



State of Tennessee  
Department of Commerce and Insurance  
Tennessee State Board of Accountancy  
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Nashville, TN 37243-1141  
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[www.tn.gov/commerce/boards/tnsba](http://www.tn.gov/commerce/boards/tnsba)

2<sup>nd</sup> Floor Conference Room  
Andrew Johnson Building  
710 James Robertson Parkway  
Nashville TN

**Telephonic Conference of The Tennessee State Board of Accountancy  
October 5, 2012  
Minutes**

The meeting was called to order by Vice Chair Casey Stuart at 10:05 AM Central Time.

Board Members present by telephone: Casey Stuart (Vice Chair), Bill Blaufuss (Secretary), Troy Brewer, Jennifer Brundige, Stephen Eldridge, Henry Hoss, Gabe Roberts, Don Royston, Stan Sawyer and Trey Watkins.

Staff Members present on site: Mark H. Crocker (Executive Director), Don Mills (Investigator), Chris Whittaker (Staff Attorney) and Kathy Riggs (Education Coordinator).

Others present by telephone: Ray Butler (Investigator) and Wendy Garvin (TSCPA).

Board Member not present: Vic Alexander

The meeting had been called to elect a Chair for the Board and had been properly noticed on the Tennessee State Board of Accountancy's web site.

Chris Whittaker read into the record the Determination of Necessity Document attached to these minutes.

The Board by roll call vote unanimously approved the necessity for this telephonic meeting.

Vice Chair Casey Stuart opened the floor for nominations for Chair. A motion was made by Bill Blaufuss to elect Trey Watkins as Chair. The motion was seconded by Troy Brewer. The roll call vote revealed Trey Watkins was elected as Chair unanimously.

Trey Watkins thanked the Board for the honor of being elected Chair and stated he would rely heavily on the officers and members of the Board for support in the coming year.

There being no further business, Don Royston moved adjournment, seconded by Casey Stuart and approved unanimously

The meeting was adjourned at 10:14 AM CT.

**Determination of Necessity for October 5, 2012 Meeting**  
**Tennessee State Board of Accountancy**

Tenn. Code Ann. § 8-44-108 requires: 1.) that a governing body which conducts a meeting electronically and without a physical quorum present at the location of the meeting make a determination of necessity (as defined by Tenn. Code Ann. § 8-44-108(a)(3)) regarding the meeting; 2.) that such determination and the facts and circumstances upon which it was based must be included in the minutes of the meeting; and, 3.) that the governing body must file the determination of necessity with the office of the Secretary of State no later than two (2) working days after the meeting.

The operation of the Tennessee State Board of Accountancy (“the Board”) is governed by the Tennessee Accountancy Act of 1998 (the “Act”), which is located at Tenn. Code Ann. § 62-1-101, *et seq.* The Board determined that there is a necessity for a Board meeting via electronic means prior to its next regularly scheduled meeting on October 18-19, 2012. The facts and circumstances supporting the necessity of the meeting by the Board on October 5, 2012, are as follows:

- 1.) Necessity exists for this meeting to be held electronically because the members of the Board participating in the meeting are spread geographically throughout the State of Tennessee. Further, the participating Board members are unable to be physically present for this Board meeting due to a relatively short notice period (approximately 2 weeks).
- 2.) Tenn. Code Ann. § 62-1-105 requires that the Board elect a chairperson annually from among its members. Among the duties of a Board chairperson are: presiding over Board meetings, signing documents on behalf of the Board, and presiding over formal hearings seeking disciplinary action against licensees of the Board.
- 3.) Board members are appointed by the Governor of the State of Tennessee. The Board member who served as chairperson for the Board’s most recent meeting in July of 2012 was not reappointed by the Governor. As such, state law requires that the Board appoint a new chairperson.
- 4.) At the Board’s next regularly scheduled meeting on October 18-19, 2012, there is a formal hearing scheduled to be heard by the Board in which the State is expected to seek disciplinary action, up to and potentially including the revocation of the Respondent’s license. This hearing is expected to take several hours to complete, and it is anticipated that there will be a large amount of evidence (both in terms of documents and live witness testimony) for the Board to consider.
- 5.) Necessity exists for this meeting for the Board to appoint a chairperson to ensure that the formal hearing scheduled for October 18-19, 2012, runs as smoothly and efficiently as possible, so that the costs, time, and effort to complete this hearing are controlled, and to attempt to ensure that this hearing is completed within the scheduled time allotted.