



STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
TENNESSEE STATE BOARD OF ACCOUNTANCY

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Program Website: <https://www.tn.gov/commerce/section/accountancy>

A meeting of the Tennessee State Board of Accountancy was held on Tuesday, May 5, 2020 via WebEx

MEMBERS PRESENT

Kevin Monroe, Chair
Stephen Eldridge, Vice-Chair
Gay Moon, Secretary
Andy Bonner
Janet Booker-Davis
Pamela Church
Larry Elmore
Greg Gilbert
Trey Watkins
Judy Wetherbee

MEMBERS ABSENT

Todd Skelton

LEGAL COUNSEL

Maria Bush, Assistant General Counsel, Regulatory Boards
Stuart Huffman, Assistant General Counsel, Regulatory Boards

STAFF

Toby Compton, Assistant Commissioner, Regulatory Boards
Wendy Garvin, Executive Director
Shari Waugh, Investigator
Karen Condon, Board Staff
Dustin Barati, Regulatory Boards staff

OTHERS PRESENT

Brad Jones, Applicant
Kara Fitzgerald, TSCPA
Brad Floyd, TSCPA

CALL TO ORDER –Kevin Monroe, Chairman

Roll-call

Chairman Monroe called the meeting to order at 8:30am, and members made their presence known by roll call; a quorum was established. Mr. Monroe announced that Mr. Skelton had a conflicting meeting with the governor's Unified Command Task Force and hopes to join the meeting later in the morning.

Statement of Necessity (T.C.A § 8-44-102) – Maria Bush, Legal Counsel

Ms. Bush read the statement into the record, as is required for a teleconference meeting.

Announcements

Mr. Monroe introduced Toby Compton, TDCI Assistant Commissioner, Regulatory Boards, who commended the staff for their continued professional service during the pandemic crisis. Mr. Compton gave an overview of the department's work-at-home arrangements and offered his assistance to the Board.

Mr. Monroe noted that the meeting is open to the public and will be made available for online viewing. He requested participants to place their microphones on mute when not speaking. Members were instructed

to alert the Chair if they have a question, and that the public will be invited to comment during the old/new business portion of the agenda. All votes will be cast by roll call.

Review and Adopt Agenda

Motion and second to approve the meeting agenda; motion unanimously passed by roll-call vote except for Mr. Elmore who was experiencing technical trouble.

APPROVAL OF MEETING MINUTES

Motion and second to approve the minutes of the January 28, 2020 regular meeting; motion unanimously passed by roll-call vote except for Mr. Elmore and Mr. Gilbert who were experiencing technical trouble.

REINSTATEMENT APPLICATION PRESENTATION/APPEARANCE

Bradford Jones and Jones & Associates CPA, PLLC – Maria Bush, Legal Counsel

Mr. Jones was present to answer questions regarding his applications for reinstatement of his CPA license and the firm permit for his Nashville office. Discussions centered around firm locations, firm ownership, web advertising and potential holding out while having a revoked license and firm permit.

Motion and second to approve the reinstatement of the CPA license and firm permit contingent upon satisfactory proof of compliance with Continuing Professional Education (CPE) for the 2018-2019 renewal period and proof of the removal (covering up) of office signage at the physical locations where CPA was being used. Motion was passed by majority roll call vote as follows:

Andy Bonner	aye	Greg Gilbert	aye
Janet Booker-Davis	aye	Kevin Monroe	aye
Pamela Church	aye	Gay Moon	aye
Stephen Eldridge	nay	Trey Watkins	aye
Larry Elmore	aye	Judy Wetherbee	aye

EXECUTIVE DIRECTOR'S REPORT – Wendy Garvin, Executive Director

Director Garvin presented her report (attached). The Board discussed the timing of expense report submissions and the proposed fee increases by AICPA, NASBA, and Prometric.

Motion and second to approve meeting date of Tuesday July 27, 2021; motion unanimously passed by roll-call vote.

LICENSING RELATED REQUESTS

Exam Credit Extension Consideration Related to COVID-19

The Board discussed authorizing an extension for those with exam credits expiring in April through September with an extension of time through December 31, 2020. Dr. Church reported that NASBA is planning to communicate with Executive Directors to recommend that those with exam credits or a Notice to Schedule (NTS) dated April 1 through December 30 receive an automatic extension through the end of December. Director Garvin noted that testing centers have reopened but candidates are having trouble locating a date to sit for the exam before August.

Motion and second to extend the exam credits for exams expiring April 1, 2020 through December 30, 2020 to December 31, 2020; motion unanimously passed by roll-call vote.

Exam Credit Extension Requests – King, Lowder, Powell, Weaver

The Board considered individual credit extension requests for King, Lowder, and Powell. The Weaver request was approved by way of the automatic credit extensions approved in the previous motion and vote.

Mr. King requests a 10-day extension for his AUD test section due to scheduling confusion. He has since passed all sections. **Motion** and second to approve the request; motion unanimously passed by roll-call vote.

Ms. Lowder requests an extension for the AUD test section due to the birth of her child. **Motion** and second to extend the AUD expiration from March 31, 2020 to June 30, 2020. Motion failed by roll call vote as follows:

Andy Bonner	nay	Greg Gilbert	aye
Janet Booker-Davis	aye	Kevin Monroe	nay
Pamela Church	nay	Gay Moon	aye
Stephen Eldridge	nay	Trey Watkins	nay
Larry Elmore	nay	Judy Wetherbee	nay

Ms. Powell requests an extension for the expiration of FAR from March 31, 2020 to June 30, 2020 due to significant losses in her family and caregiver responsibilities. **Motion** and second to approve an extension on FAR through September 30, 2020. Approval would be subject to submission of documentation that supports the issues noted in the request.

Motion and second to amend the motion to change the extended date to December 31, 2020. Motion passed by majority roll call vote as follows:

Andy Bonner	nay	Greg Gilbert	nay
Janet Booker-Davis	aye	Kevin Monroe	aye
Pamela Church	aye	Gay Moon	aye
Stephen Eldridge	aye	Trey Watkins	aye
Larry Elmore	nay	Judy Wetherbee	nay

Amended motion, extending the FAR exam credit to December 31, 2020 unanimously passed by roll-call vote.

The Board took a short break and each member confirmed his or her presence when reconvened. Mr. Skelton had not yet joined the meeting.

CONTINUING EDUCATION CONSIDERATIONS

Consider Project Management Professional (PMP) Certification Exam for CPE Credit

The Board reviewed a list of other exams previously approved and NASBA's guidelines for technical and non-technical activities, which list project management as a technical subject matter. The Board reviewed a sample of the exam content.

Motion and second to permit technical CPE credit for the Project Management Professional (PMP) Certification Exam; motion unanimously passed by roll-call vote.

CPE Audit – Timing Discussion

The Board discussed an extension of the response deadline for the 2020 CPE audit, due to concern for those restricted from access to offices and certain documentation. The Board agreed with staff's proposal to begin the audit as scheduled on May 15, 2020 and extending the due date to August 31, 2020.

Discussion of the legal report is deferred to the end of the meeting to allow Mr. Bonner time to resolve a technical issue.

NEW/OLD BUSINESS

Mr. Eldridge wished to discuss the proposed fee structure of AICPA, NASBA, and Prometric, and would like to ask those entities to consider postponing the proposed rate increases based on the current economic environment.

Motion and second for the Board to write a letter to those entities to request a delay of implementation of fee increases for one year. Motion failed by roll call vote as follows:

Andy Bonner	nay	Greg Gilbert	nay
Janet Booker-Davis	aye	Kevin Monroe	nay
Pamela Church	nay	Gay Moon	nay
Stephen Eldridge	aye	Trey Watkins	aye
Larry Elmore	nay	Judy Wetherbee	nay

LEGAL REPORT

The Board considered matters listed on the Legal Report (attached). Copies of the report had been distributed to members prior to the meeting for review.

Motion and second to approve the legal recommendation for items 1-7 of the Consent Agenda section of the report; motion unanimously passed by roll-call vote.

Motion and second to approve the legal recommendation for items 8-13 of the Proposed Discipline section of the report; motion unanimously passed by roll-call vote.

Motion and second to approve the legal recommendation for items 14-19 of the Re-presentations section of the report, noting specifically that #17 should be a decision to close; motion unanimously passed by roll-call vote.

NEW/OLD BUSINESS

Mr. Monroe invited members of the public to comment. Mr. Floyd congratulated the Board on a well-run meeting. He also congratulated Rhodes College and Dr. Church, particularly for a Rhodes student having been awarded the Elijah Watts Sells Award. Ms. Fitzgerald noted that the newly-revised state ethics course is now available online. Mr. Monroe thanked the TSCPA for their efforts in serving Tennessee CPAs.

Mr. Monroe noted that officer elections will be held at the July Board meeting. Members were encouraged to inform Director Garvin of their wish to serve in an officer role or to nominate a fellow member.

This meeting will be the last for Mr. Watkins unless his position is not filled prior to the July meeting. Members of the Board expressed their appreciation for his service on the Board. Mr. Watkins thanked the Board for allowing him to serve the profession.

ADJOURN

The meeting was adjourned at 11:43, with Mr. Monroe's thanks to everyone for their participation.



Chair



Secretary