



STATE OF TENNESSEE  
DEPARTMENT OF COMMERCE AND  
INSURANCE TENNESSEE STATE BOARD OF  
ACCOUNTANCY

500 James Robertson Parkway  
Davy Crockett Tower  
Nashville, TN 37243-1141  
615-741-2550  
Program Website:

<https://www.tn.gov/commerce/section/accountancy>

A meeting of the Tennessee State Board of Accountancy was held on Tuesday July 25 2023, at Davy Crockett Tower, 500 James Robertson Parkway in the Bicentennial Capitol Mall Conference Room

**MEMBERS PRESENT**

Andy Bonner, Chair  
Larry Elmore, Vice-Chair  
Greg Gilbert, Secretary  
Janet Booker-Davis  
Dr. Pamela Church  
Brad Floyd  
John Griesbeck  
Kevin Monroe  
Robert Vance

**LEGAL COUNSEL**

Neil Stauffer, Associate General Counsel  
Taylor Hilton, Associate General Counsel  
Chris Russell, Legal Assistant (present remotely)

**STAFF**

Wendy Garvin, Executive Director  
Karen Condon, Board Staff  
Duke Speed, Board Investigator

**MEMBERS PRESENT VIA TELEPHONE**

David Crenshaw (but recused himself from voting)

**OTHERS ATTENDING**

Kara Fitzgerald, President/CEO, TSCPA

**MEMBERS ABSENT**

Gay Moon

## CALL TO ORDER

### Public Disclaimer and Roll-call

Chairman Bonner called the meeting to order and announced that the meeting date, time, and location has been posted on the Board's website on July 14, 2023. Members made their presence known via roll call and a quorum was established.

### Announcements and Introductions

- The Board welcomed new Public Member Brad Floyd.
- John Griesbeck has been re-appointed to a three-year term.
- Dr. Church will serve as Interim Dean of the School of Business at Christian Brothers University.

- Members of the public are invited to speak during the meeting.

## REVIEW AND ADOPT AGENDA

**Motion** and second to approve the agenda as presented. Motion unanimously passed.

## APPROVAL OF MEETING MINUTES

May 2, 2023 - Regular Meeting

**Motion** and second to approve the agenda as amended to correct a typographical error. Motion unanimously passed.

## EXECUTIVE DIRECTOR'S REPORT

Director Garvin provided an overview of Board activities and news about the profession.

**Motion** and second to approve the meeting date Tuesday, October 22, 2024. Motion unanimously passed.

## SUNSHINE LAW PRESENTATION – Neil Stauffer, Associate General Counsel

Mr. Stauffer provided general guidance to the Board on matters relating to open records and public meetings for Regulatory Boards and Commissions, including overviews of the Open Records Act and the Public Meetings Act.

## REINSTATEMENT APPLICATION REVIEW – DAHLBERG

Mr. Dahlberg has applied to reinstate his revoked CPA license. The Board is asked to determine if the application is complete and suitable for review for approval at the next scheduled meeting. Director Garvin presented an overview of the circumstances leading to the revocation of Mr. Dahlberg's license. Discussion included:

- Whether the applicant should be required to provide documentation of CPE credits
- Whether the applicant should be required to pay past renewal fees in addition to the reinstatement fee.
- The revocation was the result of having failed to renew the Suspended license with proof of CPE credits earned.

**Motion** and second to accept the application for review at the October 2023 meeting and to direct the applicant to submit proof of all CPE credits referenced in the reinstatement petition for staff review prior to that meeting, further requiring the applicant to attend the October 2023 meeting. Motion unanimously passed.

## BOARD COMMITTEE REPORTS

Committees meet the day prior to each Board meeting to review matters before them in depth and to develop recommendations for the full Board.

### Law and Rules – Larry Elmore, Committee Chair

NASBA's Uniform Accountancy Act Committee voted in April 2023 to modify existing model rule language to extend the time allowed for completion of the CPA exam from 18 months to 30 months. In May 2023, the Board approved rule change language that would incorporate the change from 18 to 30 months in the Tennessee Accountancy rules. It was determined that details regarding the implementation of this rule change would be discussed later. The Law and Rules Committee discussed two options brought forth for implementation of the pending rule change, allowing 30 months for a candidate to complete the CPA Exam. One of the suggestions provided by NASBA was to allow up to a 12-month extension per Board discretion in the interim time before the effective date of the revised rule. The Board may either hear all requests for extensions or grant authority to the Executive Director to approve or deny requests at her discretion, based on the criteria presently used by the Board. The committee recommends granting this authority to the Executive Director.

**Motion** and second to accept the Committee's recommendation to grant authority to the Executive Director to approve requests for exam credit extensions of up to 12 months during the transition period before the effective date of the revised rule.

**Motion** and second to amend the motion to specify that extensions should be evaluated based on the criteria for extensions presently used by the Board.

A vote was taken to approve the motion, which passed unanimously, but it is unclear whether the vote was for the amendment or the original motion, as amended. No additional votes were taken.

The Committee was in favor of adopting Option 1 of the proposals presented by the Director upon the effective date of the new rule.

### Licensing – Dr. Pam Church, Committee Chair

#### Credit Extension Requests

##### *Cameron*

Candidate requests an extension until 1/1/2024 for her REG score that expired on 2/4/2023, due to various medical issues experienced since November of 2021.

**Motion** to accept the Committee's recommendation for approval of the request to extend the REG scores to 1/1/2024. Motion unanimously passed.

##### *Kurani*

Candidate requests AUD (expired 12/27/2021) and REG (expired 3/29/2022) scores be reinstated due to the loss of a family member and the ongoing depression that resulted. Requested supporting documentation was not provided.

**Motion** to accept the Committee's recommendation for denial of the request due to the lack of documentation and the long period of time requested, though the Committee may consider the request at a future meeting if documentation is provided. Motion unanimously passed.

#### *Montesi*

Candidate is requesting a 10-day extension for BEC until 6/30/2023 due to a last-minute test center closure on 6/20/2023 where she was scheduled to take REG. She rescheduled REG and passed on 6/26/2023. Documentation was provided showing the test center closure and her efforts to communicate with Prometric and NASBA.

**Motion** to accept the Committee's recommendation for approval of the request of a 10-day extension of BEC to 6/30/2023. Motion unanimously passed.

#### *Permenter*

Candidate requests a 12-month extension on AUD due to workplace challenges which have given him little to no time to study. Support includes documentation showing a 4-month part time leave of absence from work, beginning in May 2023, to focus on the exam.

It was noted that though the Board has in the past denied requests for extension based solely on a heavy workload, the Committee felt that the circumstances in this request merited special consideration.

**Motion** to accept the Committee's recommendation for approval of the request to extend AUD scores to 1/1/2024, given how close the candidate is to reaching his goal of becoming a CPA, the current work environment that may allow little time for junior firm employees to study, and the candidate's taking of a non-paid leave of absence in order to complete the exam. Motion unanimously passed with Mr. Gilbert and Mr. Vance recused.

#### *Stewart*

This candidate has since fully passed the exam and does not need an extension; the matter was therefore not considered by the Committee.

#### *Zafar*

Candidate requests a 5-month extension on AUD until 11/23/2023 due to three trips to Pakistan to support mother after father's passing in 2019.

**Motion** to accept the Committee's recommendation for approval of the request to grant an extension of AUD scores to 1/1/2024 due to extenuating circumstances beyond the candidate's control.

### **Exam Scores Extension Request – Mele**

Daniel Mele applied for licensure on 3/9/2023. After Mr. Mele corrected some application deficiencies, it was noted that his exam scores expired on 2/25/2023, per rule 0020-01-.06. The transfer of grades and additional documents from other Boards took longer than anticipated, contributing to the expiration of the exam scores. Mr. Mele requests an extension of his exam scores to allow him to obtain a Tennessee CPA License. The request included a record of the exam scores and verification that his

education meets the requirements for licensure. The candidate is an Enrolled Agent and has maintained CPE for that designation.

Motion to accept the Committee's recommendation to grant an extension of the exam scores to 7/25/2023, in light of the extenuating circumstances. Motion unanimously passed.

## Enforcement – Kevin Monroe, Committee Chair

### Legal Report

#### Consent Agenda

This agenda details cases in which Legal has not recommended formal discipline. Recommendations may include closure, a letter of warning, or a letter of instruction. The complaint numbers for Items 1 and 5 were amended to correct typographical errors.

- 1 #2023011041
- 2 #2023019281
- 3 #2023021831
- 4 #2023002761
- 5 #2023002921
- 6 #2023006851

**Motion** to accept the Committee's recommendation for approval of the items in the consent agenda as presented. Motion unanimously passed.

#### Proposed Discipline

This agenda details cases in which discipline has been recommended. The complaint numbers for Items 8, 9, and 10 were amended to correct typographical errors.

- 7 #2023024191
- 8 #2023006411
- 9 #2023003351
- 10 #2023002621
- 11 #2022048441
- 12 #2023010611
- 13 #2023011921
- 14 #2023024651

The committee reviewed each case in the Proposed Discipline section to determine if the additional requirement of the NASBA ethics course would be appropriate. It was determined that the ethics course would not apply to any of the cases.

**Motion** to accept the Committee's recommendation for approval of the items in the proposed discipline as presented. Motion unanimously passed.

## Re-presentations

This agenda details cases which were previously heard by the Board, and for which Legal has received new information.

15 #2023001491

**Motion** to accept the Committee's recommendation to approve the new recommendation for this case, allowing the respondent to close the license and appear before the Board if ever seeking reactivation.

## Legal Report Addendum - Representation

16 #20220034981

#20220034991

The complaint numbers for Item 16 were amended to correct typographical errors.

Board member Greg Gilbert participated in an informal conference with the Respondent involved in these two cases, which is permitted by Board practices and policies in an effort to reach an equitable conclusion.

The Respondent sought to clarify that there were no criminal penalties involved in this case and that the proposed penalty is four times greater than any penalty previously assessed by this Board.

Motion to reaffirm the \$43,000 civil penalty amount and to clarify that the penalty was computed based on a \$500.00 civil penalty for each of the 86 instances of forwarding of the 86 answer keys that were stipulated by the respondent. Motion unanimously passed with Mr. Gilbert recused.

## Executive – Chairman Bonner, Committee Chair

The Committee reviewed travel expenses and year-to-date financial results.

## NASBA UPDATES

### NASBA Committee Updates

Computer-Based Testing Committee and Transition Task Force—Pam Church

Regulatory Response Committee—Kevin Monroe

Ethics Committee—Greg Gilbert

### NASBA Board of Directors – Andy Bonner

Western Regional Meeting, Larry Elmore

## PUBLIC COMMENT PERIOD

No members of the public indicated a desire to make comments.

## OLD/NEW BUSINESS

### Service Recognition – Judy Wetherbee

The Board recognized Ms. Wetherbee for her significant contributions to the profession through her long service to the Board. She accepted a commemorative award with her thanks to Board members and staff.

### Other Matters

- The Board often reviews complaints resulting from improper reports issued to the Board for Licensing Contractors. Does a change in leadership at the Contractors Board offer an opportunity to clarify the requirement of having a firm permit/peer review when submitting reviews to that Board? Director Garvin will have a report on this issue at the next meeting.
- Director Garvin is reviewing the discipline matrix with Mr. Monroe and will prepare a report for the next meeting.

### Election of Officers

**Motion** and second to nominate Mr. Bonner to serve a second term as Chair. No additional nominations were put forward. Motion unanimously passed.

**Motion** and second to nominate Mr. Elmore to serve a second term as Vice- Chair. No additional nominations were put forward. Motion unanimously passed.

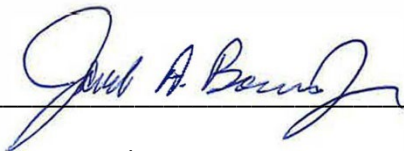
**Motion** and second to nominate Mr. Gilbert to serve a second term as Secretary. No additional nominations were put forward. Motion unanimously passed.

### Formation of Committees

Board members were asked to contact Director Garvin with their preferences for Committee service.

## ADJOURN

With no further business before the Board, the meeting was adjourned at 11:15 am.



Chair



Secretary