



Department of
Commerce &
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Tennessee State Board of Accountancy

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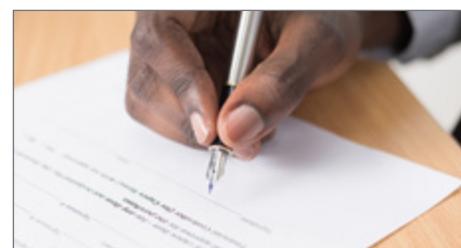
THE BALANCE SHEET

BOARD HONORS MEMBERS

The Board of Accountancy honors two outstanding Board members as they complete their terms. Casey Stuart, CPA finished nine years of service on the Board, including two years as Chairman. Gabe Roberts completed seven years as the attorney member. Both have provided a tremendous service to the citizens of Tennessee throughout their time on the Board.



(seated l-r) Pamela Church, Judy Wetherbee; (standing l-r) Andy Bonner, Janet Booker-Davis, Wendy Garvin, Casey Stuart, Larry Elmore, Gay Moon, Kevin Monroe, Trey Watkins, Gabe Roberts



CPE REPORTING REQUIREMENT

The Tennessee State Board of Accountancy (the Board) announces changes to Continuing Professional Education (CPE) reporting requirements. During past license renewals, CPAs were asked to confirm compliance with CPE requirements by a simple yes/no question. Out of concern about the high non-compliance rate found during CPE audits, the Board has decided to require CPAs to upload a summary of their CPE credits with their license renewal.

The Tennessee Accountancy Act of 1998 mandates compliance with CPE requirements as a prerequisite for renewal of licenses issued by the Board. The intent of this change in procedure is to allow staff to assess compliance before the renewal application is approved. Because CPE compliance is a prerequisite

TENNESSEE STATE-SPECIFIC ETHICS REQUIREMENT

Active licensees are required to earn at least two (2) CPE credit hours in Board approved state ethics during each biennial reporting period. The Board has partnered with the Tennessee Society of CPAs (TSCPA) to help ensure that the most current and accurate state-specific content is included in the course material. The course is approved annually by the Board, and current CPE sponsors may apply for approval to present the course. The Board maintains an [online list](#) of current Tennessee State Specific Ethics providers.

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CPE REPORTING REQUIREMENT

(Continued from page 1)

for renewal, a renewal application will not be completed unless satisfactory evidence of compliance is submitted.

The requirement will begin with the 2019 CPA renewal period (beginning November 1, 2019) for licenses with Active status expiring December 31, 2019. CPAs must attach a listing (i.e., PDF, Excel etc.) of CPE credits earned during the license reporting period, including the following information:

- Sponsor name;
- Date(s) of training;
- Title of program;
- CPE subject code;
- CPE credit awarded.

NASBA's CPE Audit Service is an option for you to track and store your certificates. Those who choose to store their credits this way may generate a list (Excel or PDF) that contains the required information for attachment during license renewal.

CPE AUDIT

The Spring 2019 Audit of Continuing Professional Education credits is underway.

On May 15, 2019, notifications were mailed to 535 licensees, randomly selected from a list of even-numbered licenses with Active status. Those selected must respond to the request for CPE documentation no later than June 28, 2019.

Responses are submitted through core.tn.gov, and must include a list of CPE credits earned in the 2017-2018 reporting period and corresponding certificates. Licensees who choose to maintain CPE records through NASBA's Audit Service may generate a compliance report within their account and attach that report during the audit response.

If you have received a notification, please note that your compliance with this request is mandatory. If you did not fully meet your CPE requirement during the reporting period, staff will evaluate your credits and give you a due date for earning CPE and any penalty hours assessed.

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

Staff Members

Wendy Garvin, Executive Director

Sharron Waugh, CPA, Investigator

Leann Blair, Education Coordinator

Karen Condon, Administrative
Manager

Scott Force, Licensing Coordinator

Laura Pecunes, Administrative
Assistant

NASBA CPE AUDIT SERVICE LAUNCHED

Tennessee was among the first Boards of Accountancy to migrate from the CPE Tracking legacy system to the new [NASBA CPE Audit Service](#) system, along with Florida, Kentucky, Missouri, Montana, North Carolina, Ohio, and Virginia. Additional Boards will begin participation in 2019.

The new service is designed to be used by both individual CPAs and Boards of Accountancy. The audit service is available to you at no charge and allows you to keep track of and store all of your CPE records in one location.

You may review your ongoing

compliance with CPE requirements as you complete CPE, and submit CPE records and documentation in response to an audit by the Board.

Tennessee licensees were recently provided a registration link and unique registration code via email.

INACTIVE LICENSE STATUS AND RENEWAL

Tennessee CPAs who are not in public practice may choose to place the license in Inactive status. CPAs with this status may use the designation only by including 'Inactive' adjacent to the use of the title.

As part of the request for status change, applicants must affirm the following statement:

"I understand that I must continue to renew my certificate on a regular biennial basis and pay any renewal fees assessed by the Board of Accountancy. Inactive licensees age 65 or older are not subject to fees at

renewal."

As renewal season begins and notifications are sent to expiring CPAs, the Board inevitably receives messages like these from Inactive licensees:

- I elected inactive status a few weeks ago. Please adjust your records!
- I thought if I was on inactive status, renewal was not required.
- Check your records. I am inactive.
- I thought I would only need to

"renew" if I wanted to change back to an active status.

- I should not have to renew my license since it is inactive, should I?

Board staff reviews the license history in each instance to verify the license status and responds accordingly. CPAs with Inactive status are not required to comply with CPE requirements, but must continue to maintain the license through biennial renewal. Those who are not in practice and do not wish to renew may choose to close the license.

ELIJAH WATTS SELLS AWARD

On April 11, 2019 the AICPA announced the winners of the 2018 Elijah Watts Sells Award. The Award is given to CPA candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, passed all four sections of the Examination on their first attempt, and completed testing in 2018. Nearly 86,000 individuals sat for the CPA Exam in 2018 with 110 candidates meeting the criteria. Tennessee congratulates our two winners:

- Katherine Griesemer (TN), a graduate of Lee University with a BS in Accounting and Finance and is employed with Unity Dance Troupe in Cleveland, Tennessee.
- Corey Lockridge (TN), a graduate of Vanderbilt University with a Bachelor of Arts in Mathematics and Economics and a Master of Accountancy, is employed with PwC in Atlanta, GA.

EAQ INITIATIVE

AICPA's Enhancing Audit Quality (EAQ) initiative is designed to provide you with information to enhance your audit quality. The [Audit and Accounting Practice Aid](#) will help you develop policy and procedures related to your firm's system of quality control.



Disciplinary Actions

November 2018

Name Harold C. Ward, Jr.
 Location Knoxville, TN
 Violation Failure to comply with CPE audit
 Discipline 6 hours of CPE within 90 days

Name Michael K. Hoskins
 Location Cleveland, TN
 Violation Failure to satisfy continuing professional education requirements
 Discipline \$1,000 civil penalty

December 2018

Name George Thomas
 Location Cambria, PA
 Violation Engaging in professional misconduct. Failure to notify board of a felony conviction
 Discipline Revocation

Name Connor Earl Lowery
 Location Nolensville, TN
 Violation Failure to comply with CPE audit
 Discipline \$1,000 civil penalty

Name Thomas Patrick Cooper
 Location Sanford, NC
 Violation Engaging in professional misconduct
 Discipline Revocation

January 2019

Name Travis Gable
 Location Saint Charles, MO
 Violation Failure to report Missouri license suspension to the Board
 Discipline \$1,000 civil penalty and suspension

Name Gary R. Williams
 Location Harrogate, TN
 Violation Issuing attest work with an expired firm permit and failure to enroll in peer review; KY individual license revoked
 Discipline Revocation

Name Gary R. Williams, CPA
 Location Harrogate, TN
 Violation Practicing on an expired license and failure to enroll in peer review
 Discipline Revocation

Name Johnson's Tax Service
 Location Pleasant View, TN
 Violation Failure to enroll in peer review
 Discipline \$3,000 civil penalty

February 2019

Name Benny R. Wagner
 Location Maryville, TN
 Violation Failure to complete required continuing education
 Discipline Voluntary revocation of CPA license

Name Brett Lewis Cohen
 Location Bellaire, TX
 Violation Failure to complete required continuing education
 Discipline \$1,000 civil penalty

March 2019

Name Kevin Gram Breard
 Location Northridge, CA
 Violation Disciplined by the PCAOB
 Discipline \$1,000 civil penalty and voluntary probation of CPA license and firm permit until Respondent produces letter of completion from National Peer Review Committee

Name Breard & Associates, Inc., Certified Public Accountants
 Location Northridge, CA
 Violation Disciplined by the PCAOB
 Discipline \$1,000 civil penalty and voluntary probation of CPA license and firm permit until Respondent produces letter of completion from

National Peer Review Committee

Name Richard Armour
 Location Bartlett, TN
 Violation Terminated from AICPA Peer Review Program for failure to cooperate
 Discipline \$1,000 civil penalty

Name Charles Perry
 Location Antioch, TN
 Violation Unlicensed activity
 Discipline \$1,000 civil penalty

Name Kroeger-Miller, CPA
 Location Knoxville, TN
 Violation Issuance of a review prior to enrolling in peer review
 Discipline \$1,000 civil penalty

Name Trice Fasig
 Location Nashville, TN
 Violation Failure to complete required continuing education
 Discipline Voluntary revocation of CPA license

Name Zeshawn Saleem
 Location Brentwood, TN
 Violation Failure to complete required continuing education
 Discipline \$1,000 civil penalty plus 60 hours of CPE with 2 hours in state specific ethics

Name Austin C. Emeagwai
 Location Collierville, TN
 Violation Performing review without being enrolled in peer review program
 Discipline \$750 civil penalty plus submission of proof of peer review

Name Michael Paul Bunn
 Location Ringgold, GA
 Violation Performing a review prior to enrolling in peer review and obtaining firm permit

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DISCIPLINARY ACTIONS (Continued from page 4)

Discipline	\$750 civil penalty plus obtaining a firm permit and enroll in peer review or submit exemption form. If enrolled, must submit proof of peer review.	exemption form, and completion of ethics course
Name	Helios Financial Consulting	
Location	Blaine, TN	
Violation	Failure to enroll in peer review	
Discipline	\$1,000 civil penalty plus enrollment in peer review, or	

April 2019		
Name	Salman Sadurin Noordin	
Location	Collierville, TN	
Violation	Failure to complete required continuing education	
Discipline	\$1,000 civil penalty plus completion of 113 CPE hours, 25 technical study and 2 in state-specific ethics	

UPDATING CONTACT INFORMATION

When sending license renewal reminders, CPE audit information, or other notifications, the Board depends on you to have provided current contact information. Licensees are required to notify the Board in writing within thirty (30) days of any change of name, mailing address, e-mail address, and, in the

case of individual licensees, change of employment.

A change of address or employment may be made through your core.tn.gov account within 30 days of the change. Notifications made after 30 days must be made [on this form](#) and include payment of the \$25.00 fee.

Board Meetings

The Tennessee State Board of Accountancy meets four times a year. Meetings take place in Davy Crocket Tower (500 James Robertson Parkway in Nashville). 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 30, 2019
 Thursday, October 24, 2019
 Tuesday, January 28, 2020
 Tuesday, May 5, 2020
 Tuesday, July 28, 2020



CANDIDATE CORNER

CPA Licensing Requirements

How do you become a CPA? Each licensing jurisdiction has its own eligibility requirements for education, experience, and ethics. Find out more about the requirements in Tennessee [here](#).

Revisions to the Uniform CPA Examination Blueprints

The [CPA Exam Blueprints](#) document details the skills and topics that will be tested on the CPA Exam, as well as the minimum level of knowledge and skills a candidate must have to qualify for initial licensure.

The AICPA Board of Examiners

(BOE) approved revisions which affect three sections of the exam:

- Auditing and Attestation (AUD)
- Business Environment and Concepts (BEC)
- Regulation (REG)

The revisions are effective July 1, 2019.

2019 CPA Exam Testing Windows and Score Release Dates

You can take the Exam during any one of four "testing windows." The 2019 testing windows and score release dates can be found [here](#).



AICPA Podcast

[Next Stop: CPA](#) is the official CPA Exam podcast of the AICPA. Candidates will find valuable insights from AICPA, NASBA, accounting professors, and newly licensed CPAs.

New Licenses Issued

The Tennessee Board of Accountancy issued 266 new CPA licenses between November 1, 2019 and April 30, 2019.

Jonathan Clark Abbotoy
Clay Porter Adams
Kristen Adams
Crizel Estrella Alcones
Hannah Alexander
Merrialyce Mchenry Alvarez
Caitlin Elizabeth Anthony
Glenn Chancellor Armstrong
Ben Balch
John Ball
Parks Barker
Jennifer Nicole Barnes
Nicole Alexandria Barnes
Lauren Marie Barnett
Angela Barry
Nathan Bateman
Emily Benavides
Gwendolyn Pauline Bertram
Cleve Austin Birdwell
Carissa Birkley
Claire Blackstock
Wesley David Blosser
Tiffany Bohnenstiehl
Ross Bomholt
Barbara Spence Borczak
Garrett Timothy Bricker
Doyce Britt
Jason Brown
Adam R. Bruning
Kelly Yeager Bumbalough
Gail Diane Cannon
Tyler Carter
Nicole Ceccacci
Zhiqin Chen
Anthony Cherry
Robert Lewis Sr. Chesser
Kelli Clausel
Alexandra Michele Cohen
Jonathan William Coleman
Michael Raymond Coley
Wendi Diana Coley
Marie Conger
Katie Craig
Lauren Elizabeth Cressley

Kristine Annette Crocker
Kelly Marie Culp
Daniel D'alto
Sujit Kumar Dash
Katherine Daugherty
Erin Martina Davis
Rebecca Davis
Samuel Davis
Verna Bishop Davis
Ashley Whitted Day
Neal Defossez
Christopher D. Deneweth
Margaret Denton
Kristen Marie Deuben
Danae Dewar
Clifford Tanner Dillard
Matt Spencer Dobbins
Eric Doussard
William Gerald Downs
Lindsey Doyen
Matthew Clark Earwood
Tyler Jeffrey Ellegood
Madison Ellison
Christy Ann Ely
Russell England
James Ferguson
Benjamin Fischer
Robert Kelsey Fitzpatrick
Dominic Fragale
Ashley Carol Francisco
Theresa Kathryn Franz
George Lewis Fuller
Kelsey Hammer Garland
Michael Caleb Gibson
Gary Bryan Gillit
Blake Ian Glaben
Caleb Goff
Robert Alexander Gomer
Blake Lee Goodman
Brandon Hunter Graham
Robert James Graham
Thomas M Gramling
Rachele Gregory
Katherine Grace Griesemer

Andrew Steven Gwinn
Christopher Hall
David Hall
Taylor Reis Hamilton
Jonathon Isaac Hammonds
Marci Lyn Hanes
Lucas Wayne Hankins
John William Hardy
Bryan Harris
James Taylor Iii Harrison
Arin Hart
Thomas Paul Mason Hart
Nicholas Hastaba
Hayley Haynes
Amy Jo Isbell Healy
Colby Tate Herndon
Justin Taylor Hicks
Steven Hill
Cassidy Hirsch
Madden Hodes
Kathleen Rose Hoffman
Maggie Jean Hogan
Stephen Holdren
Anita Lynne Holloway
Edwin Earl Holt
Marcia Betz Hovorka
Alexa Raye Howard
Michael Reed Howden
Sanghoon Lucas Huh
Lisa Inman
Wayne Mitchell Irvin
Pam Jackson
Hyeongsoo Jeon
Zachary Charles Johnson
Robert Darrell Jones
Michelle Karl
Kaitlin Nicole Kemmerly
Haley Marie Kerr
Craig Francis Kiernan
Alexander King
Jeffrey Michael Kintz
Mary Alice Reep Kirby
Brient Kittrell
Amber N. Klumb

Benjamin Kreiser
Lida Kruchten
Elizabeth Marie Kruczek
Long Kwan
Daniel Dashiell Large
Aleisha Mccall Lasater
Connie Baesa Layne
Benjamin Lepere
Ashley Lesogor
Ashley Lewis
Ang Li
Colin Douglas Long
Luis Alejandro Lopez
Kristine Elizabeth Lowder
Amanda Luna
Brett Mitchell Lyons
Andrew Macdonald
William Manchester
Kelly Marsh
Mitzi Marshall
Bryan Martin
William Mason
Taylor Lunday Massengill
Anna Claire Mccluney
Bradley Cole Mcclung
Sheila Mcdonnell
Preston Mcmurray
Stacy Marie Mcwhorter
Michael C. Meador
Andrew Mitchell
Paxton Mitchell
Kristin Mixson
Jason Keith Moll
Tabitha Montague
Jack Martin Morgan
Charles Randall Morris
Michael Clay Morris
Brian Murphy
Matthew W. Murphy
Amanda Mynatt
Haroun Naeem
Shiv Narayan
Rebecca Corinne Neal
Stephen Neal

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New CPA Licenses (Continued)

Gary Nelson
Charles Grant Newman
Michael Newsom
Jonathan Nicholson
Jeremy Cason Nobles
Kristan E. Nonemaker
Andrew Joseph Ochsner
Anna Joyce Owens
Barak Oxman
Brennan Alban Palmer
Su Pan
Ally Parker
John Chadwick Jr. Parker
Dawn Gillespie Patrick
Nicholas Patrick
Richard Chase Pearson
Virginia Shavor Perry
Wheeler Peters
Jake Kenton Petmecky
Mukiti Petrauskis
Richard David Pietrowski
Robert Clayton Plaag
Rupam Prakash

Jeffrey Purtee
Dinah Quist
Joshua Ryan Ramsey
Jason Alexander Raymond
Brooke A Redmond
Alyssa Moriah Reed
Elizabeth Reynolds
Stephen T. Richardson
Tabitha Ridge
Alexandria Brooke Rippey
Jonathan Benjamin River
Lester Challenor Robertson
Hannah Rogers
Taylor Paige Roland
James Davis Jr Rolfe
Phillip Seth Rowland
Xuejin Ruan
Julia Sannes
Clifford Rein Sawyer
Zachary Schiff
Joshua Meyer Schmidt
Bradley Schultz
Emmaleigh R. Schumacher

Estes Sears
Lauren Theobald Sherrill
Emily Shewcraft
Aaron Daniel Silberman
Patrick Rarick Slattery
Catherine Amanda Smith
Jessica Lindsey Snyder
David Spilling
Charles Tyler Stanford
Andrea Wilson Stewart
Taylor Stewart
Janice Peters Stout
James Daniel Stovall
Grayson Sutherland
Gregory Morris li Swanner
Brandon Taylor
Bryan Norman Taylor
Grace Lynne Tenkhoff
Mitchell Thomas
Daniel Martin Thompson
Parr Thomson
Christopher M. Thurman
William Davis Townes

Trang Duong Truong
Kyle Randall Turner
Peter Turner
Sarah L Turner
Duuren Katelynn Van
Alexandra Vangilder
William Haynes Vaughn
Julius Vincent
Elizabeth Christine Vore
Thomas Waltrip
Marcus Durrell Ward
Ryan Ward
Allison Elrod Webb
Kyle Webber
Connor Wells
Bethany Ann Wilson
Amber Wiser
Sam Zivi
Robert E Zunt
Logan Zurhellen
Joel Zwiers

NEW FIRM LICENSES

The Tennessee Board of Accountancy issued 38 new firm permits - between November 1, 2019 and April 30, 2019.

ALISA COTTINGHAM CPA
ALLISON L. REYNOLDS CPA PLLC
BIRKLEY ACCOUNTING SERVICES
CARRIE L. LUND CPA
CFO SOLUTIONS PC
CHESSER CPA LLC
CHRIS BURTON CPA PLLC
FINANCIALLY SOUND ACCOUNTING LLC
G & G CPA SERVICES
HAMILTON MILLER AND ASSOCIATES PLLC
INTEGRITY TAXES AND ACCOUNTING SERVICES PLLC
JAMISON SHIREMAN CPA P.C.
JASON MOLL CPA
JEFFREY R. SMITH CPA PLLC
JONATHAN LANGLEY CPA
KROEGER-MILLER CPA
LIVESAY TAX & BUSINESS ADVISORS PC
LOUIS GLYNN RIDDLE JR CPA
MARY BETH WHITE CPA CFE

MARY KATHRYN CHARLTON CPA
MICHAEL W. FOOSHE CPA
MODERN CPA
PARKBENCH PLLC
PURYEAR & NOONAN CPAS
R. A. WATTS PLLC
RICHARD T BROWN CPA
RICHARDSON CPA
RIVERRIDGE CPA LLC
SCOTT CPA
SHPARKER CPA
SMURPH ACCOUNTING & TAX
TERRY C BURKS CPA
THE REED GROUP
THOMAS M GRAMLING CPA INC
WARRENJACKSON CPAS PLLC
WHITLOCK AND COMPANY P.C.
WICKBERG ACCOUNTING PLLC
WICKBERG ACCOUNTING PLLC

TENNESSEE CPA MILESTONES



Elizabeth Mae Lutkemeier

The first Tennessee CPA license granted to a woman was issued on November 17, 1939 to Elizabeth Mae Lutkemeier. She was also the first woman to gain a license in Kentucky. News of Ms. Lutkemeier's successful passing of the exam was announced in the January 25, 1940 edition of the Middlesboro (Kentucky) Daily News with the headline "Woman Invades Accountancy." The article noted she was the first woman to have passed the Tennessee State Accountancy Exam. Ms. Lutkemeier worked for the Kentucky Revenue Department for 44 years, retiring in 1981.



Jesse H. Turner, Sr.

Jesse H. Turner, Sr., was the first black CPA in Tennessee, receiving his license on July 30, 1948. Mr. Turner, a graduate of LeMoyne College, was an Army Captain in World War II. He was the first black chairman of the Shelby County Commission, the treasurer of the national NAACP organization, and the President of Tri-State Bank. Mr. Turner was a civil rights champion and president of the NAACP's Memphis Chapter (The Jesse H. Turner Freedom House is the headquarters of that Chapter). Mr. Turner passed away in 1989.



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 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
- Address change
- CPA name change

Additional applications and affidavits are in transition to the online environment and are currently available for download at the Board's [website](http://www.tn.gov).



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

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