

TNDepartment of
**Commerce &
Insurance****Tennessee State Board of Accountancy**Volume 13 | Number 1
Spring 2018

THE BALANCE SHEET

NASBA Board of Directors and Committee Appointments

The National Association of State Boards of Accountancy (NASBA) has announced the members of its Board of Directors for 2017-2018. Members were installed during NASBA's 110th Annual Meeting, held Oct. 29-Nov. 1, in New York, NY.

Board Chair Casey Stuart, CPA, was elected Southeast regional director and appointed Accountancy Licensee Database (ALD)/CPAverify Committee chair. The ALD/CPAverify Committee's charge is to achieve recognition and acceptance of the Accountancy Licensee Database

and CPAverify by all boards of accountancy and relevant stakeholders.

Janet Booker Davis was appointed to NASBA's Reorganization Impact Task Force (RITF). The RITF was formed to identify and clearly define the concerns and issues of NASBA's constituent Boards resulting from the American Institute of Certified Public Accountants' restructuring under the umbrella entity of the Association of International Certified Professional Accountants.

Judy Wetherbee was reappointed to NASBA's Ethics Committee, which is charged with promoting the development and maintenance of high-quality standards of ethical practice to protect the public interest.

Larry Elmore has been reappointed to serve on the Audit Committee. This committee oversees the Association's annual financial statement audit and internal controls, and makes recommendations regarding the annual audited financial statements to the Board of Directors.

**Casey Stuart****Janet Booker Davis****Judy Weatherbee****Larry Elmore**

Amended Rules Effective May 24, 2018

Effective May 24, 2018, the Board has amended rules affecting CPAs and CPA firms. These changes amend the Tennessee Accountancy Rules and Regulations as follows.

Tenn. Comp. R. & Regs. § 0020-01-.01 is amended to change the definitions of "License" and "Expired License".

Tenn Comp. R. & Regs. § 0020-05-.04 is amended to change the time period for which certain Continuing Professional Education Programs (CPE) courses will be accepted by the Board for credit.

A copy of the above rule filings is available for review on the website of the Secretary of State at [Rule Filing](#).

In addition, Tenn. Comp. R. & Regs. 0020-06-.07 was drafted in response to changes mandated by Tennessee Code Annotated § 62-1-201, et seq. 2016 Public Chapter 595. Changes to Chapter 0020-06: Peer Review Program, include adding a requirement that licensees and

Continued on page 2.

Amended Rules (Continued)

approved peer review programs grant the Board access to online peer review portals/databases upon which peer review documents are uploaded. The changes also include adding a deadline in which to produce or make available certain peer review documents for the Board's review. A copy of the rule filing is available for review on the website of the Secretary of State at [Rule Filing](#).

To review the Accountancy Law or rules visit the [Board's website](#).



Board Members

Casey Stuart, CPA, Chair

Stephen Eldridge, CPA, Vice-Chair

Gay Moon, CPA, Secretary

Jack (Andy) Bonner, Jr., CPA

Janet Booker-Davis, CPA

Pamela Church, CPA

Larry Elmore, CPA

Kevin Monroe, CPA

William (Trey) Watkins III, CPA

J. Gabe Roberts, Attorney-at-Law –
Nashville, Attorney Member

Judy Wetherbee – Nashville, Public
Member

Professional Privilege Tax and Renewal

The professional privilege tax is an occupation tax imposed on people with an active Tennessee license or registration to practice in the following [professions](#). Tennessee licensed CPAs with Active status are subject to the annual \$400 Professional Privilege Tax (PPT). The tax is assessed by the Department of Revenue depending on the license status as of June 1st of each year.

If you are no longer practicing and wish to change the status of your license to Inactive or Closed, you must do so before June 1st in order to avoid the PPT liability. Affidavits and instructions for changing your license status are available in the [Forms and Downloads](#) section of the Board's website.

All professional privilege tax returns are due June 1 each year and must be filed electronically. The professional privilege tax can be filed and paid on the Tennessee Taxpayer Access Point (TNTAP). A TNTAP logon is NOT required to file this tax. [File on TNTAP](#)

Tenn. Code Ann. 67-4-1704(d) requires professional privilege taxpayers to pay their professional privilege tax before they may renew their professional license. This law does not apply in situations where delinquent taxpayers have entered into a payment plan agreement with the Department of Revenue, have requested an informal review conference or have filed suit.

Please contact the Department of Revenue, Tax Payer Services at 615-253-0600 or 1-800-342-1003 if you have any questions about this tax.

You may file your annual Professional Privilege tax return at [File and Pay](#).

Staff Members

Wendy Garvin, Executive Director

Sharron Waugh, CPA, Investigator

Karen Condon, Administrative
Manager

Scott Force, Licensing Coordinator

Leann Blair, Education Coordinator

Laura Pecunes, Administrative
Assistant



Retired? Not practicing? Now what?

Are you retired or otherwise not practicing accounting? There are two options to keep your license current and in good standing if you no longer wish to maintain an active license. A CPA who is no longer practicing may change to inactive status or close the license.

Change to Inactive status

By submitting an [Affidavit for Inactive CPA/PA Status](#), you may request this change in status. Though an inactive license must still renew, there is no CPE requirement. Inactive licensees who have reached the age of 65 may renew with no renewal fee, though a late fee will be applied to those licenses not renewed within 30 days of expiration.

If you are Inactive, you may not perform accounting or auditing services for the public, including accounting services from a licensed accounting firm, except

- if the accounting services are provided without compensation to you;
- the services are performed solely for your employer and your employer is not a licensed accounting firm, or
- if you do not use the CPA designation in association with your name while providing such accounting services.

Close the license

A Tennessee CPA license may be surrendered

through your account at core.tn.gov. This will release you from renewal obligations as you will no longer be the holder of a CPA license in this state.

License Reactivation

A license in Inactive status, or one that has been closed in good standing, may reactivate to Active status by submitting the appropriate application and meeting a CPE requirement.

Inactive to Active—apply online and attach certificates confirming 80 hours of technical CPE earned in the past 24 months. There is no fee associated with this application.

Closed to Active—submit the application from our [website](#) along with the certificates confirming 80 hours of technical CPE earned in the past 24 months. This application requires a fee of \$110.00.



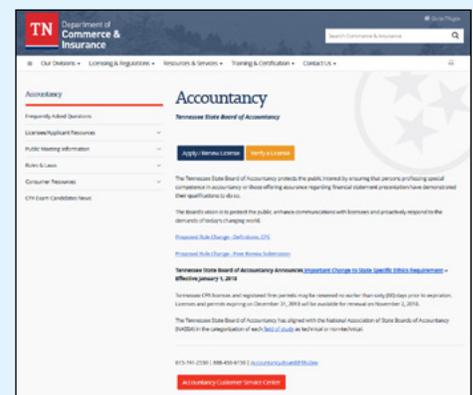
Online Services

The Tennessee State Board of Accountancy strives to provide the most efficient services to our CPAs. The Board is working toward moving all applications to the online licensing portal, core.tn.gov. Online application submissions allow you to attach relevant documents and transmit directly to the Board.

In addition to license renewals, the following services are available through your account at core.tn.gov:

- Initial or reciprocal CPA license application
- Registered firm permit application
- Inactive CPA license reactivation
- CPE audit response
- Closure of a CPA license
- Replacement wall certificate
- Letter of Good Standing

Additional applications and affidavits are in transition to the online environment and are currently available for download at the Board's [website](#).



Disciplinary Actions

September 2017

Respondent: Cynthia Elliot
CPA License: 14131
Violation: Failure to enroll in peer review
Action: \$1,500 Civil penalty

November 2017

Respondent: John Robert Gioioso
CPA License: 19012
Violation: Unlicensed firm permit; failure to enroll in peer review
Action: \$4,000 civil penalty

Respondent: Jane L. Simons
Firm Permit: 13981
Violation: Failure to comply with CPE audit
Action: \$1,000 Civil penalty plus 120 CPE hours (80 hours offset)

Respondent: Jennifer K. Oswalt
CPA License: 18476
Violation: Failure to comply with CPE audit
Action: \$1,000 Civil penalty plus 52 CPE penalty hours (4 hours must be state specific ethics)

Respondent: William Newton Howorth
CPA License: 21396
Violation: Failure to comply with CPE audit
Action: \$1,000 Civil penalty plus 78 CPE hours

December 2017

Respondent: Bart Howard
CPA License: 9882
Violation: Failure to comply with CPE audit
Action: \$1,000 Civil penalty plus 120 hours of CPE

Respondent: Thomas J. Dowling
CPA License: 11696
Violation: Failure to comply with CPE audit
Action: \$1,000 Civil penalty plus 120 hours of CPE

Respondent: Jared Lamont Kent, CPA
CPA License: 11036
Violation: Failure to comply with CPE audit
Action: \$1,000 Civil penalty plus 120 hours of CPE

Respondent: Gregory P. Baker, CPA
Firm Permit: 2855
Violation: Failure to be enrolled in Peer Review
Action: \$3,000 Civil penalty plus enrollment in Peer Review or provide Peer Review Exemption Form

January 2018

Respondent: HC Sparks Company
Firm Permit: 3717
Violation: Failure to enroll in peer review
Action: \$3,000 Civil penalty

Respondent: Louis Pascarella
CPA License: 12922
Violation: Failure to comply with CPE audit
Action: \$1,000 Civil penalty plus 104 hours of CPE

Respondent: Jeffery D. Smith
CPA License: 11179
Violation: Failure to comply with CPE audit
Action: \$1,000 Civil penalty plus 120 hours of CPE

Respondent: Scott Dahlberg
CPA License: 21546
Violation: Discreditable acts; engaging in professional misconduct
Action: Three-year Suspension, 8/9/17-8/9/20

February 2018

Respondent: David P. Guenther
CPA License: 4412
Violation: Failure to enroll in peer review
Action: \$5,000 Civil penalty plus enrollment in peer review

Respondent: Dawn Dillman d/b/a Engstrom CPA, Inc.
CPA License: 17137
Firm Permit: 2864
Violation: Failure to enroll in peer review
Action: \$3,000 Civil penalty

Respondent: Amy Czerwinski
CPA License: 18000
Violation: Conviction of a felony, discreditable acts, fraudulent acts
Action: Suspension running concurrently with federal probation

March 2018

Respondent: Abigail Elaine Jackson, CPA
CPA License: 24333
Violation: Providing attest services without a firm permit, failure to enroll in peer review
Action: \$1,000 Civil penalty

Respondent: Paul William Boyd
CPA License: 13203
Violation: Dishonesty, fraud, or gross negligence in the performance of services
Action: Revocation

Respondent: Susan S. Redmon, CPA
Firm Permit: 2499
Violation: Failure to be enrolled in a peer review
Action: \$3,000 Civil penalty plus enrollment in peer review

2018 Tennessee State-Specific Ethics

All active licensees are required to obtain two (2) hours of Board approved Tennessee state-specific ethics each reporting period.

Beginning January 1, 2018, the Tennessee State Board of Accountancy (TNSBA) has approved the Tennessee Society of CPAs (TSCPA) to develop and deliver the content/material for the Tennessee State Specific Ethics Course. TNSBA now requires all other sponsors/providers of the Tennessee State Specific Ethics Course to be pre-approved by TNSBA prior to instructing the course. Sponsors will be required to demonstrate their compliance with certain requirements

prior to approval. Sponsors not pre-approved annually by Board staff will not be recognized by the Board as an acceptable Tennessee Specific Ethics Course provider.

CPAs may earn state-specific ethics credits through the TSCPA's interactive on-demand course [available here](#). Or, if licensees prefer an instructor led course they may choose a course offered by an approved sponsor from the list posted to the Board's [website](#).

Licensees may receive credit for SSE courses taken in 2017 from SSE course sponsors who were approved through December 31, 2017.

Notification Requirements

Licensees must notify the Board of changes to contact information within 30 days. Updates may be sent by mail or email to Board staff. Notifications made after 30 days are subject to a fine of \$25.00, submitted by mail with the form available on the Board's [website](#). Addresses and email information may also be updated during online renewal, if within the 30-day window.

Licensees must notify the Board in writing within 30 days of discipline assessed by another Board or a felony conviction. A licensee must also respond in writing to any communication from the Board requesting a response within thirty (30) days.

New Tax Law Testing in 2019

The AICPA Board of Examiners (BOE) recently approved January 1, 2019 (19Q1) as the date on which content related to the ["Tax Cuts and Jobs Act"](#) (Public Law No. 115-97 An act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018) will be eligible for testing on the Uniform CPA Examination (the Exam).

The Exam will continue to test candidates on the tax laws and regulations in effect before the enactment of the Tax Cuts and Jobs Act through the 18Q4 test window ending on December 10, 2018. The Exam's Authoritative Literature will continue to include (through December 10, 2018) the Internal



Revenue Code as published before the enactment of the Tax Cuts and Jobs Act. In accordance with existing policy, there will be a simultaneous introduction of content related to the Tax Cuts and Jobs Act and removal of content related to the previous tax law.

No provisions of the Tax Cuts and Jobs Act, including those retroactive to periods before December 31, 2017, will be eligible for testing until January 1, 2019.

Board Meetings

The Tennessee State Board of Accountancy meets four times a year, with Committee meetings held the day before each meeting. Meetings take place in Davy Crocket Tower (500 James Robertson Parkway in Nashville) in conference room 1A, convening at 8:30 am. A list of past and future meetings is found online. You may view the agenda and/or minutes of the meetings, and watch a live broadcast of the current meeting. Archived videos of past meetings are also available online.

Meetings are currently scheduled for these dates:

**Tuesday July 24, 2018
Tuesday Oct 23, 2018
Tuesday Jan 29, 2019
Tuesday May 7, 2019**

Continuing Professional Education

The Tennessee Accountancy Act of 1998 mandates compliance with continuing professional education (CPE) requirements as a prerequisite for renewal of licenses issued by the Board of Accountancy.

CPE Requirements

Active CPA certificate holders are required to obtain CPE. The Accountancy Act of 1998 exempts inactive certificate holders from CPE.

Active CPA certificate holders must obtain:

- 80 approved hours every two (2) years with a minimum of 20 hours in each year.
- Of those 80 hours, at least forty (40) hours must be in technical subject areas.
- Two (2) hours of Board approved Tennessee state-specific ethics
- If performing attest services (including compilations), at least 20 of the 40 technical hours must be in the Accounting and Auditing field.
- If providing expert witness testimony, at least 20 hours must be in the general area in which the court deems you an expert, such as tax, auditing, etc.

Licensees who were first issued a license in 2018 will have no CPE requirement for the 2018 renewal. Those who were newly-licensed in 2017 must have completed at least forty (40) hours of continuing education, with at least twenty (20) of those hours in the technical fields of study.

Fields of Study

The CPE Fields of Study curriculum is divided into 20 subject matter areas. The Tennessee State Board of Accountancy has aligned with the National Association of State Boards of Accountancy (NASBA) in the categorization of each field of study as technical or non-technical. Each certificate of completion should list the field of study for credits earned.

All providers of continuing professional education must be registered with NASBA at the national level, on the Tennessee Roster, or be considered exempt from registration for their courses to receive CPE credit in Tennessee. Exempt organizations may include but are not limited to:

- organized in- house or in-firm trainings,
- colleges or universities,
- government agencies, and
- AICPA and professional state CPA societies



Technical Fields

Accounting
Accounting (Governmental)
Auditing
Auditing (Governmental)
Business Law
Economics
Finance
Information Technology
Management Services
Regulatory Ethics
Specialized Knowledge
Statistics
Taxes

Non-Technical Fields

Behavioral Ethics
Business Management & Organization
Communications and Marketing
Computer Software & Applications
Personal Development
Personnel/Human Resources
Production

Limitations

Certain methods of earning CPE credits are subject to limitations.

Credits earned through the methods listed below may be no more than 50% (40 hours) of the CPE requirement:

- service as an instructor, discussion leader or

Continuing Professional Education (continued)

speaker

- writing published books or articles
- successful completion of certain exams approved by the Board

Credits earned through these methods may be no more than 20% (16 hours) of the CPE requirement:

- reading of professional journals and the taking of an examination related thereto
- CPE from courses that are sponsored by organizations that are not registered with NASBA, and are either offered on a limited basis or are industry specific. Pre-approval of these credits is required, with one request allowed per reporting period.

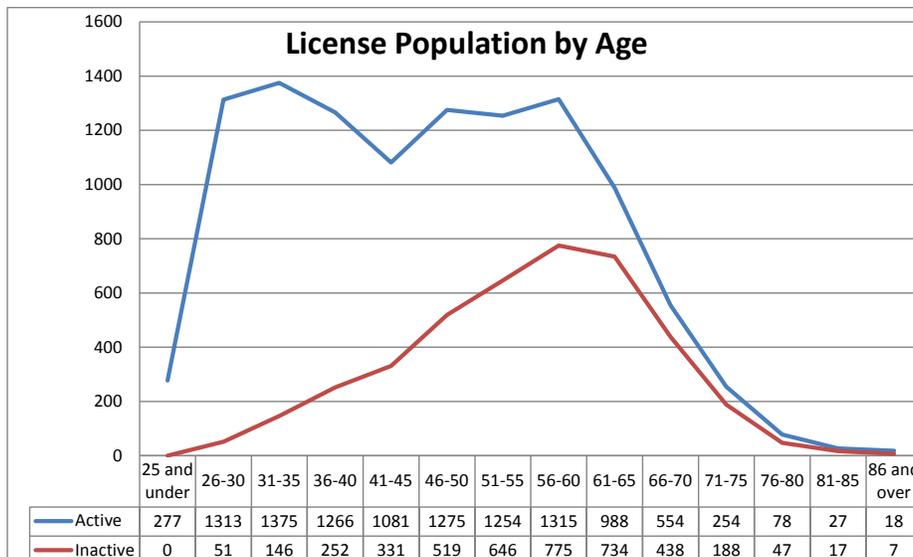
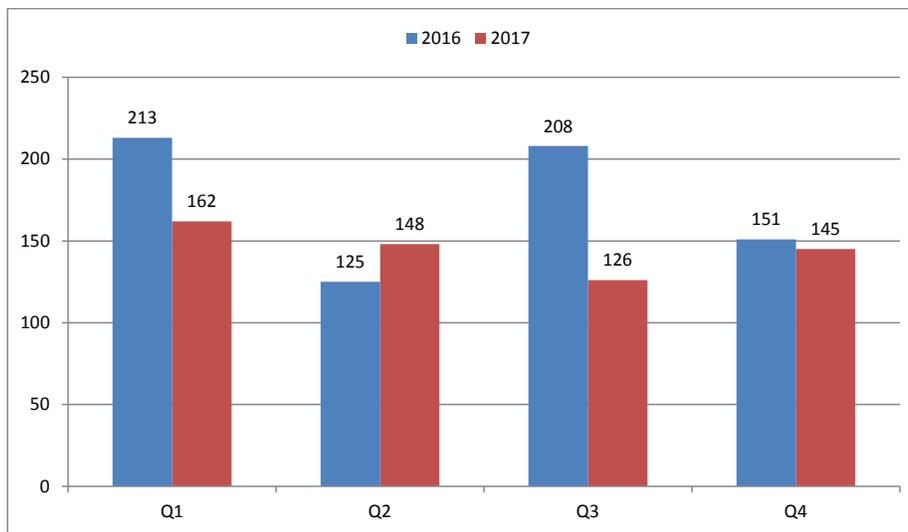
Carryover CPE

Licensees who have completed a regular two-year reporting period in which more than the required 80 hours were earned may carry forward credits to the next reporting period. Up to 24 hours of the extra credits may be applied to fulfill the 80-hour requirement for the next renewal. All other benchmarks must still be met during the current report period:

- At least 20 hours each year;
- Two hours of state-specific ethics; and
- At least 40 hours in technical subjects.

Carryover CPE cannot be used to fulfill any of these requirements, and can be used only to reach the 80-hour minimum. If selected for audit, a licensee must provide all certificates to support the use of carryover CPE.

Tennessee CPA Licenses Issued January 2016-December 2017



New CPA Licenses

The following licenses were issued between November 2017 and April 2018. Congratulations to Tennessee's newest CPAs!

Sadia A. Abdi
Jonathan Acevedo
Efe Agho
Charles Matt Allan
Cecil Louie Allred Iii
Alexandra Anderson
Kyle Anderson
Christopher Michael Andreoli
Timothy Andrew
Serena Aratani
Cheryl Armstrong
Elizabeth Ault
Rebecca A Babcock
Elizabeth Babiarz
Rachel Baker
Sara Ballard
David Matthew Barker
Robert Logan Barnes
Margaret Mary Basrai
Callie Mae Beavers
Jacob Berkelhamer
Logan Hightower Berry
Melissa Bledsoe
Ashley Bolda
Matthew Gregory Bowen
Allen Richard Bradley
Zoe Celeste Brito
Crystal Rose Brown
Alicia Suzanne Brown
Alexander Brown
Hunter Gregory Buie
Brent Alexander Burton
Allison Lauryn Buterbaugh
Kathleen Megan Cardella
David Shane Carey
Michael Carter
William Hays Carver
Tracy Marie Casaday
James Cates
Anne Cawood
Juan Carlos Chavez
Connor Jeffrey Chilton
William Conley Chitwood
Jeremy Claytore
Alexa Marie Conley
Christopher Ryan Conro
Robert Cope
Joanna Beth Davis
Greig Scott Davis
Emily Davis
Andrea Ensley Demetrio

Joel Alan Denning
Gina Devine
Caroline Rust Dirks
Menloe Jamaal Dixon
William John Dixon
Amanda Reidy Doiron
Brenda Gail Dorsey
Braden Duffey
Thomas Dunne
Douglas Clayton Dyer
Jordan Eddy
John Regis Eger
Joshua Enderle
Joel Taylor Erskin
Cassandra Marie Esaka
Matthew Harrell Esco
Guy Preston Evans
Matthew Brian Evers
Rebecca Evridge
Daniel Farrar
Melissa Jayne Fietze
Lacie Fink
Jonathan Finlay
Christopher Finley
Randall W Fisher
Samuel Hall Flanagan
Bradley Floore
John Arthur Freeman
Leslie Fuller
Logan Gaddy
Ashley Garrison
Katlin Michelle Gelber
Amber K Glass
Rachel Goddard
Elisabeth Goodson
Megan Meredith Gorsline
Robert Graham
Stephenie Trucks Greene
Laura Gullett
Steven D Hamilton
Jacob Hargrove
John Burton Harper Jr
Samantha Harris
Kelsey Hart
Craig Grant Hartley
Matthew Hatcher
Taylor Elizabeth Hatfield
Chloe Hayes
Steven Helmuth
Blake Alister Henry
Ashlee Victoria Henson

David Hernandez
Michael Alexander Herrin
Parker Higgins
Melanie Higgs
Erica Leigh Hightower
Eric Hoefflin
Stephen Hotz
Wesley Calvin Hudson
Robert Edward Hutton
Cathy Jaclyn Irvine
Luke Issa
Joseph John Italiano Iii
Thomas Clemens Iten
Viktoriya Ivanova
Kristina Jennings
Dainius Jonika
Kellie Kanoy
Damon Lynn Kellar
Kyle James Kennedy
Sung Hoon Kim
Kendall King
Shane Andrew Kinnear
Christine E Kinsley
Joseph Price Kirkpatrick
Casey Lynn Knapp
Mackenzie Koupal
Cory Russell Kronheim
Jent Kyle
Hannah Denise Leconte
Katlin Elise Lewis
Matthew Lim
Edward Chase Lovelace
John Wilson Luttrell
Yulia Makhnorylova
Andrew Wesley Malone
Meredith Thrift Malpass
John Mancuso
Travis Mann
Roberto Javier Martinez
Elizabeth Laura Mask
Taylor Cash Mathews
Gabrielle Monique Matthews
Michael Lucas Maurer
Andrew Lee Mayfield
William Lancaster Mccord
David Burnett Mcgaw Ii
Daniel Joseph Mclaughlin
Brian J Melanson
Julie Michelle Melvin
Matthew David Metsker

Continued on Page 6

New CPA Licenses (Continued)

Godswill Mhlanga
Adam Michael
Rebecca Smith Miller
Benjamin Moon
Eric Moses
Andrew Douglas Mullendore
Kevin Michael Murphy
Kerry Murphy
Joseph Nash
Paige Neeley Neeley
James John Nessel Jr
Phuong Thi Nguyen Mai
Karianne Nink
John Niznik
Edith Oluwabusola Onabanjo
Aaron Andrew Osborn
Paula Owens
Lisanne Mariel Palacios
Stephanie Pannell
Dana Michelle Parks
David E Parsons
Curtis Wayne Payne
Steve Jr Pelmore
Michael Pemberton
Kalee Peoples
Shellie Nickole Perrigin
Michelle Person
Melissa Leanne Peters
Michael Alan Pittman
Stephen Stanley Polak
Melissa Pigott Poole
David L Powell
Blythe Powell
Tanner D. Pratt
Timothy N Price
Kimberly Caseyann Quick
Lisa N Radov
Caroline Elizabeth Reel
Kathryn Ballou Reid
Rebecca Kay Reinhard

Phillip Reynolds
Joy Kaynelle Richardson
Curt Rodriguez
Heather Roe
Paula Rosenberg
Matthew Thomas Rosenberger
Adrienne Seymour Ross
Justin L Ruffin
Jeremy Scaife
John Scalisi
Catherine Grace Schlesinger
Katie Scott
Edwin Noel Scruggs Iii
James Sells
Jonathan Edward Sewell
Devang Sureshchandra Shah
Sarah Shapiro
Rachel Shaw
Eric Siegel
Allan Sisson
Matthew Skates
Brooke Smallbone
Adam Blaine Smith
William Robert Smith
Russell Smith
Alexander Todd Snyder
Moises Andres Solis
Rory Spurlock
Erik Anthony Stewart
Heather Dena Stockeland
Kyle Stoney
David Ashton Storey
Paige Barclay Stroud
Jasmine Sullivan
Courtney Toth Tatum
Rayhe Tavanapour
Jeff Andrew Taylor
Kelli Anne Terrell
Brittney Sharp

Morgan Thomason
Overton Iv Thompson
Sallie Pete Thompson
Jonathan Spenser Tipton
Angela Leigh Toftey
Jamie Trull
Caleb Shawn Tubbs
Kaila Tuggle
Eric Jensen Tuthill
Anthony Upchurch
Ebenhaezer Van der Walt
Andrew Vanderford
Daniel Shane Vargason
Tyler Vieth
Stephen Joseph Wagner
Bryant Shawn Waguespack
Elizabeth Dirlam Wallace
Sara Walls
James Franklin Warrick
Brandon David Watkins
Morgan Leigh Watkins
Courtney Grace Watson
Shane Todd Wells
Wendy Wessel
Anna Laurie Westman
Khamkhoun White
Nancy Wibbeler
Kayla Dawn Williams
Christopher Scott Williams
Joanna Williams
Louis Williams
Wesley Williams
David Wolfe
Shengxuan Xu
Hong Yan
Chansotheiny Yy
Ewa Jadwiga Zaborowska
Sasan Zamani
Qiushi Zhu

Contact Information

Mailing Address:

State Board of Accountancy
500 James Robertson Pkwy
Nashville, TN 37243-1141

Telephone:

Phone: 615-741-2550
Toll Free: 888-453-6150
Fax: 615-532-8800
Email: Accountancy.Board@TN.Gov

Office Hours:

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



Tennessee Department of Commerce & Insurance

Tennessee Board of Accountancy | 500 James Robertson Parkway | Nashville, TN 37243-1141

Tel: 615-741-2550 | Fax: 615-532-8800 | tn.gov/commerce/regboards/accountancy

CPA Exam Score Release

The National Association of State Boards of Accountancy (NASBA) releases scores to candidates and the State Boards of Accountancy based upon the Uniform CPA Exam score release timetables. The score release timetables are updated biannually by The American Institute of Public Accountants (AICPA).

| April 1 - June 10 (Q2) Testing Window | |
|---------------------------------------|---------------------------|
| Section | Target Score Release Date |
| AUD, FAR, & REG | June 27 |
| BEC | June 29 |

| July 1 - September 10 (Q3) Testing Window | |
|---|---------------------------|
| If you take your Exam on/before: | Target Score Release Date |
| July 1 – August 31 | September 11 |
| September 1 – September 10 | September 19 |

| October 1 – December 10 (Q4) Testing Window | |
|---|---------------------------|
| If you take your Exam on/before: | Target Score Release Date |
| October 1 – November 30 | December 11 |
| December 1 – December 10 | December 19 |

Unauthorized Practice of Public Accountancy

Help us identify unlicensed individuals and firms. Every year the board is made aware of those individuals and firms claiming to be CPAs or offering attest services to the public that are not properly licensed to do so. We know there continues to be false and misleading advertising. With more than 16,500 licensed CPAs in Tennessee, you can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect websites, signage, business cards, letterhead or other marketing materials that are false or misleading, you may report it by filing a complaint via our [website](#), or email us at accountancy.board@tn.gov.

Delinquent Firms

The following firms were due to renew their permit by December 31, 2017 and have not been renewed as of May 2, 2018. A delinquent firm permit may be renewed through June 30, 2018 through core.tn.gov with payment of the renewal and late fees.

Acme Tax & Accounting Solutions
 Alice C. Peterson CPA
 Ann Cranwell CPA
 Beth Stubbs CPA
 Burkhalter & Ryan P.C.
 Cameron Spivey CPA PLC
 Carr Riggs & Ingram LLC
 Christa Goodrich CPA PC
 Christopher Knopf CPA
 Crutchfield CPA Services PLLC
 David C. Nanney CPA PLLC
 David W. Roberts II CPA
 Donna S. Harris CPA
 Douglas A. Swann CPA
 E. F. McDonald CPA
 Garrett A. Surlis CPA PLLC
 Ghp Horwath P.C.
 Gwendolyn K. Pedigo CPA
 Hardee Accounting PC
 Harry G. Carpenter CPA
 Hoke Financial Services PLLC
 Homer Flatt CPA
 Howard L. Mercer Jr. CPA
 Innovative CPA Services PLLC
 James E. Powers CPA
 Jason A. Jones CPA
 Jeremy Leming CPA P.C.

Joseph C. Spivey CPA
 Keith Kemp CPA
 Kurt L. Dryden CPA
 Lowrance & Associates CPA'S
 Matt Martin CPA
 Matthew Wallace CPA PLLC
 Mccone CPA CFE
 Meza CPA LLC
 Michael W. Phagan CPA
 Mitchell G. Meredith CPA
 Naegele & Mears CPAs
 Newton Combs & Co. PC
 Ngp Capital LLC
 Perigee Consulting LLP
 Peters & Associates P.C.
 Pulley & Associates LLC
 Sandra A. Lewis CPA
 Schellman And Company LLC
 Scott Roberts CPA
 Stephanie N. Callison CPA
 Sterling Consulting Services LLC
 Tabb & Tabb LLC
 Taber CPA
 Tax Masters
 The Memphis CPA Group Inc.
 William Fulton
 Zachery Armour CPA

Online Resources

- [File a Complaint](#)
- [Applications, Affidavits, and Other Forms](#)
- [License Renewals](#)
- [CPE Requirements](#)
- [Professional Privilege Tax](#)
- [License Verification](#)
- [Accountancy Law and Rules](#)



Investigators and Expert Witnesses Wanted!

Investigators and expert witnesses are critical to the enforcement process. However, many Boards of Accountancy do not have experienced accounting investigators and experts affiliated with the boards.

In an effort to assist executive directors locate the appropriate investigator or expert witness for their particular situation, NASBA maintains a database of investigators and expert witnesses. The larger the database of qualified investigators and expert witnesses, the more effective the enforcement process becomes. That's why NASBA is asking for your help in identifying individuals like yourself to add to the pool.

What You Will Need to Apply

To apply to be included in either pool, you will need the following information and materials:

- License information for each jurisdiction in which you are licensed
- A list of your areas of expertise, chosen from [these options](#)
- Your resume, in an uploadable format (pdf or Word file)
- Your hourly compensation rate



- Your expense policy
- Be sure to read the NASBA Agreement prior to clicking Submit.

Application Links

If you are interested in applying or know someone with excellent qualifications who should consider applying, here are links to the applications:

- [Investigator Application](#)
- [Expert Witness Application](#)

Note: Information on the individuals approved for inclusion in the database will be released to Board of Accountancy executive directors upon request.

Delinquent CPAs

The following individual CPA licenses expired on December 31, 2017 and have not been renewed as of May 2, 2018. A delinquent license may be renewed through June 30, 2018 through core.tn.gov with payment of the renewal and late fees.

Jeffrey Dean Agee
Cynthia D Alberson
Thomas Milton Alford
Zachery Armour
Carlton Joseph Scott Austin
Banchilay A. Aynachew
John Landon Baker
Chad F Baldwin
Jessica M Basinger
Donna J. Batson
Timothy Brian Bazar
Ronald A Beaver
Christopher A Benson
Jeffery Brian Bentley
Gene S. Berlin
Daniel Joseph Berry
Dianne J Berry
Evan Black
Jennifer Christine Blair
Tauna Kae Blaisdell
Helayne D. Blouin
Jordan Elizabeth Boone
Lynn C Bowlin
Jennifer A Boyd
Kelly A. Brennan
Jessica L Brice
Glenda Lewis Britt

Carol E Brown
Sherri L. Brown
Andrew G Bryant
Neil Robert Bules
Martina Joan Burghard
Betty L Burnett
Lisa Kay Rawson Bush
Stephanie Nicole Callison
James Conrad Camp
Kevin B Campbell
Clinton W Carnahan
Timothy E. Carr
Rhonda Champion
Sonja R Chandler
Yanlan Chen
Laura S. Chirayil
Tiga Y Choi
Kimberly Cleveland
Andy C. Colbert
Svetlana Como
Garry L. Condrey
Regina K. Conklin
Patrick Matthew Corcoran
Matthew Cradic
Angela M Creech
Margaret G Crisp
James M Crosby

Hoyte Middleton Crowell Jr.
June A Crowell
Christie Howard Cumens
Sharon C Cyran
Deborah Jean Davis
John M Dennison
Jonna M Denton
Catherine C. Dezemplen
Dean James Dillonaire
Leonard Vincent Dinoaia
Maxwell Richey Dornan
Garrett Westin Dorris
Damon V. Dowd
David M. Duckworth
Noah S. Dudziak
Robert E. Eddy III
Brian R. Eischeid
Elaine C Elkins
Alex Chun-Fung Eng
Robb W Erlenbush
Zachary A Farley
Derek A. Farrell
Richard L Fisher
Katherine Hutchinson Fox
Joseph P. Fracchia Jr.
Robert William Frazee
Rebecca D. Friederichsen

Continued on page 12.

Delinquent CPAs (continued)

Bradley A Frisbey
 Charles R Frohlich
 Lauren Ashley Gann
 Rebecca S Geer
 Connie S. Gibson
 Ronald K Gilbert
 Jodie Marie Gleason
 Julius P. Gloeckner
 Lauren J. Goedde
 Alex Gogonelis
 George Middleton Goodwin
 Wesley M. Gray
 Marcia A Griffin
 Robert F Hagan
 Michael Corey Hancock
 Stephen Mark Hand
 James E. Harlow Jr
 Christopher Alan Harris
 Craig R Haun
 Madeline Grace Hejza
 Dewayne Mitchell Henderson
 April M Hickman
 Misty L Hicks
 Pamela J. Hintz
 Kelly Ann Hollingsworth
 Elizabeth Compton Holloway
 Kasey Owens Hulsey
 Timothy J Hurst
 Stephen D Hyatt
 Charles M Ingram
 Frank L Jackson
 Anthony Dean James
 Brandon Gray James
 Ryan Matthew Jenkins
 Maeve Ryan Johnson
 Phillip Taylor Johnson
 Marilyn J Jonakin
 Hiram H Jones
 Kimberly Lentz Jones
 Michael Frank Jones
 Bernard Kiesel
 Leslie Ann Kilgore
 Kelly M Killen
 Velencia King
 Jane C Kittrell
 John K Kopra
 Michael G. Krewson
 Michael Lawrence Kuhn
 Suzette H Lacy
 Gregg I Lansky
 Robert Lattimore
 John W Leach
 Justine S. Lee
 David R Legge
 Jeremy T. Leming
 Saundra A Lewis
 Emilie Lico
 Craig David Liechty
 Jamie M. Lillard
 William O. Little
 Jiafeng Liu
 Jimmy Chase Lloyd
 Leisa A Loftis
 Jackson David Lowery
 David E. Lowrance

John Mark Lundy
 J. Kevin Lusk
 Connie M. Luzwick
 Howell J Lynch Jr
 Blake Hamilton Magee
 Walker Edward Manning
 Julie Mcdonald Maples
 William Lindsey Margraf
 Travis Joseph Marmoll
 Katherine A Martinez
 Frank M Mason
 Christy Mary Mathews
 David W. Mcadams
 Joseph L. Mccall
 Carol Hughes Mccaul
 Kristine W Mcdougal
 Terry Turner Mero
 David Michael Merrill
 Nancy G Milligan
 Eric Nelson Mills
 Whitney Forbes Mills
 Alyssa M. Minchella
 Dan Misar
 Matthew Mitchell
 Terry G Morgan
 Kevin Stuart Morris
 Priscilla Ball Morris
 Marcos Almeida Mota
 Brandon Michael Mott
 Zakiya Muhammad
 Jane Shugart Murphy
 William Rickman Murray
 Felix Domobuge Mwinyella
 Russell E Neal
 Sean Neal
 Andrew David Nelson
 Michael T Niffenegger
 Kimikatsu Nishimura
 Paula Senboutarath Novak
 Brendan O'Connor
 Katherine A. Orr
 Gabriell Palmer
 Kara Parkey
 Christopher Scott Patrick
 Madison Phillips Patrick
 Randall K. Patton
 David G Peek
 Melanie Michelle Perkins
 Cathy L Peters
 Collin Michael Phelps
 Donna Christine Phillips
 Jaime Robbins Pittman
 Samuel O Poole
 Elizabeth French Powell
 Jeff Brandon Ramsey
 Joe Bryan Ray
 Lawrence Michael Rector
 Joseph W Reed
 Michael Lee Reese
 Robert Reeves
 Dorothy A Reilly
 Timothy G Rhodes
 Robert J. Ribe
 Jena Landis Riggs
 Stewart Caleb Riggs

Phillip Riney
 Michael H Risén
 Amanda Gail Robinson
 Christopher R. Rolph
 Mary Catherine Rothman
 Jeffrey Connor Rottson
 Alexandra M. Roussis
 Carl E Rudd
 Ricky L Ruffin
 Lynn Neeley Rufo
 Timothy J Rule
 Clayton Wesley Ryan
 Robert Francis Schafer Jr
 James Dustin Schultz
 Laurie Thompson Sewell
 Anna Catherine Sharp
 Brad E. Shelton
 Melynda L. Shepherd
 Alexander Barber Sherling
 Susan Imes Simmons
 Barbara C Simpson
 David L Smith
 Jordan M. Smith
 Rayeayn Smith
 Thomas A. Smith
 Matthew Arvid Snyder
 John Gregory Spain
 Barbara Lonneman Stine
 Frank Robert Stubblefield
 Garrett A Surlés
 Leandrew Tabb
 Lester Tackett
 Oyinade Taylor
 Lorida Tebmey
 Stephanie J. Tharpe
 Richard S. Thomas
 Johnathan Thompson
 Robert Lee Tucker
 Louis F Turbeville
 Nicole Bernhardt Urbanski
 John M Vandevander
 Sheldon Dwane Venner
 Judd T Vollbrecht
 Samuel J Waddell
 Michael Blake Walker
 James Andrew Walls
 Ryan Gregory Warren
 Lucas Daniel Warth
 Rebecca B Waters
 Mallory Clara Watson
 Mark A Wendel
 J Robert Wheat Jr
 Joshua T. Wheeler
 Michael Ernest Wilds
 Deanna Marie Williams
 Jordan Trotter Williams
 Kelly Lawrence Williams
 Catherine R. Ward Wilson
 Alycia M Winegardner
 Andrew Maximillian Woods
 Camilla F Wright
 Ann Wykle