



Department of  
Commerce &  
Insurance

Tennessee State Board of Accountancy

Volume 14 | Number 1  
Summer 2019

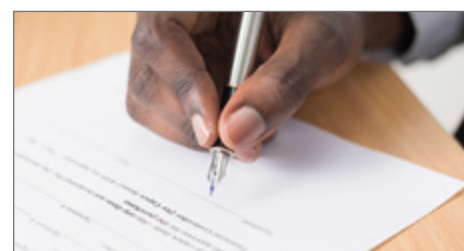
# THE BALANCE SHEET

## 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](http://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

Continued on page 5.

## 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	

<b>April 2019</b>		
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](http://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 Rippy  
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 Wisner  
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



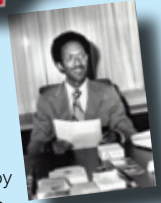
## Elizabeth Mae Lutkemeier

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](http://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](http://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](mailto: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](http://tn.gov/commerce/regboards/accountancy)