



Department of
Commerce &
Insurance

Tennessee State Board of Accountancy

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Winter 2022

THE BALANCE SHEET



Members of the Tennessee State Board of Accountancy attend the NASBA 115th Annual Meeting in San Diego, CA. From left to right: Kevin Monroe, Wendy Garvin, Andy Bonner, John Griesbeck, Greg Gilbert and Larry Elmore.

TENNESSEE BOARD ATTENDS NASBA 115TH ANNUAL MEETING

The Tennessee State Board of Accountancy attended the NASBA 115th Annual Meeting in San Diego, CA. Held October 30 - November 2, the meeting marked the first in-person Annual Meeting since 2019. Representatives from 53 U.S. jurisdictions participated in the meeting - 231 in-person attendees and 97 virtual attendees. The meeting provided a significant resource about the changes occurring to the CPA Examination in 2024, diversity and pipeline initiatives, and legislative trends affecting Boards of Accountancy.

Accountancy Board Members

The Board congratulates Board members Dr. Pamela Church, Greg Gilbert, and Kevin Monroe. Each has been reappointed by Governor Lee to serve a three-year term on the Board.



Church



Gilbert



Monroe

Function	Member
Chair	Jack A. Bonner, Jr., CPA
Vice-Chair	Larry Elmore, CPA
Secretary	Gregory Gilbert, CPA
CPA	Janet Booker-Davis, CPA
CPA	Pamela Church, CPA
Attorney	
Member	David Crenshaw
CPA	John Griesbeck, CPA
CPA	Gay Moon, CPA
CPA	Kevin Monroe, CPA
CPA	William R. Vance, Jr., CPA
Public	
Member	Judy Wetherbee



LICENSE RENEWALS

Renewal applications for firm permits and CPA/PA licenses expiring 12/31/2022 were made available on 11/2/2022. Familiarize yourself with the [renewal requirements](#) for your license, and be on the lookout for a postcard reminding you of your renewal requirement. Licenses not renewed within six (6) months of the expiration date will be subject to reinstatement requirements. In 2022, 323 licenses expired due to non-renewal.

Fees and documentation requirements for CPAs and PAs vary according to the license status.

Renewal Fee of \$110.00*

- Active
- Inactive (under age 65)
- Probation
- Retired (under age 65)
- Suspended

List of CPE Credits Required

- Active
- Probation
- Suspended

Renewal Fee of \$110.00 waived*

- Active Military (supporting documentation required)
- Disabled (supporting documentation required)
- Inactive (age 65 or older)
- Retired (age 65 or older)

The renewal fee for firm permits is \$50.00. Firms offering attest services must attach the peer review report and acceptance letter for the most recently completed peer review. If you do not have these documents on file, please visit your [PRIMA account](#) for document access and information. Your renewal will not be approved until the Board receives and verifies this documentation.

*ALL renewals submitted more than thirty (30) days after the expiration date are subject to a late fee of \$100.00, regardless of license status.

SAVE TIME... APPLY ONLINE

The online licensing portal core.tn.gov allows you to renew your CPA license or firm permit quickly and conveniently. The portal offers resources beyond license renewals and includes applications to reactivate or close a license, change your address information, and much more. Online application submissions allow you to attach relevant documents and transmit a request directly to the Board.

- Initial license applications—CPA license and firm permits
- Status changes—Inactive status, CPA license closure, reactivation, reinstatement
- Continuing Professional Education—Audit responses, Pre-approval requests
- Address/Name change
- ...and more

Accountancy Staff Members

Wendy Garvin, Executive Director

Leann Blair, Education Coordinator

**Karen Condon, Administrative
Manager**

Scott Force, Licensing Coordinator

**Laura Pecunes, Administrative
Assistant**

BOARD OFFICERS AND COMMITTEES

Results of Board Officer Elections at the July 2022 Board meeting

- Andy Bonner, Chair
- Larry Elmore, Vice-Chair
- Greg Gilbert, Secretary

Formation of Board Committees for FY22-23, as approved at the October 2022 Board meeting

Executive Committee

- Andy Bonner, Chairman
- Larry Elmore, Vice Chair
- Greg Gilbert, Secretary
- Kevin Monroe, Immediate Past Chair

Licensing Committee

- Pam Church, Chair
- Janet Booker-Davis
- John Griesbeck
- Gay Moon
- Rob Vance

Law & Rules Committee

- Larry Elmore, Chair
- Janet Booker-Davis
- Pam Church
- John Griesbeck
- Judy Wetherbee

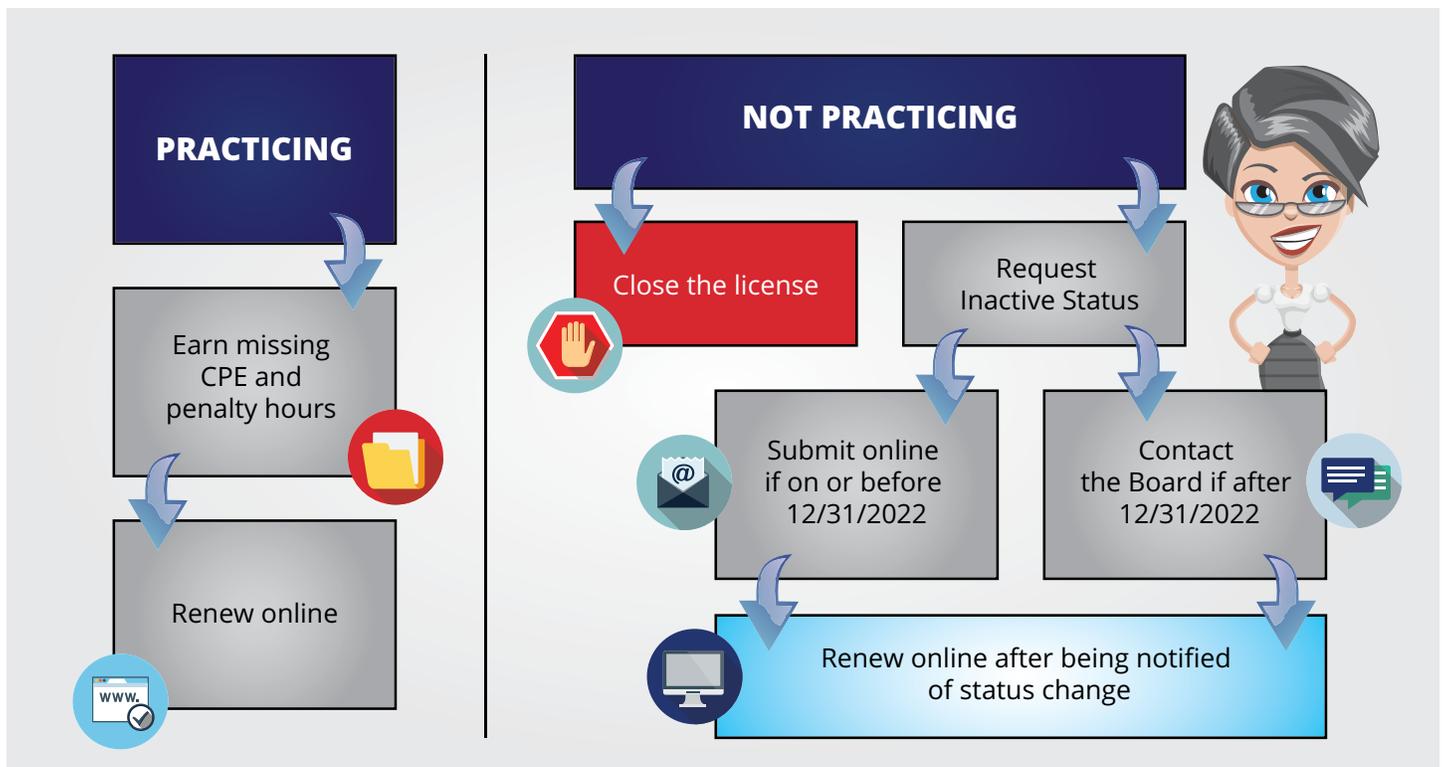
Enforcement Committee

- Kevin Monroe, Chair
- David Crenshaw
- Greg Gilbert
- Gay Moon
- Rob Vance

CPA RENEWAL REQUIREMENTS

CPAs and PAs with Active, Probation, or Suspended status must meet a CPE requirement for renewal.

Before attempting to renew, review your CPE credits for compliance. If you have [met all requirements](#), renew online at core.tn.gov. If you are unable to meet the CPE requirements by the expiration date, you may earn penalty CPE, close the license, or request inactive status. Your options depend on whether you are practicing as a CPA or not.

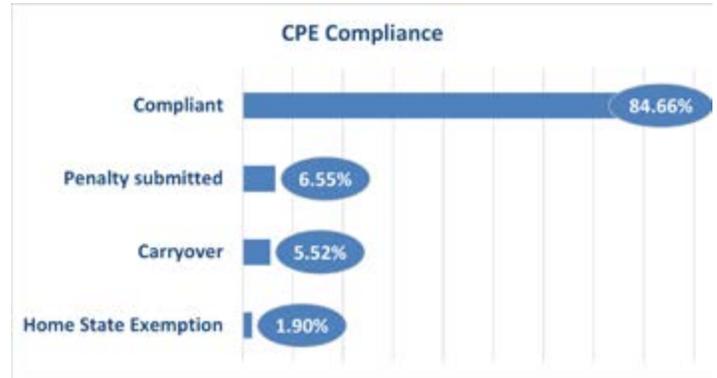


CPE AUDIT RESULTS

Those granted a CPA license have demonstrated knowledge and competency in the performance of accounting services. Those skills are maintained and enhanced through Continuing Professional Education. Having up-to-date information about tax laws, industry standards, and professional competencies increases your value to clients and employers.

A list of CPE credits is submitted with the CPA license renewal and verified through the Spring CPE audit, in which 10% of Active CPAs are required to provide evidence supporting that listing. This year, 580 CPAs were selected for audit. We had a 100% response rate and 98% of those selected were compliant with CPE requirements. Those who fell short of the requirements were given a due date to submit missing CPE and any penalty credits assessed.

The majority of Tennessee CPAs were compliant by earning at least 80 hours in the reporting period, meeting all benchmarks. Others gained compliance through:



- Submission of penalty hours for benchmarks missed
- Inclusion of carryover hours (having earned excess CPE in the prior reporting period)
- Claiming Home State Exemption (for out-of-state CPAs also licensed in the home state)

The Board thanks our Tennessee CPAs for their diligence in maintaining Continuing Education.



Client Data Security

How safe is your client data? Do you know what steps to take to prevent or respond to a data security breach? The recent article [“CPA cyber obligations and breach response”](#) by Roman H. Kepczyk, provides guidance to CPAs and their firms.



CPA Evolution: Key Tentative Dates Announced

The National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA) are now releasing tentative application information and testing schedules for late 2023 and tentative testing and score release schedules for 2024. View the [key tentative dates](#) online.

Disciplinary Actions

April 2022

No Action Taken

May 2022

Name Zeal Financial Services
 Location Brentwood, TN
 Violation Failure to comply with peer review requirements
 Action \$1,000 civil penalty and cease performance of attest work

June 2022

Name Linda Waters
 Location Ooltewah, TN
 Violation Failure to exercise due professional care, failure to comply with peer review requirements
 Action \$4,000 civil penalty

Name Brown Flatt Advisors, PLLC
 Location Goodlettsville, TN
 Violation Failure to comply with peer review requirements.
 Action \$500 civil penalty and proof of an accepted peer review

July 2022

Name Laine CPA PLLC
 Location Nashville, TN
 Violation Failure to exercise due professional care
 Action \$1,000 civil penalty

August 2022

Name KBMD and Associates, PLLC
 Location Nashville, TN
 Violation Failure to comply with Peer Review

Action requirements
 \$3,000 civil penalty and requirement to submit an accepted Peer Review by December 31, 2022

September 2022

Name Orin Wilson
 Location Searcy, AR
 Violation Providing attest services without a valid firm permit and failure to comply with peer review requirements
 Action \$2,000 civil penalty

Name David Guenther
 Location Goodlettsville, TN
 Violation Providing attest services and using CPA designation while on a revoked firm permit and suspended individual license
 Action \$10,000 civil penalty

Name Valerie Kemp Dreier
 Location Ashland City, TN
 Violation Failure to comply with the terms of a Consent Order
 Action Revocation of firm permit

Name Integrity CPA Services
 Location Joelton, TN
 Violation Failure to comply with the terms of a Consent Order
 Action Revocation of firm permit

Name G.R. Rush & Company, PLLC
 Location Chattanooga, TN
 Violation Providing attest services without a valid firm permit and failure to comply with peer review requirements
 Action \$3,000 civil penalty

Name Brown + Flatt Advisors, PLLC
 Location Goodlettsville, TN
 Violation Failure to comply with the terms of a Consent Order
 Action Revocation of firm permit

Name Wilson & Wilson, PC
 Location Nashville, TN
 Violation Failure to perform and report on engagements in conformity with applicable professional standards and failure to comply with peer review requirements
 Action Cease and Desist attest work and close firm permit in lieu of a \$1,000 civil penalty

Name Mary Holston CPA
 Location Friendsville, TN
 Violation Providing attest services without a Tennessee CPA license or firm permit and not being enrolled in peer review
 Action \$500 civil penalty

NEW CPA LICENSES ISSUED

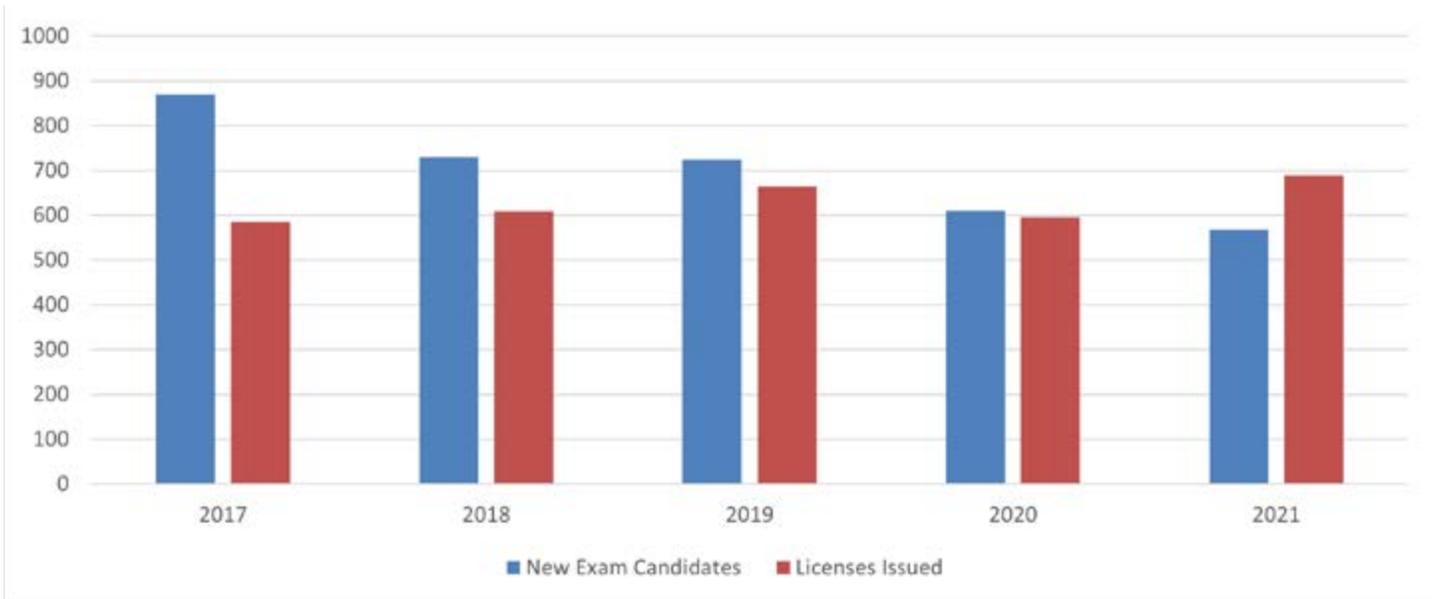
The Tennessee Board of Accountancy issued 351 new CPA licenses between May 1, 2022, and October 31, 2022.
124 of those licenses were based on reciprocity from another jurisdiction.

Mitch Adair	29000	Dorothy Coleman	28916	John Gibson	28957	Philip Kunz	28967
Brendan Ahern	28857	Samuel Comfort	28998	Isaac Gillen	28854	Natalie Kutat	28978
Madison Alexander	28718	Megan Condi	28986	Brandon Gilliam	29016	Jessica Kyt	28959
Kevin Alfultis	29027	Mark Conlee	28791	Diane Glenn	29089	John Laham	28708
Michelle Ammon	28947	Andrew Cooke	28900	Elizabeth Goldhammer	28888	Patrick Landry	29022
Brock Anderson	29036	Katelyn Cooley	28913	Amanda Granger	28987	Susan Lange	28793
Chance Anderson	29055	Carly Cory	28883	Samantha Graves	28777	Evan Lanz	28954
Kyle Anderson	29023	Abigail Cothran	28801	Lindsey Greenberg Serrate	29057	Anna Lapayeva	29021
Robert Anderson	28962	Tyler Craig	28796	Chad Grief	28772	Charles LeBoeuf	28825
Lily Arango	28765	Abigail Craine	28865	Trisha Grisham	28975	Douglas Lee	28645
Cathy Arnold	28928	Adam Crawford	28821	Joel Grosser	29097	Lauren Leith	28997
Beau Ayres	28819	Betty Crawford	28942	Christine Guarino	28823	Kaolin Levatino	28815
Vipin Bahuguna	28809	Ma Lolita Cremat	29030	Richard Guiry	28851	Henri Leveque	29044
Olivia Ball	29099	Treavor Crisp	28903	Ridhi Gupta	28771	Eric Liddy	29094
Jeffrey Bandy	28767	Jeffrey Crockett	28817	Steven Hansen	29008	Jack Liszewski	29014
Craig Barattin	28761	Spencer Cummings	28926	Craig Harrel	28768	Benjamin Lomo	28966
Katherine Barkley	28533	Lauren Cunningham	28988	Andrew Harton	28934	Noah Mackey	29058
Tyler Barnes	28789	Charles Dabney	28757	Victoria Heavey	28901	Tanjim Mahmud	28816
Michael Barrett	28925	Austin Daher	28858	Jennifer Heinemeier	28917	Davis Malone	29052
Rebecca Barrow	28874	Brandon Darnell	29042	Michelle Herrman	28839	Stephen Maloney	29067
James Beach	29095	Anthony Daugherty	28893	Walker Higgins	28795	Susanne Marsh	28829
Kellen Beard	28935	William D'Ausilio	29045	Kelsey Hill	28763	David Martin	29064
Matthew Berthelot	28996	Cameron Davis	29025	Andrew Holliday	28936	Rebekah Martin	28784
Matthew Birk	28971	Adam Dearing	28989	Mary Holston	28961	Rainey Massey	29083
Patrick Birmingham	29093	Madison Dearing	28868	Allison Holt	28933	Thomas Mathews	28862
Conner Bishop	29086	Anna Debski	29084	Carrie Holt	28918	Catherine McCleery	29080
Amy Blair	28746	Carlos De los Reyes II	28773	William Hounshell	29066	Daniel McCool	29048
Celeste Bolen	29074	Erika Dibrell	28776	Candace Howard	28844	Michael McCracken	28864
Erin Bolton	28932	Nicholas Dixon	28902	Brittany Howell	29001	Kristen McCubbins	28964
Alexander Boone	28742	Nancy Dodd	28896	Ryan Hudkins	28991	Patrick McFall	28949
Peyton Bowyer	28953	Spencer Douglas	28985	Jessica Hughes	29098	Hayden McHan	29004
Michael Bradshaw	28970	Jonathan Duffey	29007	Lauren Huston	28799	Jonathan McKee	28814
Eric Braun	28878	Joshua Dunford	29018	John Ingram	28924	Rachel McLaughlin	28870
Jesslyn Brewer	28852	Mitchell Dunn	29037	Raymond Inman	28818	Natalie McMullen	28875
Taylor Brinker	28845	Davis Dyer	28783	William Jelks	28813	Christina Meek	29003
William Brinkmann	28860	Krystopher Dyer	28778	Rebecca Jennings	29054	Dennis Metzler	28943
Evan Brothers	28877	Stephen East	28968	Jacob Johnson	28915	Caroline Miller	28994
Dallas Broughton	28822	James Edwards	28800	Evan Jones	29019	Hannah Miller	28830
Laurin Browne	28890	Katie Edwards	28982	Brian Joyner	29100	Jacob Miller	28973
Petar Bukarica	28981	Haley Elliott	28920	Benjamin Kahan	28770	Kayce Mines	29047
Chad Bullard	28764	George Escobar	28734	Brianna Kasper	28914	Grace Mitchell	28802
Taylor Burchell	29006	Rosalyn Falkner	28794	Joseph Katool	28836	Jon Moore	28840
Miles Butler	29072	Sutton Farar	28886	Spencer Kayes	29038	Rebecca Moore	28785
Kaitlyn Caldwell	29060	Amelia Farris	28984	Erin Keifer	29061	Elisa Moreno	28838
Amy Camilleri	28755	Abigail Fischer	29073	Carol Keil	29081	Alex Morlang	29029
Patrick Camuso	28907	Brandon Ford	28974	Jordan Keiter	28884	Jane Anne Morris	28798
Luke Cappelto	28887	Zachary Ford	28848	John Kelly	28873	Nicholas Morris	28759
Miriam Caravez Chavez	28898	Amanda Foster	28859	Aamir Khowaja	28980	Ann-Blair Moss	28930
Nicholas Carpenter	29012	Mary Foster	29051	Sarah King	28766	Ann Mrozinski	28892
Austin Chatman	28910	Gregory Freeman	28879	Tyler Klarner	28869	Joel Mulkey	28995
Deanie Chaudoin	29049	Courtney Frensley	29092	Braden Kleinschmidt	28999	Sean Mullaney	28908
Courtney Chrobak	28855	Sally Fridstrom	28743	Mitchell Kludt	28871	Kaylan Myers	29050
Frank Cicarelli	28837	Ashley Furman	28769	Brittany Knox	28993	Mallory Neal	28780
Christopher Clark	29065	Nicholas Gammill	28881	Margaret Koella	28781	Cameron Neiger	29031
Megan Clarke	28904	Charles Garrett	29087	Tyler Krause	28948	Michael Newton	29070
Kaelyn Coggins	29028	Campbell Geary	28906	Colin Kreditor	28976	Gina Nguyen	28842
Thomas Coggins	29071	Alexis Gee	28972	Whitney Kubeja	29053	Abbie Niemeier	28912

NEW CPA LICENSES ISSUED (CONTINUED)

John Novarese	29005	Benjamin Redman	28861	David Smith	28847	John Vaught	28391
Amanda Obara	28812	Travis Reed	28758	Kaleb Smith	28955	James Walden	28951
Morgan Ocker	29020	Blake Rehl	28779	Ashton Sneed	28938	Jordan Wall	29015
Carrie O'Connell	28786	Daniel Reumund	29091	Nicholas Sneller	29041	Marie Wall	28977
Olivia O'Hara	28956	Abbey Rhodes	29002	Elizabeth Snyder	28730	Hunter Wallace	28833
Erik Oliverson	28835	Naomi Riley	28675	Howard Sobieszczyk	29069	Brandon Waltz	29088
Nicole Ordway	28952	Grant Roberts	28850	Christopher Spencer	28931	Lori Warden	29010
Vanessa Overton	29032	Jacob Rogers	29011	John Spencer	29046	Frank Weise	28775
Deborah Owens	28905	Debra Roth	28876	Samantha Sprayberry	28863	Sawyer West	28965
Simon Parker	29090	Enakshi Roy	28811	Nina Squitieri	28891	Brooke Westhoven	28790
Taylor Parks	28760	Caroline Royal	28841	Alexander Stackle	28754	Taylor White	29062
Deepali Patel	28882	Andrew Russell	29096	Grant Stamper	29077	Mary Whitlatch	29017
Hetvi Patel	28797	Anna Russell	28832	Kaitlin Stanfield	29043	Jada Wilburn	28921
Parul Pathak	29024	James Russell	28939	Aaron Steiger	28804	Jonathan Wilke	28834
Trey Pefanis	28866	Tanya Salas	28828	Michael Steward	28831	Caroline Williams	28849
Matthew Perry	28990	Michelle Salyer	28963	Rolaine Stoddard	28894	Stephanie Williams	28872
Caroline Peterson	29026	Lauren Sanders	28406	Nathaniel Stokely	29078	Thomas Williams	29039
Joshua Pierson	28944	Samantha Sanders	28806	Shannon Summersgill	28827	Mary Anne Wingert	28960
John Pillatsch	28958	Jacob Savitz	28808	Kani Sunil	28787	Tyler Wingo	29033
Carley Pitts	28897	Reagan Scott	29076	Michael Tang	28889	Erin Yacko	28810
Zachary Plattner	28805	Jessica Seard	28867	Elizabeth Tavoletti	28983	Bin Yang	29082
Stephanie Poget	29103	Charles Seay	29075	Yasmin Thomas	29009	Joshua Yelen	28826
Jackson Poole	28856	Landon Sellers	29101	Samuel Thompson	28803	Johanna Young	28946
Karen Post	28929	Hirsch Serman	29059	Benjamin Tinsley	28843	Tsun Wang Yu	28969
Christopher Powell	28992	Austin Sharp	28919	Blake Todd	28697	Rudolph Zahorchak	28945
Meredith Priest	28950	Kenneth Sheesley	29056	Johnny Toler	29013	Hongshuo Zhang	29034
Jon Quarles	28899	Molly Sherrard	28940	Cynthia Tretter	28909	Jun Zhang	28774
Courtney Radle	28979	Luke Simon	29079	Chelsea Tucker	28853	Xiaoyu Zheng	28895
Riley Raff	28807	Jonathan Skeith	28782	Brandy Turbeville	28788	Jing Zhou	29063
Zachary Ragsdale	28922	Ashley Slagle	28941	Nelson Valentine	28885	Elizabeth Zonghetti	29068
Charles Ratz	28762	Christopher Slaughter	28937	Shelby Vaughn	28820		

EXAM CANDIDATES VS. LICENSES ISSUED



FOREIGN CREDENTIALS

A Tennessee license may be based on CPA Exam results or on existing credentials issued by another jurisdiction with requirements considered to be substantially equivalent to Tennessee's. NASBA recognizes certain foreign accounting credential issuing bodies, through which qualified professional accountants from another country can practice in the United States without having to completely re-credential. Such candidates work through NASBA to apply for and pass the International Qualification Examination (IQEX) exam in lieu of the Uniform CPA Exam.

Tennessee licensees holding a foreign credential have additional reporting requirements at renewal. If you have a current or previous license issued by one of the foreign accounting credential issuing bodies listed below, you will be asked to provide one of the following documents when renewing.

1. CPAs with a foreign credential **in effect at the time of the renewal application** must provide documentation from the foreign accounting credential issuing body that the applicant's foreign credential has not been suspended or revoked and the applicant is not the subject of a current investigation, or
2. CPAs who **previously held a foreign credential** must present proof from the foreign credentialing

body that the applicant for renewal was not the subject of any disciplinary proceedings or investigations at the time that the foreign credential lapsed.

Professional bodies with established mutual recognition agreement are:

- South African Institute of Chartered Accountants
- CPA Australia
- Chartered Accountants Australia and New Zealand (CAANZ)
- CPA Canada (CPAC)
- Hong Kong Institute of Certified Public Accountants (HKICPA)
- Chartered Accountants Ireland (CAI)
- Institute of Certified Public Accountants in Ireland (CPA Ireland)
- Instituto Mexicano de Contadores Publicos (IMCP)
- Institute of Chartered Accountants of Scotland (ICAS)

For more information on international reciprocity, please refer to *Tenn. State Board of Accountancy Rule 0020-01-.14*.





HAVE YOU MET THE STATE SPECIFIC ETHICS (SSE) REQUIREMENT FOR RENEWAL? ARE YOU SURE?

Licensees are required to complete a Board-approved two (2) hour state-specific ethics course each renewal period. The Tennessee State Board of Accountancy has approved only one SSE course. Only this course fulfills your ethics requirement for renewal.

Registered or Exempt CPE providers may apply to be SSE sponsors ([click here to view the list](#)).

INFORM THE BOARD

The Board of Accountancy communicates with licensees through mail and email. Don't miss important news and reminders due to out-of-date contact information.

Per Board rules, CPAs are required to notify the Board 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 is reported through your core.tn.gov account. Address changes reported after 30 days have a fee of \$25.00.

Change the name in your license file online through your account at core.tn.gov by submitting documentation of your name change (either a certified copy or a photocopy which has been notarized indicating a true and exact copy of an original document).

BOARD MEETINGS

The Board of Accountancy meets four times each year. In-person meetings are held in Davy Crockett Tower 500 James Robertson Parkway, Nashville, TN with an option to join remotely. Committee meetings typically take place on the day before each Board meeting. Meeting dates, agenda, and minutes are available on the [Board's website](#).

The Board has scheduled meetings on the following dates:

January 31, 2023

May 2, 2023

July 25, 2023

October 20, 2023



Contact Information

Mailing Address:

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

Telephone:

Phone: 615-741-2550
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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