



Department of
Commerce &
Insurance

Tennessee State Board of Accountancy

Volume 13 | Number 2
Fall 2018

THE BALANCE SHEET

ATTEST ENGAGEMENTS AND THE LAW

Now that i have my CPA license in the state of Tennessee, I can complete an attest engagement ... right?

Not Necessarily. Your individual CPA license is the first step towards being able to complete an attest engagement in the state of Tennessee. However, there is a little more to it than that. Tennessee Code Annotated (T.C.A.), Section 62-1-108(a) states that "...a firm must hold a permit issued under this section in order to provide attest services or to use the title 'CPA' or 'CPA firm'..."

The good news is a firm permit is only \$50 per year. Remember, it requires an annual renewal. However, there is more ...

If you are planning on performing attest services, Tenn. Comp. R. & Regs ("Rule") 0020-06-.04 requires "each firm location required to hold a permit to practice **(YES – that's the firm permit under Section 62-1-108 we just discussed)** shall be covered by a peer review at least once every three years".

And, that doesn't mean you can perform the attest service and then worry about enrolling in a peer review afterwards. Under this rule, if you plan to offer attest services, you need to be enrolled in an approved peer review program at the time of performing the attest service...not



later. The enrollment process and subsequent scheduling of a review can be time consuming. It is not something you can take care of "after the fact."

So ... that only applies to audits, right? I can do all the reviews and compilations I want without having a firm permit or enrolling in peer review?

Not in Tennessee. A firm permit and peer review enrollment are required for ALL attest services in the state of Tennessee. The Board defines attest services in T.C.A. Section 62-1-103(1) as any of the following engagements:

- Any audit or other engagement to be performed in accordance with SAS,
- Any review to be performed in accordance with the SSARS,
- Any examination to be performed

- in accordance with the SSAEs, or
- The issuance of any report, **INCLUDING COMPILATION REPORTS**, prescribed by the SAS's, SSARS's or SSAE's on any services to which those statements of standards apply.

Did you know that the Board receives a significant number of complaints from other Tennessee Regulatory Boards (Contractor's Board, Motor Vehicles Commission, etc.)? This most commonly happens when unlicensed persons or licensed CPAs without a valid firm permit and peer review enrollment have issued compilations and reviews for their accounting and tax services clients.

Don't be a complaint statistic. If you are going to perform compilations, reviews, audits, or any examination covered under the Statements on Standards for Attestation Engagements make sure you are in compliance with Tennessee law. Obtain a firm permit and enroll in peer review prior to such engagement. If you don't know where to start, visit the Board of Accountancy website for more information or call the Board at 1-888-453-6150. We are here to help you stay in compliance with the laws and rules of the Board.

ELIJAH WATTS SELLS AWARD

On June 6, 2018 the AICPA announced the winners of the 2017 Elijah Watts Sells Award. The award is given to CPA candidates who have achieved the following: 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 who have completed testing in 2017. A total of 95,858 individuals sat for the Exam in 2017, with 58 candidates meeting the criteria to receive the Elijah Watt Sells Award.

The Board congratulates Tennessee candidate Elizabeth Smith for her achievement in receiving this award. Ms. Smith is a graduate of Athens State University with a BS in Accounting and MS in Taxation from Florida Atlantic University. She is employed with Mary Warner Beard, CPA in Tullahoma, Tennessee.

BOARD REAPPOINTMENTS

Four members of the Tennessee State Board of Accountancy have been reappointed by Governor Haslam to serve three-year terms beginning July 1, 2018.



Janet Booker – Davis is founder and President of Booker Business Services, Inc.



Larry Elmore is an officer in the Audit, Accounting and Advisory Services Department of Pugh CPAs.



Stephen Eldridge is a partner with Alexander Thompson and Arnold CPAs in Jackson.



John G. (Gabe) Roberts, Deputy Director & Chief Operating Officer for TennCare, is the Board's Attorney member.

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

Karen Condon, Administrative
Manager

Scott Force, Licensing Coordinator

Leann Blair, Education Coordinator

Laura Pecunes, Administrative
Assistant



HOW TO AVOID COMPLAINTS

Do you scan the enforcement actions in the newsletter to make sure you don't see your name or the name of someone you know? You are not alone! However, you can put your mind at ease knowing that disciplinary action can easily be prevented for many of the common situations that get CPAs in trouble with both their clients and with the Tennessee State Board of Accountancy (TNSBA). If you follow these suggestions below, you should be able to substantially reduce your chances of having to spend time and resources responding to complaints.

Communication is Crucial

A majority of client complaints the Board handles against CPAs could have been prevented through clear and constant communications with clients. Oftentimes, a phone call could have prevented an issue. Communicate with your clients frequently and notify them of the status of their file and give them an opportunity to ask what you are doing and why you are doing it. If the work becomes more time consuming or complicated than expected, inform the client early on. It is better to relay bad news quickly and directly, instead of your client receiving an unpleasant surprise at an inopportune time. Set realistic expectations for your client. Follow up with phone calls or emails detailing your understanding of the conversation. Provide the client documentation you can refer to later. "But I'm too busy to do this," you might say. However, responding to a complaint is likely to be more time consuming and more aggravating than making the extra effort up front to avoid a complaint.



Be Proactive

Don't procrastinate in your engagements and client communications. Procrastination can put your clients in hot water if you miss important deadlines. If you are overwhelmed and are falling behind in your work, ask for help from support staff or other CPAs. Don't take on more clients than you can handle. Be proactive about returning client phone calls and emails in a timely manner. Respond to any communications from the TNSBA immediately. Ignoring TNSBA communications will not make the issue disappear. In fact, if you work with the Board, the matter can often be resolved without having to go through the complaint process.

Choose Your Clients Wisely

Sometimes CPAs try to take on every new client that crosses their path. They see potential for more business. However, be aware of "problem clients." The repercussions of working with difficult people may far outweigh the benefits. Determine early on if your potential client will be a high risk client.

If you decide to stop working

with a client, be courteous and professional. Be sure to give your clients enough time to find a new CPA to work with so they can meet their own important deadlines. Always send a client you wish to no longer work with a disengagement letter that documents the work you've completed and stipulates any outstanding work, as well as any deadlines or filings. Promptly return all client records when requested, whether there is an outstanding bill or not.

Continuing Professional Education

Completing your continuing professional education (CPE) requirements is critical in order to keep your license in good standing. It is a good practice to record your CPE hours as you take them. This will help you have a clear understanding of the credits that are due. Don't wait until the last minute to take your required CPE hours!

Licensing Fees

You will need to pay both your individual and firm license fees on time in order to keep each in good standing. Be aware that your firm and individual license fees may be due in different years because of the nature of the renewal processes occurring for odd and even license numbers in their respective odd and even numbered calendar years.

Compilations, Audits, and Reviews

The TNSBA often handles cases where CPAs have taken on engagements they were not prepared to handle. Prior to taking

Continued on page 5.

Disciplinary Actions

April 2018

Respondent: Andrew Michael Deane
 CPA License: 23172
 Violation: Failure to respond to the 2015-2016 audit
 Action: \$1,000 Civil Penalty plus 120 hours of CPE

May 2018

Respondent: Jonathan F. Scala
 CPA License: 21978
 Violation: Failure to comply with a CPE audit
 Action: Voluntary Revocation

Respondent: Burkhalter & Ryan, P.C.
 Firm Permit: 1005
 Violation: Failure to enroll in peer review
 Action: \$3,000 civil penalty

June 2018

Respondent: Chirag Amitkumar Shah
 CPA License: 24317

Violation: Offering attest services without firm licensure or enrollment in peer review program
 Action: \$1,500 civil penalty

Respondent: Jonathan F Wilkey
 CPA License: 8878
 Violation: Failure to comply with CPE audit
 Action: \$1,000 civil penalty plus 18 hours of CPE

Respondent: Joseph A. Martello
 CPA License: 5766
 Violation: Failure to comply with CPE audit
 Action: \$1,000 civil penalty plus 102.5 hours of CPE

Respondent: Michael Keith Butler
 CPA License: 22536
 Violation: Failure to comply with CPE audit

Action: \$1,000 civil penalty plus 39.5 hours of CPE

Respondent: Debra B. Branson
 CPA License: 9468
 Violation: Failure to comply with CPE audit
 Action: \$1,000 civil penalty plus 52 hours of CPE

No actions were taken in July or August, 2018

September 2018

Respondent: William Andrew Childress
 CPA License: 22758
 Violation: Offering attest services without firm relation or peer review enrollment
 Action: \$1,000 civil penalty plus recalled previous attest services provided

TENNESSEE ATTENDS NASBA ANNUAL MEETING



The National Association of State Boards of Accountancy (NASBA) held its 111th Annual Meeting in Scottsdale, AZ. In this inspiring setting, Boards of Accountancy are able to exchange new ideas and consider how to help protect the public by creating an environment of collaboration among regulators, professionals, academics and other interested parties. Pictured from left to right are Wendy Garvin, Casey Stuart, Janet Booker-Davis and Andy Bonner, Jr.

HOW TO AVOID COMPLAINTS (Continued from Page 3)

on an engagement for work that you do not routinely handle, take time to determine if this is the type of work you are familiar with or within your area of expertise. It is better to acknowledge that this might be an area you are not comfortable in performing prior to executing the engagement. Audits, compilations, and reviews often involve complicated technical issues, large sums of money, and possible liability on your part. A failed audit could result in substantial fines and penalties from the TNSBA and other regulatory bodies.

You should always keep your firm's peer review current (once every three years). If your firm fails a peer review, that can be a red flag to

the Board. Auditing standards issued by accounting and government regulatory bodies are in constant flux. You will need to be familiar with current standards to properly conduct engagements.

Keep your firm license current. The TNSBA frequently handles cases where CPAs performed compilations, audits, or reviews without a current firm license. Board Rules require CPAs to have a current firm license while performing attest engagements. Any audits, compilations, or reviews your firm provides without a current firm license will be considered a violation of professional standards, which may lead to disciplinary action, and the reissuance of the attest work.

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RISK ASSESSMENT RESOURCES

Rule 0020-03-.07 (1)(b) of the Rules of the Tennessee State Board of Accountancy requires licensees to exercise due professional care in the performance of audit engagements. Recent statistics from the AICPA Peer Review Program show that more than one in ten firms failed to comply with AU-C Section 315, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* or AU-C Section 330, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained*.

The risk assessment is the heart of the audit. The due care exercised



in this important task will define the success or failure of your audit engagements. The AICPA provides several good resources to assist you in performing good risk assessments. We encourage you to review these resources and incorporate them in your audit engagements to maintain and improve the quality of audits you are providing to your clients.

Reciprocity Reminder

A Tennessee CPA license gained through reciprocity does not replace a license held in another state. You must still maintain that license or close it in accordance with that respective state Board's guidelines. Abandoning, or failing to renew a license held in another jurisdiction may be grounds for disciplinary action by the Tennessee Board. Likewise, you must maintain or close your Tennessee license after having reciprocated to another jurisdiction.

Board Meetings

The Tennessee State Board of Accountancy meets four times per year, with Committee meetings held the day before each Board meeting. Meetings take place in the Davy Crockett Tower located at: 500 James Robertson Parkway in Nashville, TN in conference room 1A, all convening at 8:30 am. A list of past and future meetings can be found [online](#). You may view the agenda and previous minutes of the meetings online as well as watch a live broadcast of the current meeting. Archived videos of past meetings are another [online resource](#).

Meetings are currently scheduled for these dates:

**Tuesday, January 29, 2019
Tuesday, May 7, 2019
Tuesday, July 30, 2019
Thursday, October 24, 2019**

LICENSE RENEWALS—CPA and PA

A license to practice public accountancy in the State of Tennessee is issued for a two-year period. In order to facilitate the processing of renewals, half of the licenses are renewed each year on December 31st.

Licensees with odd-numbered license numbers expire in odd-numbered calendar years, while licensees with even-numbered licenses expire in even-numbered calendar years. Seems fairly simple to remember, doesn't it? Those CPAs holding licenses with numbers ending in 0, 2, 4, 6 or 8 will renew this year, 2018.

Each year, the Board sends a letter as a reminder to licensees to renew their license. Renewal is easy – just follow the instructions to complete your [renewal online](#). Utilization of the online process results in faster processing time, and allows one to print a copy of the new license. The fee for renewal is \$110.00. Inactive licensees aged 65 or older are not required to pay a fee during renewal; however, they still must complete the renewal questions as required by statute.

Active CPAs must meet a Continuing Professional Education (CPE) requirement for renewal. CPAs with Inactive or Retired license status have no CPE requirement at renewal.

Minimum Requirements	Penalty if not met
80 hours in the two-year period	8
20 hours in 2017	8
20 hours in 2018	8
2 hours of Board approved State-Specific Ethics	8
40 credits in technical subjects	8
20 A&A hours (if you perform attest)	8
20 hours in area of Expert Witness Testimony (if applicable)	8

CPA licenses expiring 12/31/2018	
License issued in:	CPE requirement
2018	none
2017	40 hours (to include 20 technical) **no State ethics required
2016 or earlier	80 hours (must include 40 technical subjects, 2 hours of state ethics, at least 20 hours in each reporting year)

TIPS TO REMEMBER FOR LICENSE RENEWAL

THINGS TO DO

Renew the license before the expiration date.

A late fee of \$100.00 is added to license renewals not completed by January 30, and non-renewed licenses will fully expire on July 1, 2019.



Complete the renewal even if you have not met the CPE requirement.

Penalty CPE hours are assessed when certain benchmarks have not been met. It is your responsibility to earn these penalty credits, in addition to earning any CPE hours you are missing.



Read carefully, and answer truthfully.

You'll be asked to answer a series of questions during renewal. Please read each question carefully and thoroughly before answering—your answers will become part of your license file. If you should submit an answer that is "incorrect," then you will receive a phone call or an email from the Board office requesting an explanation.



THINGS NOT TO DO

Don't return the notification letter to the Board office with payment.

The notification letter is not a renewal form and your renewal will not be processed unless you complete the online renewal. If you have any trouble with the website, Board staff and the customer service team are standing by to help.



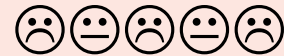
Don't make assumptions about your license status.

During the last renewal cycle, several Active CPAs who did not meet the CPE requirement wrongly concluded that this failure would trigger an automatic change to Inactive status. If you are no longer practicing and would like to change the status of your license, submit that request online before renewal.



Don't ignore your renewal obligation.

A licensed Tennessee CPA who has reciprocated to another state must continue to maintain his/her Tennessee license or close it in good standing. This year, 173 CPA licenses expired due to non-renewal...don't let it happen to you!



LICENSE RENEWALS—Firms

All firm permits expire on December 31st, so be sure to get your firm permit renewal in as well. The renewal fee is \$50.00 and a late fee of \$100.00 will be assessed on January 31st for all renewals that have not been received by that date.

Board staff must gather required information about the firm's ownership, employees, and attest work during each renewal. During the online renewal application, firms must submit information about ownership and services offered.



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

New Licenses Issued

The Tennessee Board of Accountancy issued 185 new CPA licenses between May 1 and September 30, 2018. Congratulations to our new licensees!

Rachelle Agatha
Fahad Algahtani
Robert Anderson
Will Anding
Renato Antun
Bradley Applewhite
Elizabeth Atchison
Gregory Austin
Tammy Bahmanziari
Grace Bain
Stephanie Ballard
William Ballard
Zachary Barnhill
Kimberly Bates
Jessica Bear
Matthew Becker
Alida Bell
Terrell Bell
Gregory Bentley
Gregory Black
Naomi Bobo
Tara Bolton
Jaime Boone
Blake Box
William Boyd
Philip Brassell
Elizabeth Brewer
Stacey Brooks
Stephen Broyles
Abby Bumbalough
Kyle Bumpous
Emily Carter
Matthew Catignani
Sarah Cavalier
Anne Caver
Tiffany Charles
Jonathan Chen
Brandi Chitwood
Stephenie Chun
Preston Cobb
Cathy Coil
Marlen Collins
Meaghan Coltharp
Amanda Conner

Eric Coselman
Laura Cossey
Tyler Cothron
Sarah Cowger
Matthew Cross
Marissa Cruz
Rebekah Damron
Kyle Davis
Monica Davis Otieno
David Dennard
Jamie Dewispelare
Peter Dipietro
Olivia Donesky
Sarah Dorsey
George Douglas
Sarah Duff
Chandni Dularam
Jason Dyer
Benjamin Eaton
Matthew Eberly
Kaitlin Eckl
Jason Elliott
Rory Elliott
Emily Ellsworth
Amany Elraheb
Zachary Ely
Kris Emery
Taylor Estes
Courtney Ferrara
Millie Fisher
Benjamin Fly
Anders Folger
Sarah Ford
Jonathan Forsthoff
Lynn Friedrichs
Michael Furstenburg
Exonam Gakpetor
John Gallagher
Amy Gatto
Jeffrey Geldert
Tony Gladwell
Pamela Goss
Verenda Graham
Michael Grant

Virginia Grayson
Krystle Green
James Griner
Colleen Haadsma
Sarah Hadzor
Erin Haley
Jessica Hannah
Guy Harper
Tommy Harville
James Hawkins
Samuel Hays
Bailey Hays
Kedron Hilario
Brittney Hill
John Hill
Wafa Hindiyeh
Jason Hinkle
Katherine Hinson
Elizabeth Hipps
Tyler Hoffman
Kaitlyn Horner
Stephanie Horn-Warnock
Andrew Howard-Smith
Mark Huffines
Branden Hunt
Diana Isaacs
Christopher Isaacs
Danyell Jackson
Brandon Jacobs
John Anthony Jacosalem
Priya Jain
Taylor Jarratt
Mustafa Jawadwala
Karen Johnson
Matthew Jones
Chandler Julian
Hillary Keel
Mary Keithline
Gurudya Khalsa
John Kier
Alex Kiser
Mallory Klotzback
Brian Knack
Michael Koupal

Robert Koury
Maria Krechetova
David Kulisek
Daniel Larson
Lauren Lasseter
Chad Leake
Lauren Lee-Thompson
Stephen Leonard
Emily Lesslie
Carla Linscomb
Yibei Liu
Sandra Loftin
Peter Lovekamp
Carrie Lund
Jullian Macaraeg
Joseph Macourek
Jacqueline Marsh
Kirstie Martin
Amanda Mathes
Brett McClure
Matthew Mcconnell
Kelsey McCormack
Matt Mccoy
Stephanie Mcguire
Kelly Mckinney
Michael Mercer
Diane Michot
Thomas Milewski
James Miller
Leah Miller
Jeffrey Moore
Tyler Moore
Ashley Moore
Andrew Morin
Tudeth Morrow
Elizabeth Morton
Robert Morvant
Lauren Moses
Andrew Moss
Charles Moss
Andrea Mossman
Jamie Murphy
Rachel Murray

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New CPA Licenses (Continued)

Yoshiyuki Nagareda
Luke Nakamoto
Thomas Netolicky
Hayley Newby
Erin Nisi
Elizabeth Nix
Matthew Nobles
Reid Northcutt
Peyton Obannon
Megan O'Connor
Carson Odom
Matthew Orians
Chadwick O'Shields
Amy Pace
Cody Parker
Kelly Parker
David Passante
Britney Passante
Angelia Patty
Ross Peay
Jason Pedigo
Kaitlyn Pelletier
Karen Percent
Alexandra Perry
Thomas Pfiffner

Megan Phillips
Hunter Pons
Matthew Poole
Kimberly Pouilly
Mary Powell
Cassandra Price
Lincoln Priest
Elana Pugh
Kylie Reed
Jamie Reed
Philip Rickard
Kristy Rizvi
Mary Roberts
Billy Robinson
Kaytlin Robirds
Mary Rolfsen
Zachary Saei
Emily Saunders
Jared Schroeder
Andrew Sentell
Owais Shamsi
Cory Shanks
John Sharkey
Virginia Short
William Siedelmann

Harpreet Singh
Corey Smith
Anna Smith
Michael Smith
Chelsea Smith
Riley Sneed
Caitlin Spinks
Ann Stringer
William Stuart
Laurie Taylor
Zachary Terhune
Lucas Tidwell
Christine Tonnies
Samuel Touchstone
Charles Turner
Elliot Unger
Jonathan Van Dyk
Desiree Vasquez Fernandez
Chianta Vaughn
Michelle Vivien
Anna Wammack
Lori Wang
Andrew Warner
Kevin Warren
Melanie Wascom

Evan Watson
David Watts
Alexandra Weaver
William Webb
Brittany Weeden
Martisha Welch
Andrew Wellham
Lisa Wells
Mickey Wells
Kyle West
Kristopher Whitaker
Mary Beth White
Aaron White
Conner Whitney
Julie Wilson
Barbara Wing
Kelsey Wood
Lucas Woodward
Michelle Woodworth
Ashley Yeaman
William Yearwood
Matthew Young
Salena Young
Hong Zhu
Sibe Zhu

IRS Resource: Tax Security 101

The Security Summit, a coalition of the Internal Revenue Service (IRS), state tax agencies, and private-sector tax industry officials, has developed an awareness campaign to provide valuable information to tax professionals. "[Protect Your Clients; Protect Yourself: Tax Security 101](#)" offers important information about client data theft, data security plan requirements, and more.



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



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CHANGES TO THE RULES

Tennessee Code Annotated Section 62-1-105(e) empowers the Board of Accountancy to promulgate rules governing its administration and the conduct of its licensees. Our profession and the environment in which we operate are always changing, and therefore our laws and rules need to be updated periodically. The Law and Rules Committee of the Board of Accountancy meets prior to every Board meeting to discuss necessary amendments that may need to be made in statute or in rule in order to more efficiently regulate the profession and to better protect the public interest.

Upon approval by the Board, the rule amendments are sent to the Attorney General's office for review. The Attorney General will ensure that the proposed rules do not conflict with existing statutes and ensure that the Board has the authority to promulgate such rule. The rule amendments are then sent to the Office of the Secretary of State for a 90-day period after which time, the rule amendments become effective.

The following Rule related to firm names became effective on October 3, 2018.

Rule 0020-03-.15 Firms is amended by deleting the rule in its entirety and substituting instead the following, so that as amended, the rule shall read:

- (1) A CPA or PA firm name must be registered with and approved by the Board.
- (2) The Board shall not approve a CPA or PA firm name that is misleading.
- (3) Reasons that a firm name may be considered misleading include, but are not limited to:
 - (a) Containing any representation that would likely cause a reasonable person to misunderstand or be confused about the form of the legal entity of the firm in regards to ownership or organization, which includes but is not limited to:
 - i. Implying the existence of a corporation when the firm is not a corporation, such as through the use of the words "corporation," "incorporated," "Ltd," "professional corporation," or an abbreviation thereof as part of the firm name if the firm is not incorporated or is not a professional corporation;
 - ii. Implying the existence of a partnership when there is not a partnership, such as by use of the terms "partnership" or "limited liability partnership" or the abbreviation "LLP" if the firm is not such an entity;
 - iii. Including the name of an individual who is not a CPA if the title "CPAs" is included in the firm name;
 - iv. Including information about or indicating an association with persons who are not members of the firm, except as permitted pursuant to T.C.A. § 62-1-113(i); or
 - v. Including the terms "& Company," "& Associate(s)," or "Group," if the firm does not include, in addition to the named partner, shareholder, owner, or member, at least one other unnamed partner, shareholder, owner, member, or staff employee;
 - (b) Containing any representation that would likely cause a reasonable person to have a false or unjustified expectation of favorable results, or capabilities, through the use of a false or unjustified statement of fact as to any material matter;
 - (c) Claiming or implying the ability to influence a regulatory body or official;

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CHANGES TO THE RULES (Continued from Page 9)

- (d) Including the name of an owner whose license has been revoked by the Board for disciplinary reasons, whereby the licensee has been prohibited from practicing public accountancy or prohibited from using the title CPA; or
 - (e) The firm name is similar to or the same as an existing CPA firm name within the State of Tennessee.
- (4) The following types of CPA firm names are not in and of themselves misleading and are permissible so long as they do not violate any other provisions:
- (a) A firm name that includes the names of one or more former or present owners;
 - (b) A firm name that excludes the names of one or more former or present owners;
 - (c) A firm name that uses the "CPA" title as part of the firm name when all named individuals are owners of the firm who hold such title or are former owners who held such title at the time they ceased to be owners of the firm;
 - (d) A firm name that includes the name of a non-CPA owner if the "CPA" title is not a part of the firm name; or
 - (e) A firm name that contains an acronym if all of the words that create the acronym meet all of the other requirements of Rule 0020-03-.15.
- (5) The Board may approve the use of a firm name if it contains a word or words other than the name or names of current or former partners, including those with a nontraditional spelling of a word, so long as the name:
- (a) Does not harm or mislead the public;
 - (b) Does not compromise the health, safety, or welfare of the public; and
 - (c) Does not conflict with any of the other requirements of Rule 0020-03-.15.
- (6) A Network Firm as defined in the AICPA Code of Professional Conduct (Code) in effect July 1, 2011, may use a common brand name, or share common initials, as part of the firm name.
- (7) A Network Firm as defined in the AICPA Code of Professional Conduct (Code) in effect July 1, 2011, may use the Network name as the firm's name, provided it also shares one or more of the following with other firms in the Network:
- (a) Common control, as defined by generally accepted accounting principles in the United States, among the firms through ownership, management, or other means;
 - (b) Profits or cost, excluding costs of operating the association, cost of developing audit methodologies, manuals and training courses, and other costs that are immaterial to the firm;
 - (c) Common business strategy that involves ongoing collaboration amongst the firms whereby the firms are responsible for implementing the association's strategy and are held accountable for performance

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CHANGES TO THE RULES (Continued from Page 10)

pursuant to that strategy;

(d) Significant professional resources; or

(e) Common quality control policies and procedures that participating firms are required to implement and that are monitored by the association.

(8) A partner or shareholder surviving the death or withdrawal of all other partners or shareholders may continue to practice under the partnership or professional association name for up to two (2) years after becoming a sole practitioner, unless the partner or shareholder is subject to Rule 0020-03-.15(3)(d).

(9) When a firm name violation is determined to exist, the firm shall have sixty (60) calendar days after receiving notification by the Board to come into compliance with all applicable rules and statutes.

The Board of Accountancy does not take rule amendments lightly. All proposed changes are thoroughly reviewed by the Board's Law and Rules Committee before reaching the entire Board for a vote of approval.

[Be sure to sign-up for notifications related to law and rule changes.](#)

Expired Licenses

Tennessee CPA licenses are renewed every two years, with an expiration date of December 31st. Those holding an even numbered license will renew in the even numbered calendar year while those holding an odd numbered license will renew in the odd numbered calendar year. Any license which is not renewed prior to July 1st of each year will become an expired license. A licensee holding an expired license will have to re-apply for licensure, through the re-instatement process in order to work as a CPA in Tennessee.

The following licenses are in expired status for non-renewal by June 30, 2018.

Jeffrey Dean Agee
Thomas Milton Alford
Banchilay A Aynachew
Donna J Batson
Ronald A Beaver
Jeffery Bentley
Daniel Joseph Berry
Tauna Kae Blaisdell
Jordan Elizabeth Boone
Lynn C Bowlin
Carol E Brown
Sherri L Brown
Andrew G Bryant
Neil Robert Bules
Kevin B Campbell
Clinton W Carnahan
Timothy E Carr
Sonja R Chandler
Yanlan Chen

Laura S Chirayil
Tiga Y Choi
Andy C Colbert
Svetlana Como
Regina K Conklin
Patrick Matthew Corcoran
James M Crosby
Hoyte Middleton Crowell Jr
June A Crowell
Christie Howard Cumens
Sharon C Cyran
Deborah Jean Davis
Catherine C Dezemplen
Dean James Dillonaire
David M Duckworth
Noah S Dudziak
Brian R Eischeid
Elaine C Elkins
Alex Chun-Fung Eng

Derek A Farrell
Richard L Fisher
Joseph P Fracchia Jr
Bradley A Frisbey
Charles R Frohlich
Ronald K Gilbert
Lauren J Goedde
George Middleton Goodwin
Michael Corey Hancock
James E Harlow Jr
April M Hickman
Kasey Owens Hulseley
Timothy J Hurst
Stephen D Hyatt
Charles M Ingram
Frank L Jackson
Anthony Dean James
Brandon Gray James
Phillip Taylor

Johnson
Marilyn J Jonakin
Hiram H Jones
Kimberly Lentz Jones
Michael Frank Jones
Bernard Kiesel
Velencia King
John K Kopra
Michael G Krewson
Michael Lawrence Kuhn
Suzette H Lacy
Gregg I Lansky
Robert Lattimore
John W Leach
Jeremy T Leming
Saundra A Lewis
Emilie Lico

Continued on page 12.

EXPIRED LICENSES (Continued from Page 11)

Craig David Liechty
Jamie M Lillard
William O Little
Jiafeng Liu
Chase Lloyd
John Mark Lundy
J Kevin Lusk
Howell J Lynch Jr
Blake Hamilton Magee
William Lindsey Margraf
Travis Joseph Marmoll
Katherine A Martinez
Frank M Mason
Christine Mary Mathews
Joseph L Mccall
Carol Hughes Mccaul
Terry Turner Mero
David Michael Merrill
Nancy G Milligan
Eric Nelson Mills
Alyssa M Minchella
Dan Misar
Matthew Mitchell
Kevin Stuart Morris

Marcos Almeida Mota
Zakiya Muhammad
Jane Shugart Murphy
Felix Domobuge Mwinnyella
Michael T Niffenegger
Kimikatsu Nishimura
Paula Senboutarath Novak
Brendan O'Connor
Katherine A Orr
Christopher Scott Patrick
Randall K Patton
David G Peek
Melanie Michelle Perkins
Cathy L Peters
Collin Michael Phelps
Donna Christine Phillips
Samuel Poole
Elizabeth French Powell
Lisa Kay Rawson Bush
Lawrence Michael Rector
Michael Lee Reese
Robert Reeves
Dorothy A Reilly
Robert J Ribe

Jena Landis Riggs
Phillip Riney
Michael H Risen
Christopher R Rolph
Mary Catherine Rothman
Alexandra M Roussis
Carl E Rudd
Timothy J Rule
Clayton Wesley Ryan
Robert Francis Schafer Jr
James Dustin Schultz
Carlton Joseph Scott Austin
Laurie Thompson Sewell
Brad E Shelton
Alex Sherling
Barbara C Simpson
Jordan M Smith
Thomas A Smith
Rayeayn Smith
Matthew Arvid Snyder
Barbara Lonneman Stine
Frank Robert Stubblefield
Garrett A Surlis
Leandrew Tabb

Loridonna Tewmey
Stephanie J Tharpe
Richard S Thomas
Michael Lawrence
Thompson
Johnathan Thompson
Louis F Turbeville
Nicole Bernhardt Urbanski
John M Vandevander
Sheldon Dwane Venner
Judd T Vollbrecht
Samuel J Waddell
Michael Blake Walker
James Andrew Walls
Catherine R Ward Wilson
Lucas Daniel Warth
Rebecca B Waters
Mallery Clara Watson
Mark A Wendel
Joshua T Wheeler
Michael Ernest Wilds
Deanna Marie Williams
Andrew Maximillian Woods
Ann Wykle

ONLINE RESOURCES

The Board of Accountancy is striving to make all applications as convenient as possible by making them available through the online licensing portal. Access your account at core.tn.gov to do any of the following:

Apply for a CPA license or Firm Permit

Please review the requirements on the [Board's website](#).

Renew a CPA license or Firm permit

Even-numbered CPA licenses and all firm permits expire 12/31/2018.

Close a CPA license

By voluntarily surrendering your license, you give up the right to use the title of certified public accountant or public accountant in any way in the State of Tennessee and the use of those titles which includes the abbreviations CPA, PA and the word Accountant.

Inactivate a CPA license

By making this change to your license status, you give up the right to use the title of certified public accountant or licensed public accountant without including 'Inactive' adjacent to the use of the title which includes the abbreviations CPA, PA, and the word 'Accountant.'

Reactivate a CPA license

Requires 80 hours of technical CPE earned in the 24 months immediately prior to application. Reactivation of a closed license requires payment of \$110.00.

Update address information

Notifications made after 30 days must be made on [this form](#) and include payment of the \$25.00 fee.

Print a copy of a CPA license or Firm permit

Request a Letter of Good Standing

File a Complaint

Additional forms are available on the [Board's website](#).

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[Professional Privilege Tax](#)

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