are residents and licensed in another state may provide documentation of CPE compliance from the prior 2 renewal cycles from the state in which they reside and are licensed. This is the only CPE waiver accepted by the Board.

Licensees choosing not to reinstate their license **MUST** return their wall certificate. By Law they are no longer a Tennessee CPA.

Keep your license information current and never let your license lapse.



## CPE and the CPA

Perhaps if we revisit the intent of the continuing professional education concept, clarity will derail any tendency to sidestep or question the need for these requirements. The measure of personal excellence is the extent to which a CPA's knowledge and skills support his or her commitment to provide superior service. Continuing Professional Education is ongoing post-qualification education aimed at refreshing, updating and developing the knowledge and skills of accounting professionals. CPE constitutes a core activity in achieving the Board's mission, which includes ensuring that persons professing special competence in accountancy or those offering assurance regarding financial statement presentation have demonstrated their qualifications to do so. Failure to satisfy the continuing professional education requirements of the Board's laws and rules is grounds for discipline against licensees. Certified Public Accountants are challenged to serve with a standard of integrity, skills, and knowledge that honorably and accurately define the accounting profession. The vast influx of new knowledge, introduction of technology, diverse groups of clients, changing trends in services offered, and globalization is a factor that makes continuing professional education a priority.

### Facts You Need About CPE:

#### Category I - License holder 2 years or more

80 Hours of CPE required in a 2 year reporting period **with a minimum of 20 hours earned in each year of the reporting period:**

- 40 Hours must be in Technical subjects
- Remaining 40 Hours in any subject area

**Please note:** If performing attest services, 20 of the 40 Technical hours must be in the subject of attest and accounting theory and practice. If performing expert testimony, 20 hours of the 40 Technical hours must be in the general subject area in which you are deemed to be an expert.

#### Category II - License holder more than 1 year but less than 2 years

40 Hours of CPE required for a license issued more one year but less than two years:

- 20 Hrs must be in Technical Subjects
- Remaining 20 Hours in any subject area

#### Category III - License holder less than 1 year

Exempt from CPE- Licensees seeking to renew an initial certificate issued less than one year prior to expiration will be exempt from CPE requirements for that renewal period.

**Technical Subjects:** Accounting/Auditing, Taxation, Management Advisory Services, Ethics

**Ethics:** There is now a now a four (4) hour Ethics requirement, effective January 1, 2008. One (1) Hour of ethics must be state-specific. The remaining three (3) hours can be either general, state-specific, or a combination of both categories. State-specific ethics courses must be Board approved. Please see our website for a list of state-specific ethics sponsors that offer these approved courses.

**Retention of CPE Records:** License holders shall retain documentation supporting CPE hours for at least five (5) years after obtaining certificates. The Board does not maintain a record of CPE hours.

**Carry-Over CPE:** Excess CPE hours earned in a reporting period can be carried forward into the next reporting period but not beyond. Carry-over CPE is limited to 24 hours per reporting period. Carry-over hours

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# T H E B A L A N C E S H E E T

## N E W C P A L I C E N S E E S

License Number	Licensee Name	Original Date	City & State	License Number	Licensee Name	Original Date	City & State	License Number	Licensee Name	Original Date	City & State	License Number	Licensee Name	Original Date	City & State
18502	Jarvis B. Moore, II	02/27/08	Germantown, TN	20119	Dan W. Soukup	09/24/07	Nashville, TN	20307	Cott G. Sullivan	04/29/08	Brentwood, TN	20435	Bethany Marie Godwin	04/02/08	Iuka, MS
18798	Steven McCarty Palazzo	01/04/08	Bloxi, MS	20120	George R. Soukup	09/24/07	Nashville, TN	20308	Virgil A. King, IV	02/12/08	Memphis, TN	20436	Marcia Wheeler Houser	04/02/08	Oakland, TN
18938	Shari Wilson	12/17/07	Germantown, TN	20121	Andrew Nelson Blewins	09/24/07	Crossville, TN	20309	Flamka Arosa	04/30/08	Germantown, TN	20437	Malissa L. Purnis	04/02/08	Chattanooga, TN
19222	Timothy W. Augustine	07/13/07	Ashland City, TN	20122	David Scott Shields	09/24/07	Knoxville, TN	20310	Amber N. Lanhom	02/12/08	Franklin, TN	20438	Laura Roxanne Lundy	04/02/08	Chattanooga, TN
19272	Karen G. Davis	01/04/08	Nashville, TN	20124	Jacqueline Renee Jeffrey	02/12/08	Memphis, TN	20311	Gregory A. Lemons	02/20/08	Franklin, TN	20439	Patricia A. Gardner	03/31/08	Soddy Daisy, TN
19474	James Christopher Baras	07/13/07	Greenville, SC	20125	Laura J. Roos	09/20/07	San Diego, CA	20312	Heather Joan Raines	02/12/08	Harriman, TN	20440	Forrest Alan King, Jr.	06/26/08	Chattanooga, TN
19593	Bruce W. Jones	07/12/07	Knoxville, TN	20126	Nicolas Lebrado	09/20/07	Widener, FL	20313	Justin Wade Hastings	02/12/08	MT. Juliet, TN	20442	Vignin N. Grea	04/02/08	Southaven, MS
19617	David D. Kochenover	07/13/07	Gaffney, SC	20127	David E. Herring	08/24/07	Antioch, TN	20314	Rachel Elizabeth Irwin	02/12/08	Ooltewah, TN	20443	Virginia Davis Anderson	03/31/08	Brentwood, TN
19671	Kazuyuki Shimizu	07/12/07	Tokyo, Japan	20129	Kristin J. Westaway	08/28/07	Cordova, TN	20315	Anthony Wayne Ray, Jr.	02/12/08	Ringgold, GA	20444	Jordan R. Hooper	04/02/08	Nashville, TN
19680	Robert Scott Miller	11/02/07	Brentwood, TN	20130	Lucy Elizabeth Lamb	08/28/07	Chattanooga, TN	20316	Michael D. McNally	02/15/08	Cookeville, TN	20447	Deek A. Johnson	03/31/08	Nashville, TN
19699	Benjamin E. Proffitt	09/20/07	Charlotte, NC	20131	Christopher P. Delcambre	09/26/07	Nashville, TN	20317	Robin D. Fritz	02/20/08	Franklin, TN	20448	Lore C. Mertens	05/01/07	Cand Winchester, OH
19702	Paul F. Jacobs, Jr.	07/12/07	Chattanooga, TN	20132	Vladislav Andreyevich Merkulov	09/26/07	Atlanta, GA	20320	Kimberly Jones	02/15/08	Knoxville, TN	20449	William Andrew Jones	03/31/08	Nashville, TN
19772	Souraya Jarmal	07/13/07	Nashville, TN	20133	Joseph D. Gallucci, Jr.	08/28/07	Memphis, TN	20321	Floucia James Lee	02/12/08	Jonesborough, TN	20451	Rhonda L. Williams	04/02/08	Memphis, TN
19774	Mark Christopher Seaton	07/13/07	Franklin, TN	20134	Jonah P. Pickett	08/28/07	Irving, TX	20322	Noah Richard Radford	02/12/08	Memphis, TN	20452	Mauree Virginia Davidson	04/29/08	Knoxville, TN
19779	Robin J. McDaniel	07/11/07	Ithaca, NY	20135	Joshua Hunt Riter	12/17/07	Cincinnati, OH	20323	Randy B. Ross	02/12/08	MT. Juliet, TN	20453	Kristen Botman Hooks	04/30/08	Knoxville, TN
19782	Ronald Allen Brooks	07/11/07	Bartlett, TN	20136	Richard Wallace Haley	09/27/07	Birmingham, AL	20324	Cynthia Hutchens	02/12/08	Gallatin, TN	20454	Chad Cottingham	04/08/08	Nashville, TN
19788	Joseph M. Summerville	07/11/07	Brentwood, TN	20137	Mauna A. Houghton	09/27/07	Detroit, MI	20325	Frances Claire Boyd	02/12/08	Memphis, TN	20455	Torsten Reinhardt	04/08/08	Aurora, IL
19789	Mark Anthony Villarino	07/11/07	Shelbyville, TN	20138	Brian C. Burns	09/20/07	Knoxville, TN	20327	Heather Lindsey Carrier	02/12/08	Russellville, TN	20456	Karlen R. Spencer	04/08/08	Nashville, TN
19790	Kelvin S. Hill	07/30/07	Fairfield Glades, TN	20139	Lori S. Wilson	09/20/07	Burns, TN	20328	Terry Michael Radford	02/13/08	Memphis, TN	20457	Maureen Taylor Carden	04/08/08	Nashville, TN
19793	Ross Arthur Elberg	07/03/07	Owings Mills, MD	20140	Trent J. Mitchell	09/18/07	Nashville, TN	20329	Jolanta Wilewska	05/07/08	Toronto, ON	20458	Maureen Holt Stone	04/08/08	Antioch, TN
19797	Robert A. Parker	07/03/07	Franklin, TN	20141	Evelander Amber Hodges	02/14/09	Nashville, TN	20330	Thomas Kyle White	02/14/08	Springhill, TN	20459	Janis Ashley King	04/08/08	Memphis, TN
19806	Rebecca Maria Boley	04/08/08	Ringgold, GA	20142	Andrew Jeddadih Nickerson	09/20/07	Murfreesboro, TN	20331	Katherine N. Wreck	04/07/08	Dallas, TX	20460	Tiffany Bernard	04/08/08	Dickson, TN
19821	David Joseph Beyer	07/11/07	Hixson, TN	20143	Samuel R. Barrett	08/30/07	Brentwood, TN	20332	Keava K. Battle	02/12/08	Nashville, TN	20461	William J. Winfield	04/08/08	Lavergne, TN
19822	Karen Demuth Hill	07/03/07	Germantown, TN	20144	Brett Kennedy	09/20/07	Memphis, TN	20333	Kevin S. Anderson	04/17/03	Nashville, TN	20462	Shannon Taylor Carden	04/08/08	Nashville, TN
19826	Stephan Arthur Davenport	07/03/07	Chattanooga, TN	20145	William Joseph Lomax	09/17/07	Memphis, TN	20338	George Edward Malone	02/15/08	Nashville, TN	20464	Melissa Kay Hardin	04/17/08	Spring, TN
19829	Darrin K. Yoder	07/03/07	Portland, TN	20146	David I. Hannah	09/17/07	Portland, TN	20339	Nicholas C. Hunt	02/14/08	Smyrna, TN	20465	Kim W. McCullar	04/17/08	Spring Hill, TN
19831	John M. Niles	07/03/07	St. Paul, MN	20147	Jared Michael King	09/17/07	Ashland City, TN	20340	Raegan Ashley Measell	02/14/08	Jacksonville, FL	20466	Kristi Moore Nix	04/17/08	MT. Juliet, TN
19857	Tim B. Riss	02/15/08	Shreveport, LA	20149	Baranet R. Doby	09/13/07	Morrisville, TN	20343	Lutuan K. Kye	02/12/08	Nashville, TN	20465	James E. Hart	04/17/08	Germantown, TN
19878	19881	09/29/07	Columbia, TN	20150	Michael Keith Dodson	09/17/07	Greenville, TN	20344	Eric Rebeek Stange	02/15/08	Nashville, TN	20470	Janet Taylor Carden	04/08/08	Germantown, TN
19885	Cynthia L. Lusk	07/12/07	Soddy Daisy, TN	20151	Katherine McCormick	09/17/07	Greenville, TN	20345	Joshua M. Crews	02/14/08	Nashville, TN	20471	Justin Dill	04/29/08	Germantown, TN
19888	Steven T. Lyman	07/12/07	Dacula, GA	20152	Stephanie Diane Arnold	09/26/07	Greentree, NJ	20347	Hiran Abif McCallin Lowery	02/14/08	Southaven, MS	20473	Jennifer Cheryl Gilliam	04/08/08	Germantown, TN
19893	Charles E. Babb, Jr.	02/12/08	Sarasota, FL	20153	Lisa B. Russell	09/26/07	Cookeville, TN	20349	Rebecca Michelle Johns	02/14/08	Nashville, TN	20475	Heather Kelly	04/29/08	Loudon, TN
19939	Richard C. Vance	09/26/07	Carmel, CA	20154	Heather E. Shannon	09/26/07	Soddy Daisy, TN	20349	Rebecca Michelle Johns	02/14/08	Nashville, TN	20476	William Lynn Gattner	04/17/08	Lodown, TN
19959	Alan D. Williams	05/08/06	Hanngate, TN	20155	Timothy Loren Walton	09/20/07	Soddy Daisy, TN	20350	Christina H. Allen	02/14/08	Knoxville, TN	20477	Charlene Moore Keane	04/17/08	Collierville, TN
19927	Shahmir M. Saadullah	07/12/07	Memphis, TN	20156	Keith Allen Jackson	09/24/07	Knoxville, TN	20352	Michael W. Granstaff	02/14/08	Cane Ridge, TN	20478	Zachary B. Sain	04/29/08	McMinnville, TN
19928	Patricia Bronkhorst	07/11/07	Friendville, TN	20157	Janet Gaylor Barber	12/17/07	Crossville, TN	20353	Phil Phillip Giglia	05/19/08	Nashville, TN	20479	Katrina Marie McDiffert	04/08/08	Chattanooga, TN
19932	James Isaac Byrd	11/20/07	Memphis, TN	20159	Andrew L. Kenworthy	02/21/08	Dandridge, TN	20354	Laura Ellen Ward	02/15/08	Nashville, TN	20480	Paul Monroe Booker	04/17/08	Birmingham, AL
19952	Natalie Kofler	04/07/08	Queens Village, NY	20160	Michelle M. delValle	08/27/07	Signal Mtn., TN	20355	Wakana Naga	02/15/08	Nashville, TN	20485	Crystal Wang Xi	04/30/08	Houston, TX
19956	James S. Hayes	07/13/07	Nashville, TN	20161	Carl Blanton	02/26/07	Oakdale, TN	20356	Eric Rebeek Stange	02/15/08	Nashville, TN	20486	Janice Parks	04/17/08	Chattanooga, TN
19958	Xiaoyan Li	07/11/07	West Windsor, NJ	20162	Patricia D. McDowell	02/14/08	Franklin, TN	20357	Stephanie B. Garrett	04/29/08	Dyersburg, TN	20489	Brian Christopher Hedcock	05/01/08	Clinton, TN
19960	Stanley Joseph Zalk	07/03/07	Nashville, TN	20163	Jamie Hill Tipps	09/26/07	Nashville, TN	20358	Michelle Min Ramsey	02/20/08	Murfreesboro, TN	20490	Rena Logan	05/01/08	Cordova, TN
19963	Laurie J. S. Marsa	07/11/07	Sewanee, TN	20165	Richard A. Lockwood	02/13/08	Shingletown, CA	20360	Wesley M. Aull	05/02/08	Nashville, TN	20491	Chad Thomas Lanning	05/01/08	Lebanon, TN
19978	Frank Marshall-Roy	09/23/07	Royal Oak, MI	20166	Erin L. Hackley	09/26/07	Kodak, TN	20361	Erin E. Henry Ellis	02/20/08	Memphis, TN	20492	Jack Cyprien Reeves	05/01/08	Brentwood, TN
19980	Clinton O. Pearson, Jr.	09/23/07	Chardon, OH	20167	Charles W. Thornton, Jr.	09/26/07	Kodak, TN	20362	Saksh Jan	02/20/08	Memphis, TN	20493	Kim C. Crasner	05/01/08	Nashville, TN
19983	David F. Grieme	09/24/07	Royal Oak, MI	20168	John Randall Clark	02/15/08	Norris, TN	20364	Aaron P. Busick	02/25/08	Keller, TX	20495	Laura Cooper	05/02/08	Chattanooga, TN
19984	Catherine R. Hulme	08/30/07	Springfield, TN	20169	Jennifer Nichole Pierce	09/26/07	Springfield, TN	20365	Lisa Scanlon Reecher	02/19/08	Bristol, VA	20496	Trisha M. Greshell	05/02/08	Germantown, TN
19989	W. Bradford Davis	09/26/07	Horseshoe Bay, TX	20170	Kelly W. Fitzgerald	09/26/07	Knoxville, TN	20367	Emily M. Parrish	02/13/08	Humboldt, TN	20497	Samantha M. Baker	05/01/08	Memphis, TN
19990	Scott Douglas Barnickman	11/23/07	Hendersonville, TN	20171	Justin Lee Olzsager	09/26/07	Memphis, TN	20370	Erin E. Henshaw	02/20/08	Scottsbluff, NE	20498	David Michael Smith, III	05/01/08	Bell Buckle, TN
19991	Nancy S. Jeffers	07/03/07	Marhasseton, NY	20172	Narendra S. Rajan	09/26/07	Chattanooga, TN	20371	Yan Jia Bai	02/13/08	Nashville, TN	20499	Shannon Taylor Carden	04/08/08	Nashville, TN
19996	Amanda Jo Reeves	12/18/07	Ocoee, FL	20173	Wade R. Stonebrook	09/26/07	Nashville, TN	20372	Shelly Simmenan	04/08/08	Nashville, TN	20500	Jeffrey Ross	05/05/08	Chattanooga, TN
19999	Martin J. Salsinsky	02/25/08	Nashville, TN	20174	Jennifer N. Meranda	09/26/07	Murfreesboro, TN	20373	Michael T. Perry	02/19/08	Brownsville, TN	20504	Lyndy P. Hicks	05/01/08	Dayton, TN
20003	Alex Chun-Fung Eng	07/11/07	San Diego, CA	20175	Angela M. Creech	09/26/07	Antioch, TN	20375	Lu Ping Price	02/20/08	Memphis, TN	20505	Milly L. Williams	05/01/08	Readyville, TN
20007	J. Douglas Jack	12/18/07	Franklin, TN	20176	Courtney Brock Webb	09/27/07	Jackson, TN	20377	Kyle W. Duke	02/20/08	Antioch, TN	20506	William Le Butler, Jr.	05/01/08	Scottsdale, AZ
20014	Nathan E. Mayeas	07/03/07	Keokuk Station, TN	20177	Kevin William Simpson	09/26/07	Nashville, TN	20378	Kevin William Simpson	02/26/08	Hempstead, TN	20507	Lesley Gale Brittan	05/01/08	Franklin, TN
20015	David Paul Sears	07/11/07	Nashville, TN	20181	Chad William Boyd	09/26/07	Brentwood, TN	20379	David Justin Sauer	02/20/08	Nashville, TN	20508	Rebecca R. Leflew	05/02/08	Lebanon, TN
20016	Adam Luttrell	07/13/07	Knoxville, TN	20182	Matthew M. Hinson	09/26/07	Memphis, TN	20381	Charles Keith Gilder	02/19/08	Memphis, TN	20509	Rebecca L. Gantt	05/02/08	Franklin, TN
20018	Hermeh Pakhanians	07/11/07	Glendale, CA	20183	Jenny Michelle Felton	09/26/07	Cherokee, TN	20382	Clint W. Brasier	02/19/08	Murfreesboro, TN	20510	Aaron Kirk Kratochvil	05/02/08	Nashville, TN
20023	John Thompson	07/03/07	Franklin, TN	20184	John Carl Fogle, III	04/17/08	Crabtree Township, PA	20383	Charles Nicolas Meals	03/31/08	Nashville, TN	20511	Erin E. Stark	05/02/08	Memphis, TN
20024	Noel Reynolds Hebert	07/03/07	Bristol, TN	20185	Gregory E. Ross	02/13/08	Chattanooga, TN	20384	Mike Ochsley	02/19/08	Hempstead, TN	20512	James B. McCleary	05/02/08	OK Hickory, TN
20025	Patricia L. Sullivan	09/26/07	Medina, TN	20186	Todd Tompkins Ravin	02/15/08	Franklin, TN	20386	Kristopher David Miller	02/20/08	Marlyne, TN	20513	Anna White Blackwood	05/05/08	Fondutale, AL
20026	Ryan A. Spainhower	07/03/07	Madison, TN	20188	Leslie Anne Edgell	09/26/07	Nashville, TN	20388	Elizabeth Kay Carmichael	04/17/08	Clarksville, TN	20514	Jeremy A. Bussell	05/05/08	Smyrna, TN
20027	John W. Walker	07/12/07	MT. Juliet, TN	20196	Richard Timothy Conner	11/20/07	Roanoke, VA	20389	Melissa A. Lookhart	02/20/08	Columbia, TN	20515	Dewey Cleton Slusher, III	05/12/08	Lavergne, TN
20028	Calvin Wang	07/11/07	University, MS	20197	Eda Louise Holzen	11/09/07	Nashville, TN	20389	Jason R. White	02/20/08	Nashville, TN	20516	Nathan R. Melton	05/12/08	Calhoun, TN
20029	Gregory Edward Wesson	07/03/07	Chattanooga, TN	20200	Randall M. Johnson	11/09/07	Union City, TN	20391	David Wayne Roberts, II	02/20/08	East Ridge, TN	20517	Edwin Scott Baker	05/05/08	OK Hickory, TN
20030	Amanda G. Bowman	07/03/07	Crossville, TN	20201	Jenny Beth Hepler	11/09/07	Union City, TN	20392	Michael Varnell	02/20/08	Murfreesboro, TN	20519	Meri Elizabeth Haynes	05/07/08	Antioch, TN
20031	David L. Swilley	07/03/07	Olive Branch, MS	20203	Emily Jean Carter	03/27/08	Nashville, TN	20393	Joe Scott Looney	02/20/08	Knoxville, TN	20520	Laura J. Newcome	05/07/08	Lavergne, TN
20034	Josh Parkes Johnson	07/11/07	Franklin, TN	20204	Kenneth C. Woods	11/09/07	Smyrna, TN	20395	Daren Joseph Houck	02/25/08	Franklin, TN	20521	Jan Lu	05/07/08	Brentwood, TN
20035	Andrew J. Wilson	07/11/07	Nashville, TN	20207	Kirvin Hevley	02/13/08	Nashville, TN	20397	Mildred Ann Roman	03/31/08	Cordova, TN	20522	Amara R. Lindseth	05/07/08	Brentwood, TN
20037	Michelle Meake Taylor	07/11/07	Dallas, TX	20208	Hughua Zhong	02/13/08	Franklin, TN	20398	Margaret P. Scott	02/20/08	MT. Juliet, TN	20524	Elizabeth A. Davenport	05/07/08	Tucker, GA
20039	Gregory W. Kalmon	07/11/07	Knoxville, TN	20210	Gretchen E. Fischer	12/17/07	Hendersonville, TN	20399	Daniel Lee Gregory	02/26/08	Ringgold, GA	20525	Sammy Scott Goble	05/07/08	Rock Springs, GA
20041	Troy Michael Fairley	11/20/07	Morton, IL	20211	Shawn Barrett Jackson	12/17/07	Nashville, TN								

## NEW FIRM PERMITS

Firm #	Name	City	State
3541	SMITH MARION & CO. AN ACCOUNTING CORP	Grand Terrace	CA
3542	EIDE BAILLY, LLP	Fargo	ND
3543	THOMAS & BOOTHE, PLLC	Lebanon	TN
3544	BRANDY LILES, CPA	Collierville	TN
3545	KENNETH PAUL BARBER, JR., CPA	Murfreesboro	TN
3547	YEARY, HOWELL & ASSOC.	Nashville	TN
3548	MARK F. ALLEN, CPA	Manchester	TN
3550	LEISA A. STANBERRY	Cookeville	TN
3551	ATS ACCOUNTING & TAX SERVICES	Oneida	TN
3552	SARA'S BOOKKEEPING SERVICES	Springfield	TN
3553	JONES & SHERROD, CPAs'	Springfield	TN
3554	MITCHELL-FISTER, LLC	Nashville	TN
3555	KIM E. HARTMAN	Franklin	TN
3556	TOM RIGGS, CERTIFIED PUBLIC ACCOUNTANT	Germantown	TN
3557	HELMS CPA, PLLC	Murfreesboro	TN
3560	JULIE M. LINDER, CPA	Jamestown	TN
3561	DONALD R. CROOMER, CPA	Nashville	TN
3562	KENNETH HEVERLY CPA, PLLC	Nashville	TN
3563	ROBERT W. WELLS, CPA, PLLC	Brentwood	TN
3564	JAMES H. BOSWELL, CPA	Nashville	TN
3565	JOE JAMISON, CPA	Dyersburg	TN
3566	CHAN MAN CHU, CPA	Knoxville	TN
3567	DONNA A. HUSKINS, CPA	Portland	TN
3568	TRI-CITIES ACCOUNTING, PLLC	Kingsport	TN
3569	JANET G. BARBER, CPA	Crossville	TN
3570	ANN WYKLE, CPA	Strawberry Plains	TN
3571	DONNA A. HUSKINS, CPA, PC	Nashville	TN
3572	CHRISTIE C. THOMPSON, CPA	Fayetteville	TN
3573	THE VADEN GROUP, PC	Nashville	TN
3574	DENNIS F. DYCUS, CPA	Franklin	TN
3575	INVESTMENT PLANNERS	Brentwood	TN
3576	GREGORY A. LEMONS, CPA	Brentwood	TN
3577	WARREN CORNELIUS, JD, CPA	Townsend	TN
3578	REUBEN LEE, CPA	Jonesborough	TN
3579	KRISTIE L. JONES, CPA	Chattanooga	TN
3580	SARAH P. THOMPSON, CPA	Fayetteville	TN
3581	LISA RUSSELL, CPA	Cookeville	TN
3582	CYNTHIA ELLIOTT, CPA	Memphis	TN
3583	WADE CONSULTING	Memphis	TN
3584	GRANT THORNTON LLP	Minneapolis	MN
3585	EBK, PLLC	Brentwood	TN
3586	DENNIS E. WADE, CPA	Goodlettsville	TN
3587	EDMONDSON, BETZLER, MONTGOMERY, PLLC	Franklin	TN
3588	JSH ACCOUNTING AND TAX SERVICE	Springfield	TN
3589	SHERROD CPA OFFICE	Springfield	TN
3593	ADELE K. BAILEY, CPA	Cordova	TN
3594	CHRISTINA H. ALLEN, CPA	Knoxville	TN

### Meet the Staff...cont.

complaint files and is responsible for all correspondence pertaining to complaints. She is the investigator's right hand! Pat is the person to contact if you have a question about a complaint.

#### Brenda Demastus Licensing Coordinator

Brenda began her career with the Board as the receptionist, in December 1999. In her current position, she handles all applications for licensure as a certified public accountant in the State of Tennessee. She also completes all requests for good-standing letters, license verifications and interstate exchanges with other state boards. Brenda prints the wall certificates that are so proudly displayed!

#### Mary Flagg Administrative Assistant

Mary is that pleasant voice on the other end of the telephone when you call the Board office. She joined the staff in August 2007 and serves as the liaison to the Board members. Mary holds a B.S. degree in management from Bethel College in McKenzie, Tennessee. She is responsible for conducting CPE audits and assisting the Director as needed (and he seems to need a lot)!

Please feel free to contact the Board office at 615-741-2550 any time that you need information. We are here to help!

### CPE and CPA...cont.

do not contribute to the minimum 20 hour requirement nor the 40 hour technical requirement. The Board does not maintain a record of carry-over hours.

#### For additional information, refer to rule:

- 0020-5-.03 Basic Requirement
- 0020-5-.04 Qualifying Programs
- 0020-4-.03 (item 7) Grounds for Discipline Against Licensees

The Board is firm in its commitment to the mission of protecting the public through adherence to Continuing Professional Education requirements. The Board staff is available to answer your questions about CPE or assist you in any way.

Mary Flagg  
TNSBA  
CPE Auditor

Tennessee Department of Commerce and Insurance  
Tennessee State Board of Accountancy  
Davy Crockett Tower  
500 James Robertson Parkway  
Nashville, Tennessee 37243-1141

PRESORTED STD  
U.S. POSTAGE  
PAID  
NASHVILLE, TN  
PERMIT NO. 768

**CPA Renewals**

All odd number licenses must be renewed by December 31, 2008.