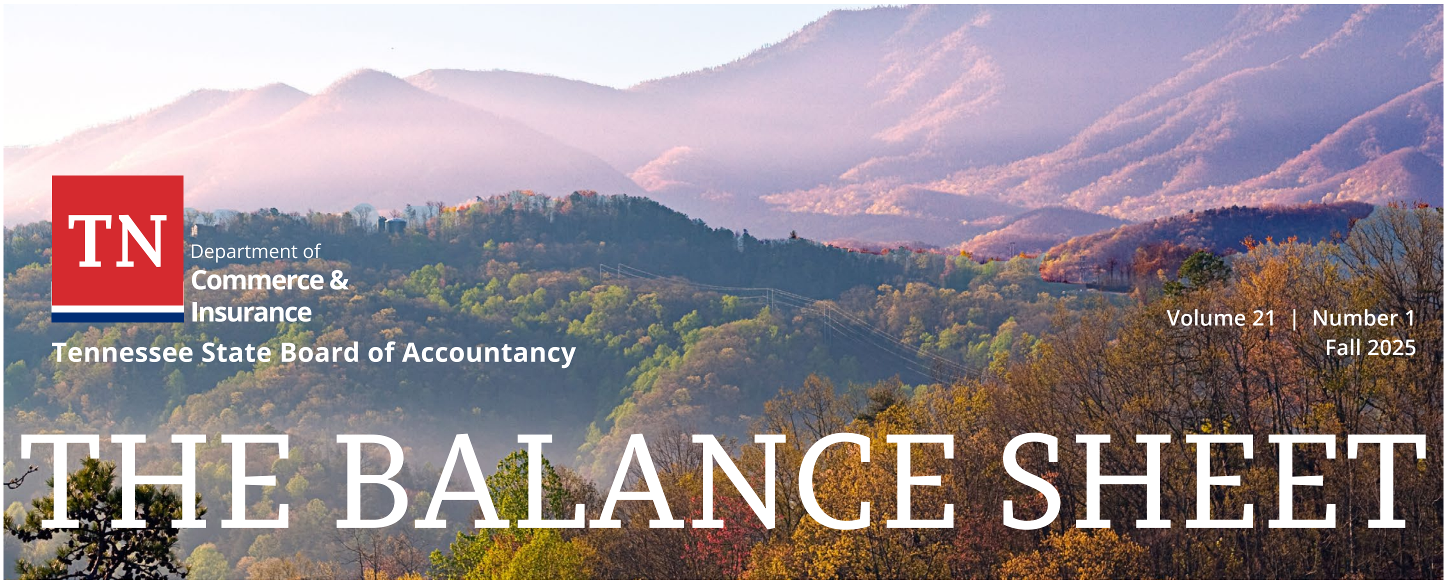

TN Department of Commerce & Insurance
Tennessee State Board of Accountancy

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THE BALANCE SHEET

ANNUAL BOARD UPDATE

Gin Binkley selected as Executive Director

Gin Binkley

The Board recently welcomed Gin Binkley as the new Executive Director. A graduate of Auburn University and a Certified Public Accountant since 2012, Gin joined the Board of Accountancy as Executive Director in November 2024. Ms. Binkley began her career in Audit and Assurance services at PwC, where she served a diverse portfolio of clients, ranging from public multinational corporations to privately held businesses across various industries.

When she's not busy serving Tennessee CPA licensees, Gin enjoys volunteering in her community and visiting Tennessee State Parks with her husband and two children.

Wendy Garvin selected as NASBA EVP

After having served as Executive Director of the Board of Accountancy for nine years, Wendy Garvin was selected as NASBA Executive Vice President. As Executive Vice President of NASBA, Wendy serves as a senior executive responsible for assisting President and CEO Dan Dustin and has oversight of member and leadership services; governmental, international, and professional relationships; and risk and compliance. The Board is grateful for her leadership and wishes her well in her new role.

Board members present former Director Wendy Garvin with a plaque in recognition of her service to the Board.

THE LESS IS MORE ACT OF 2025 OPENS A NEW PATHWAY TO OBTAINING YOUR CPA LICENSE, EFFECTIVE JANUARY 1, 2026.

A candidate for a CPA license must have a Bachelor's (or higher) degree, with 30 semester hours in accounting (24 of which must be in upper division courses) and 24 semester hours in business courses. Effective January 1, 2026, there will be two pathways to initial licensure in Tennessee.

- The current pathway to initial licensure requires a minimum of **150** hours of education and **one** year of experience, as defined in Board rule.
- The new pathway to initial licensure requires a minimum of **120** hours and **two** years of experience, as defined in Board rule. This pathway will become effective January 1, 2026.

All candidates must pass the Uniform CPA Exam and the AICPA Professional Ethics exam.

BOARD APPOINTMENTS AND RETIREMENTS

Brad Buchanan

2024 Appointments

In 2024, the Board welcomed new Board member Brad Buchanan, appointed by Governor Bill Lee. Brad is a Certified Public Accountant and represents Middle Tennessee. He has been appointed to the Board for a 3-year term. Brad is an assurance partner within PwC's Banking and Capital Markets Practice. He is a graduate of the University of Virginia and has active CPA licenses in Tennessee, Virginia, and Pennsylvania.

2025 Term Expirations

The Board recognized and thanked two outgoing Board members at the May 6th meeting of the Tennessee State Board of Accountancy. Kevin Monroe and Dr. Pam Church both served three consecutive terms of service on the Board. Both were appointed by Governor Bill Haslam, with subsequent reappointments made by Governor Bill Lee. The Board appreciates their leadership and service to the residents of the State of Tennessee over their nine-year tenure with the Board.

Gin Binkley, Executive Director, (left) and Greg Gilbert, Board Chairman, (right) present Board Members Kevin Monroe and Dr. Pam Church with a plaque in recognition of their service to the Board.

2025 Appointments

In 2025, Governor Bill Lee appointed three new Board members to the Tennessee State Board of Accountancy.

Michael Bryant

Representing Middle Tennessee, Michael Bryant is a Certified Public Accountant and the former Senior Vice President and Chief Financial Officer of the National Association of State Boards of Accountancy (NASBA). He brings to the Board a deep understanding of the regulation of the CPA profession. Prior to his tenure with NASBA, Mr. Bryant worked in private and public accounting roles, notably at Genesco and Price Waterhouse.

Dr. Amelia Hart

Representing East Tennessee, Dr. Amelia Hart is a Certified Public Accountant and an Associate Professor of Practice in the Haslam College of Business at the University of Tennessee, Knoxville. She has been a member of faculty at the University of Tennessee since 2018 and has served in a variety of leadership positions within the College of Business and the University. Dr. Hart is a respected speaker and presenter on current events related to accounting and auditing, and she is a dedicated advocate of the Accounting profession to high school and college students. Prior to teaching, Dr. Hart worked in private and public accounting in roles that included both accounting manager and controller.

Daniel Moore

Representing West Tennessee, Daniel Moore is a Certified Public Accountant and a Member of Watkins Uiberall, PLLC, in Memphis, Tennessee. Daniel serves as the firm's Director of Quality Control and leads the firm's Not-for-Profit Services practice, specializing in audits of nonprofit organizations, tax compliance and single audit compliance engagements. Daniel enjoys spending time with family and friends, playing racquetball and singing at his church.

PEER REVIEW

On February 4, 2025, the Tennessee State Board of Accountancy amended Chapter 0020-06 of its rules relating to the Peer Review Program. The effective date of the amended rules is September 28, 2025. Among other changes, the amendments expand the objective information required to be submitted to the Board from enrolled firms regarding the status of the firm's peer review for peer reviews scheduled on or after June 1, 2025. The expanded scope of documentation to be provided does not generate additional burden on licensees or change the Board's authority relative to monitoring the peer review program – rather, it promotes transparency of the firm's position in the peer review cycle to the Board.

In addition, the amended rules clarify peer review enrollment due dates and initial peer review due dates.

Key dates under the amended rules:

- Firms that provide or plan to provide attest services will be required to enroll in an approved peer review program within thirty (30) days of the issuance of the first report provided to a client.
- A firm's initial peer review is due eighteen (18) months from the date it enrolled or should have enrolled in the peer review program, with subsequent peer reviews being due every three (3) years thereafter, unless an extension has been granted by the administering entity.

The amended rules can be found on the Tennessee Secretary of State's website.

CPE AUDIT PROCESS, FAQS, AND AUDIT RESULTS

Continuing Professional Education ("CPE") enhances and contributes to a licensee's knowledge, ability, and/or competence to perform their professional responsibilities. The Tennessee State Board of Accountancy annually selects 10% of renewed licenses at random for an audit of CPE credits. If chosen for audit, licensees are required to submit documentation of CPE credits earned in the previous two-year reporting period. Basic requirements for completing CPE can be found in Board Rule 0020-05-.03.

If it is discovered during a licensee's CPE audit that the licensee failed to meet all required CPE metrics in the reporting period, a penalty of eight (8) CPE hours will be assessed for each deficiency identified. Once a licensee has been notified of a CPE deficiency and penalty hours assessed, the licensee shall complete such penalty hours and submit proof of completion to Board staff within thirty (30) days if 8 penalty hours are assessed or ninety (90) days if more than 8 penalty hours are assessed.

continued on page 4

CPE FAQS CONTINUED FROM PAGE 3

Can I use my carryover hours?

One of the most common questions that the Board receives regarding CPE credit is how carryover hours can be applied. If a licensee earns more than the eighty (80) hours required in a reporting period, the licensee may "carry over" up to twenty-four (24) of those hours into the succeeding renewal period. Those 24 carryover hours may only be used to meet the two-year 80-hour requirement and may not be applied towards meeting the other CPE requirements (i.e. 20-hour minimum per year, technical hour requirements, ethics requirement, etc.).

What if this is my first renewal cycle?

If a licensee is renewing an initial license issued less than one (1) year prior to expiration, the licensee is exempt from CPE requirements for that renewal period.

If a licensee is renewing an initial license issued less than two (2) years but more than one (1) year prior to expiration, the licensee must complete at least forty (40) hours of continuing education, of which twenty (20) hours should be technical CPE hours and should include two (2) hours of the board-approved state specific ethics course.

I'm attending a conference hosted by a non-NASBA-registered sponsor, and there will be professional development content that I would like to count for CPE credit. Can I count those hours towards my CPE requirement?

Maybe – To receive credit for continuing education programs not specifically covered by Rule 0020-05-.04, a licensee, once per reporting period, may submit a request for approval for a course for up to sixteen (16) hours of CPE. The request must be made and approved in advance of completion of the program. A licensee will not receive credit for attending/completing a program that was not preapproved by the Board.

What happens if I get close to my license expiration date and do not have enough CPE hours to renew?

If you want to renew an Active license, you must have met the CPE requirements in Board Rule 0020-05-.03 prior to renewing your license. If you wish to renew as Active and did not timely complete the prescribed CPE requirements, you should complete penalty CPE hours in accordance with Board Rule 0020-05-.08 prior to renewing. If you experienced extenuating circumstances that prevented you from meeting the CPE requirements during your renewal period, you can make a request in writing for the Board to consider granting an extension of time to complete the required CPE, in accordance with Board Rule 0020-05-.07. Requests for extensions of time must be received in writing by December 31st and should be sent to accountancy.forms@tn.gov.

Prior to expiration of your Active license, you can apply to close your license or make it Inactive, if you are no longer using your license. Inactive licenses do not carry a CPE requirement for renewal.

2022 – 2023 CPE AUDIT RESULTS

The Board's audit of Continuing Professional Education ("CPE") for the 2022-2023 renewal period was completed in Q4 2024. The results of the 2022-2023 renewal period CPE audit are as follows:

- 587 CPAs were selected for audit
- 586 responses were received
  - A complaint was opened against the one licensee who failed to respond
- 539 (92%) CPAs were compliant with no issues found
- 47 (8%) CPAs became compliant by earning penalty CPE hours

The 2023-2024 renewal period CPE audit is ongoing, with final results expected in Q4 2025.

Disciplinary Actions

July 2024

Name	Christopher Liggins
Location	Memphis, TN
Violation	Provided attest services without a CPA license or firm permit and failed to comply with Peer Review requirements
Action	$2,000 civil penalty

August 2024

Name	Robert Allen Doll, Jr.
Location	Sommerville, TN
Violation	Providing attest services without a valid firm permit
Action	$1,000 civil penalty

Name	Alexandra Oltrogge
Location	Nashville, TN
Violation	Providing attest services without a valid CPA license, a valid firm permit, or being enrolled in peer review
Action	$1,750 civil penalty and referral to Iowa Board of Accountancy

September 2024

Name	Breanna Boggs Hooper
Location	Erin, TN
Violation	Offering attest services without a firm permit or being enrolled in peer review
Action	$1,750 civil penalty

Name	Valerie L. Kemp
Location	Ashland City, TN
Violation	Offering attest services without a valid firm permit or being enrolled in peer review
Action	$7,000 civil penalty and requirement to complete NASBA ethics course

Name	Kenneth C. Porter
Location	Knoxville, TN
Violation	Offering attest services without a firm permit or being enrolled in peer review
Action	$1,750 civil penalty and requirement to complete NASBA ethics course

September 2024 continued

Name	Pat G. Spencer
Location	Memphis, TN
Violation	Failure to hold a firm permit under the correct name, to inform the Board of a name change, and to be enrolled in peer review while offering attest work
Action	$1,000 civil penalty

Name	Kim Blanchard Pennington
Location	Knoxville, TN
Violation	Use of "accounting" designation while being unlicensed
Action	$500 civil penalty if business name is not changed as ordered

Name	KV Consulting
Location	Lebanon, TN
Violation	Offering attest services without a valid firm permit or being enrolled in peer review
Action	$2,000 civil penalty

October 2024

No Actions Taken

November 2024

Name	Karyn Vaughn
Location	Lebanon, TN
Violation	Use of "accounting" designation without being licensed
Action	$1,000 civil penalty if "Accounting" designation is not removed from Respondent's website, name, and signage

Name	Salon Enterprises
Location	Nolesnville, TN
Violation	Offering attest services without being enrolled in peer review
Action	$4,000 civil penalty

December 2024

Name	Sonia M. Harris
Location	Hixson, TN
Violation	Offering attest services without a firm permit or being enrolled in peer review
Action	$3,500 civil penalty

continued on page 6

Disciplinary Actions continued

January 2025

No Actions Taken

February 2025

Name	Jason Lynn Darby
Location	Spring Hill, TN
Violation	Offering attest services without a CPA license, firm permit, or enrollment in peer review
Action	$5,000 civil penalty

Name	Jason Alexander Jerkins
Location	Franklin, TN
Violation	N/A
Action	Summarily suspended awaiting final disposition

March 2025

Name	Nicholas Carpenter
Location	Franklin, TN
Violation	Offering attest services without a valid firm permit or being enrolled in peer review
Action	$1,750 civil penalty

Name	Michael Wilson
Location	Cordova, TN
Violation	Offering attest services without a valid firm permit or being enrolled in peer review
Action	$2,000 civil penalty

Name	Craig Alan Young
Location	Nashville, TN
Violation	Failure to comply with CPE requirements
	$1,000 civil penalty and completion of 2022-2023 CPE hours

Name	White Olive CPA
Location	Franklin, TN
Violation	Offering attest services without a valid firm permit or being enrolled in peer review
Action	$1,750 civil penalty

April 2025

Name	Ziad Al-Helew
Location	Knoxville, TN
Violation	Offering attest services without a valid firm permit or being enrolled in peer review
Action	$1,750 civil penalty

April 2025 continued

Name	P & L Business Services
Location	Oak Ridge, TN
Violation	Use of "accounting" designation without a firm permit
Action	$1,000 civil penalty

May 2025

No Actions Taken

June 2025

Name	Melissa Tarver
Location	Southaven, MS
Violation	Offering attest services without a valid firm permit, violation of due care
Action	$1,500 civil penalty

Name	Brandon Edward Norman
Location	Memphis, TN
Violation	Offering attest services without a valid firm permit and enrollment in peer review
Action	$1,750 civil penalty

Name	Elizabeth C. Bryant
Location	Brentwood, TN
Violation	Offering attest services without a valid firm permit and enrollment in peer review, failure to comply with AICPA Statements on Standards for Accounting and Review Services
Action	$1,500 civil penalty

Name	Thomas John Welch
Location	Knoxville, TN
Violation	Offering attest services without a valid firm permit and enrollment in peer review
Action	$1,750 civil penalty

Name	GRA CPA
Location	Orlando, FL
Violation	Offering attest services without enrollment in peer review
Action	$750 civil penalty

continued on page 7

TENNESSEE STATE BOARD OF ACCOUNTANCY

Board meetings are held quarterly, with Committees meeting one day prior. Click here to view scheduled meeting dates

Accountancy Board Members

East Tennessee
Jack A. Bonner, Jr., CPA
Gregory Gilbert, CPA—Chair
Dr. Amelia Hart, CPA

Middle Tennessee
Sam Bennett, CPA
Michael Bryant, CPA
Brad Buchanan, CPA

West Tennessee
John Griesbeck, CPA—Vice-Chair
Daniel Moore, CPA
Robert Vance, CPA—Secretary

David Crenshaw, Attorney Member
Brad Floyd, Public Member

Board Staff

Executive Director
Gin Binkley, CPA

Investigator
Duke Speed, CPA

Associate General Counsel
Lee Lott

Administrative Manager
Karen Condon

Continuing Education
Leann Blair

Licensing
Scott Force

Administrative Services
Laura Pecunes

Disciplinary Actions continued

July 2025

Name	Campbell Financial Planning, Inc.
Location	Arlington, TN
Violation	Offering attest services without a valid firm permit or enrollment in peer review
Action	$1,750 civil penalty

Name	Jise, PC
Location	Duluth, GA
Violation	Offering attest services without enrollment in peer review
Action	$1,000 civil penalty

Name	NPF Tax Strategies
Location	Goodlettsville, TN
Violation	Offering attest services without a valid firm permit or enrollment in peer review
Action	$6,000 civil penalty

August 2025

Name	Jason Lynn Darby
Location	Spring Hill, TN
Violation	Use of “CPA” designation without being licensed and offering attest services without a firm permit or enrollment in peer review
Action	$5,000 civil penalty

All Regulatory Board Disciplinary Actions are available online, and viewable by month.

Contact Information

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Fax: 615-532-8800
Email: Accountancy.Board@TN.Gov

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

Department of Commerce and Insurance, Authorization #N18N93-1, electronic only, October 8, 2025. This public document was promulgated at a cost of $0 per copy.