



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

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

A meeting of the Tennessee State Board of Accountancy was held on Tuesday, May 3, 2022,
at Davy Crockett Tower, 500 James Robertson Parkway in Conference Room 1A

MEMBERS PRESENT

Kevin Monroe, Chair
Andy Bonner, Vice-Chair
Larry Elmore, Secretary
Dr. Pamela Church
David Crenshaw
Greg Gilbert
John Griesbeck
Gay Moon
Robert Vance
Judy Wetherbee

MEMBERS PRESENT REMOTELY

Janet Booker-Davis

LEGAL COUNSEL

Anthony Glandorf, Chief Counsel
Taylor Hilton, Associate General Counsel

STAFF

Wendy Garvin, Executive Director
Shari Waugh, Investigator, via Teams
Karen Condon, Board Staff

OTHERS ATTENDING

Kara Fitzgerald, President/CEO, TSCPA
Katie Cheek, Chief Operating Officer, TSCPA
Amy Czerwinski, applicant—with attorney Randy Bruce
Brandy Leann Murphy, applicant, via Teams

Call To Order

The meeting was called to order at 8:30am.

Public Disclaimer and Roll-call

- The meeting date, location, and time have been properly noticed on the Board's website.
- Members made their presence known and a quorum was established.

Announcements

- Taylor Hilton is assuming Maria Bush's duties as the Board's legal counsel.
- Anthony Glandorf, Chief Legal Counsel, is moving to a new role with the Securities Division of the Department of Commerce and Insurance, and Laura Martin will be assuming his current role.

Review and Adopt Agenda

Motion and second to adopt the meeting agenda. Motion unanimously passed by roll call vote.

Approval of Meeting Minutes

January 25, 2022 - Regular Meeting

Motion and second to approve the minutes of the January 25, 2022, meeting after a revision to reflect Sharron Waugh's participation via Teams. Motion unanimously passed by roll call vote.

Executive Director's Report

Director Garvin presented her report with attachments, including an overview of the Board's FY2022 operating results.

Reclass of vacant investigator position

The Board was asked to consider a reclassification of the vacant Investigator position to an Administrative Assistant Regulatory Boards III position.

Discussion:

- Though there is no plan to add an additional staff member, the position brings the Board in line with other regulatory boards with an Administrative Assistant Regulatory Boards III position.
- The Board has operated for several years with one investigator and an additional one is not needed at this time.
- The new position would add flexibility in the event the Board must fill a vacancy.

Motion and second to reclass the current vacant investigator position to allow for and be replaced by a new position –Administrative Assistant Regulatory Boards III. Motion unanimously passed by roll call vote.

Motion and second to approve the proposed meeting date of July 25, 2023. Motion unanimously passed by roll call vote.

Reinstatement Application Presentation— Amy Czerwinski

Ms. Amy Czerwinski appeared in person before the Board, seeking reinstatement of a suspended CPA license. On December 30, 2021, she submitted a reinstatement application to the Board. On January 25, 2022, Ms. Czerwinski's application was evaluated by the Board and approved for presentation at its May

2022 meeting. Along with her reinstatement application, Ms. Czerwinski submitted a petition and letters of reference. She was present with legal representation.

Mr. Glandorf presented an overview memorandum of the facts of the matter and detailed the Board's responsibilities. The memo and Mr. Glandorf's presentation included a detailed discussion of the requirements of the Fresh Start Act.

In 2016, Ms. Czerwinski self-reported a guilty plea to a Class D felony for conspiracy to commit wire, mail, and bank fraud. The Board imposed discipline against Ms. Czerwinski for acts discreditable, fiscal dishonesty, and conviction of a felony. The discipline imposed included a suspension of her CPA license to run concurrent with her federal probation. Ms. Czerwinski agreed to the discipline imposed by the Board by way of Agreed Order, signed by all parties on February 16, 2018. Ms. Czerwinski has submitted proof that her federal probation ended on August 31, 2021, and she is in compliance with all CPE requirements at this time.

In deciding whether to approve the reinstatement application the Board may consider all activities of Ms. Czerwinski since her license suspension was imposed. Such considerations are to be reviewed under the Fresh Start Act found in T.C.A. § 62-76-104 in conjunction with Tenn. Comp. R. & Regs 0020-01-.10(3). The Board may reinstate any suspended license. The Board may also impose additional terms and conditions for reinstatement.

The Board was asked to consider whether the crime was related to the accountancy profession and if any efforts toward rehabilitation had been taken, including activities of the applicant since the discipline was imposed.

Ms. Czerwinski and her attorney addressed the Board, providing a detailed explanation of the events leading to her conviction and answered several Board members' questions.

Director Garvin clarified the Board's requirement for an applicant to self-report a felony conviction, and that Ms. Czerwinski followed the requirement.

Motion and second to approve the reinstatement application. The Board discussed the information provided and commended Ms. Czerwinski for her rehabilitation efforts. Motion unanimously passed by roll call vote with Mr. Gilbert recused.

Criminal Conviction Review – Brandy Leann Murphy

Ms. Murphy appeared remotely before the Board via Teams, requesting a review of a criminal conviction as it would relate to a CPA license application, if submitted in the future.

The Board is asked to consider whether an application for a certified public accountant license, if submitted, would be denied for Ms. Murphy based upon a finding of lack of good moral character, and to further consider the criminal conviction under the Fresh Start Act.

After an analysis, it was determined that this requestor's 2008 felony conviction of forgery *does* constitute a crime demonstrating lack of good moral character and is directly related to the accountancy profession. It was determined that the Board likely *does have* the discretion to disqualify such requestor based upon the felony convictions under the analysis required by the

Fresh Start Act, unless it determines that the requestor has been rehabilitated and that it mitigates the remaining factors.

Ms. Murphy discussed the details of the events leading to her 2008 criminal conviction for forgery and answered several Board members' questions. She affirmed that she had learned a lot since this conviction and would act differently in a similar situation today.

Motion and second to state that this conviction would not preclude Ms. Murphy from obtaining a CPA license in Tennessee. Further discussion clarified that this decision is related to this applicant and this conviction and its unique set of facts only. Motion unanimously passed by roll call vote.

Licensing Related Requests

Credit extension requests

Candidate Logan McLeod requested a 30-day extension on his BEC credit, which expired 2/15/2022, due to a COVID illness in December of 2020. He was not able to sit for the remaining section (REG) until 4/22/2022 and has not received the score for that section yet.

Motion and second to grant an extension of the BEC score to 4/30/2022.

Motion passed by roll call vote as follows:

Andy Bonner	aye	John Griesbeck	aye
Janet Booker-Davis	nay	Kevin Monroe	aye
Pamela Church	aye	Gay Moon	aye
David Crenshaw	aye	Rob Vance	aye
Larry Elmore	aye	Judy Wetherbee	aye
Greg Gilbert	aye		

Candidate Fangyi Zhou requests an extension until 2/28/2023 for both the REG and BEC sections due to restrictions on travel from China.

Motion and second to approve extensions to 12/31/2022 for the REG and BEC sections of the exam.

Motion unanimously passed by roll call vote.

Candidate Stephanie Poget requests an extension of 6 months for the AUD section of the exam due to duties as a caregiver for her grandfather and the lingering effects of a COVID-19 diagnosis.

Motion and second to grant the requested six-month extension of the AUD score until 9/30/2022. Motion unanimously passed by roll call vote.

Legal Report

The Board reviewed the Case and Complaint report, as presented by Mr. Gilbert, which details the status of open complaints, not including those before the Board today. The report is for informational purposes only.

The Board then reviewed the three sections of the legal report, as discussed below, including legal counsel's recommendations.

Consent agenda

Items 1-5 have no proposed discipline.

Motion and second to approve the recommendation for Item 4 as written. Motion unanimously passed by roll call vote with Ms. Moon recused.

Motion and second to approve the recommendations for Items 1, 2, 3, and 5 as written.

Ms. Hilton read the complaint numbers into the record.

Motion unanimously passed by roll call vote.

Proposed Discipline

Legal has recommended discipline for Items 6-8.

Motion and second to approve the recommendations as written for Item 6 and 8, and to approve the recommendations for item 7, after adding a requirement for an attestation from the respondent to affirm that no attest services are going to be offered or file an exemption form with the Board.

Ms. Hilton read the complaint numbers into the record.

Motion unanimously passed by roll call vote.

Re-presentations

The Board had previously reviewed Item 9 and Legal has received new information.

Motion and second to approve the new recommendation in Item 9 as written. Motion unanimously passed by roll call vote.

NASBA Updates

NASBA Board of Directors – Larry Elmore

There have been no recent meetings of this Board since our last meeting, however there is an upcoming meeting later this week and Mr. Elmore will update the Board at our next meeting in July.

Mr. Elmore encouraged all members to consider taking part in NASBA committees, as many are already doing.

NASBA Committee Updates

Nominating Committee—Janet Booker-Davis

Computer-Based Testing (CBT) Administration Committee—Pam Church

Ethics Committee—Greg Gilbert

Regulatory Response Committee—John Griesbeck and Kevin Monroe

Audit Committee—Judy Wetherbee

Administration and Finance Committee—Andy Bonner

Uniform Accountancy Act Committee - Larry Elmore

Director Garvin noted that NASBA offers an orientation program for new board members. The program is generally offered in June in conjunction with the regional meetings. There may be an option to attend remotely. She will provide further information to those new members who would like to participate.

Legislative Update

There are no current matters related directly to Accountancy. All agencies within the state are affected by the recent passage of HB1749 (Public Chapter 883), which provides that in interpreting a state statute or rule, a court presiding over the appeal of a judgment in a contested case shall not defer to a state agency's interpretation of the statute or rule and shall interpret the statute or rule de novo. After applying all customary tools and interpretations the Court shall resolve all remaining ambiguity utilizing the Court's best judgement.

Rule amendments recently passed by the Board become effective June 15, 2022. The Government Operations Committee rule review will take place on May 16th.

Mr. Monroe offered congratulations to Mr. Glandorf in his new position in the Securities Division and thanked him for all the guidance to the Board over the years.

Old/New Business

No new or old business was reported

Adjourn

The meeting was adjourned at noon.



Chair



Secretary