



Department of
Commerce &
Insurance

Tennessee State Board of Accountancy

Volume 12 | Number 1
Spring 2017

THE BALANCE SHEET

Royston Completes 3-Year Term

Board Chairman Don Royston will complete his third appointed term on the Tennessee State Board of Accountancy on June 30, 2017.



His knowledge and experience have been invaluable to the Board, and his presence will be missed. Don was acknowledged for his service to the profession at the May 2017 meeting of the Board. It is expected that Don will leave the Board this summer.

An accountant since 1972, Don is currently a Director at Brown Edwards in Kingsport, where his specialties

include financial institutions, technical service areas, estate planning, wholesale/retail, manufacturing and medical practices.

Many professional and community organizations have benefited from Don's service and expertise, including TSCPA, AICPA, Greater Kingsport Area Chamber of Commerce, Kingsport College Foundation, and ETSU Department of Accountancy Advisory Board.

Don has served as Santa since 1999 on the Kingsport Chamber of Commerce/CSX Santa Train traveling some 110 miles each year from Shelbiana, Kentucky into Kingsport, Tennessee.



Board Chairman Don Royston is recognized for completing his third appointed term on the Board.

NASBA Committee Appointments

Board of Accountancy members Larry Elmore and Judy Wetherbee have been appointed to serve on Committees for the National Association of State Boards of Accountancy (NASBA).



Mr. Elmore serves on NASBA's Audit Committee, which oversees the Association's annual financial statement audit



and internal controls, and makes recommendations to the Board of Directors.

Ms. Wetherbee will assist the Ethics Committee in the development and maintenance of high-quality standards of ethical practice to protect the public interest.



CPA EXAM CHANGES

A new version of the Uniform CPA Exam was launched on April 1, 2017.



UNIFORM CPA EXAMINATION BLUEPRINTS

Exam blueprints have been created for each of the Exam's four sections, replacing the Content Specification Outline (CSO) and Skill Specification Outline (SSO).



AUDITING & ATTESTATION

Four hours
72 Multiple-Choice Questions
8 Task-Based Simulation



BUSINESS ENVIRONMENT AND CONCEPTS

Four hours
62 Multiple-Choice Questions
4 Task-Based Simulation
3 Written Communication Tasks



FINANCIAL ACCOUNTING AND REPORTING

Four hours
66 Multiple-Choice Questions
8 Task-Based Simulation



REGULATION

Four hours
76 Multiple-Choice Questions
8 Task-Based Simulation



BREAKS

15-minute standardized break (does not count against testing time). Optional breaks still permitted.

Board Members

West Tennessee:

Pamela Church, CPA
Trey Watkins, CPA
Stephen Eldridge, CPA, Secretary

Middle Tennessee:

Janet Booker-Davis, CPA
Kevin Monroe, CPA
Gay Moon, CPA

East Tennessee:

Don Royston, CPA, Chair
Casey Stuart, CPA, Vice Chair
Larry Elmore, CPA

J. Gabe Roberts, Attorney-at-Law –
Attorney Member

Judy Wetherbee – Public Member

Online Resources

[File a Complaint](#)

[Applications, Affidavits, and Other Forms](#)

[License Renewals](#)

[CPE Requirements](#)

[Professional Privilege Tax](#)

[License Verification](#)



The Tennessee Board of Accountancy Plans to Extend Testing Window for Certain Students Sitting for the next CPA Exam

Consistent with Exam launches in the past, there will be a delay in the release of scores following the close of the launch testing window. For the Q2 2017 (April/May) launch window, scores will be released once, approximately 10 weeks after the close of the testing window. For Q3 and Q4 2017, scores for all candidates will be released once, approximately 10 days after the close of each testing window. The delays are necessary to provide sufficient time to statistically validate candidate performance on the next Exam. The score release timetables below are for the Q2 through Q4 2017 testing windows to help candidates plan their testing schedule.

APRIL/MAY (Q2) TESTING WINDOW

TESTING WINDOW	TESTING DATES	TARGET SCORE RELEASE DATE RANGE
APRIL/MAY	APRIL 1 - MAY 31	AUGUST 16 - 18*

JULY/AUGUST (Q3) TESTING WINDOW

TESTING WINDOW	TESTING DATES	TARGET SCORE RELEASE DATE RANGE
JULY/AUGUST/SEPTEMBER	JULY 1 - SEPTEMBER 10	SEPTEMBER 22

APRIL/MAY (Q2) TESTING WINDOW

TESTING WINDOW	TESTING DATES	TARGET SCORE RELEASE DATE RANGE
OCTOBER/NOVEMBER/DECEMBER	OCTOBER 1 - DECEMBER 10	DECEMBER 22

The Tennessee Board of Accountancy recognizes the 10+ week scoring delay for 2nd quarter (April 1 – May 31, 2017) could adversely affect some candidates. At their January 2017 meeting, the Board announced that they would allow an extension of one additional testing window for those candidates that sit during the Q2 2017 launch window, fail that section(s), and have one or more parts expiring in Q3 2017. The intent of this extension is to provide equitable exam opportunities for all candidates.

Should you have questions, please contact our office at (615) 741-2550 or accountancy.board@tn.gov.

Board of Accountancy Complaint Process

The Accountancy Act authorizes the Tennessee State Board of Accountancy to respond to complaints filed against licensees for possible violations of the Accountancy Act and allegations of unprofessional conduct.

Should a complaint be filed against your license, you will receive notification that includes any materials received with the complaint. Upon receiving a notice of complaint, you are required to respond in writing to the board within fourteen days. The notification will contain a link for submitting your response online.

After the response is received, or if you fail to respond, the Legal Department will assign an investigator and/or make a recommendation for disposition to the Board. Board members review the circumstances surrounding each complaint and the Board will either agree with or amend Legal's recommendation. Complaints are identified to the Board



by case number only and presented anonymously without disclosing the licensee's name.

Possible Board actions include:

- Dismissal
- Letters of Caution, Warning, Instruction
- Consent Orders
 - Civil Penalties
 - Additional CPE or Peer Review
 - Probation
 - Suspension
 - Revocation
- Formal Conference (Hearing)

Common Allegations

Complaints generally come from consumers, other state agencies, and other CPAs. The most common allegations in a complaint are unlicensed practice and failure to enroll in peer review.

Recently, the Board has seen an increase in unlicensed individuals providing compilation, review, and audit reports to other State agencies in support of a license or certificate application. Remember that the issuance of such a report requires a CPA license, firm permit, and peer review enrollment.

Practice Continuation Agreements

What happens when a CPA becomes incapacitated or unexpectedly passes away?

A practice continuation agreement is a contract that establishes a plan for the transfer of your practice to another CPA firm or individual in the event of your disability or death. This agreement will help ensure that your clients and

employees are protected.

Do you have a plan in place to safeguard your clients' services and your employees' salaries?

Working together with the AICPA, NASBA recently finalized the [*Practice Continuation Agreements: A Practice Survival Kit*](#). This document provides helpful advice for protecting your practice.



Compilation or Preparation?

Financial reporting standards are ever changing, making it challenging to keep up. The table below provides a quick reference highlighting the differences between a compilation engagement (section 80 of SSARS No. 21) and a preparation engagement (Section 70 of SSARS No. 21). Section 70 of SSARS No. 21 only applies to accounting and bookkeeping engagements if the accountant is required to prepare financial statements based on those inputs. If the accountant is engaged to merely assist the client in financial statement preparation (prepare adjusting journal entries or assist in the drafting of specific note disclosures), Section 70 of SSARS No. 21 does not apply. For further information visit <http://www.journalofaccountancy.com/issues/2016/jan/bookkeeping-service-or-preparation-service.html>.

	Compilation (Section 80 of SSARS No. 21)	Preparation (Section 70 of SSARS No. 21)
When does the standard apply?	When the accountant is engaged to perform a compilation	When an accountant is engaged to prepare financial statements
Is an engagement letter required	Yes	Yes
Is the accountant required to determine if he or she is independent of the client?	Yes	No
If the accountant is not independent, is that fact required to be disclosed in the accountant's report?	Yes	N/A
Does the engagement require a report?	Yes	No*
May the financial statements go to users outside of management?	Yes	Yes
May the financial statements omit notes?	Yes	Yes

*When an accountant is engaged to prepare financial statements, the accountant is required to include an adequate statement on each page of the financial statements indicating that no CPA provides any assurance on the financial statements. If the accountant is unable to include an adequate statement on each page of the financial statements, the accountant is required to issue a disclaimer on the financial statements.

Board of Accountancy Meeting Dates

Friday, July 14, 2017
 Friday, October 20, 2017
 Friday, January 19, 2018
 Friday, May 4, 2018

Board meetings are held in Conference Room 1A of the Davy Crockett Tower, 500 James Robertson Parkway, Nashville, TN 37243. Committee meetings are held the day prior to each Board meeting.



New CPA Licenses

The following licenses were issued between January 1, 2017 and April 30, 2017. Congratulations to Tennessee's newest CPAs!

Hovater Bethany Kay
Pace Kimberly Ann
Davis Chandler
King Ashley Dawn
Rupiper Nathan Louis
Booher Thomas Michael
Watson Randall Lucas
Mohamed Ali
Wall Brendan
Shi Meiling
Ramirez Alexis
Bills Lakenya Marquel
Fifield Lindsey
Collette Jennifer
Cline Christopher
Waycaster Jennifer Page
Clouser Robert Clair
Wilkins Edward
Palmer Gabriell
Gonsalves Raymond
Medrano Anahi
Muellenbach Connie
Mote Anna
Torrento Joseph
Landers Clinton Wade
Mullinix Daniel Isaac
Collins Stephen
Heller Nichele Kali
Wolle Samantha Dawn
Hanna Catherine Margaret
Bowers Megan Toshiko
Bailey Kathryn
Thompson Leslie
Berg Lisa
Chamlagai Leela Ram
Fleck Lee
Stevens Joshua
Bramlett Lori
Autry Pierce Larry
Buckler Kristina
Creswell Rebecca Blankenship
Darby April Rae
Felix Selena Kristen
Robinson Herta T
Garner Jason
Reed Candi
Sullivan Donald James Iii
Hogan Matthew

Traxler Joy J.
Beaty Jillian Krystal
Conry Jaime Alison
Furlong Jill
Counce Ashley Nicole
Trundle Katharine Grace
Gruber Laurel Fay
Dierker Kayla Rose
White Ashley Grier
Engelbert Andie
Souder David Christopher
West Christopher Ryan
Little Dustin
Edge John Matthew
Elliott Kensley Brooke
Affleck Elizabeth Rachel
Dick Sherry L.
Granger Lillian
Dunaway Robert
Gerant Joseph
Underwood David Clayton
Menendez Elizabeth Oakes
Davis-Boyd Daina
Barnes Brandon Hunter
Abney Carol Venea
Clark Colton Daniel
Clark Angela Marie
Dugger Caleb Michael
Valentine Brandon Barrington
Myers Ellen Bramlett
Barnett James Robert
Mount Casey
Hertzel Kelly
Burke Stacie Lee
Nostro Matthew Jonathan Miller
Jakob Jennifer
Strong Melanie Lynn
Patel Dipen
Colquitt Michelle
Ring Barton
Williams Sarah Wilkinson
Capps Jacob Calvin
Palermo Carolyn
Kelley Alden James
Adcock Jessica
Campbell Frederick Carl Jr.
Risteen Benjamin Lee
Anderson Jason

Nguyen Ha Cao Viet
Kanoy Brandon
Peace Emily Caitlin
Maynard Monica Amber
Taylor Mackenzie Rae
Strecker Oliver A
Mcclay Nicholas Kerr
Dubose Emily Lynn
Wei Xin
Bianca Nevada
Neal Allison Rebekah
Hynes Nicholas Owen
Min Patrick G
Dornan Maxwell Richey
Jackson Jeffrey
Van Hersh Karan Lorraine
Mueller Casey
Osborne Laura Lindsey
Lewis Eric
Eveland Daniel Garrison
Jones Sherita Latrice
Krasutskaya Katsiaryna
Sanslow Brandon Ellery
Cook Michael
Randolph Samuel R
Webb Charles Richard
Ruleman Rebecca Duke
Mcdonald Joshua
Hannah Kayla Danielle
Brandon Elizabeth
De Barros Cortez Miguel
Porter Weston
Cradic Matthew
Perryman Keri Beth
Smith Patricia Elizabeth
Wooten Katherine
Simpson Ruth
Kyle Sarah
Sapkota Chandra Nath
Flanagan Jack Edward
Kilgore Mitchell
Hildenbrandt Jon David
Davis Wesley
Irizarry Carlos Anthony
Clark Morgan
Bragg Daniel Frank
Adams Rachel
Continued on the following page.

New CPA Licenses

Freeman Jessica
Moore Samantha Nicole
Thomas Adam Lane
Morgan James Michael
Stokx Randy John
Futrell Jonathan Max
Hofstra Larissa Rhae
Powell William
Hopper William Andrew
Wells Ian Anthony
Wooten Francis
Phyfer Eric Hampton
Ventura Louis Alexander Jr.
Thomson Ryan
Spangler Lauren
Smith Taryn
Kerr Samuel
Ritchey Justin Michael
Ayala Giovanni
Mussleman Alexander Hollis
Levinson Marshall J
Thomas George
Barney Lance
Picciurro Christopher John
McMahon James Thomas
McClurg Cary

Queener Sean Anthony
Horne Thomas Dale
Dilldine Rachel
Xiong Xee
Moore John Eric
Gorglione Joseph Elliott
Brooks Shelbye Lee
Harper William Henry
Jones Alan W. Jr.
Goodman Jonathon
Hammonds Ryan Keith
Hintz Lauren M
Slate Jessie Alisa
Kennedy John Hunter
Crutchfield Allison W
Sung Shi Yong
Hendrix Brooke
Henderson Arthur Ingram
Rosenfels William Tristan
Carver Alexander
Belk Pamela
Bartrug Hannah Elizabeth
Barthold Stephanie Danielle
Thompson Heather Dawn
Lico Emilie
Howard Adam Grandon

Reaves Linda F.
Brown Catherine
Bass Jenna Michelle
Policastro Christopher Michael
Luiken Fernanda Lima
Haas William S
Cooper Cameron Avery
Kohs Nicholas C
Wilkins Ashley
Roberts Ira
Slaton Susan Marie
El Mohtadi Mohamad Abdullah
Bridgeman Amy Nell
Knittel Erin Elisabeth
Crossett Robert Wayne
Lemley Benjamin Drake
McGhee Derrick
Lee Howard
Lloyd Cornelius Anthony
White Mark Daniel
Mathews Sarah
Grice Andrew Michael
Williams Marcie
Dalton Courtney Watts
Ware John Stephen
Culp Allison Jody

Moving Out of State?

Are you considering moving out of Tennessee and taking your practice with you? The Board is often asked about transferring a CPA license to another state. If you have applied for licensure in another jurisdiction, you are gaining an additional license, not transferring the Tennessee license. You must abide by the Law and Rules of each state in which you are licensed—including renewal requirements. If you do not wish to maintain your Tennessee license, please submit an affidavit to close it.



Things to remember:

- Check with the State Board in the state of your principal place of business to ensure they don't require you to maintain your Tennessee license.

- Your Closed Tennessee license may be reopened by submitting a reactivation application along with the required CPE and reactivation fee.
- CPAs who are licensed in their home jurisdiction may serve a Tennessee client provided the primary place of business is not within Tennessee.
- If you are a sole proprietor of a Tennessee firm, remember to request closure for your firm permit when closing your CPA license.

Disciplinary Actions

November 2016

Respondent: Murrell G. Shields
CPA License: 6914
Violation: Failure to comply with CPE Audit
Action: \$250 Civil Penalty and Education Requirement

Respondent: Linda June Daniell
CPA License: 8551
Violation: Failure to Report a Felony
Action: Revocation

Respondent: Christopher B. Jerrolds
CPA License: 8300
Violation: Fraud
Action: Revocation

Respondent: Durham, Nunnery, Poyner, & Walters, CPAS
Firm Permit: 2821
Violation: Gross negligence in the performance of services
Action: \$5000 Civil Penalty and Education Requirement

December 2016

Respondent: Robert John Breedlove
CPA License: 22422
Violation: Failure to comply with CPE requirements
Action: \$1000 Civil Penalty

Respondent: Daniel R. Conley
CPA License: 14802
Violation: Failure to comply with T.C.A. §56-1-109, §56-1-312, or T.C.A. § 36-5-706
Action: Suspension

Respondent: Michael Lawrence Thompson
CPA License: 18661
Violation: Failure to comply with T.C.A. §56-1-109, §56-1-312, or T.C.A. § 36-5-706
Action: Suspension

January 2017

Respondent: Walter Lee Hutcheson, CPA
Firm Permit: 617
Violation: Performing attest services while not enrolled in a Peer Review Program
Action: \$1,500 Civil Penalty

February 2017

Respondent: Micro Technologies
Violation: Holding itself out as a CPA Firm without a firm permit
Action: \$1,000 Civil Penalty

Respondent: Teresa Joy Wilder, CPA
CPA License: 12026
Firm Permit: 1593
Violation: Offering attest services on an expired firm permit, failure to comply with CPE requirements.
Action: \$1,500 Civil Penalty

March 2017

Respondent: Willie M. Reed
CPA License: 21992
Violation: Failure to comply with CPE Audit
Action: \$500 Civil Penalty

Respondent: Nekesha L. Joy d/b/a Shawn Joy, CPA
Firm Permit: 2885
Violation: Offering attest services without being enrolled in a peer review program.
Action: \$500 Civil Penalty

Respondent: James Wright, CPA LLC
Firm Permit: 1903
Violation: Failure to enroll in peer review
Action: \$2,000 Civil Penalty; \$1,200 past due renewal fees

Respondent: GLB Financial Group
Violation: Offering attest services without a firm permit
Action: \$3,000 Civil Penalty

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



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/section/accountancy

Delinquent Renewals

As of May 15, 2017, the following licenses are in a delinquent status for non-renewal on or before December 31, 2016. Non-renewed licenses will expire on July 1, 2017.

Name	License #	Name	License #	Name	License #
ABELSON IRIS L	7786	COHEN RICHARD E	4518	FOWLER RONNIE H	6118
ADAMS BRADLEY C	18586	CONLEY DANIEL R.	14802	FRACCHIA STEVEN GEORGE	13342
AGIUS-COWDEN THERESA	24180	CONNER JEREMY LUTTRELL	18780	FRANKLIN D'ANDREA S.	15738
ALLEN KARI	23504	CONYER ANGELA	24362	GANT DEBRA P	20888
ALLEN ROBERT LEON	21408	COOPER DON W	2794	GENO MELISSA HINTON	11348
ARNOLD MEGAN TURNER	22130	COOPER GEORGE PRICE	14682	GEREN CATHY DAWN	11436
ASHMORE LARRY E	4720	COVINGTON TIMOTHY	24414	GIBSON KYLEE W	22124
Barwick Joseph Allen	24698	CRAIG PAUL H	13560	GOAN MYRDA V	14378
BEARD TIMOTHY W.	16466	CRANFORD WILLIAM J	4688	GOODSON CHAD D.	17474
BELFLOWER NICOLE	19872	CRAWFORD SARAH BYRD	23878	GREENWALT LANCE	21672
BERRINGER SYLVIA BALLARD	15222	CUMMINGS ERIC W	19890	GREER JOHN C	10438
BLALOCK ANNA L	10868	CUPP CHARLOTTE D.	16310	GRIGSON SHAWN MARCUS	20058
BLEVINS GWYNN W	3794	CURRY RAYMOND DOUGLAS	7740	GRISWOLD JACQUELINE MELTO S	7966
BOLORUNDURO OMOLOLA	23380	DAHLBERG SCOTT PHILIP	21546	GUTHRIE JUSTIN STANDEFER	18148
BOSCH CARLOS EDMUNDO	10310	DAVENPORT LANIER M	6722	HALE PATRICIA ANN	10104
BOURNE KIM M.	17504	DAVIS ALICE SUZANNE	13018	HALL SADIE	17558
BOWEN CLINTON AMMON	22652	DELUNA JEANNIE T	6340	HANCOCK DONALD R	6070
BOYD NANCY G	5588	DEPONCEAU MATTHEW DOMINIC	22720	HARRIS MARY M.	16866
BRANUM J. GARY	8188	DEWIT TOERIEN	22260	HARWELL MICHAEL W.	15474
BREWER JANET HICKEY	14714	DILLINGHAM J. MICHAEL	4554	HAWS MILT	21678
BROWN ELIZABETH ASHLEY	16264	DOAN ERIC M	19214	HEINZ ROBERT TODD	23690
BROWN RICK L	20434	DOBSON MARK GORDON	9696	HIGDON DONALD W	7782
BROWN ROBERT D	7414	DOBSON PATRICIA A	14600	HIMELRICK JAMES E	4778
BUCHANAN CHARLES KEITH	8720	DUNBAR BRADLEY R	21568	HINGLE KRISTEN LEIGH	19406
BUCK CLAUDE DAVID	9226	DUNCAN PHILLIP N	4972	HOFF JOSEPH L	5876
BUTLER WILLIAM LEE	20506	EAST CHARLES BRADLEY	8760	HOFFMAN RICHARD SCOTT	23892
CAIN WESLEY JOSEPH	19934	EDWARDS LEO H	7210	HOLZAEPFEL ALI	24326
CALLAHAN JAMES ARNOLD	12100	EDWARDS WILLIAM M	18874	HOMAN STEVEN M.	15292
CAMPBELL DWIGHT C	4654	ELLIS LARRY LEE	9028	HOSKINS STANLEY C.	17664
CAMPBELL NICK C	21680	ELLIS PATRICIA J.	14074	HUMPHREY BONNIE B	10956
CANTRELL CHIP G	14060	ETTEHAD ROBBIE BROWNING	9116	HUNDLEY ALAN E.	15408
CARMICHAEL ALAN G.	14542	EVANS JONATHAN BRYAN	17654	HUNG CHUAN	22070
CARTER TRACY	17742	FAORO ANDREA ELIZABETH	19904	HYDE ELEANOR L	6516
CHANG HSIEH-FANG	10286	FINN WILLIAM P	6368	IGNATZ DON H	11204
CHENEY PAUL E	3776	FIORANELLI JESSICA MICHELLE	21914	IVERSON DANA BRYANT	16256
CHERNAUSKAS LAWRENCE F.	15162	FISK JAMES LANCE	15286	JACKSON ROBERT P	12104
CHERVENAK THOMAS A	7540	Floyd Christopher Larkin	24584	JARRETT ALAN R	6616
CHIEW LISA GAW	4948	FORSYTHE ELAINE BROOKS	12958	JEHL LOUIS CROWLEY	11932
CHUMBLER HALEY	23456	FORTMILLER JOHN LEOWEN	20220	JOHNSON MARK A	7204
CLARK GARY	24144	FORTNER LEWIS STEVE	8450	JOHNSON SUSAN BASS	9200
CLARKE TRACY LYNN	14426	FOSTER JAYME SHANNON	8092	JONES JACOB BRANDON	22892
CLEMONS CAROLYN BOREN	10510	FOUTCH DONNIE R	3174		

Continued on the following page.

Delinquent Renewals

Name	License #	Name	License #	Name	License #
JONES RACHEL A	22116	MITCHELL KEVIN W.	24016	RICH DAYNA KENNEDY	15798
KAHN STEVEN LEE	22238	MITCHELL MICHAEL B	5182	RICHARDSON HENRY H	6732
KAISER JANET M.	15646	MONTEAGUDO EDUARD J.	23972	RICHARDSON JOHN G	10126
KHILNANI VINOD	7346	MOONEY PAMELA R	18696	RIFKIN EDWARD	17108
KING ROSS P	6046	MOORE COLEEN DEARMAN	18932	RILEY STEVEN B	5256
KIRK ALLAN T	20638	MORIN TROY LUCAS	22378	RODDEN JERROD CASEY	22826
KNIGHT KEVIN L.	24462	MORY KENNETH JAMES	20462	ROGERS ELAINE M.	16682
Lansdowne Timothy Hill	24684	MOYE II ROBERT L	7894	ROGERS JAMES B	5196
LASKA LEWIS L	11034	MULLEN MICHAEL	13926	ROWE STEPHEN PRICE	19400
LAW MARY M.	14914	MULLENGER TODD J	12078	SAVAS CHER C.	23502
LAWSON E. VANCE	14488	MURPHY SHEENA P	21488	SCHILLING STEVE	5792
LEE BILL J	14154	MUUKA FIDELIS MAPENZI	20808	SCHNEIDER ANGEL W.	24382
LEE WILLIAM CLIFTON	13286	MYERS RICHARD C.	22980	SCHOMMERS JULIE ANN	11552
LETSINGER WADE C	4912	NARMATOV HURSHID	23742	SHAPIRO JEFFREY MARK	17846
LEWIS TIMOTHY A	11310	NATCHER CHARLES M	9220	SHARP JOHN CONKLIN	8940
LI SHUFAN	19572	NESS JOYCE RUSSELL	5206	SHEDD JOHN MARK	9796
LINEBERGER JENNIFER S.	16574	NEWMAN CHARLES C	6804	SHEPHERD SUSAN H	19866
LINNEMANN NANCY W	9434	NICHOLS JAMES ALDON	7836	SILVER MICHAEL E.	23778
LIPFORD KIMBERLY A.	17024	NORRIS FORREST E	13638	SIMPKINS ERICH L.	16504
LITTRELL BRUCE W	10400	O'BRIANT R ALLEN	18982	SMITH MELISSA K.	14716
LIVELY VICTOR MARK R	7502	O'CONNOR PATRICK CHARLES	16430	SMITH ROBERT A	3898
LOVE CERRITA MARIA	21234	OUTLAWE THOMAS H	3132	SMITH SARAH GWENDOLYN J	13092
LOVE WESLEY	21704	OWENS BENJAMIN DANIEL	24030	SNYDER DAVID ALAN	8758
LOVELACE RHONDA J	13696	PARNAS SARA C.	22752	SNYDER EDWARD L	5632
MALLOY ELIZABETH A.	22062	PARROTT TERRY L	7636	SO FAT SHIVENDER	19792
MATHEWS PATRICIA S	13682	PASCARELLA LOUIS M	12922	SONG MICHAEL H.	18404
MATTHEWS DOMINICA	21780	PATEL KARISHMA	22918	SPARKS HAROLD G	3058
MATVY LINDA G	6718	PATEL MAUSAMI BHASKER	23274	STAMBAUGH C THOMAS	5674
MAYEUX SEAN E	20014	PAYNE JEFFREY MICHAEL	22388	STARK MATTHEW R	6658
MAYNARD HWANG HYE JUNG	21044	PEYTON SCOTT C	13194	STEELE JOE CARR	13146
MCCABE JOHN RICHARD	9364	PIACINE BRANDON M	20200	STEVENS AMANDA L.	17674
MCCORMICK MARK HAMPTON	8640	PIGG CATHY C	5426	STEWART JEFFREY W	11260
MCDAVID JASON HARKINS	22478	PINTO AMY E	20978	STEWART MARK ARDEN	14532
MCDONALD WILLIAM THOMAS	23898	PIRZADA JALAL U	22050	STOUT ALLEN K.	7838
MCVAY ANDREW DEAN	18852	PLUMMER LAUREN MICHELLE	22614	STROBEL GEORGE LEWIS	14494
MEDLEY MARK B.	14306	PONDER CAROL M	3374	SULLIVAN CHARLENE M.	18052
MEEKER HERBERT W	11314	PORTER RICKY	9850	SWINEHART TESSA H	6846
MELVILLE GREGORY J.	16760	POUNDERS DAVID R.	13492	SWINFORD CARSON KEITH	15384
MERRIMAN GREGORY E.	17882	PULLEY LINDA H	12198	TANIMURA KAZUHIRO	20906
MIELNIK MICHAEL P.	15958	RAGLAND LAWRENCE M.	23042	TATE J KENT	7280
MILLER AMY ELIZABETH	23444	RATCLIFF WILLIAM EDGAR	22018	THOMAS CHARLES E.	15796
MILLER RUSSELL C.	18134	REID DANA	15324	THOMPSON FERRON W	4632
MILLER WILLIAM M	5534	RHODES ROBERT S	13962	THOMPSON RYAN D.	24976
MILLS GARY C	5348	RHODES STEVEN J	7320		

Continued on the following page.

Delinquent Renewals

Name	License #	Name	License #	Name	License #
TRAVIS ASHER L	6008	WEISS BRADEN TRENT	23724	WINGFIELD MEREDITH J	19060
TRUKOVICH TIFFANY	24316	WHITE JIMMIE D	1954	WOODS DIANNA	21874
VITOLO KURT	15278	WHITESIDE ERICA EVETTE	22104	WOOTEN LORI ANNE	13148
WAINSCOTT JOHN	10948	WHITTAKER GREGG C.	22224	WORTMAN TODD KENDALL	13374
WALKER AMANDA RAE	23514	WILBURN JOAN FRANCES	19016	YARBERRY WILLIAM A	5986
WALRAVEN JEFFERY CHARLES	18678	WILEY ALEX TAYLOR	21954	YONKE MATTHEW N	22482
WALSH DOUGLAS BRADLEY	12514	WILKINSON ANITA M.	17640	YOOSUFANI MUJEEBULLAH	20192
WATSON JARROD L.	18282	WILLFORD DOUGLAS ALAN	21418	YOUNG PATRICIA K	3770
WEBB AMANDA CHRISTINE	17972	WILLIAMS ROBERT BAKER	21356	ZHONG HONGHUA	20208
WEBB JOHN E	3384	WILLIS CARMEN SUZETTE	17274		
WEBER ERIC	21542	WILSON SHARI JEAN	19038		

Successful Launch for Next Version of CPA Exam

The American Institute of CPAs (AICPA), National Association of State Boards of Accountancy (NASBA) and Prometric are pleased to announce the successful launch of an updated version of the Uniform CPA Examination.

The next generation Exam, which began testing on April 1, has added additional assessment of higher-order cognitive skills that test a candidate’s critical thinking, problem solving and analytical ability. The Exam also makes greater use of task-based simulations (TBSs) as a means of assessing these higher-order skills. Recent research confirms that CPAs are now performing tasks that rely upon these skills earlier in their careers.

“The roles and responsibilities of newly licensed CPAs are constantly evolving, so it’s crucial for the CPA Exam to stay ahead of the curve. The CPA Exam now better reflects the knowledge and skills essential to today’s profession,” said Michael Decker, AICPA vice president of examinations. “With an eye toward the future, we’ll continue to work with stakeholders to ensure that the CPA Exam, along with the experience



and education requirements, maintains the high bar for entry into the profession.”

The Exam provides assurance that individuals who pass have the technical knowledge and skills necessary for CPA licensure. The current, relevant, reliable and legally defensible Exam maintains the profession’s commitment and mandate of the Boards of Accountancy to protect the public.

“The new Exam Blueprints demonstrate the continuous enhancement model of the Uniform CPA Examination,” said Colleen Conrad, CPA, NASBA executive vice president and chief operating officer. This strengthens the public protection role of Boards

of Accountancy by enhancing the examination portion of the licensing model (education, examination and experience) used to regulate more than 700,000 licensees throughout the U.S.,” she continued.

The CPA Exam is administered in 55 jurisdictions nationwide by the AICPA, NASBA and Prometric. The same version of the Exam is also administered in English internationally in Japan, Bahrain, Brazil, Kuwait, Lebanon and the United Arab Emirates.

Detailed information on the CPA Exam is available online at www.aicpa.org/cpaexam and <https://nasba.org/exams/the-next-version-of-the-cpa-exam/>.