



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, July 27, 2021  
at Davy Crockett Tower, 500 James Robertson Parkway in Conference Room 1A

**MEMBERS PRESENT**

Kevin Monroe, Chair  
Andy Bonner, Vice-Chair  
Larry Elmore, Secretary  
Janet Booker-Davis  
Pamela Church  
Stephen Eldridge  
Greg Gilbert  
John Griesbeck  
Gay Moon  
Judy Wetherbee

**LEGAL COUNSEL**

Maria Bush, Assistant General Counsel, Regulatory Boards  
Stuart Huffman, Assistant General Counsel, Regulatory Boards

**STAFF**

Wendy Garvin, Executive Director  
Shari Waugh, Investigator  
Karen Condon, Board Staff  
Chris Russell, Legal Staff

**MEMBERS ABSENT**

Todd Skelton

**OTHERS PRESENT DURING PORTIONS OF MEETING**

Kara Fitzgerald, TSCPA  
Tamiaka Young, Applicant  
Susan Farrell, Applicant

## CALL TO ORDER

Chairman Monroe called the meeting to order at 8:35 am.

## PUBLIC DISCLAIMER AND ROLL-CALL

A link to this meeting was provided on the Board's website for those who wished to attend online. Members made their presence known via roll call and a quorum was established.

## ANNOUNCEMENTS

Board appointments by the Governor are pending. Members whose terms have expired will continue to serve until reappointed or a replacement has been appointed. With a physical quorum present, no roll call votes will be taken. The meeting is open to the public both in person and online, and there will be opportunity for participation by the public.

## REVIEW AND ADOPT AGENDA

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

## APPROVAL OF MEETING MINUTES

**Motion** and second to approve the minutes of the May 4, 2021 regular meeting as presented. Motion unanimously passed.

## EXECUTIVE DIRECTOR'S REPORT

Director Garvin presented her report on Board activities since the last meeting.

**Motion** and second to approve the proposed meeting date October 25, 2022. Motion unanimously passed.

## INITIAL LICENSE APPLICATION FELONY CONVICTION – INFORMAL APPEARANCE

### Tamieka Young – Maria Bush, Legal Counsel

Ms. Young submitted an initial application for a CPA license, on which she disclosed a past felony conviction. Disclosure of a felony conviction requires a review by the Board. Ms. Bush provided a memorandum to the Board which analyzed the facts of the case considering the requirements and relevant factors of the Fresh Start Act (FSA). Based upon her analysis, Ms. Bush recommended the Board move forward with approval of Ms. Young's license application.

Ms. Young was present to address the Board and answer questions. The Board commended Ms. Young on the thorough documentation provided to the Board, and their admiration of her progression in her career.

**Motion** and second to approve Ms. Young's CPA license application. Motion unanimously passed.

The Board then discussed how to handle similar cases in the future where an initial application contains a disclosure related to a felony conviction and the FSA applies. The Board expressed a preference in such cases, where Legal is of the opinion that there is no discretion to deny under FSA, to allow Legal to perform the required analysis and recommendation and for the Executive Director to approve such applications if she deems appropriate.

**Motion** and second to grant the Executive Director the authority to approve such applications when Legal has determined there is no discretion to deny under FSA, and to include documentation of the legal analysis in the license file. Motion unanimously passed.

## REACTIVATION APPLICATION (EVALUATION 1/2) – REVOKED LICENSE

Robert Yeargin – Wendy Garvin, Executive Director, Maria Bush, Legal Counsel

Mr. Yeargin submitted an application to reinstate his revoked CPA license. Board rules require a two-step process for applicants seeking to reinstate a revoked CPA license. In this first step, the Board is asked to determine if the application is complete so as to move forward to the second review step at the next scheduled Board meeting.

Ms. Bush related that there are several criminal convictions related to the applicant and that she will prepare a detailed outline for the application review at the next meeting. This application is not subject to Fresh Start Act analysis, as the license was revoked because of the violation.

**Motion** and second to accept the application as complete for review and discussion at the meeting on October 19, 2021, and to request Mr. Yeargin’s appearance at that meeting. Motion unanimously passed.

## BOARD COMMITTEE REPORTS

Chairman Monroe clarified for online viewers that matters are brought to the relevant committee in committee meetings on the day prior to the Board meeting. Committees discuss each matter and decide on a recommendation for the full Board. Committee meetings are open to the public.

### Licensing – Gay Moon

#### Expired Exam Scores – Susan Farrell

Ms. Farrell was present via WebEx to answer the Board’s questions.

Ms. Farrell passed the CPA Exam in 1995 but never applied for a CPA license. The exam scores expired in 2004 due to a rule change in 2014. Ms. Farrell requests an extension of her exam scores that will permit her to apply for a CPA license.

The Committee recommended approval of the request. Director Garvin asked if the Board will also allow approval of Ms. Farrell’s education as received at the time of the CPA exam.

**Motion** and second to accept the Committee recommendation to approve an extension of her exam scores to July 27, 2022, with the understanding that the education received at the time of the CPA Exam is acceptable for the current application for licensure, and with the condition that Ms. Farrell will obtain 80 hours of technical CPE, including two hours of state ethics, within one year of this meeting date. Motion unanimously passed.

### Credit Extension Request – Chase Bolling

Mr. Bolling requested a 6-month extension for BEC from 9/30/2021 to 3/31/2022 due to COVID-related cancellation of the REG exam scheduled for May 2020. Mr. Bolling passed REG on 9/11/2020, which score expires 3/31/22.

**Motion** and second to grant the requested extension of the BEC scores to 3/31/2022. Motion unanimously passed.

### Credit Extension Request – Christopher Slaughter

Mr. Slaughter requested a 1-year extension for REG and AUD, due to the traumatic circumstances surrounding the death of his father and the disruption of CPA Exam preparation.

**Motion** and second to grant the requested extension of REG and AUD scores to 4/18/2023. Motion unanimously passed.

### Credit Extension Request – Rainey Massey

Ms. Massey requested a 4-month extension of REG, and a 3-month extension of BEC, to 4/30/2022. Ms. Massey was involved in a critical car accident with severe head injuries and was only recently released by doctor's orders to continue testing.

**Motion** and second to grant the requested extension of REG and BEC scores to June 30, 2022. Motion unanimously passed.

### MTSU Course ACTG 3000

The Board was asked to consider this course for acceptance as a lower-division accounting course for purposes of qualifying for the CPA Exam and CPA licensure.

**Motion** and second to accept the Committee's recommendation for approval of the course as lower-division accounting for three semester credit hours. Motion unanimously passed.

### Enforcement – Andy Bonner

#### Case and Complaint Report

Mr. Bonner presented an overview of the status of open complaints.

#### Legal Report

The Legal report is divided into the Consent Agenda, Proposed Discipline, and Re-presentations.

The Consent Agenda lists three cases in which no discipline is recommended.

**Motion** and second to approve the recommendations for items 1-3 of the Legal Report. Motion unanimously passed.

The Proposed Discipline section lists five (5) cases for which Legal recommends disciplinary action. The Committee revised the recommendations for item seven (7) to include a requirement for the Respondent to submit an affidavit regarding the return of records, and to state that respondent may choose to close the license in lieu of the civil penalty and the three-part NASBA ethics course. Ms. Bush will clarify to the Respondent that the return of records must include any electronic or hard copies thereof.

**Motion** and second to approve the recommendations for items 4-8 of the Legal Report as revised by the Committee. Motion unanimously passed.

The Re-presentation section lists three cases that were previously heard by the Board, but for which Legal has received new information.

**Motion** and second to approve the recommendations for items 9-11 of the Legal Report. Motion unanimously passed.

## Law and Rules – Larry Elmore

### *Draft Rule Change - Chapter 0020-02 Educational and Experience Requirements*

The Committee reviewed suggested changes to Rule 0020-002 to update outdated accreditation information and to incorporate model rule language in support of CPA Evolution Project.

**Motion** and second to approve the draft rule changes as presented to the Committee, and to allow Ms. Bush to set a rule-making hearing. Mr. Monroe revealed that the Board solicited and received helpful feedback from the accounting programs of two of the Tennessee academic institutions surveyed regarding the suggested changes to the rule. Motion unanimously passed.

## Executive – Kevin Monroe

### *FY21 YTD Financial Results*

The Committee reviewed the revenue and expenses of the Board through the end of May.

### *Travel*

The NASBA annual meeting scheduled for the Fall of 2021 is budgeted for four members plus the Executive Director. Five members would like to attend the meeting and the Board is asked to consider allowing an additional member to attend if the meeting is ultimately held as an in-person event.

**Motion** and second to allow up to five Board members plus the Executive Director to travel to the NASBA annual meeting this fall. Motion unanimously passed.

## NASBA UPDATES

Members informed the Board of recent activities within NASBA Boards and Committees.

NASBA Board of Directors – J. Andy Bonner

Audit Committee - Judy Wetherbee

CBT (Computer-Based Test) Examination Administration Committee- Pamela Church

Transition Taskforce - Pamela Church

Uniform Accountancy Act Committee- Larry Elmore

Ethics Committee—Greg Gilbert

Nominating Committee, Examination Review Board - Janet Booker-Davis

Peer Review Compliance Committee—Wendy Garvin

## OLD/NEW BUSINESS

### Election of Officers

#### Chair

**Motion** and second to nominate Mr. Monroe as Chair. No further nominations were offered.

Mr. Gilbert commended Mr. Monroe's knowledge and ability in his service as Chair over the last two years. He further recommended that Mr. Bonner be considered for the Chair position in the future, as having held that position is generally considered a prerequisite to serving as NASBA Chair.

#### Vice-Chair

**Motion** and second to nominate Mr. Bonner as Vice-Chair. No further nominations were offered.

#### Secretary

**Motion** and second to nominate Mr. Elmore as Secretary. No further nominations were offered.

Nominations were closed and the present slate of officers will continue to serve.

### Formation of Committees

Board members were asked to notify Director Garvin of their preferences in Committee service.

Chairman Monroe invited members of the public present at the meeting or attending via the web to comment on matters before the Board. No comment was forthcoming. Mr. Monroe thanked Board members and staff for their work and diligence during the COVID crisis.

### ADJOURN

With business concluded, the meeting was adjourned at 10:18.



Chair



Secretary