



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 or 888-453-6150  
Program Website:  
<https://www.tn.gov/commerce/section/accountancy>

A meeting of the Tennessee State Board of Accountancy was held on Tuesday, January 25, 2022  
at Davy Crockett Tower, 500 James Robertson Parkway in Conference Room 1A

#### **MEMBERS PRESENT**

Kevin Monroe, Chair  
David Crenshaw  
Greg Gilbert  
John Griesbeck  
Gay Moon  
Robert Vance

#### **MEMBERS ATTENDING REMOTELY**

Andy Bonner, Vice-Chair  
Larry Elmore, Secretary  
Janet Booker-Davis  
Dr. Pamela Church

#### **MEMBERS ABSENT**

Judy Wetherbee

#### **LEGAL COUNSEL**

Maria Bush, Assistant General Counsel, Regulatory Boards

#### **STAFF**

Wendy Garvin, Executive Director  
Sharron Waugh, Investigator, via Teams  
Karen Condon, Board Staff  
Chris Russell, Legal Staff

#### **OTHERS PRESENT DURING PORTIONS OF MEETING**

Tennessee Society of CPA's (TSCPA) representatives:  
Katie Cheek, COO  
Kara Fitzgerald, CPA, President/CEO  
Gina Carota, TSCPA Peer Review Administrator  
Art Sparks, CPA  
Richard Hill, CPA

## **CALL TO ORDER, 8:30 am**

## **PUBLIC DISCLAIMER AND ROLL-CALL**

- The meeting date, location, and time have been properly noticed on the Board's website.
- Some members are participating remotely, with a majority of members present in the room.
- Members made their presence known and a quorum was established.
- Mr. Elmore, attending remotely due to health issues, will communicate comments and votes via Teams chat.

## ANNOUNCEMENTS/INTRODUCTIONS

- David Crenshaw was welcomed as the new attorney Board member
- Mr. Elmore has been named as the Southeast Regional Director on NASBA's Board of Directors

## ADOPT ROBERT'S RULES OF ORDER

**Motion** and second to adopt Robert's Rules of Order. Motion unanimously passed by roll call vote.

## REVIEW AND ADOPT AGENDA

**Motion** and second to approve the agenda as presented. Motion unanimously passed by roll call vote.

## APPROVAL OF MEETING MINUTES

October 21, 2021 - Regular Meeting

**Motion** and second to approve the October 21, 2021, minutes as presented. Motion unanimously passed by roll call vote.

## EXECUTIVE DIRECTOR'S REPORT

Director Garvin presented her report on Board activities and license statistics (attached).

**Motion** and second to approve the proposed meeting date of May 2, 2023. Motion unanimously passed by roll call vote.

Chairman Monroe noted that Director Garvin was recently featured in the latest NASBA Executive Director's newsletter. He and the Board expressed appreciation for her excellence in representing the Tennessee Board.

## RULEMAKING HEARING

A hearing was held regarding changes to Accountancy Rule 0020-02-.01 and 0020-02-.02. Changes to the rule will be submitted to the Attorney General for review and approval and then filed with the Secretary of State's office, where it will be held for 90 days, at which time it becomes effective, pending approval by the Joint Government Operations Committee.

## REACTIVATION APPLICATION- SUSPENDED LICENSE

Amy Czerwinski – Wendy Garvin, Executive Director, Maria Bush, Legal Counsel

Ms. Czerwinski applied to reinstate her suspended CPA license.

Director Garvin and Legal counsel reviewed the application and determined it to be complete.

**Motion** and second to accept the reinstatement application as complete. Motion unanimously passed by roll call vote.

The Board will review the application for approval at the next scheduled meeting.

**Motion** and second to request Ms. Czerwinski's presence at the May 2022 meeting. Motion unanimously passed by roll call vote.

## PEER REVIEW UPDATE – Tennessee Society of CPAs (TSCPA)

Katie Cheek, COO and Peer Review Administrator of TSCPA, presented an update of the peer review program. Other TSCPA representatives who participated in the presentation were:

- Kara Fitzgerald, CPA, President/CEO
- Gina Carota, Peer Review Administrator
- Art Sparks, CPA, Primary Technical Reviewer
- Richard Hill, CPA, Technical Reviewer & Peer Review Committee Chair

## BOARD COMMITTEE REPORTS

Board Committees review matters relevant to each Committee on the day prior to the Board meeting and chairpersons present recommended actions to the full Board.

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

Credit extension requests:

Candidate Logan Dorris requested a 2-month extension until May 8, 2022, for the BEC section of the exam due to a family medical issue and COVID related protocols.

**Motion** and second to approve the Committee's recommendation for an extension to July 31, 2022, for the BEC section. Motion unanimously passed by roll call vote.

Candidate Javon Mead requested a 9-week extension of the REG section of the exam to March 5, 2022, due to job loss, the COVID-related cancellation of FAR by Prometric and other related scheduling difficulties.

**Motion** and second to approve the Committee's recommendation for an extension to July 31, 2022, for the REG section. Motion unanimously passed by roll call vote.

### Consider CGFM exam for CPE Credit

The Board was asked to consider approval of the passing of the three-part Certified Government Financial Manager (CGFM) exam for CPE credit. The committee considered the exam content and the rule allowing Board approval for such exams.

**Motion** and second to approve the Committee's recommendation for approval of the passing of the CGFM exam for technical CPE credit in the field of study *Specialized Knowledge and Applications* for part 1, *Governmental Accounting* for part 2, *Governmental Auditing* for part 3. Motion unanimously passed by roll call vote.

## Enforcement – Gregory Gilbert, Committee Chairman

### Case and Compliant Report

Mr. Gilbert reported on the activities of the committee, including a review of the case and complaint report which documents the status of open complaints.

### Legal Report

The Board members reviewed the legal report as compiled by Legal and Board staff, and as amended by the Committee. Committee recommendations were voted on by the Board as follows.

### *Consent Agenda*

**Motion** and second to approve the items on the consent agenda (cases 1-6). Motion unanimously passed by roll call vote.

### *Proposed Discipline*

**Motion** and second to approve the recommended discipline for cases 7-15. Motion unanimously passed by roll call vote.

### *Re-presentations*

**Motion** and second to approve the recommendation for case 16. Motion unanimously passed by roll call vote.

**Motion** and second to approve the recommendation for case 17. Motion unanimously passed by roll call vote.

## Executive

### FY22 YTD Financial Results

Director Garvin provided an overview of the Board's financial results.

## NASBA UPDATES

Board members reported on the activities of various NASBA activities which they are involved with.

Finance and Administration Committee – Andy Bonner

Nominating Committee—Janet Booker-Davis

Computer-Based Testing (CBT) Administration Committee—Pam Church

Regulatory Response Committee—John Griesbeck and Kevin Monroe

Ethics Committee—Greg Gilbert

Uniform Accountancy Act (UAA) Committee—Larry Elmore

NASBA Board of Directors—Larry Elmore

## LEGISLATIVE UPDATE – Maria Bush, Legal Counsel

Ms. Bush provided an update on the current legislative session. She noted that House Bill 1883 relates to proposed audits for the Division of Elections. Under this proposed legislation, the Secretary of State's office would conduct random forensic audits after each statewide and general election.

## OLD/NEW BUSINESS

Mr. Gilbert relayed a request from a practitioner to simplify the firm permit renewal process, allowing one attachment/submission for firms having several locations. The Board is required by statute to gather information about ownership, CPA employees, and services provided for each distinct firm permit. Unless the statute is revised, the Board must continue to require this information for each firm permit. Director Garvin stated that Firms with several locations may develop one document with information relevant to each permit and attach the same document to all renewal applications. She stated that staff could work on developing such a fillable form for firms to use, or the Board could consider a change to the Accountancy Statute. The Department is updating the licensing platform later in the year, which is hoped to improve the online file attachment process. No action was taken at this time.

## ADJOURN, 11:05am



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Chair



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Secretary